

2023 Non-Financial Information Statement

EROSKI Group



The basket you'll fall in love with

Over **1000**
TOP
market
products

You'll save so much
you'll fall in love.



EROSKI

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Letter from the CEO, Rosa Carabel

GRI 2-22

As CEO of the EROSKI Group, I am proud to reflect on the significant achievements of the past financial year amidst the backdrop of complex socioeconomic challenges. Despite facing unprecedented obstacles beyond our control, we have demonstrated resilience and agility in responding effectively to what society expects from EROSKI. Throughout 2023, we encountered supply chain disruptions and grappled with soaring inflation rates, requiring swift and strategic action. However, I am pleased to report that not only did we navigate these challenges adeptly, but we also delivered outstanding performance, making substantial strides towards our strategic objectives. A pivotal accomplishment of the year was the successful reorganization of our financial structure, laying a robust groundwork for our future endeavors. Therefore, 2023 is a year in which the EROSKI group emerges strengthened and renewed to tackle a new fiscal year, during which we will embark on an updated Strategic Plan for the next three years. This plan, while firmly rooted in our core values and mission, reflects our purpose and response to the evolving landscape. Our revised mission statement, 'Create and Grow', underscores our dedication to fostering a prosperous and sustainable future while prioritizing consumer satisfaction and the promotion of healthy eating habits.

In light of the unprecedented food inflation and geopolitical uncertainties affecting raw material prices and availability, we have proactively reassessed our value proposition. By investing in value creation for consumers and supporting every facet of the value chain, we have endeavored to alleviate the burden on households. Our steadfast commitment to savings is exemplified by significant improvements in pricing, personalized promotions, and the robust growth of our own brand, surpassing industry standards.

Moreover, our unwavering focus on offering healthy food options, locally sourced produce, personalized service, savings, and our commitment to innovation and social responsibility has played a pivotal role in rebuilding consumer trust and driving positive market share growth across all sectors.

In reflecting on the accomplishments and challenges of the past financial year, several notable achievements stand out for EROSKI.

Optimization of Financial Structure

After a period of financial strain and tough decisions, we successfully completed our strategic plan in 2023, achieving full normalization of our debt in relation to our capacity to generate recurring funds. We took proactive steps to manage our debt early, including a bond issue that was fully subscribed in record time, a testament to the market's confidence in our project. This strategic move has enabled us to optimize our financial structure, positioning us favourably for the future. Such a position is the result of years of dedication and hard work, adhering to our defined roadmap with unwavering success and commitment, while taking difficult decisions with resolve and responsibility.

Successful Partnerships

In addition to our financial achievements, in 2023 we celebrated the 25th anniversary of the union between EROSKI and Vegalsa. This enduring alliance has yielded remarkable results, serving as a model for the sector. Over the past twenty-five years, our collaboration has not only made us a leading name in distribution for consumers in Galicia but has also contributed significantly to the economic, business, and social development of the region. Similarly, our partnership with EP Corporate Group in the Supratuc 2020 company, encompassing our operations in Catalonia and the Balearic Islands, marked its second anniversary. This operational alliance has bolstered our group's endeavors, delivering on the fundamental objectives we set out to achieve. The resurgence of investments is already evident, with a notable positive trend in results in Catalonia and the continued growth and strengthening of our presence in the Balearic Islands.

Throughout 2023, we made significant strides in our commitment to health and sustainability. We intensified our support for local products from small and medium-sized enterprises in each region where we operate, enhancing our commercial offerings in terms of assortment, price, and promotions. Our dedication to sourcing local and fresh seasonal products has led to an increase in purchases from local producers, fostering sustainable practices and contributing to the socio-economic development of each region. Furthermore, we reinforced our commitment to healthy eating and sustainability by improving the nutritional profile of our own-brand products, introducing innovative healthy offerings developed in collaboration with local suppliers, and expanding our range of sustainably certified foods. Additionally, we enhanced consumer transparency by providing clearer information on the environmental impact of food products, exemplified by the extension of our Planet-Score environmental labelling to more of our brand's products and the introduction of new labelling for our own-brand chicken meat based on rearing practices.

In 2023, we continued to prioritize innovation and social responsibility through initiatives such as the launch of the EROSKI Venture Programme, aimed at supporting startups and entrepreneurs developing solutions to sector challenges. We also implemented an agile and flexible management model centered on people and results, adapting dynamically to organizational priorities. Furthermore, our commitment to fostering a fairer and more caring society remained steadfast, as evidenced by our significant social contributions, which enabled us to channel 23 million euros to various social causes and support over 300,000 beneficiaries. We remain dedicated to advancing the Sustainable Development Goals through our adherence to the United Nations Global Compact, ensuring that our actions contribute to positive societal impact.

None of these achievements would have been possible without the dedication and talent of our team members. Their resilience, collaborative spirit, and ability to adapt to challenges have been instrumental in driving our progress and transforming EROSKI into an agile and efficient organization with a strong sense of purpose. As we look ahead to the new financial year, we remain committed to delivering on our business objectives, creating value for our stakeholders, and promoting healthy, sustainable consumption. Our unique socio-business model, rooted in cooperation and people-centered principles, positions us as a catalyst for positive change and a force for societal progress. Together, we will continue to uphold our values of equality, sustainability, solidarity, and cooperation, striving for a better future for all. +

Rosa Carabel
CEO of EROSKI

Letter from the Governing Council of EROSKI

GRI 2-22

In 2023, amidst a challenging socio-economic landscape, we witnessed the unwavering strength and commitment of our collective. It is imperative to recognize the extraordinary attitude of every individual who contributed to our success, demonstrating unparalleled effort and dedication in navigating complex circumstances and achieving outstanding results.

Throughout the year, we made significant strides in enhancing working conditions, which in turn bolstered internal efficiency and improved overall outcomes. This progress underscores the transformative power of our people-centered cooperative model, where business success and social justice intertwine to create a more promising future.

The financial reorganization embarked upon this year reinforced our independence and reaffirmed our control over our future. These actions underscore our steadfast commitment to our mission and vision as a consumer cooperative, prioritizing business results to generate wealth, satisfy consumers, and promote healthy eating.

Furthermore, 2023 was characterized by our ongoing dedication to sustainability, excellence in personalized customer service, and innovation. In response to excessive inflation, we consciously chose not to pass on all cost increases to consumers, mitigating economic impacts in our communities. This effort extended to our commitment to health and sustainability, emphasizing support for local producers and advancing our circular economy model.

Additionally, we continued our relentless pursuit of food transparency, pioneering labelling initiatives that provide clear and comprehensive information on the nutritional and environmental attributes of our own-brand products. This reaffirms our commitment to delivering goods and services that enhance the quality of life, health, and well-being of consumers, while promoting sustainable consumption practices.

Looking ahead, we embark on the next financial year with a new Strategic Plan that will guide our cooperative's journey for the next three years. This plan, shaped by a collaborative process involving all stakeholders, aligns with the expectations and needs of the communities we serve. It will not only drive

sustainable growth and wealth generation but also reinforce our commitment to fostering a fairer, more equitable, and cooperative society.

Our journey thus far has been fuelled by unity and belief in our cooperative model. As we chart our future, guided by our shared values and vision, we remain steadfast in our determination to contribute to building a better tomorrow. With the unwavering support of our community, we are confident that 'with you', we can realize a brighter and more hopeful future for all.

Leire Mugerza

Consumer Partner and Chairwoman of the Governing Council of EROSKI

Highlights 2023

2023 marks a pivotal year for the EROSKI Group, as we emerge renewed and strengthened, poised to tackle the challenges of the forthcoming financial year with an updated Strategic Plan tailored to current needs.

Our commitment to efficient management and value creation:

- We rank as the fourth largest operator in the Spanish market.
- We commemorated the silver jubilee of our enduring and robust alliance: VEGALSA-EROSKI.
- We achieved 5,186 million euros in net sales, 7.4% more than in 2022.
- We reaffirmed our commitment to innovation and development with an investment of 15.1 million euros, reflecting a 29% increase from the previous year.
- We transferred 384 million in savings to our customers.
- We channelled 23 million to social purposes.

Our commitment to proximity, trust and customer health:

- We expanded our footprint with 74 new store openings, 65 of which were franchised, bringing our total physical store count to 1,524.
- With 5,040 own-brand products, including 441 new launches in 2023, we have increased our presence in customers' baskets by 7%.
- Nutri-Score nutrition labelling is now available on 2,138 own-brand products, enhancing customer health awareness.
- The EROSKI Club nutritional information service, Ekilibria, served 38,348 individuals.
- Rigorous quality assurance measures include 30,977 analytical controls and 888 audits at points of sale and platforms.
- Our commitment to customer service is evident with a 100% response rate within 24 hours and 85% of complaints resolved on first contact.

Our commitment to our team:

- 87% of our workforce benefits from permanent contracts, ensuring stability and security.
- We prioritize gender equality, with 77% of our staff being women, who hold 74% of leadership positions and 81% of governing body roles.
- Investing in our team's development, we delivered 239,349 hours of training in 2023.
- Our dedication to inclusion is exemplified by eight supermarkets entirely managed by people with disabilities.

Our commitment to local development:

- We support local suppliers, with 95% of our commercial suppliers being national, including 59.7% of local producers.
- We offer over 20,000 local products, generating sales exceeding 35.3 million euros, thereby strengthening local economies.
- We collaborate with 254 local producers through our Supplier Support Programme to enhance environmental, social, and governance practices.

Our commitment to environmental sustainability:

- We have pledged to achieve carbon neutrality by 2050.
- We have already reduced direct and indirect greenhouse gas emissions by 50% since 2017.
- We have achieved significant reductions in the carbon footprint of over 30% associated with logistics and transportation processes. This accomplishment has earned us the prestigious second Lean&Green star.
- We have over 2,300 products boasting sustainability seals, underscoring our dedication to eco-friendly practices.
- Introducing Planet-Score labelling, we provide comprehensive environmental impact information to empower informed consumer choices.
- Our efforts to protect biodiversity include sustainable fishing practices and collaborations since 2007 with environmental conservation organizations such as WWF.

All these actions have garnered **recognition from our stakeholders**, resulting in several prestigious **awards** in 2023:

- We were honoured with the Trade of the Year 2023-2024 awards for:
 - Best Trade of the Year.
 - Best Online Retailer of the Year.
 - Best Franchise of the Year.
- We were acclaimed as the Best Food Franchisor in Spain 2022 by the Spanish Franchisors Association.
- Our Occupational Risk Prevention programme was recognized by the ORP International Foundation.
- We were honoured with the MSC Certified Fishmongers' Award by the Marine Stewardship Council.
- We received four international 'Salute to Excellence' awards from the Private Label Manufacturers Association (PLMA) in recognition of the innovation and quality of our own-brand label products.

1

Committed business model

- 1.1 Eroski in a nutshell
- 1.2 Mission, vision, and values
- 1.3 Multi-format business model
- 1.4 Our 'with you' business model
- 1.5 A competitive value chain
- 1.6 Materiality and stakeholders
- 1.7 Our commitments
- 1.8 Innovation to adapt to new trends
- 1.9 Economic performance



We are EROSKI

- 5.73 billion euros in turnover.
- 1,382,173 Members and Consumer Members.
- 1,533 physical and online food shops and diversified businesses.
- 5,040 own-brand references.
- 10 Commitments to Health and Sustainability.
- 15.1 million invested in innovation projects.

1.1 EROSKI in a nutshell

GRI 2-1

EROSKI stands as the foremost cooperative retail distribution group of mass consumer goods and services in Spain. Renowned for its dominant presence and influential role, particularly in the northern regions of the Spanish market including the Basque Country, Galicia, Navarra, and the Balearic Islands, EROSKI has solidified its position as a key player in the retail sector. With a rich heritage spanning over 50 years, EROSKI's journey began through the amalgamation of seven small cooperatives driven by a shared mission: to deliver quality products at competitive prices while championing consumer rights. Presently, our commercial network comprises more than 1,533 establishments, catering to the diverse needs of our expansive customer base. With over 6.4 million Consumer Members and a dedicated workforce of 27,426 individuals, EROSKI continues to uphold its commitment to excellence, innovation, and customer satisfaction.

EROSKI activity indicators

| Activity indicators | 2023 | 2022 |
|---------------------------------------|-------|-------|
| Checkouts (millions) | 216 | 207 |
| Turnover (million euros) ¹ | 5,730 | 5,476 |
| Net sales (million euros) | 5,186 | 4,828 |

¹Includes the total figure for third-party sales in Viajes EROSKI's income.

Our social commitment and the unique aspects of our commercial operations have culminated in a business model that places paramount importance on delivering excellence in quality and service to our customers. We are dedicated to enhancing the availability of local products, promoting healthy and sustainable food options at affordable prices, and contributing to the prosperity and social advancement of the communities we serve.

In 2023, we implemented a pricing policy aimed at offering a diverse range of quality products at competitive prices. Coupled with our efficiency measures, this initiative led to a remarkable 17.8% increase in EBITDA. Looking ahead, our 2024-2026 Strategic Plan embodies our aspirations to sustain growth and remain responsive to the evolving needs of our members and society as a whole. Our goal is to facilitate adaptation to a new, more dynamic environment while continuing to serve as a reliable resource for our stakeholders.

Composition of the EROSKI Group

GRI 2-2

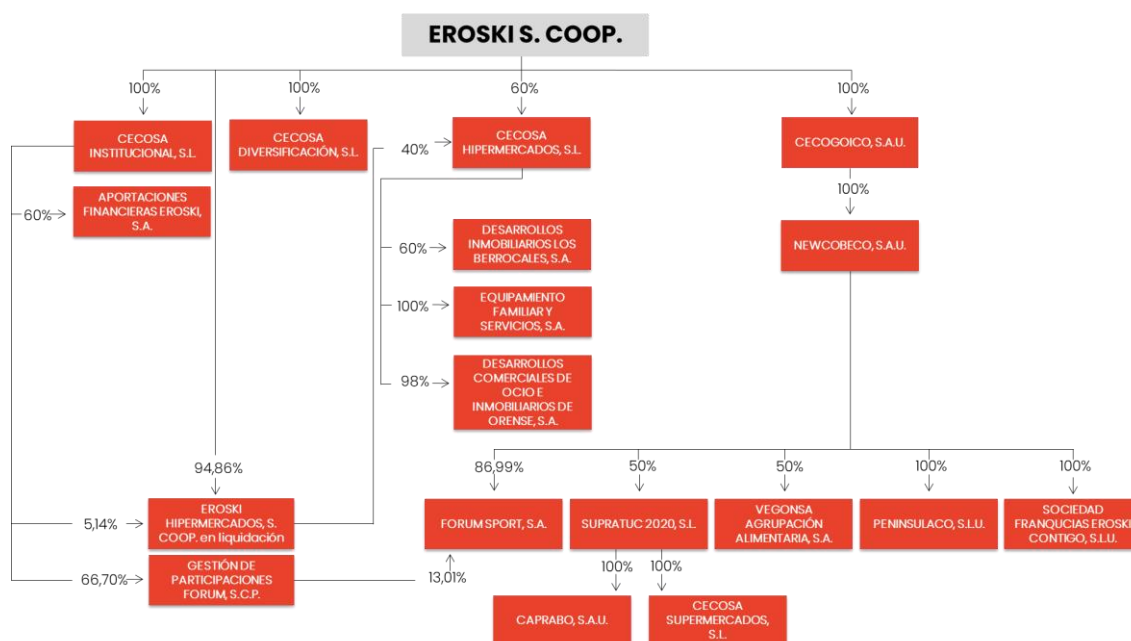
EROSKI, S. Coop. is our parent company and is based in Elorrio (Bizkaia). It is a co-operative that operates in three areas: distribution company, consumer organization and co-operative project. It is structured into two corporate communities:

- 1,382,173 Members and Consumer Members (22,021 new compared to 2022).
- 8,989 Partners (511 fewer than in 2022).

Both communities contribute to the achievement of our goals by participating jointly in the governance and management of the organization through the relevant corporate bodies.

Our governance and decision-making model means that the management of the commercial network is carried out through the cooperative and its 18 subsidiaries that make up the EROSKI Group, which are those that are consolidated in the financial statements. Section '[6.1 About this report](#)' details its scope and the principles followed for its preparation.

Flow chart of the 19 EROSKI Group companies and percentage shareholding of EROSKI, S. Coop. in them at the end of the financial year



1.2 Mission, vision and values

GRI 2-23

In 2023, we embarked on a significant update of our mission, vision, and values in alignment with the formulation of the new Strategic Plan for 2024-2026.

Mission

We are a collective of food shops dedicated to generating current and future business results by:

- Creating wealth in the environment.
- Ensuring satisfaction for consumers and workers.
- Promoting healthy nutrition.

Guided by cooperative principles, we champion participatory management and collaborative teamwork.

Vision

Our vision is to become the preferred supermarket of consumers, workers, and their communities.

We aspire to achieve this by offering quality products at competitive prices, promoting healthy, local, and sustainable food options and providing an inspiring platform for our predominantly female team while embodying our cooperative values at all times.

Values

- **Economic, Social, and Environmental Responsibility:** We prioritize generating results to sustain our socio-business project and contribute to wealth creation in each community. We are committed to solidarity and environmental sustainability.
- **Cooperation:** As owners and key participants, we consider our work at EROSKI as a collective endeavor, nurturing a sense of ownership and pride.
- **Consumer Commitment:** We pledge to serve and satisfy not only our Consumer Members but also the broader consumer community. Our commitment involves offering quality products at fair prices and actively listening to feedback for continuous improvement.
- **Participation:** We view participation as both a right and an obligation of our partners. It entails active engagement in business and social

management, implying self-demand, co-responsibility, and the pursuit of continuous improvement based on self-management.

- **Trust:** We prioritize cultivating relationships founded on honesty and simplicity. Transparency serves as the cornerstone of our interactions, guiding our conduct in all interpersonal dealings.
- **Innovation:** We embrace a mindset of openness to change, continually striving for improvement. Our commitment to innovation lies in our relentless pursuit of meeting customer needs and advancing both within the company and society at large.

1.3 Multi-format business model

GRI 2-1; 2-6

Our multi-format business model enables us to effectively cater to the diverse needs of our customers. Our offerings span a broad spectrum of sectors, ranging from our core food business to petrol stations, sporting goods stores, opticians, and insurance services.

We operate a diversified and efficient commercial network, comprising 1,524 physical stores (1,406 supermarkets and 118 diversified businesses), covering a total commercial area of 1.18 million square meters. Our stores are known for providing comfortable spaces that facilitate easy shopping experiences. Additionally, we operate 9 online shops catering to food, sports equipment, and insurance businesses.

Furthermore, we have distinct business lines and various brands and commercial formats tailored to specific geographic areas. This approach allows us to meet the unique needs and expectations of consumers across different regions.

1.3.1 Food Business

SUPERMARKETS

Within the EROSKI Group, we oversee 1,353 supermarkets, consisting of 725 company-owned and 628 franchised outlets. These supermarkets operate under different brand names depending on their commercial model and geographic location. Our supermarket brands include: 600 EROSKI city, 295 CAPRABO, 183 EROSKI Center, 107 ALIPROX, 77 FAMILIA, 37 ONDA and 54 Rapid.

HYPERMARKETS

EROSKI operates a network of 36 hypermarkets of varying sizes across northern Spain, with a particular concentration in the Basque Country. These hypermarkets offer a wide range of products including both food and non-food items such as footwear, apparel, household textiles, kitchenware, automotive parts, DIY supplies, stationery, sports and toys, entertainment and electronics, appliances, and jewelry, among others.

CASH&CARRY

Under the brand Cash Record, VEGALSA-EROSKI operates 17 Cash&Carry stores (and an online store specializing in this sector). These outlets offer food, household cleaning products, kitchenware, and wine, catering to both the HORECA sector and retail food businesses, as well as a non-food section.

1.3.2 Diversification businesses

FORUM SPORT

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

OPTICIANS

EROSKI has a network of 11 optical centres offering a wide variety of products and services in the categories of prescription glasses and sunglasses, contact lenses, and liquids and accessories, among others. Quality, design, price and service are its hallmarks.

PETROL STATIONS

We have 41 petrol stations, located next to our hypermarkets and supermarkets, offering customers the best prices, easy payment options and discounts.

INSURANCE

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

Number of EROSKI Group stores and their franchises per business as of 31 January 2024

| | 2023 | | | 2022 | | |
|--------------------------------|------------|-------------|--------------|--------------|-------------|--------------|
| | Own | Franchisees | Total | Own | Franchisees | Total |
| Hypermarkets | 36 | 0 | 36 | 36 | 0 | 36 |
| Supermarkets | 725 | 628 | 1,353 | 743 | 603 | 1,346 |
| Cash&Carry | 17 | 0 | 17 | 17 | 0 | 17 |
| Petrol stations | 41 | 0 | 41 | 40 | 0 | 40 |
| Opticians | 11 | 0 | 11 | 11 | 0 | 11 |
| Leisure and sport ¹ | 65 | 1 | 66 | 66 | 1 | 67 |
| Travel agencies ² | 0 | 0 | 0 | 104 | 25 | 129 |
| Online shops | 9 | 0 | 9 | 10 | | 10 |
| Total² | 904 | 629 | 1,533 | 1.027 | 629 | 1,656 |

¹ Includes the FORUM SPORT and Doers brands.

² The sale of the travel business to W2M (Iberostar Group) was formalised in February 2023.

Number of EROSKI Group supermarkets and their franchises by brand name

| | 2023 | | | 2022 | | |
|---------------|------------|-------------|--------------|------------|-------------|--------------|
| | Own | Franchisees | Total | Own | Franchisees | Total |
| EROSKI city | 295 | 305 | 600 | 310 | 301 | 611 |
| CAPRABO | 171 | 124 | 295 | 192 | 107 | 299 |
| EROSKI Center | 181 | 2 | 183 | 164 | 3 | 167 |
| ALIPROX | 0 | 107 | 107 | 0 | 103 | 103 |
| FAMILY | 77 | 0 | 77 | 76 | 0 | 76 |
| WAVE | 0 | 37 | 37 | 0 | 43 | 43 |
| Rapid | 1 | 53 | 54 | 1 | 46 | 47 |
| Total | 725 | 628 | 1,353 | 743 | 603 | 1,346 |

Distribution of physical establishments by autonomous region and business

| | 2023 | | | | | | | | | | | | Total |
|---------------------|--------------------|--------------|------------|----------------------|-----------|-------------------|------------|---------------------------|--------------|------------------------|------------|-------------------|-------|
| | Own establishments | | | | | | | Franchised establishments | | | | Total franchisees | |
| | Food business | | | Diversified business | | | Total own | Food business | | Diversified businesses | | | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | Leisure and sport | | Hypermarkets | Supermarkets | Leisure and sport | | | |
| Andalusia | 2 | 0 | 0 | 1 | 1 | 0 | 4 | 0 | 54 | 0 | 54 | 58 | |
| Andorra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 5 | |
| Aragon | | 36 | | 1 | 0 | 2 | 39 | 0 | 29 | 0 | 29 | 68 | |
| Asturias | | 12 | 1 | 2 | 0 | 7 | 22 | 0 | 2 | 0 | 2 | 24 | |
| Cantabria | 1 | 8 | 0 | 1 | 0 | 5 | 15 | 0 | 8 | 0 | 8 | 23 | |
| Castilla y León | 1 | 21 | 0 | 1 | 0 | 11 | 34 | 0 | 17 | 1 | 18 | 52 | |
| Castilla-La Mancha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 8 | 8 | |
| Catalonia | 0 | 171 | | 2 | 0 | 1 | 174 | 0 | 124 | 0 | 124 | 298 | |
| Ceuta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 2 | |
| Valencian Community | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 9 | 0 | 9 | 11 | |
| Extremadura | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 5 | |
| Galicia | 7 | 144 | 16 | 5 | 0 | 2 | 174 | 0 | 114 | 0 | 114 | 288 | |
| Gibraltar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 4 | |
| Balearic Islands | 0 | 108 | 0 | 4 | 0 | 0 | 112 | 0 | 71 | 0 | 71 | 183 | |
| Canary Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| La Rioja | 1 | 10 | | 1 | 0 | 3 | 15 | 0 | 5 | 0 | 5 | 20 | |
| Madrid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 22 | 22 | |
| Melilla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Murcia | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | |
| Navarre | 2 | 54 | 0 | 4 | 1 | 6 | 67 | 0 | 36 | 0 | 36 | 103 | |
| Basque Country | 22 | 161 | 0 | 19 | 9 | 25 | 236 | 0 | 113 | 0 | 113 | 349 | |
| Total | 36 | 725 | 17 | 41 | 11 | 65 | 895 | 0 | 628 | 1 | 629 | 1,524 | |

The centres located in Andorra and Gibraltar (UK) are also included.

| | 2022 | | | | | | | | | | | | | | Total |
|---------------------|--------------------|--------------|------------|----------------------|-----------|------------------------------|-------------------|--------------|---------------------------|--------------|----------------------|-------------------|------------|-------------------|-------|
| | Own establishments | | | | | | | | Franchised establishments | | | | | Total franchisees | |
| | Food business | | | Diversified business | | | | Total own | Food business | | Diversified business | | | | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | ¹ Travel agencies | Leisure and sport | | Hypermarkets | Supermarkets | Travel agencies | Leisure and sport | | | |
| Andalusia | 2 | 0 | 0 | 1 | 1 | 0 | 0 | 4 | 0 | 46 | 1 | 0 | 47 | 51 | |
| Andorra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 5 | 5 | |
| Aragon | 0 | 36 | 0 | 1 | 0 | 3 | 2 | 42 | 0 | 28 | 0 | 0 | 28 | 70 | |
| Asturias | 0 | 12 | 1 | 2 | 0 | 4 | 7 | 26 | 0 | 2 | 0 | 0 | 2 | 28 | |
| Cantabria | 1 | 8 | 0 | 1 | 0 | 5 | 5 | 20 | 0 | 9 | 4 | 0 | 13 | 33 | |
| Castilla y León | 1 | 21 | 0 | 1 | 0 | 7 | 11 | 41 | 0 | 13 | 1 | 1 | 15 | 56 | |
| Castilla-La Mancha | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 7 | 0 | 0 | 7 | 8 | |
| Catalonia | 0 | 192 | 0 | 2 | 0 | 1 | 1 | 196 | 0 | 108 | 1 | 0 | 109 | 305 | |
| Ceuta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 2 | |
| Valencian Community | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 8 | 0 | 0 | 8 | 10 | |
| Extremadura | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 4 | 0 | 0 | 4 | 5 | |
| Galicia | 7 | 143 | 16 | 4 | 0 | 4 | 2 | 176 | 0 | 120 | 3 | 0 | 123 | 299 | |
| Gibraltar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 4 | |
| Balearic Islands | 0 | 107 | 0 | 4 | 0 | 0 | 0 | 111 | 0 | 70 | 0 | 0 | 70 | 181 | |
| Canary Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| La Rioja | 1 | 10 | 0 | 1 | 0 | 5 | 3 | 20 | 0 | 6 | 0 | 0 | 6 | 26 | |
| Madrid | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 21 | 1 | 0 | 22 | 24 | |
| Melilla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Murcia | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | |
| Navarre | 2 | 53 | 0 | 4 | 1 | 13 | 6 | 79 | 0 | 37 | 5 | 0 | 42 | 121 | |
| Basque Country | 22 | 161 | 0 | 19 | 9 | 58 | 26 | 295 | 0 | 113 | 9 | 0 | 122 | 417 | |
| Total | 36 | 743 | 17 | 40 | 11 | 104 | 66 | 1,017 | 0 | 603 | 25 | 1 | 629 | 1,646 | |

The centres located in Andorra and Gibraltar (UK) are also included.

¹In 2023 the sale of 100% of the share capital of Viajes Eroski was formalised and therefore will not be reported in future years.

1.3.3 Network evolution in 2023

Faithful to its commitment to proximity and accessibility for its customers, EROSKI experienced continued growth in its established regions as well as expansion into new territories throughout 2023.

During this year, we expanded our network by opening 74 physical stores, comprising 9 company-owned outlets and 65 franchises. Simultaneously, we executed 178 closures, including 120 company-owned stores and 57 franchises, to align our business structure with the evolving market demands. Notably, 118 of these closures (93 company-owned and 25 franchises) were related to the sale of our travel business to W2M of the Iberostar Group, a decision made in 2022 and finalized in February 2023. This divestment was deemed the optimal course of action for the sustainability of the project and the welfare of our employees, who seamlessly transitioned to opportunities within one of Spain's leading companies in the sector.

Among the highlights of our new store openings in 2023 is the inauguration of the EROSKI Center in Portanet (Vigo), boasting an impressive surface area of 2,160 m² and representing the most significant commercial and strategic endeavor of the year for VEGALSA-EROSKI, with an investment exceeding 5 million euros.

Our franchise expansion remained robust in 2023, with a total of 307 new openings over the past five years. An investment of 14 million euros facilitated the launch of 65 new establishments in 2023, contributing to a 10.6% increase in sales within the franchised supermarket network for the year. Looking ahead to 2024, we anticipate the opening of 57 new franchises, focusing on regions such as Catalonia, the Basque Country, Andalusia, Madrid, Castilla-La Mancha, Extremadura, and Levante.

Furthermore, our ongoing transformation of the commercial network to our new generation model continued throughout 2023. This model aims to provide customers with an enhanced shopping experience while addressing evolving societal trends such as sustainability and digitalization. Through innovation, our new generation stores feature multi-format models that blend self-service convenience with personalized, welcoming service. These revamped stores prioritize local and fresh products, while also achieving greater eco-efficiency, with up to a 35% reduction in electricity consumption compared to conventional supermarkets. In 2023, we completed 85 transformations, resulting in a total of 1,075 new generation stores, representing over 97.5% of our company-owned

outlets in the North and Balearic Islands, and 90% of CAPRABO's company-owned and franchised stores.

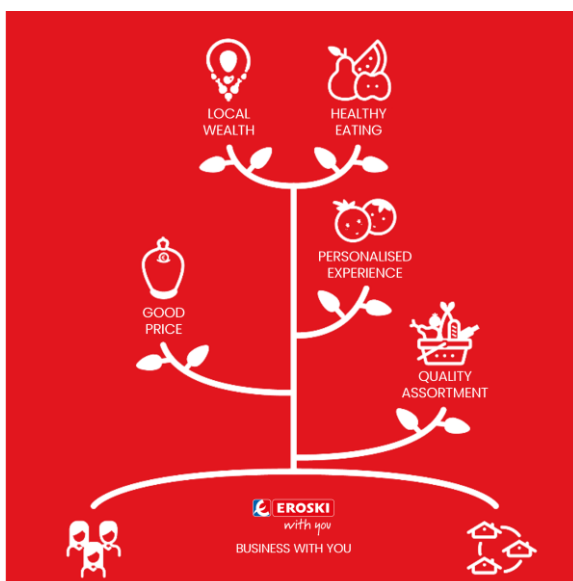
1.4 Our 'with you' business model

Guided by values that epitomize our unwavering cooperative ethos, we firmly believe in the possibility of conducting business differently, rooted in principles of participation and collaboration as the cornerstone of progress. With the overarching mission of championing wholesome food, fulfilling the needs of consumers and employees, and fostering continued growth while enriching our surroundings, we have crafted our 'With You' business model.








Our aspiration is to be the preferred supermarket for consumers, employees, and the communities we serve. We are dedicated to providing a diverse and superior product selection without burdening the budget. To achieve this, we consistently strive to offer products from trusted brands at competitive prices, encompassing both our proprietary brands and offerings from esteemed manufacturers. Our extensive product array is underpinned by our support for local production and our commitment to promoting healthy eating through fresh, quality produce. Moreover, we prioritize delivering a superior customer experience characterized by convenient locations, personalized service, and compelling savings propositions.

This strategic framework seamlessly integrates our vision and commitments across all business units, shaping our interactions with customers and stakeholders alike.

Strategic Axes of the 'With You' Business Model



Throughout this document, we elaborate on our management and advancements in 2023 across the strategic axes that constitute the 'With You' business model. The table below shows where to locate additional information on this, organized according to the axes and attributes of the model.

| Pillars of the 'with you' business model | | More details in this document |
|---|-------------------------|--|
| Positioning attributes | | |
|  | Quality assortment | 1.5.3. Quality assortment 5.3. More sustainable products |
|  | Good price | 1.5.1 Keys to improving business competitiveness 1.5.2 Competitive pricing 1.7 Our commitments 4.1.2 Relationship with Customer Members |
|  | Personalised experience | 4.1.2 Relationship with Customer Members |
|  | Local wealth | 4.3 Boosting local suppliers 4.4 Progress in our communities 3.7 Work placement and social innovation |
|  | Healthy eating | 1.7 Our commitments 4.2 Our key priority is safe and healthy food |
| Fundamentals | | |
|  | Team | 3. A committed team |
|  | Cooperative enterprise | 1.1 Eroski in a nutshell 1.2 Mission, vision and values 2.1 Corporate governance 2.2 Ethical and responsible management |

1.5 A competitive value chain

GRI 2-6; 3-3

Our 'with you' store model embodies our dedication to comprehensive innovation and enhancing our value chain to meet consumer needs and provide them with access to high-quality food at competitive prices.

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

EROSKI's commitment to promoting social, economic, and environmental sustainability within the Basque Food Value Chain is evident through our adherence to the Code of Good Business Practices established by the Basque

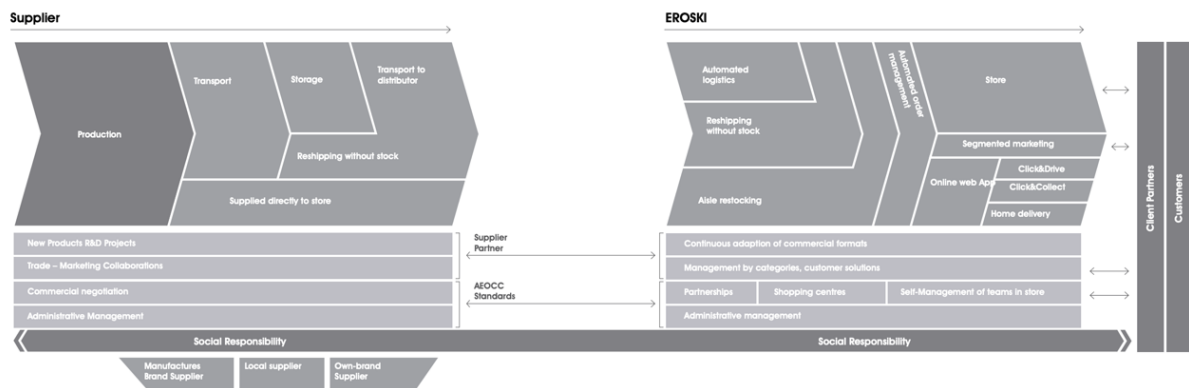
Government in 2022. This voluntary agreement sets out the principles governing commercial relations among all participants in the value chain, underscoring our dedication to sustainability and collaboration with stakeholders.

Our logistics network consists of 23 proprietary platforms and 10 third-party platforms, facilitating the efficient distribution of goods to all Group stores. With a total warehouse surface area of 384,034 square meters, we dispatch up to one million boxes daily, ensuring the availability of fresh, high-quality products and a diverse selection of local goods.

Logistics platforms used by the EROSKI Group

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

Representation of EROSKI's value chain



1.5.1 Keys to improving business competitiveness

The keys to enhancing our business competitiveness encompass several strategic initiatives:

- Streamlining sales and supply processes to enhance efficiency across the entire value chain.
- Fostering innovation through collaboration with Suppliers and prominent food organizations.
- Offering competitive prices through effective management of commercial alliances and tailored promotions.
- Supporting the diversity of our agri-food production sector by championing small-scale local producers.
- Prioritizing social and environmental responsibility in supplier selection criteria.

AGECORE, the European negotiation centre

In a fiercely competitive landscape where global raw material markets prevail and dominant brands exert a worldwide presence, EROSKI reinforces its international alliances to secure optimal conditions. These collaborative efforts bolster our competitive stance and introduce fresh savings avenues for consumers. Among these partnerships stands AGECORE, our European procurement hub, comprising COLRUYT (Belgium), CONAD (Italy), and COOP (Switzerland). These independent entities share our steadfast long-term strategic outlook.

AGECORE's mission is to enrich the product offerings available to European consumers, enhancing choice, diversity, and affordability. Simultaneously, it aims to expand business prospects for our Suppliers by providing tangible opportunities within the European market.

Continuous improvement of our logistics centres

We are committed to continually enhancing the efficiency and functionality of our logistics centers. As part of a comprehensive project to revamp EROSKI's fresh produce platforms, we have made the decision to discontinue operations at our San Agustín de Guadalix facility (Madrid) in January 2024. This strategic move aims to ensure that our customers receive the freshest products in the most efficient manner possible. Furthermore, we are actively renovating our facilities, equipping them with state-of-the-art technology to optimize the handling, storage, and temperature control of various products. These upgrades also enable us to accommodate future growth and adapt to evolving customer preferences. In line with our commitment to innovation, EROSKI has partnered with the SmartLog Group, a leader in logistics automation solutions. Together, we will implement an innovative robotic system at our Son Morro logistics center (Majorca) in the upcoming fiscal year. This cutting-edge solution will revolutionize the order picking process for slow-moving dry goods, enhancing efficiency and accuracy. Moreover, we are steadfast in our efforts to improve the eco-efficiency of our platforms logistics activities, as outlined in section [5.2.1. Sustainable Logistics](#).

1.5.2 Competitive pricing

The agri-food sector's experience with inflation in 2023 has created challenges throughout the entire value chain, impacting all stakeholders involved. Rising raw material and energy costs have squeezed profit margins for organizations like ours, despite our decision not to fully pass on these cost increases to retail prices. Consequently, while costs increased by 14.6% in 2023, the price adjustments on products were more moderate, at 11.7%. Notably, promotional activities, backed by an investment of 384 million euros, effectively mitigated the impact of these cost increases, translating to only a 7.4% rise in the real price of the shopping basket for our customers.

This strategy aligns with our commitment to offering competitive prices, enhancing our market presence with the best price-to-quality ratio for our products. Through this approach, we aim to provide consumers with increased savings opportunities. In 2023, a standout campaign we launched, titled 'La Cesta que enamora' (The basket you will love), significantly improved the pricing of over 1,000 products, encompassing a diverse range from fresh produce to personal and home care items. This promotional initiative, backed by a 12 million euro investment to counter inflationary pressures, supplemented other efforts such as those led by our loyalty club, as detailed in section [4.1.2 Relationship with](#)

[Customer Members](#). The composition of 'La Cesta Que Enamora' was carefully designed to ensure both affordability and versatility of healthy purchases.

The favorable trajectory of our market share reflects consumer recognition of our endeavors and has enabled us to reclaim our position as the fourth-largest operator in the sector in terms of market share.

1.5.3 Quality assortment

In line with the 'with you' business model, we collaborate with our value chain to curate an extensive array of products for our customers, with a particular emphasis on fresh offerings and a commitment to prioritizing locally sourced produce. Our aim is to deliver a unique value proposition centered on healthy food and upheld by stringent quality standards, thereby catering to the diverse needs of our customers and providing them with ample choices. To this end, in 2023, we continued our efforts to enrich our product assortment through a project aimed at enhancing variety, resulting in a 15% expansion with approximately 800 additional references in-store. This expansion enhances our capability to address a broader spectrum of needs, particularly in smaller shops.

We generate value through our brands

We create value through our brand portfolio, with our own brands playing a pivotal role in this strategy. Our focus remains on delivering top-quality products with exceptional value, emphasizing healthy and sustainable food choices. Our goal is to not only meet but also exceed our customers' expectations by continuously expanding our range.

In 2023, we introduced a total of 441 new own-brand references, marking a 38% increase compared to the previous year. This surge is largely attributed to our initiative to bolster our own brands, driven by the growing demand for quality products at competitive prices. As a result, the assortment now comprises 5,040 products, with increased promotional activities and discounts. Consequently, own-brand products accounted for over 27% of sales, and their presence in customers' shopping baskets rose by 7%.

Among the notable launches of the year is our new line of EROSKI ready meals, featuring 13 products crafted by leading market producers, offering traditional recipes with a modern twist.



In 2023, our commitment to excellence was recognized with four international 'Salute to Excellence' awards by the Private Label Manufacturers Association (PLMA) for the innovation and quality of our own-brand products. Award-winning products include the EROSKI Pizza Dough, Orange and Papaya belle Solid Shampoo, MAYARAY Alcohol-Free Mojito, and EROSKI Yoghurt with cherry jam from the Basque Country.

Number of own-brand products

| | 2023 | 2022 | Description |
|-------------------------------|--------------|--------------|--|
| EROSKI | 2,545 | 2,492 | Wide range of products offering everything you need with the best quality/price ratio guaranteed. |
| EROSKI SELEQTIA | 197 | 210 | Premium selection: Products endorsed by the Basque Culinary Center for top-notch quality. |
| EROSKI NATUR | 436 | 456 | Freshness guaranteed: Responsibly sourced fresh produce with full traceability and controlled quality, sourced from the finest origins at peak freshness. |
| EROSKI ORGANIC and EROSKI ECO | 107 | 105 | Eco-certified line: Launched in 2020, offering environmentally friendly products produced under the highest standards of environmental protection. |
| EROSKI VEGGIE | 14 | 17 | Vegan-friendly range: Introduced in 2022, products bearing the V-Label ensuring suitability for vegans. |
| Belle | 397 | 366 | Personal care essentials: Cosmetics, hygiene, and personal care items free from parabens and triclosan, dermatologically tested, and competitively priced. |
| EROSKI Basic | 221 | 223 | Everyday essentials: Consumer goods for daily use, backed by EROSKI's quality assurance at affordable prices. |
| Visto Bueno | 1,031 | 1,082 | Fashion and footwear: Stylish clothing and footwear featuring our unique designs and offering the best quality-to-price ratio. |
| Romester | 74 | 66 | Sporting gear: Sports clothing and equipment featuring our exclusive designs and delivering optimal quality at competitive prices. |
| Ecron | 18 | 26 | Electronics and appliances: Offering a variety of functionalities to suit different needs, all providing the best quality-to-price ratio. |
| Total | 5,040 | 5,043 | |

1.6 Materiality and stakeholders

1.6.1 Our stakeholders

GRI 2-25; 2-29

Through our activities, we aim to make a positive impact on the communities where we operate. To achieve this goal, we recognize the importance of maintaining strong and collaborative relationships with our stakeholders. Over the years, we have cultivated meaningful interactions and mutual cooperation with individuals, groups, collectives, and organizations.

We have implemented measures to engage stakeholders in our activities and decision-making processes, which are fundamental aspects of our commitment to social responsibility, and effective management of our social impacts. In alignment with this commitment, we continuously seek to understand their expectations, interests, and opinions to better address their needs. We have identified the following stakeholders as relevant to EROSKI, with whom we maintain various channels of communication:

Internal stakeholders

- Employee Members
- Consumer Members
- Employees (non-members)

External stakeholders

- Companies and business associations
- Consumers
- Franchise entrepreneurs
- Governments
- Investors
- Customers and Customer Members
- Suppliers
- Financial institutions
- Communication measures
- Tertiary sector

Specific communication mechanisms and key issues and concerns identified for each stakeholder group

| Stakeholder | Communication mechanism | Key issues and concerns |
|------------------------------------|---|---|
| Customers and Customer Members | Customer service (in-store, telephone and web). EROSKI Club magazine. CAPRABO's Sabor magazine. Customer satisfaction studies. Customer listening Programmes. Promotional brochures. EROSKI App. Newsletters. | Value for money. Innovation Regulatory Compliance. Socially responsible company Health and safety of clients. Data Protection Product traceability. Market presence Food waste. |
| Consumers | EROSKI Consumer magazine and website www.consumer.es and its profiles on social networks. School of Food (www.escueladealimentacion.es) and Tria Bo Project, Tria Sa (in Caprabo). Awareness-raising campaigns (health, solidarity and environment). Collaboration with public institutions and organisations that ensure consumer interests (Kontsumobide, Consumers and Users Council, AESAN, etc.). Press releases and press conferences. | Value for money. Customer service. Market competitiveness. Customer health and safety. Promotion of healthy and sustainable consumption habits. Socially responsible company. Marketing and labelling. Food waste. Product traceability. |
| Employees | Publication Nexus, intranets (Prisma, ForumNet), minutes, communications at headquarters. Evaluation interviews. Work culture surveys. Audits. Internal Information Channel in EROSKI, Compliance Channel in VEGALSA. | Regulatory compliance. Data protection. Health and Safety in the workplace. Health and safety of customers. Employment. Work-life balance. Anti-corruption. Ethical and responsible management. |
| Employee Members | Corporate shareholding bodies. Reception manual. Mechanisms specific to employees. | Inherent issues for employees. |
| Customer Members | Corporate shareholding bodies. Newsletters. Mechanisms specific to Customer Members and consumers.. | Issues inherent to consumers and Customer Members. |
| Suppliers | Supplier Service. Publications: EROSKI Logistics Nexus. Agreements with SMEs. Collaboration agreements. Sectoral roundtables. Promotional campaigns for local products. Audits (Quality control...). Permanent and occasional forums. | Anti-corruption. Regulatory compliance. Product traceability. Economic performance. Unfair competition. Market competitiveness. |
| Financial institutions / investors | Corporate Governance Report. Consolidated Annual Accounts Report. Press releases and press conferences. CNMV and EROSKI websites. | Innovation. Climate change. Ethical and responsible management. Customer service. Employment. |

| Stakeholder | Communication mechanism | Key issues and concerns |
|---|--|---|
| Franchisee entrepreneurs | The 'with you' programme in franchising. Direct communications with the staff of the Franchising Directorate of the Network Directorate General . | Competitiveness in the market. Promotion of local suppliers. Customer service. Social and economic development of the environment. Product traceability. Regulatory compliance. |
| Governments and the business community | Collaboration agreements and conventions. Meetings with public representatives. Business associations and consumer cooperatives (ACES, ANGED, AECOC, HISPACOO, etc.). Other companies. | Ethical and responsible management. Climate change. Gender equality and diversity. Employment. Workplace health and safety. |
| Tertiary sector and other social actors | Meetings with representatives of the different organisations. EROSKI Foundation Scientific Committee. Universities: agreements, scholarships. NGOs: collaboration agreements, sponsorships, conferences, stands. | Accessibility. Regulatory compliance. Food waste. Social action and solidarity. Socially responsible company. Responsible. Employment. |

Participation in alliances and partnerships

GRI 2-28

We firmly believe in the power of collaboration and collective action over individual efforts. By aligning our objectives and goals with key stakeholders in the sector, public administrations, and society, we can create shared value for all parties involved. To facilitate this, we actively collaborate with various associations, contributing a total of over 440,000 euros per year per member:

As a cooperative and consumer association

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

- Consultation Committee of the Spanish Agency for Food Safety and Nutrition (AESAN).
- European Community of Consumer Cooperatives (Euro Coop).

Business area

- Balearic Trade Association (ABACO).
- Association of Spanish Supermarket Chains (ACES).
- Association of Food stores of the Balearic Islands (ACAIB).
- Association of Directors of Communications (Dircom).
- AGRELA Business Association.
- Sabón - Arteixo Industrial Estate Business Association.
- Association of Social Economy Enterprises of Navarre (ANEL).
- Association of Basque Companies for Sustainability (IZAITE).
- Menorca Business Association of Traders (ASCOMÉ).
- Business Association of l'Hospitalet and Baix Llobregat (AEBALL).
- A Coruña Hotel and Catering Business Association.
- Spanish Association of Commercial Codification (AECOC).
- Spanish Association of Sustainability Managers (DIRSE).
- Spanish Association of Large Distribution Companies (ANGED).
- Association for Progress in Management (APD).
- O Ceao Industrial Estate Association (Lugo).
- Basque Ecodesign Center (BEC).
- Bermeo Tuna World Capital.
- Alava Chamber of Commerce.
- Bilbao Chamber of Commerce.
- Mallorca Chamber of Commerce.
- Navarra Chamber of Commerce.
- LEARTIKER Research Centre.
- Cercle d'Economia, Barcelona.
- Club Nordés (A Coruña).
- Financial Club of Vigo (Círculo de Empresarios de Galicia).
- Agri-food Cluster of Navarre
- Agri-food Cluster of the Basque Country.
- Food Cluster of Galicia.
- Clúster Saúde de Galicia (CSG) (Galician Health Cluster).
- Trade Commission of the Spanish Chamber of Commerce (representing Mondragón).
- Regional Committee for Family Farming in the Basque Country.
- Business Confederation of the Balearic Islands (CBC).
- Confederation of Business Associations of the Balearic Islands (CAEB).
- Business Confederation of Ferrolterra, Eume and Ortegal.
- Business Confederation of Navarre (CEN).

- Business Confederation of Ourense (CEO).
- Business Confederation of Coruña (CEC).
- Business Confederation of Galicia (CEG).
- Advisory Board of the Society for the Development of Navarre (SODENA).
- ECOEMBES.
- ESADE (Ramon Llull University).
- Asturian Business Federation (FADE).
- Business and Employers Federation of the Balearic Islands (AFEDECO).
- Business Federation of La Rioja (FER).
- Federació de la Petita i Mitjana Empresa d'Eivissa i Formentera (PIMEEF)
- Foment del Treball Nacional.
- Abadía de Montserrat Foundation.
- AZTI Foundation.
- Basque Culinary Center Foundation.
- Impulsa Balears Foundation.
- IESE (University of Navarra).
- Izaite, Basque Association of Companies for Sustainability.
- Spanish Global Compact Network.
- Retail Forum for Sustainability.
- Barcelona Economic Society of Friends of the Country (SEBAP).
- Sport Cultura Barcelona.
- 5 a Day.

1.6.2 Materiality analysis

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

In 2023, we conducted an updated materiality analysis, building upon the previous assessment carried out in 2022 in accordance with GRI standards. This update involved consultation with both external and internal stakeholders over the first four months of the year. Our aim was to refine our understanding of dual materiality, which considers EROSKI's impact on the environment in relation to ESG (Environmental, Social, and Governance) issues, as well as its impact on the business. Incorporating methodological aspects defined by EFRAG (European Financial Reporting Advisory Group), this update enables us to prepare for future requirements stemming from the new CSRD directive (Corporate Sustainability Reporting Directive, EU 2022/2464) and corresponding European reporting standards (European Sustainability Reporting Standards, ESRS).

The analysis identifies issues that are material in terms of the impact EROSKI has on the economy, society, and the environment. Additionally, it highlights issues that influence stakeholder decisions or have an impact on the economy, environment, and/or society.

The material topics assessed have been classified into four groups: Responsible Management, Customer and Product Management, Environmental Management and People Management.

The evolution in the methodology introduced in this 2023 materiality analysis is a first step towards the guidelines set by the CSRD, in the EFRAG methodological proposal, and is summarised in the following steps:

- **Step 1: Analysis and identification of a list of ESG issues and alignment with ESRS.** To identify potentially material issues, we commenced with a comprehensive list of 38 relevant ESG (Environmental, Social, and Governance) issues, evaluated by stakeholders and the Governing Body in 2023. The establishment of this list of relevant ESG issues was conducted in previous years, drawing from an analysis of global and sector trends, benchmarking against material issues in the sector, and adhering to reference standards such as the GRI standards, the principles of the United Nations Global Compact, the Non-Financial Reporting and Diversity Act 11/2018, and the Sustainability Accounting Standards Board (SASB). From this initial list of 38 topics, and utilizing the list of topics proposed in the ESRS as a reference, we undertook a reclassification process to condense them into 20 topics for materiality analysis. This strategic approach marks our inaugural step towards ESRS compliance, aligning our topics with the level of aggregation prescribed by this European standard.
- **Step 2: Assessment of impact materiality and financial materiality (double materiality).** To evaluate impact materiality (impact on the environment), we conducted a comprehensive consultation with EROSKI's stakeholders during the initial four months of 2023 concerning the 38 pertinent ESG issues outlined in the preceding step. An online survey was administered, with participation from 4,508 stakeholders representing various sectors including health, franchised customers, cooperatives, media, suppliers, employees, customers, strategic alliances, academia, associations, businesses, financial entities, public institutions, and service providers. Based on the responses received regarding the 20 potentially material issues aligned with the CSRD, and subsequent reassessment of their significance, the impact materiality was evaluated.

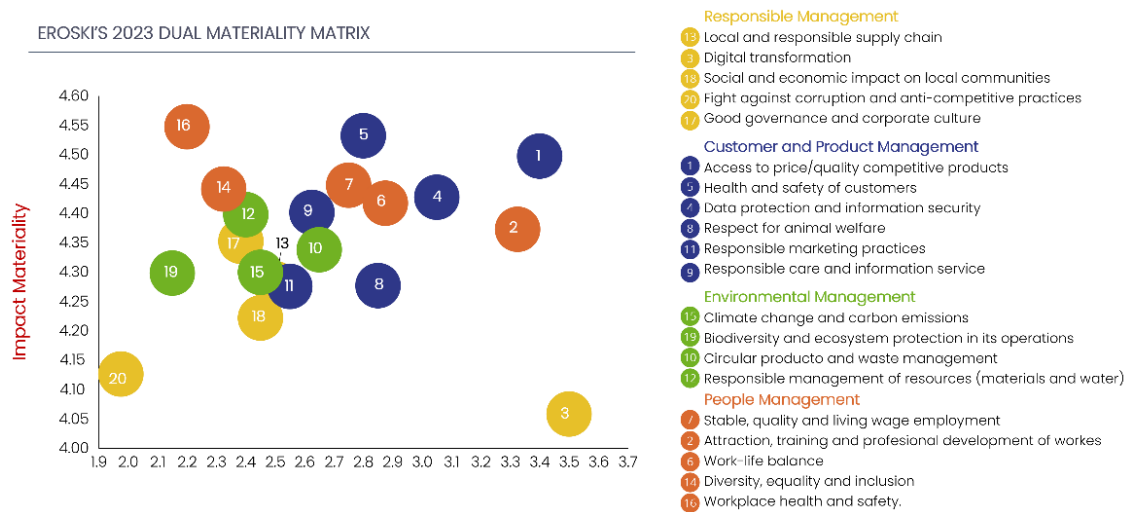
To gauge financial materiality (impact on EROSKI's financial statements), the ten members of the Management Committee (five of whom also

serve on the organization’s Risk Committee) were consulted. They rated the 38 relevant ESG issues on a scale of 1 to 5, considering the severity of potential risks and opportunities associated with these material issues.

By applying the outcomes of these two consultations to the 20 identified potentially material issues, we have updated our Dual Materiality matrix.

- **Step 3: Identification of impacts, risks and opportunities.** As part of our commitment to the methodology proposed by EFRAG and future requirements, we have identified impacts, risks, and opportunities associated with each of the material issues included in the analysis. In this phase of the dual materiality exercise, we have pinpointed the environmental impacts of our activities, along with the potential risks and opportunities linked to these issues that could affect our financial outcomes.

Following this year’s update, the following issues have been identified:



List of the most relevant material topics (critical, significant and important)

| Most relevant material topics 2023 | | Location in the report |
|---|--|---|
| Critical | | |
| 1. Access to price/quality competitive products | Competitiveness strategy aimed at guaranteeing a diversity of products with competitive prices and high quality standards. | 1.5 A competitive value chain, 4.2.2 Food safety and quality |
| 2. Attraction, training and professional development of workers | Recruitment of employees with a high level of experience in their position or with high potential and their retention as human capital within the company. Maximising performance and improvement potential, and mechanisms to encourage promotion within the same organization. | 3.2 Quality employment, 3.6 Career development |
| Significant | | |
| 3. Digital transformation | Integration of new technologies in various areas of the company, with the aim of optimising processes, improving competitiveness and adapting to new trends, offering added value to customers, while guaranteeing adequate protection of the personal data of customers and suppliers, as well as their confidentiality. | 1.8 Innovation to adapt to new trends, 4.1.1 More digital 5.2.1 Sustainable logistics, 5.2.2 Innovative and eco-efficient stores |
| 4. Data protection and information security | Application of measures to preserve the confidentiality, integrity and availability of the organization's information through the use of specialised technologies and practices to prevent unauthorised access, safeguard sensitive data and guarantee operational continuity, complying with regulations and mitigating cyber risks. | 2.3 Risk and opportunity management, 4.1.2 Relationship with Customer Members |
| Important | | |
| 5. Health and safety of customers | To offer healthy products adapted to special diets with sufficient variety and supply to guarantee the health of customers. Furthermore, to ensure customer safety and product quality, all establishments strictly comply with the required hygienic measures that are controlled in each process of the value chain from its origin to the final customer. | 2.3 Risk and opportunity management, 4.2 Our key priority is safe and healthy food |
| 6. Work-life balance | Mechanisms to promote a balance between time spent at work and time for personal enjoyment, and to facilitate the care of children and family members. Ensure the allocation of resources and responsibilities with certain criteria to ensure time free of interruptions outside working hours. | 3.4.4 Work-life balance |
| 7. Stable, quality and living wage employment. | Creation of stable jobs and good working conditions, with hiring and salary policies that promote local development. Training, specialisation and development of professionals, with the aim of improving their skills and making the best resources available to them in order to have a qualified team. | 3.2 Quality employment, 3.3 Solidarity in remuneration, 3.6 Professional development |

| Most relevant material topics 2023 | Location in the report | |
|---|--|--|
| 8. Respect for animal welfare | An animal is in good condition if it is healthy, comfortable, well fed, safe, able to express innate forms of behaviour and does not suffer from unpleasant sensations of pain, fear or distress. | 4.2.2 Food safety and quality |
| 9. Responsible care and information service | Commercial strategy designed to achieve maximum customer satisfaction, maintaining a relationship of mutual trust, through an expert staff, humane treatment, maximum quality, personalised attention, immediacy and commitment to sustainability. It also provides information and training on responsible consumption habits to customers through these channels. | 1.2 Mission, vision and values, 1.4 Our 'with you' business model, 3.7.2 Inclusive supermarkets, 4.1 Close to our customers, 4.2.3 Towards a healthy and balanced diet |
| 10. Circular product and waste management | Proper waste management involves eliminating waste and finding alternative uses through technologies and processes that reduce the waste footprint. Adopting a production model based on 'closing the life cycle', stock management, proper conservation and good handling practices, including consumer awareness, are key in this process. In addition, eco-design measures, recyclability and incorporation of raw materials in packaging are incorporated. | 5.4 Circular economy |
| 11. Responsible marketing practices | Commitment to conduct its marketing activities in an ethical, transparent and respectful manner. This includes not using misleading or manipulative strategies to promote your products or services, ensuring that the information provided to consumers is accurate and complete. | 4.2.3 Towards a healthy and balanced diet |
| 12. Responsible management of resources (materials and water) | Move towards an eco-efficient model with the incorporation of energy efficiency measures, self-consumption and reduction of water consumption. | 5.2 Energy and climate change |

Next steps towards the CSRD methodology

As part of the process of anticipating the adaptation of the new CSRD regulatory standards, we are further elaborating on impact and financial materiality, identifying for each of the material issues, negative and positive impacts, risks and opportunities associated with them.

Once we have identified the impacts, risks and opportunities of all the material issues included in the materiality analysis, we will proceed to their evaluation, through consultations with stakeholders and company experts, following the severity criteria (magnitude, scope, irremediability and probability of occurrence) proposed by the EFRAG methodology.

1.7 Our commitments

GRI 2-23; 2-24

Our identity serves as a compass guiding our response to the significant challenges confronting society. This year has been characterized by the socio-economic repercussions of the inflationary environment, conflicts in regions like Ukraine and Gaza, and the challenges surrounding raw material availability, exacerbated by the effects of climate change on food production. These circumstances drive trends such as diversification and enhancing the efficiency and proximity of the value chain, as well as advancements towards circular economy models. Therefore, our dedication to sustainable development permeates every aspect of our operations, as we confront these challenges with proactivity and responsibility.

In a landscape where the impacts of our activities extend beyond local boundaries to a global scale, we align our corporate commitments with international objectives and initiatives that advocate for sustainable development:

- **EU Code of Conduct for Responsible Marketing and Food Business Practices.** In 2021, we embraced the EU Code of Conduct for Responsible Marketing and Food Business Practices, a pivotal step within the EU's Farm to Fork strategy. This code underscores our commitment to enhancing the availability and affordability of healthy, sustainable food choices.
- **Sustainable Development Goals (SDGs).** We orient our strategy around the 17 SDGs established by the United Nations in 2015, aiming to collaborate with diverse economic, social, and environmental stakeholders to achieve these ambitious sustainability objectives.
- **Global Compact.** As a founding member of the Global Compact—an initiative proposed by the United Nations in 2002—we annually reaffirm our dedication to its ten universally accepted principles. These principles encompass human rights across our value chain, labor standards, environmental stewardship, and the fight against corruption.

1.7.1 10 Commitments to Health and Sustainability

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

These ten commitments start with the basics: our commitment to food safety in all our products and stores. The guarantee of its compliance allows us to continue with our ambitious objectives that seek to facilitate a healthy and balanced diet, with special attention on groups with special needs, such as children or people with illnesses or food intolerances. We are also working to ensure the sustainability of our services and products from the three dimensions: environmental, social and economic. We do this clearly and transparently through our labelling and our communications, listening to customers and other stakeholders, boosting training of our teams so that they can advocate our differential proposition and so that, like the consumers who we also train and inform, they consciously choose healthier and more sustainable habits in their day-to-day lives.

Our 10 Commitments to Health and Sustainability

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|--|---|---|---|
| <p>1. Committing to food safety. We are committed to food safety, through a preventive quality plan, product traceability control and maintenance of the cold chain for fresh products.</p> | <ul style="list-style-type: none"> 30,977 analytical controls of products and services. 277 audits on suppliers. 888 audits on points of sale and platforms. |    | <p>1. Healthy eating. 4. Efficient and circular value chain</p> |

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|---|--|---|--|
| <p>2. Promoting a balanced diet. We promote consumption of the necessary and appropriate foods for a balanced diet. We reduce nutrients whose excessive consumption can be damaging to health in our own-brand products, and we improve the quality of saturated fats.</p> | <ul style="list-style-type: none"> 70.6% of own brand products have a Nutri-Score of A, B or C. 100% We have eliminated 100% of palm fats from our own brand line. |     | <p>1. Healthy eating 4. Efficient and circular value chain 7. Sustainable supply</p> |
| <p>3. Preventing child obesity. We work to prevent child obesity, promoting and providing a balanced diet for children, prioritising the nutritional quality of our children's products and teaching two million children and their families healthy lifestyle habits by 2025.</p> | <ul style="list-style-type: none"> 195,278 schoolchildren and their families trained in 2023 through our Food and Healthy Eating Habits Educational Programme (PEAHS). |   | <p>1. Healthy eating 6. Cooperation</p> |
| <p>4. Meet specific nutritional needs. We work so that people with specific dietary requirements can find what they need in our supermarkets, broadening our offering and offering options like our order service and online store.</p> | <ul style="list-style-type: none"> 2,185 gluten-free products at our stores, with 562 of these from our own brands. More than 2,900 members from five Celiac Associations benefited from a 20% discount on 200 specific gluten-free products. New EROSKI VEGGIE range for vegetarians and vegans. |   | <p>1. Healthy eating 6. Cooperation</p> |

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|---|---|-----|--|
| <p>5. Fostering responsible consumption. We facilitate sustainable nutrition, reducing the environmental impact of our processes, stores and products. We also promote organic products and those sourced from more sustainable production processes, in addition to the reduction of artificial additives and animal welfare.</p> | <ul style="list-style-type: none"> ■ 36% reduction in net CO₂ emissions in 2023 compared to 2017. ■ 94 containers and packaging eco-designed in 2023. ■ Over 12 million meals donated to charities as part of our Zero Waste programme. | | <ol style="list-style-type: none"> 1. Healthy eating 2. Prevention of food waste 3. Climate neutrality of the value chain 4. Efficient and circular value chain 6. Cooperation 7. Sustainable supply |
| <p>6. Offering more local products. We contribute to the social and economic development of our stores and promote culture and local development in the community through gastronomic events, visits to production facilities and supporting major local traditional festivals.</p> | <ul style="list-style-type: none"> ■ 20,768 local products offered in collaboration with small local producers. ■ 23 million euros allocated to social action together with our stakeholders. ■ Cents of Solidarity Programme, with 1,3 million euros donated. | | <ol style="list-style-type: none"> 3. Climate neutrality of the value chain 4. Efficient and circular value chain 5. Economic growth 6. Cooperation 7. Sustainable supply |
| <p>7. Making healthy eating affordable. We improve the prices in products required for a balanced and responsible diet and develop savings proposals for our Customer Members.</p> | <ul style="list-style-type: none"> ■ Over 384 million euros in savings transferred to our customers through offers, promotions and other campaigns. | | <ol style="list-style-type: none"> 1. Healthy eating |

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|---|--|-----|-------------------------------------|
| <p>8. Listening with clarity and transparency. We act in a clear and transparent manner, always with the participation of our employee and customer members and other stakeholders. We also seek maximum clarity and transparency in the information offered on our packaging.</p> | <ul style="list-style-type: none"> ▪ Pioneers in incorporating environmental labelling on 29 own-brand products. ▪ 2,138 own-brand products feature the Nutri-Score advanced nutritional label on the packaging. ▪ Plan Solidaridad 2024 chosen after listening to 5,422 people and 301 social entities. ▪ | | 1. Healthy eating 6. Cooperation |
| <p>9. Caring about our workers. We promote training on health, wellness and responsible consumption with the aim of improving the quality of life of our workers, offering training, advice, activities, programmes and tools for our staff and their families.</p> | <ul style="list-style-type: none"> ▪ 1,068 hours of training on balanced diet and health for workers in 2023. ▪ 239,349 hours of total training of staff. | | 5. Economic growth |
| <p>10. We foster a healthier lifestyle. We foster quality information on health and sustainability through channels like EROSKI Consumer and www.consumer.es. We also have our personalised advice programme for Members of Club EROSKI</p> | <ul style="list-style-type: none"> ▪ 18 million visits to www.consumer.es in Spain. ▪ Over 480,000 Customer Members have regularly received information and various proposals related to healthy eating. ▪ 38,348 Customer Members received monthly Ekilibria reports. | | 1. Healthy eating 6. Cooperation |

1.8 Innovation to adapt to new trends

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

In 2023, we witnessed the profound emergence of artificial intelligence, particularly in the realm of generative artificial intelligence. This groundbreaking technology holds vast potential across numerous spheres, with its most notable impact lying in task automation. This presents a significant opportunity in enhancing efficiency within our operations.

Moreover, the applications of artificial intelligence extend to crafting more immersive and convenient digital customer experiences for our consumers. By harnessing this technology, we aim to elevate customer satisfaction and engagement through innovative digital solutions.

We have also noted:

- A breakthrough in the digitalisation of services: Progress in the design of new services that enable more convenient, easier and faster shopping for all our customers through new digital tools.
- Innovation in new products: Our customers are demanding innovation in the products on our shelves in order to have a healthier and more sustainable offer. This entails an effort to identify and adapt articles, which we are currently carrying out.
- Circularity of packaging: New regulations and increased customer awareness demand advances in the search for alternative materials to conventional plastic and improved recyclability, as well as sales systems based on reuse and bulk.
- Conversion of waste to resources: The new regulations and the need for a circular economy model promote the search for profitable and sustainable outlets for the surpluses and waste generated.
- Greater relevance of accessibility and adaptation for senior citizens: This trend has been driven by the demands of the collective vis-à-vis other sectors.
- Social impact: Increased role in the development of local communities.

- Supply chain: Stronger supply chains that are more agile and adaptable to sudden changes in demand or stock.
- Commitment to promotions and price strategy: The customer is no stranger to price increases for certain products and responds to promotions and price/quality adjustment strategies.
- Preference for fresh and local products: There is also a greater focus on healthier and more sustainable food.
- Increased local shopping: At the same time, travel is reduced.

To channel these trends and demands, we have implemented the EKINN model, a set of methodologies, tools and dynamics in the key of innovation integrated in the organization to promote the evolution of its differential positioning. Along the same lines, we promote open innovation as one of the main drivers of change in the organization and collaboration with start-ups, technology centres, universities, suppliers and customers is a fundamental part of our way of doing things.

In this way, in 2023 we have allocated more than 15.1 million euros to innovation and development projects, participated in 31 collaborative innovation initiatives, 10 of them in European collaborative projects with technology centres, universities and start-ups from all over the continent.

Innovation projects on which we have made progress in 2023

Progress in digitisation

- AIDATA: Development of a novel AI-based system for the distribution sector.
- MISSION GATES: Natural language processing research to develop a new business management model.
- AIXIA: Strategic Artificial Intelligence System.

Innovation in new products

- Straight2Market: EIT Food project to introduce new or improved nutritional and sustainable food products in markets and supermarkets.
- PROMEAT: Improvement of the lipid profile and nutritional value in various pre-cooked products.
- PROTEFUNGI: Research and development of new products of plant origin with high protein content obtained from fungal production.

Circularity of packaging

- SECUREPACK: Improved heat sealing for fresh produce packaging.

- ENVASES ARTZAI GAZTA-IDIAZABAL: Development of biodegradable packaging for cheese.
- InformPack (2nd Edition): EIT Food project for public engagement and co-creation of a European ecosystem for more sustainable food packaging.
- SISTERS: Green Deal project to improve the sustainability of packaging used to preserve food and reduce its negative impacts.
- REDYSING: Horizon Europe project that seeks to promote efficient and innovative processes in the use of resources for the production and circularity of cellulose packaging for fresh food.
- BOTTLE4FLEX: Development of a sustainable flexible film.

Conversion of waste to resources

- ZeroW: Green Deal project to implement new Systemic Innovation Living Labs (SILL) in the value chain to achieve long-term environmental and economic sustainability.
- FOODRUS: Horizon 2020 project to find circular solutions for resilient food systems.
- ToNoWaste: Horizon Europe project aimed at fostering a new zero food waste mentality based on the holistic approach.
- NOWASTE: Developed by *Tecnalia Envases* and focusing on the use of artificial vision technologies to reduce food waste.

Preference for fresh and local products

- FUSILLI: Horizon 2020 project to drive the transformation of urban food systems through the implementation of innovation living labs (real test beds).
- ELIKAERA: Development of a digital tool to transform and improve the behaviour and commitment of the citizens of Gipuzkoa to responsible consumption habits.

1.9 Economic performance

GRI 201-1; 3-3

1.9.1 Analysis of results

EROSKI Group closed its accounts for the year ended 31 January 2024 with an operating result amounting to 259 million euros, and this in a context of growing pressure on the costs of products sold and other direct costs, which have been partially assumed, resulting in lower percentage margins, and partly offset by the efficiency and productivity savings that have been made in recent years. As

a result, we obtained a higher EBITDA margin on our sales. The final result for the year reflects a profit of €109 million.

EROSKI Group's sales amounted to 5,186 million euros, representing a growth rate of 7.4% compared to the previous year.

The year was marked by robust sales growth in our food distribution business, driven by increased product and operating costs. Despite absorbing a portion of these costs and not fully passing them on to selling prices, our operating profit reached €255 million, representing a ratio close to 5% of sales.

Our success is also attributed to the dedication and commitment of all our employees, who continuously adapt to market demands and prioritize enhancing customer service and satisfaction. Their unwavering focus on customer satisfaction has contributed to achieving an EBITDA (pre IFRS 16) of EUR 331 million.

We experienced positive growth across all regions, particularly in areas with a strong Eroski Group presence, spanning from Galicia to the Balearic Islands. Notably, our long-standing alliances in Galicia and Catalonia/Balearic Islands have demonstrated exceptional business performance, with the former celebrating over 25 years of partnership and the latter marking its second anniversary.

In November 2023, the Eroski Group opted for early repayment of the syndicated debt from the 2019 agreement with select financial institutions. This strategic decision allows us to establish new long-term debt maturities and was facilitated in part by the issuance of a bond in the capital market, subscribed by institutional investors. Although this process incurred certain non-recurring expenses, including an increase in financial expenses for the year, it positions us for sustained financial stability, further bolstered by the evolution of the Euribor.

EROSKI Group income statement at 31 January 2024 (thousands of euros)

| | 2023 | 2022 |
|--|----------------|----------------|
| Ordinary income | 5,472,890 | 5,089,774 |
| Net sales distribution | 5,185,562 | 4,828,195 |
| Other income without return on sale of fixed assets | 287,328 | 261,579 |
| Operating profit (before impairments, results on sale of fixed assets and non-current activities) | 258,954 | 204,014 |
| Impairment, results from sale of fixed assets and non-current assets | -4,113 | -21,945 |
| Pre-tax and financials profit | 254,841 | 182,068 |
| Financial profit | -152,759 | -97,248 |

| | 2023 | 2022 |
|---|----------------|---------------|
| Share of profit/loss from investments using equity method | 1,439 | 81 |
| Income tax | 5,036 | -20,987 |
| Net profit from discontinued operations | 0 | 0 |
| Profit | 108,557 | 63,914 |

1.9.2 We create wealth in our environment

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

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

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

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

| | 2023 | 2022 |
|---|------------------|------------------|
| Customers | 384,541 | 370,473 |
| Suppliers | 4,196,702 | 3,914,954 |
| Raw materials and consumables | 91% | 91% |
| Services | 9% | 9% |
| Employees | 518,969 | 498,050 |
| Wages, salaries and similar | 99.2% | 99.0% |
| Indemnities | 0.7% | 0.9% |
| Contributions to defined contribution plans | 0.1% | 0.1% |
| State | 198,100 | 213,083 |
| Social charges and taxes for employees | 96% | 83% |
| Tax on profits | -3% | 10% |
| Taxes | 7% | 7% |

| | 2023 | 2022 |
|--------------------------------|---------------|---------------|
| Grants ¹ | -1% | 0% |
| Environment² | 21,627 | 23,950 |
| Expenses | 6% | 6% |
| Investments | 94% | 91% |
| Society³ | 23,007 | 22,704 |
| EROSKI Group ⁴ | 40% | 46% |
| EROSKI Foundation | 3% | 2% |
| EROSKI customers | 37% | 21% |
| Social entities | 20% | 31% |

¹ The sum of 1.05 million euros was received in grants in 2023.

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

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

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

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

Economic value generated and distributed¹ by EROSKI (thousands of euros)

| | 2023 | 2022 |
|---|------------------|------------------|
| Economic value generated | 5,490,932 | 5,097,137 |
| Net turnover | 5,185,562 | 4,828,195 |
| Other operating income | 295,497 | 264,720 |
| Financial income | 9,873 | 4,222 |
| Economic value distributed² | 1,240,190 | 1,173,241 |
| Operational Costs | 378,770 | 385,855 |
| Salaries and employee benefits | 518,969 | 498,050 |
| Payments to capital providers | 133,955 | 65,807 |
| Payments to the Government | 199,230 | 213,086 |
| Community investments ² | 9,266 | 10,444 |
| Economic value retained | 4,250,742 | 3,923,896 |

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

² The figure for donations recorded in the financial statement is 605,228.75 euros, but the EROSKI Group makes additional contributions in kind, through discounts, etc. These contributions, which correspond to 43% of the total amount allocated to social purposes in 2023, have been subtracted from operating costs.

2

Committed to ethics and good governance

- 2.1 Corporate Governance
- 2.2 Ethical and responsible management
- 2.3 Risk and opportunity management
- 2.4 Responsible supplier management



EROSKI governance

- The Governing Council is our highest management body.
- The Audit and Compliance Committee oversees the management of economic, environmental and social risks.
- In 2023, we implemented the Internal Reporting System in compliance with Law 2/2023 on Whistleblower Protection.
- We ensure that 100% of our value chain adheres to human and labour rights standards, with a particular focus on monitoring compliance among higher-risk suppliers.

2.1 Corporate governance

GRI 2-10

EROSKI's decision-making authority rests with the Governing Council and the Board of Directors. The Board of Directors handles issues delegated by the Governing Council. Our governance model is distinguished by its clear and separate structure for decision-making, ensuring efficient management through coordinated efforts among all parties involved.

All companies within the Group adhere to EROSKI, S. Coop.'s Corporate Governance guidelines. The Articles of Association, updated and approved in July 2020, outline the incompatibilities of Governing Council and Management members, among other matters. These articles are available for consultation on the [corporate website](#), which also provides detailed information on the governance structure.

The Governing Council, reconstituted in March 2022, comprises twelve members elected by the General Assembly. It includes six members from the consumer members community and six from the employee members community, with a consumer member serving as chairperson.

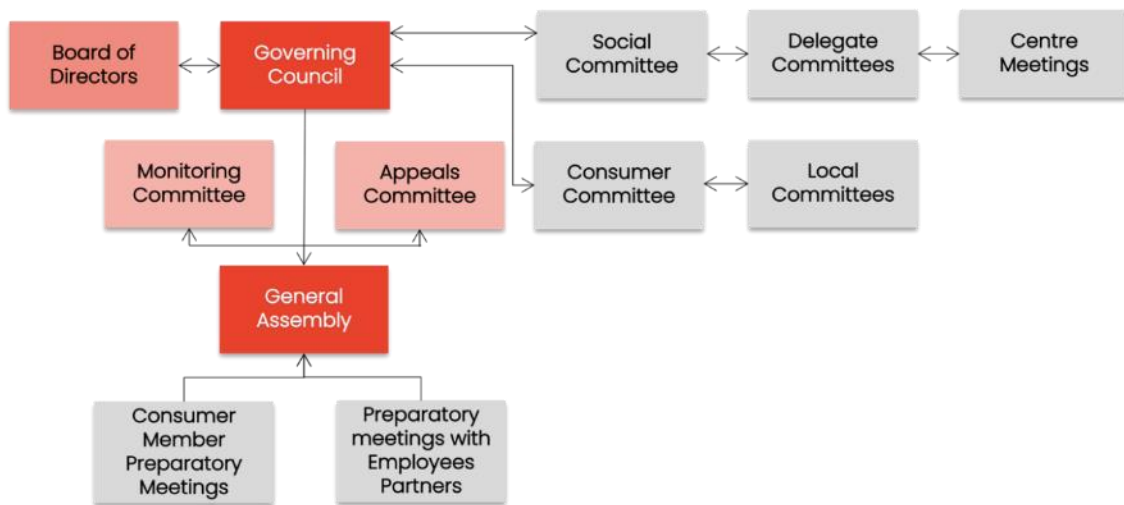
2.1.1 Governance structure

GRI 2-9; 2-11; 2-12; 2-13; 2-15; 2-16; 2-17; 2-18; 2-20

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

- Audit and Compliance Committee, supervising the effectiveness of internal control, the risk management systems and corporate governance and compliance policies.
- Appointments and Remuneration Committee, responsible for Junior Manager and monitoring of the selection and assessment of members of the Governing Council and Manager of the company, the implementation of a suitable remuneration policy, avoiding conflicts of interest and questions of gender diversity.
- Executive Committee has been delegated all functions of the Governing Council, except those that cannot be delegated. It acts on decisions requiring urgency, subsequently informing the Governing Council of the resolutions adopted.

Governance of EROSKI, S. Coop.



Board of Directors

Body that advises the Manager of the Cooperative.

Composition

- The new composition of the Board of Directors was approved in 2022 and came into force in May of that year. From 1 February 2021 Rosa Carabel leads the Manager of EROSKI Group.

Functions

- Meets monthly with the Governing Council.

Competencies

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

Members

- Rosa Carabel. CEO
- Javier España. Development Director
- Javier Amezaga. Corporate Director
- Iñigo Eizaguirre. Social Director
- Iñigo Arias. Hypermarkets and Online Director
- Alberto Madariaga. Supermarkets and Processes Director
- Eva Ugarte. Strategic and Customer Marketing Director

- Beatriz Santos. Commercial Director
- Enrique Monzonis. Innovation, ICTs and Logistics Director
- Josu Mugarra. Finance Director



Governing Council

Body that governs, manages and represents the cooperative.

Composition

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

Members

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

Members

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



It is important to note that the departure of Antton Tomasena was approved on January 23, 2024, and Mikel Gantxegi was appointed as his replacement. However, this change did not take effect until February 1, 2024. Therefore, the information provided in this report pertains to the composition of the Governing Council during the 2023 financial year.

Functioning

- 50% of the members are renewed biannually. The members of the Governing Council, both incumbents and substitutes, are elected among the cooperative members through a secret vote by the General Assembly, for a period of four years, and they can be re-elected. The renewal is done in batches of six members.
- None of the current members of the Governing Council have executive Manager responsibilities.

- Delegates certain powers to the Board of Directors, with whom it meets monthly to discuss financial, environmental, social and organisational matters.

Competencies

- Presidency of the General Assembly.
- Vision, mission, values and ethical management of the company.
- Decision-making with regard to the co-operative's strategy and management actions related to the business, and to all environmental, social and financial matters.
- Appointment of general managers.
- Establishment of Regulations of Internal Regime.
- Approval of major contracts and investments.
- Risk management and internal controls.
- Accountable for management before the General Assembly.
- Adoption of corporate social responsibility policies.

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

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

The knowledge of the Governing Council of the main concerns of the organization is carried out proactively by the body itself through the monitoring of the performance of the different businesses, the organization of the market and appearances of company managers at sessions of the Governing Council. This activity complements the periodic reports and advance information

procedures corresponding to each Commission or Committee with respect to their areas of specialisation which are subject to specific analysis and proposals.

We have a training and contents refresher programme for the members of the Governing Council to improve their knowledge on financial environmental and social affairs.

Self-evaluations are also conducted regarding the performance of the Governing Council and its Committees, as well as certain positions. This self-assessment system involves individual questionnaires containing qualitative inquiries, offering comprehensive insights and specific improvement suggestions. The Appointments and Remuneration Committee analyzes the results of these self-assessment questionnaires and proposes new action plans for approval by the Board of Directors, aiming to enhance the effectiveness of the board, committees, and their operations. Additionally, in accordance with the CNMV's Code of Good Governance, every three years, the Board must undergo an independent external evaluation of its performance, as well as that of its members and committees. Responding to this recommendation, EROSKI conducted an external diagnosis in 2023, based on which it established action plans aimed at enhancing the performance of its governing bodies.

Monitoring Committee

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

Composition

- 3 Members elected by the General Assembly.

Functioning

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

Competencies

- Control and monitoring of the electoral processes.
- Other functions granted to it by the Articles of Association, such as supervising the company's financial statements, urging the Governing Council to call an ordinary General Meeting, if the legal deadline has passed and no such meeting has taken place; requesting the holding of an Extraordinary General Meeting, proposing matters to be included on the agenda of the General Meeting, or bringing actions to challenge the

General Meeting when they are contrary to the law or the Articles of Association.

- Its functions are established in the Operating Regulations of the Monitoring Committee approved by the Governing Council in 2023.
- Attends Audit and Compliance Committee as a guest, which assumes the audit and corporate governance functions.

Appeals Committee

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

Composition

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

Functioning

- Meets when an appeal is lodged to the Committee.

Competencies

- Resolution of appeals lodged.

General Assembly

Highest expression of corporate intention.

Composition

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

Functioning

- The election of its members is ratified by the corresponding Preparatory Consumer and Employee Meetings. Their term of office lasts 3 years.
- It meets annually in ordinary sessions.
- In 2022 half of its members were re-elected.

Competencies

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

Prior to the General Assembly, the following take place:

- **Preparatory meetings with Employee Members.** Annual information meetings with employee members to involve them in the topics covered at the General Assembly and the ratification of delegates.
- **Preparatory meetings with Customer Members.** Annual information meetings with customer members to involve them in the topics covered at the General Assembly and the ratification of delegates.
- **Preparatory meetings with General Assembly delegates.** Internal meetings are also held with General Assembly delegates prior to the General Assembly in order to explain the content in detail and resolve any doubts that may arise.

2.1.2 Governance structure of VEGALSA-EROSKI

GRI 2-9; 2-11; 2-12

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

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

Board of Directors

Highest decision-making body of VEGALSA-EROSKI.

Composition

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

Functioning

- Meets monthly in ordinary session.

Competencies

- Approval of the company's general policies and strategies. Approval of Strategic Plans
- Approval of the company's annual qualitative and quantitative management plans.
- Election and dismissal of the General Management and the management team reporting to it.
- Authorisation of relevant openings, closures and transfers.
- Authorisation of relevant investments and contracting

Management Committee

Body responsible for the management of VEGALSA-EROSKI.

Composition

- 14 members. There is also an Extended Management Committee with 17 members.
- Joaquín González currently serves as the Managing Director of VEGALSA. Notably, it has been announced in January 2024 that Joaquín González, who has held this position for 25 years, will be succeeded by José Manuel Ferreño. This transition will come into effect at the start of the 2024 financial year.

Functioning

- Meets fortnightly in ordinary session.

Competencies

- Matters delegated by the Management Committee.
- Drafting of strategic and management plans.
- Approval and development of implementation plans.
- Monitoring and control of actions.
- Promoting corporate culture in the organization.

2.1.3 Governance structure of SUPRATUC2020 S.L.

GRI 2-9; 2-11; 2-12

SUPRATUC2020 S.L. is a company owned 50/50 by the EROSKI Group company NEWCOBECO S.L.U. and EP BidCo, A.S. Therefore, it also has a different corporate governance model in some respects. The EP Corporate Group, the EP Global Commerce and the EP Equity Investment consist of a broad portfolio of diversified investments with an enterprise value of approximately EUR 40 billion.

SUPRATUC2020 S.L. holds a 100% stake in the companies CECOSA Supermercados S.L., which operates in the Balearic Islands, as well as in CAPRABO S.A.U., which operates mainly in Catalonia. SUPRATUC2020 S.L. implements the EROSKI Group's good governance model, which it combines with its own responsibilities and competencies, agreed with the Group and developed through its own management bodies:

Board of Directors

Highest decision-making body of SUPRATUC2020 S.L.

Composition

- 4 members:
 - Javier Amezaga. Chairman.
 - Rosa Carabel. Member.
 - Lobos Koucky. Secretary.
 - Roman Silha. Member.

Functioning

- Meets monthly in ordinary session.

Competencies

- Authorisation of decisions regarding openings, closures and relocations of commercial stores.
- Authorisation of relevant investments and contracts.
- Approval of changes in the management team.
- Establishment of the Management Plan guidelines.
- Annual budgets.

The Management corresponds to that of the EROSKI Group, in coordination with the General Managers of CAPRABO S.A.U. and CECOSA Supermercados S.L. Likewise, SUPRATUC2020 S.L. has a specific Financial Division. With regard to the Code of Conduct, SUPRATUC2020 follows the same code that governs the Group.

2.2 Ethical and responsible management

GRI 2-24

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

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

2.2.1 Framework of responsible action

GRI 2-23

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

Our [Code of Conduct](#), in force since 2011, which was updated and approved again in 2022, serves as a declaration of our principles and establishes specific rules to ensure that EROSKI conducts its activities relationships in an honest and ethical manner. This instrument underlines the principle of due diligence to prevent, detect and eradicate any irregular activity.

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

This way, here at EROSKI, we use the International Charter of Human Rights and the Core Conventions of the International Labour Organization (ILO) in relation to working practices, prohibiting any practices contrary to principle of said conventions. This commitment extends to our suppliers and, in general, collaborating companies.

2.2.2 Management mechanisms

GRI 2-23; 2-25; 2-29; 3-3

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

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

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

We also have an Internal Reporting Channel (formerly known as the Whistleblower Channel), a fundamental mechanism for channelling possible irregularities and behaviour that is contrary to our ethical principles or that is not within the framework of regulatory compliance.

In 2023, with the approval of Law 2/2023 on Whistleblower Protection, an Internal Information System (IIS) has been established, approved by the Audit and Compliance Committee and the Board of Directors on June 13, 2023, and ratified by the Governing Council on June 14, 2023. The IIS renames the Whistleblowing Channel as the Internal Reporting Channel, among other matters. The new channel has been published in the organization's intranet and website www.eroski.es. A relevant change is that it is now available not only to employees, but also to any interest group covered by this law (workers, suppliers, contractors, among others.). Whistleblowers may report issues related to criminal conduct or conduct that violates the Corporate Code of Conduct, the Criminal Risk Prevention Plan, or any other internal and external regulations, respecting the fundamental principles of confidentiality, non-retaliation, and anonymity. Access to customers is not allowed as they have their own specific communication channels. Additionally, the SII policy and the Information Management Procedure (formerly the Whistleblowing Channel Regulations) have been approved, and the Regulatory Compliance Committee (CNN) has been appointed as the person responsible for the Internal Information Channel,

whose management acts as the representative before the competent public bodies.

Fight against corruption and conflict of interest

GRI 2-27, 205-1; 205-3

As part of our commitment to the fight against corruption and money laundering, we have drafted the Compliance Policy and an Anti-Corruption Policy, approved by the Board of Directors and ratified by the Board of Directors, based on zero tolerance towards all forms of corruption and fostering integrity and transparency.

As stated in the ['2.3.1 Risk management'](#) section of this report, all operations of the EROSKI Group have been analysed when drawing up the Criminal Risk Plan, except those of VEGALSA-EROSKI, which has its own. The corruption risks identified in this analysis are related to the processes of selection and contracting of suppliers, contractors, business partners or external collaborators; the commercial relations involving suppliers and competitors in defence of free competition in the markets in which the EROSKI Group is present; the delivery, receipt or promise of payments, gifts or inappropriate courtesies to any person or entity, public or private, with the intention of obtaining or maintaining business or other benefits or advantages.

In 2023, no cases of corruption were identified among staff, nor were any such reports received by the compliance office. Nor were any reports received in relation to human rights through the Internal Reporting Channel.

In terms of the prevention of money laundering and terrorist activity, the following actions were carried out in 2023:

- Preparation of the third version of the Prevention Manual. Pending finalization and approval.
- Adaptation of the Information System to comply with Law 2/2023.
- Completion and approval of the 2023 Annual Report, scheduled for 2024.
- Implementation of a comprehensive training plan to be executed in 2024.
- Monitoring of the audit plan for franchised companies.

Regarding the audits of franchisee companies, the initial phase occurred during the 2022 and 2023 financial years, during which 30 audits were conducted. In this phase, aspects requiring review were identified in five franchisees, and efforts are underway to address these areas for improvement. An additional 30 audits are scheduled for 2024.

Data protection

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

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

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

In 2023, we diligently addressed all recommendations for improvement outlined by the Internal Audit Department, stemming from the comprehensive audit conducted on our Management System in 2022.

Likewise, a new approach has been given to the annual reports that measure the degree of maturity of Data Protection and Privacy Management, which examine four functional domains: Data Protection Governance, Principles and Obligations, Processing Security, and Data Processors.

In 2023, no complaints were received from official bodies, and no personal data breaches or data security breaches were reported.

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

2.2.3 Communication and training on compliance

GRI 205-2

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

Contracts with suppliers also include a clause on these aspects which, together with the Corporate Code of Conduct, are available on the [website](#) accessible to all.

Training has been given to 100% of the members of the governance bodies of EROSKI. With regard to personnel, training has been launched for all staff at the Group's headquarters, platforms and stores (including CAPRABO, FORUM, VEGALSA and four stores of VEGALSA-EROSKI). This training has been carried out progressively since its launch.

Training is provided to new employees in supermarkets and platforms, and part of the central structure. In 2023, the training content was included in the Welcome Manual for new employees at the head offices. In any case, the relevant information on compliance is available and accessible to everyone on the company's intranet (Prisma).

In 2023, 24 new employees and 2 new members of the governance bodies were trained in anti-corruption policies and procedures (in 2022 there were 3,195 employees and 162 members of the governance bodies).

2.3 Risk and opportunity management

2.3.1 Risk management

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

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

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

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

We have an organisational structure to address potential risks depending on their nature. Thus, the Audit and Compliance Committee is responsible for identifying, assessing and managing the impact of economic, environmental and social risks, while the Regulatory Compliance Committee (RCC) focuses on matters related to money laundering, data protection, harassment and equality, and the reports channel.

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

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

We have a Criminal Risk Prevention Manual that is reviewed and updated annually, which includes:

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

In 2023, we have included the crime of animal abuse in the Plan. Additionally, the Internal Audit department has conducted an audit of the controls derived from the Crime Prevention Plan.

The Audit and Compliance Committee oversees the risk management system's effectiveness, continuously monitoring potential weaknesses and reviewing risk policies. It also plays a key role in preparing and reviewing the risk map.

Meanwhile, the Governing Council, as the highest authority, conducts a comprehensive annual analysis of corporate risks and ensures adherence to internal regulations governing risk management within the organization.

The Risk Control and Management System section of the [Annual Corporate Governance Report](#), available on the EROSKI website, provides comprehensive information on risks. This includes details on the scope of the risk management system, responsible bodies, risks realized during the financial year, and more.

In 2022 we began assessing the risks associated with climate change, generated by the exposure of our activity, including the risks of the transition to a low-carbon economy. This analysis responds to the requirements of Law 7/2021 of 20 May on climate change and energy transition and has been included in part of the ['2.3.4 Environmental risk management'](#) section of this report.

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

Sector risks and EROSKI's management mechanisms.

| Risk | Description | Management mechanisms and section where they are described |
|--|--|---|
| Evolution of the economy and market | Evolution of macroeconomic indicators: unemployment, consumption, CPI, interest rates, exchange rates, etc., as well as the active conflicts in Ukraine and Gaza, and their impact on the availability of supplies, private consumption and the company's sales. In the current inflationary environment, the importance of price continues to increase as a decisive factor among consumers. Changes in commercial strategies of major manufacturers and competitors. | Business model 'with you' that reinforces the loyalty of customers through EROSKI Club (Section '4.1.2 Relationship with Customer Members'). Campaigns offering special discounts with the Gold Card and holders of the EROSKI credit card (Section '4.1.2 Relationship with Customer Members'). Adaptation of the commercial and services offering through innovation (Section '1.8 Innovation to adapt to new trends'). |

| Risk | Description | Management mechanisms and section where they are described |
|---|---|--|
| Quality and food security and safety | Risk to health and safety of persons due to consumption of own or third-party product, with special focus on fresh products. | Robust Quality Management Model (Section '4.2.1 Health at the heart of our strategy') We perform 30,977 analytical controls, 888 audits at points of sale and platform and 277 audits on suppliers per year (Section '4.2.2 Food safety and quality'). Commitment to food security within our 10 Commitments to Health and Sustainability (Section '1.7 Our Commitments') |
| Compliance and regulatory changes | Legislative changes and new regulatory requirements in the areas of sustainability, transparency, data protection, employment and measures to combat money laundering, fraud, corruption, etc. | Anti-Money Laundering Manual, Criminal Risk Plan, Anti-corruption Policy (Section '2.2 Ethical and responsible management') Environmental policy (Section '5.1 Environmental management'). Stable and quality employment (Section '3.2 Quality employment') Eco-design of packaging and circular waste management (Section '5.4 Circular economy') Commitment to transparency within our 10 Commitments to Health and Sustainability (Section '1.7 Our commitments'). |
| Impact of climate change on the value chain | Natural catastrophes, accidents or rising temperatures that lead to a potential scarcity of raw materials, difficulties accessing fresh products and/or that restrict the supply or opening of one or several supermarkets temporarily, increasing costs. | Net Zero Commitment (Section '5.1.2 Sustainable Objectives'). Environmental Policy (Section '5.1 Environmental Management') and 10 Commitments to Health and Sustainability (Section '1.7 Our Commitments'). Analysis of climate change risks and opportunities (Section '2.3.4 Environmental risk management'). Commercial strategy that promotes local consumption (Section '4.3 Boosting local suppliers') and products with environmental certification (Section '5.3. More sustainable products'). Adaptation to processes and facilities for greater eco-efficiency and use of renewable energies (Section '5.2 Energy and climate change'). |
| Responsible management of persons and working conditions | Need to ensure adequate working conditions, with special attention to equal opportunities and anti-discrimination. | Code of Conduct (Section '2.2 Ethical and responsible management'). Internal Reporting Channel (Section '2.3.2 Formal Complaints and Claim Mechanisms'). Equality Plan (Section 3.4 'Equality and diversity'). Generation of quality employment (Section '3.2 Quality employment'). |

| Risk | Description | Management mechanisms and section where they are described |
|--|--|---|
| Health and safety for workers | Need to create safe working environments and a health and safety culture that reduces occupational risks associated with the business. | PRL training plans; Occupational risk prevention services and plans; Internal audits; Emergency drills (Section '3.5.1 Prevention of occupational hazards'). Health and well-being of the workers commitment within the 10 Commitments to Health and Sustainability (Section '1.7 Our commitments'). Training in health and well-being for workers (Section '3.5.2 Health surveillance'). |
| Digitalization | Rapid growth in demand of customers through digital channels and need for adaptation. The trend is exacerbated by the implementation of remote working. Systems and information security, avoiding business interruption. | Strategy and omnichannel proposal (Section '4.1.1 More digital'). Innovation projects to advance digitalisation (Section '1.8 Innovation to adapt to new trends'). |
| Human rights in the value chain | Risk of non-compliance on the part of suppliers of human rights and labour rights. | Requirement of all suppliers to subscribe to our Code of Conduct (Section '2.4 Responsible supplier management'). Monitoring of external audits of suppliers with highest risk: textile and non-food sector in Asian countries (Section '2.4 Responsible supplier management'). |

2.3.2 Responsible management of VEGALSA-EROSKI

GRI 2-12; 2-24; 3-3

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

We maintain a Compliance Channel, previously known as the Whistleblowing Channel, accessible to all individuals associated with VEGALSA-EROSKI. This platform allows for anonymous reporting of any irregularities contrary to our internal ethical standards, regulatory framework, or legal requirements, as outlined in Article 2.1 of Law 2/2023 on the protection of whistleblowers and the fight against corruption. The channel operates under the new Information Management Procedure, approved in 2023 in compliance with the aforementioned law. Additionally, stakeholders other than customers can utilize the online form available on the website www.vegalsa.es. It's important to note that customers have a separate complaint channel.

In addition to the Code of Ethics our compliance framework at VEGALSA-EROSKI is made up of seven compliance policies: privacy and confidentiality; anti-corruption; conflicts of interests; purchases and procurements; donations and sponsorships; hospitality and gifts; and information security.

Code of Ethics

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

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

Risk management

The Board of Directors of VEGALSA-EROSKI is ultimately responsible for risk management. We have two differentiated management systems with their own structure and functions. We have a Corporate Risk Management System that manages the Risk Analysis Committee (RAC) and the Crime-Criminal Risk Prevention and Control Programme that coordinates the Compliance Committee.

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

The Board of Directors defined the standards and methodologies that must follow the due diligence such as the Prevention and Control Manual of Crimes that consider a protocol for decision making, which govern all the bodies with

decision-making powers and functions in the formation of the company's mission.

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

In addition, face-to-face training was delivered to 28 new hires at the head office or those hired previously who had not already completed training and have access to sensitive information.

2.3.3 Formal complaints and claim mechanisms

GRI 2-16; 2-25; 2-26; 3-3

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

Customer

EROSKI

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

CAPRABO

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

FORUM SPORT

Telephone line: 944 286 618, available Monday to Saturday from 9:00 to 22:00.

Email address: forumsport@forumsport.es

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

Workers

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

In the case of reports (formerly complaints) related to violations of the Code of Conduct or the Criminal Risk Prevention Plan, as well as other internal and external regulations, we have an online form available on the organization's intranet and on the corporate website www.eroski.es. Additionally, individuals can request a personal interview with the Internal Information System manager. In the case of VEGALSA-EROSKI, there is also an online form available on the website www.vegalsa.es, which has been shared via email with a QR code to employees. This form is accessible to all stakeholders (suppliers, contractors, etc.), with the exception of customers, who have their own mechanisms for submitting complaints or claims.

The manager of the Compliance Office shall register the reports received through the Internal Reporting Channel and the Social Area to the Regulatory Compliance Committee, which will itself report to the Audit and Compliance Committee of the Governing Council. For its part, the Audit Committee will supervise the functioning of the established procedures upon the receipt of the queries and notifications and will validate the responses given.

Furthermore, we also have a specific protocol for the prevention of, and response to, sexual and gender-based harassment, which is activated by request of alleged victim through their line manager or regional People manager or one of the members of the Social Committee. From the submission of this report, an Investigating Committee will be set up, which will open the corresponding confidential investigation. Once completed, it will issue a conclusions report, which will be submitted to the Human Resources Department to adopt the proposed measures it deems appropriate.

Contractual or legal compliance

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

Suppliers

The Supplier Helpdesk provides service to suppliers in accounting and financial matters. Specifically, it responds to queries relating to the status of invoices, due

dates, payments or charges issued by EROSKI. In the event that supplier companies use this channel to refer any queries or problems in relation to other issues, they are redirected to the corresponding persons and/or departments. This service also resolves queries from commercial managers who may have an incident with a supplier or who may require information on the status of the account.

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

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

2.3.4 Environmental risk management

GRI 2-27, 307-1

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

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

There is no record of significant fines or non-monetary penalties for non-compliance with environmental laws or regulations in 2023. A significant sanction is a sanction classified as 'very serious' by the administration issuing the sanction.

Climate change risks and opportunities

GRI 201-2

Climate change is an inescapable reality that we face as a society. Businesses are not exempt from being affected by its consequences, so identifying potential risks can not only reveal threats but also opportunities. Organisations are called upon to innovate more efficient and environmentally responsible

business models, products and processes that meet environmental protection standards and are geared towards decarbonisation.

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

Law 7/2021 of 20 May on climate change and energy transition, which entered into force on 22 May 2021, has provided a lever to drive the necessary organisational changes. In order to take steps towards compliance with the legislation, among other things, we have focused on analysing and disclosing the risks and opportunities with financial impact arising from climate change. In this regard, we continue to work in 2023 in line with the Financial Stability Board's Task Force on Climate-Related Financial Disclosures (TCFD) risk and opportunity disclosure framework.

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

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

- **STEPS (Stated Policies Scenario):** Scenario reflecting the current policy configuration based on a sector-by-sector assessment of the specific policies that are in place, as well as those that have been announced by governments around the world.
- **SDS (Sustainable Development Scenario):** Integrated scenario specifying the pathway towards the goal of: ensuring universal access to affordable, reliable, sustainable and modern energy services by 2030 (SDG 7); substantially reducing air pollution (SDG 3.9); and taking effective action to combat climate change (SDG 13).

- **NZE2050 (Net Zero Emissions by 2050 Scenario):** Scenario that sets out a narrow but achievable pathway for the global energy sector to achieve net zero CO2 emissions by 2050. It does not rely on emission reductions external to the energy sector to achieve its targets.

Among the climatic risks – occasional or chronic – that may affect EROSKI, we have distinguished between those that may have a direct impact on our operations, infrastructures and workers, and those that may affect our supply chain and, particularly, our suppliers of fresh produce.

It should be noted that, in the case of suppliers of fresh produce, at EROSKI we work mostly with national suppliers (95%), so we take into account the possible effects of climate change at the national level.

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

Risk scenarios associated with climate change

| Type | Events | High emissions scenario | Low Emissions Scenario |
|---------|---|--|--|
| One-off | Heavy rains/flooding | Increase in heavy rainfall and flooding events. | |
| | Extreme winds | No major variations are detected, with the exception of a slight increase in the frequency of these events (decrease of the 50-year return value) in the peninsular northwest in summer in the medium (2041-2070) and long term (2071-2100). | |
| | Heat waves | Minor changes would occur in Galicia, the Cantabrian coast and La Rioja, and major changes in the communities of eastern Spain, such as the Region of Murcia, the Balearic Islands and especially the Canary Islands. | |
| Chronic | Changes in rainfall patterns and droughts | Precipitation tends to decrease in most of Spain, with greater decreases in the SW quadrant of the Peninsula and in the archipelagos. | |
| | | Increased dry period (between 1-11 days). Increased frequency and intensity of droughts. | Increased frequency and intensity of droughts. |

| Type | Events | High emissions scenario | Low Emissions Scenario |
|------|---------------------|--|--|
| | Temperature changes | The increase is clear and progressive throughout the 21st century, higher in summer and for the highest-emissions climate change scenario. The maximum and minimum temperatures in summer and autumn show a more intense increase than those in winter and spring, with the warming being greater in inland and eastern areas than in northern parts of the peninsula. | |
| | | By the end of the 21st century, in peninsular Spain, the proportion of warm days is expected to increase by almost 50%. | By the end of the 21st century, in peninsular Spain, the proportion of warm days is expected to increase to around 24%. |
| | | In the middle of the century, maximum temperature increases of between 2 and 3°C, exceeding +3.5°C in the southeast of Andalusia. | In the middle of the century, an increase in maximum temperatures of between 1 and 2°C, lower in coastal areas and higher in inland areas of Andalusia, Castilla la Mancha, southern Aragon and the Community of Madrid. |
| | | By 2100 the increase could reach 4.2 - 6.4 C. ° | By 2100 the increase could reach 2 - 3.4°C |

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

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

Likewise, our supplier companies may be affected by these weather events, impacting their production and transport processes. This could result in

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

increased costs for EROSKI for the purchase of products, such as the need to look for new alternative suppliers.

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

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

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

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

Transitional climate change risks and their potential impact for EROSKI

| | Transitional risks | Potential impact |
|-----------------|--|--|
| Political/Legal | Increasing existing and emerging regulation related to climate issues. | <p>Increasing global awareness and concern about the impact of climate change and international commitments result in a growing body of regulation that will affect all sectors of activity.</p> <p>The European Commission has committed to net zero emissions by 2050 and reducing emissions by 55% by 2030 and as part of this commitment has launched Fit For 55, a major legislative package on green transition affecting all areas of the economy and society and serving to articulate during the current decade the path that the EU should follow to achieve carbon neutrality by 2050. At the state level, Law 7/2021 on Climate Change and the Energy Transition makes it clear that the fight against climate change and the energy transition entails technological transformations and changes in</p> |

| Transitional risks | Potential impact |
|---|---|
| | <p>industry. The same is true at the regional level, where many governments are passing their own climate change laws with different requirements depending on the territory.</p> <p>All of this will surely translate into the need to make investments for decarbonisation and technological and process changes in EROSKI and our supply chain, which we will continue to face in the coming years. An example of this is the need to comply with European directives for the elimination of fluorinated gases in refrigeration equipment in supermarket refrigerators and air-conditioning systems, which will be banned from 2030.</p> <p>In addition, many of these standards are likely to involve expanded monitoring and reporting requirements in areas related to climate change mitigation and adaptation.</p> |
| Carbon pricing mechanisms | <p>Although EROSKI is not currently included in the European Emissions Trading Scheme, the emergence of possible carbon taxes applicable to products or services related to our activities may affect our direct and indirect costs. Similarly, the potential impact of the 'border carbon adjustment mechanism', which the EU plans to start implementing from 2025 and which will affect products imported from countries with lower climate standards than those in Europe, needs to be analysed.</p> <p>Furthermore, given that as a company we have set ourselves the goal of reaching carbon neutrality by 2050, we will foreseeably have to invest in carbon projects to neutralise part of our emissions, without ruling out the acquisition of offset projects in the transitional period. There is currently significant inflation in the price per tonne of carbon from these projects and this is likely to continue to increase in the coming years, so this variable should be considered within the company's overall carbon strategy.</p> |
| Increased supply and raw material costs | <p>The analysed future policy scenario models (SDS) foresee an increase in fuel, electricity and water prices. In fact, such rises can be caused by both climate change-related causes and geopolitical tensions. In the first case, these increases can be driven either by carbon taxes or by other fiscal policies that discourage the consumption of carbon-emitting energy sources or to encourage resource efficiency. In addition, passing on the costs of adapting production and supply infrastructure to the consumer will have an impact on costs. Higher fuel prices may affect freight transport costs, while higher electricity costs would have an impact on direct operating costs of stores and other facilities. The increase in the price of water may have an impact on the costs of certain food and other products.</p> |

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

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

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

According to the risk analyses carried out, as we are located in Spain, a country less vulnerable to climate change, it is estimated that the impacts will be less than if we had operations in other latitudes. This also applies to our commercial suppliers, 60% of which are local (and the vast majority of whom are domestic). Our business model has also established that the distribution circuits and our largest logistics centres are located in the northern part of the peninsula, a region where climate risks are expected to be less intense. In addition, we have made great progress in the decarbonisation of our logistics activities, recognised with the second Lean&Green star. At the same time, we have made significant investments in energy efficiency in our stores and worked to reduce our corporate carbon footprint, with several initiatives to improve our eco-efficiency in line with our sustainability policies. We have a strong commitment to transparency and communication with our customers, which is why we have continued to make progress in both the nutritional and environmental labelling of own-brand products. We pioneered the publication of our branded product claims in 2020, and in 2022 we pioneered the addition of Planet-Score labelling, with almost thirty food products marked with this seal in our stores in 2023.

At EROSKI we have assumed that climate change is not only a threat but also presents itself as an opportunity for us to go even further in energy efficiency

and logistics efficiency actions in our operations, to diversify our energy sources to move towards decarbonisation and, above all, to promote innovation and diversification in the services and products we offer under more sustainable and responsible standards. In this regard, we are directing all our actions and initiatives towards a greater goal: to contribute to improving our resilience to climate change-related risks.

2.4 Responsible supplier management

2.4.1 Social responsibility in our value chain

GRI 2-23; 2-24; 3-3; 308-1; 406-1; 407-1; 408-1; 409-1; 411-1; 412-1; 412-3; 413-1; 414-1; 414-2

Our social and environmental commitments also extend to our suppliers and franchisees. As a prerequisite for being part of our value chain, we demand responsible management of their workforce and legal compliance in all areas, and additionally, we promote those that implement environmental management systems. In fact, we make our business relationship with 100% of our suppliers and franchisees conditional on compliance with human and labour rights. The fundamental principles in these matters that we demand are based on the requirements of the International Labour Organization and the Principles of the United Nations Global Compact, to which we belong since 2002.

Fundamental principles of human and labour rights

1. Reject and refuse to practise child labour.
2. Reject and refuse to practise forced or compulsory labour.
3. Provide a safe and healthy working environment.
4. Respect freedom of association and the right to collective bargaining.
5. Reject and not practise discrimination on any grounds.
6. Reject and not practise the use of corporal punishment, mental or physical coercion or verbal abuse of employees.
7. Ensure legal compliance on working hours and public holidays.
8. Remunerate in accordance with the legal regulations for each sector, ensuring that basic staff needs and some discretionary spending capacity are met.
9. Implement a management system to ensure compliance and internal communication of the principles of the standard.

Contracts with suppliers also include a clause informing about our Compliance and Criminal Risk Prevention Plans, the Corporate Code of Conduct, the Summary of the Internal Control Body Regulations and the Summary of the Whistleblower Channel Regulations. In this regard, we have in plan an internal

regulation that promotes measures to prevent corruption in the management of suppliers and contractors, as detailed in ['2.2 Ethical and responsible management'](#) in the 'Fight against Corruption and Conflict of Interest' section. And in 2023 we carried out specific anti-money laundering audits in some of our franchisee companies.

We particularly monitor riskier companies, such as those in the textile and non-food sectors located in Asia. To ensure compliance with these fundamental principles, in 2023 we conducted 40 audits through our purchasing centres in these countries in accordance with BSCI (39) and ICS (1) standards. All companies passed the audit in 2023 as there were no critical non-conformities detected, although they did report areas for improvement to be implemented following the definition of action plans. Improvements were required to be implemented and will be followed up in 2024 with regard to workers' health and safety (3), the social management model (4), worker protection (1) and working hours (24).

Human rights audits of the most at-risk suppliers in force in 2023

| | 2023 | 2022 |
|--------------|-----------|-----------|
| China | 25 | 32 |
| Pakistan | 4 | 1 |
| Bangladesh | 3 | 2 |
| Vietnam | 6 | 9 |
| Turkey | 1 | 1 |
| Kenya | 1 | 0 |
| India | 0 | 1 |
| Indonesia | 0 | 1 |
| Total | 40 | 47 |

This year we have substantially increased the number of companies from which we request audit results implemented in 2022 to reinforce our due diligence actions in this area (in previous years we had approximately half the number of controls).

We also certified the 19 fruit, vegetable and aquaculture producers from our EROSKI NATUR brand with the [GRASP](#) social responsibility module with the [Global G.A.P.](#) seal. This standard ensures compliance with good labour and human rights practices, in addition to our quality and environmental standards already in place for these own-brand fresh foods.

In addition, we have 48 fair trade labelled products in our range, such as coffee, cocoa, tea, sugar, and various textiles. In fact, we are the first distribution

company to incorporate fair trade products into the Spanish market, being recognised by [Fairtrade](#) International as a legitimate operator for the import and distribution of its products under its own commercial brand.

In 2023, we did not record any cases of human rights violations, such as those related to child labour, indigenous peoples' rights, forced or compulsory labour, freedom of association and collective bargaining, or discrimination.

In addition to these social controls, we also carry out specific audits of our suppliers in relation to food safety and the quality of our products. As detailed in section '[4.2 Our key priority is safe and healthy food](#)' in 2023, we conducted 277 audits of own-brand and other branded suppliers and audited 174 franchised stores.

Likewise, in the selection of our suppliers, we require in some cases compliance with environmental or animal welfare standards that are higher than the legislation. Thus, in 2023 we had 253 suppliers of organic products or suppliers with other sustainability seals such as FSC®, PEFC, SFI, MSC, GGN or Cosmos Natural. They account for 7% of all commercial suppliers.

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

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

| 2023 | 2022 |
|------|------|
| 253 | 243 |
| 7% | 7% |

2.4.2 We support local suppliers

Our commitment to environmental sustainability transcends both the environmental and social dimensions of compliance, as we also actively support the development of the local economy in the territories in which we operate.

At EROSKI, we want to be proactive in the improvement of our local suppliers, accompanying them in the transformation towards a resilient, ethical, transparent production system that creates wealth and employment in the territories where we operate. Creating collaborative environments is part of the essence of EROSKI due to its cooperative origin, and brings benefits from an economic, environmental, social and cultural point of view. More detailed information can be found in section '[4.3 Boosting local suppliers](#)' of this report.

3 A committed team

- 3.1 Commitment and cooperative culture
- 3.2 Quality employment
- 3.3 Solidarity in remuneration
- 3.4 Equality and diversity
- 3.5 Health and safety at work
- 3.6 Professional development
- 3.7 Work placement and social innovation



We generate quality employment

- Our workforce is made up of 27,426 professionals.
- 8,989 Employee Members.
- 77% of the workforce are women, who occupy 74% of the top positions.
- 87% of our employees have a permanent contract.
- 239,349 hours of training delivered during 2023.
- 8 supermarkets managed entirely by people with disabilities.

3.1 Commitment and cooperative culture

GRI 3-3

For EROSKI, social responsibility is a value shared by the entire organization, and managers of this area report directly to the Manager. In our Articles of Association, in the Internal Cooperative Regulations and in the Ethical Management Manual, our employment commitments are contained, both for our own workers and for subcontractors and suppliers. Section ['2.4 Responsible supplier management'](#) provides more information on our commitment to our value chain.

Due to our nature as a cooperative enterprise, the management of people in our organization is characterised by the particularity that we are workers, but also owners: 8,989 of EROSKI's staff are Members and Employee Members (33% of the total), which makes us participants in the cooperative management of the company. This condition sets the EROSKI Group apart from other distribution companies due to its proactive attitude and high level of commitment to the project, which is reflected in its performance at all levels of the organization.

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

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

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

3.2 Quality employment

GRI 3-3

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

At EROSKI we base the management of our human team on the following axes:

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

3.2.1 Jobs created

GRI 2-7; 401-1; 405-1

As proof of our commitment to quality employment, it should be noted that 87% of the jobs created by EROSKI in 2023 were permanent.

Employees by gender

| | 2023 | | 2022 | |
|------------------------------|---------------|-----|---------------|-----|
| | No. | % | No. | % |
| Women | 21,051 | 77% | 21,039 | 77% |
| Men | 6,375 | 23% | 6,268 | 23% |
| Total | 27,426 | | 27,307 | |
| Estimated jobs in franchises | 3,789 | | 3,663 | |

All employee data are as at the end of the financial year: 31 January 2024
 The 2022 data has been recalibrated to align with the professional classification criteria employed in 2023, ensuring consistency with the figures reported in the group's Consolidated Financial Statements.

Employees by age group

| | 2023 | | 2022 | |
|-------|--------|-----|--------|-----|
| | No. | % | No. | % |
| < 30 | 4,240 | 16% | 3,500 | 14% |
| 30-50 | 14,054 | 51% | 15,265 | 55% |
| > 50 | 9,132 | 33% | 8,542 | 31% |

Employees by professional category

| | 2023 | | 2022 | |
|----------------|--------|-------|--------|-------|
| | No. | % | No. | % |
| Executive | 77 | 0.3% | 73 | 0.3% |
| Manager | 281 | 1.0% | 290 | 1.1% |
| Supervisor | 1,100 | 4.0% | 1,130 | 4.1% |
| Professional | 22,239 | 81.1% | 21,985 | 80.5% |
| Junior Manager | 2,648 | 9.7% | 2,735 | 10.0% |
| Technician | 1,081 | 3.9% | 1,094 | 4.0% |

Employees by autonomous community

| | 2023 | 2022 |
|---------------------|-------|-------|
| Andalusia | 218 | 208 |
| Aragon | 963 | 903 |
| Asturias | 468 | 479 |
| Cantabria | 313 | 335 |
| Castilla-La Mancha | 0 | 3 |
| Castilla y León | 667 | 620 |
| Catalonia | 4,731 | 4,980 |
| Valencian Community | 16 | 15 |
| Extremadura | 0 | 2 |
| Galicia | 6,649 | 6,231 |
| Balearic Islands | 2,728 | 2,492 |
| La Rioja | 289 | 321 |
| Madrid | 240 | 285 |
| Murcia | 6 | 6 |
| Navarre | 1,437 | 1,413 |
| Basque Country | 8,701 | 9,014 |

Employees by type of contract

| | 2023 | | 2022 | |
|-----------|--------|-----|--------|-----|
| | No. | % | No. | % |
| Permanent | 23,799 | 87% | 24,171 | 89% |
| Temporary | 3,627 | 13% | 3,136 | 11% |

Employees by contract, sex, age and professional category

| | 2023 | | | | 2022 | | | |
|---------------------------------|-----------|---------|-------|---------|-----------|---------|-------|---------|
| | Permanent | % perm. | Temp. | % temp. | Permanent | % perm. | Temp. | % temp. |
| By gender | | | | | | | | |
| Women | 18,360 | 77.1% | 2,691 | 74.2% | 18,785 | 77.7% | 2,254 | 71.9% |
| Men | 5,439 | 22.9% | 936 | 25.8% | 5,386 | 22.3% | 882 | 28.1% |
| By age | | | | | | | | |
| < 30 | 2,536 | 10.7% | 1,704 | 47.0% | 2,435 | 10.1% | 1,456 | 46.4% |
| 30-50 | 12,526 | 52.6% | 1,528 | 42.1% | 13,509 | 55.9% | 1,361 | 43.4% |
| > 50 | 8,737 | 36.7% | 395 | 10.9% | 8,227 | 34.0% | 319 | 10.2% |
| By professional category | | | | | | | | |
| Executive | 76 | 0.3% | 1 | 0.0% | 72 | 0.3% | 1 | 0.0% |
| Manager | 281 | 1.2% | 0 | 0.0% | 290 | 1.2% | 0 | 0.0% |
| Supervisor | 1,089 | 4.6% | 11 | 0.3% | 1,124 | 4.7% | 6 | 0.2% |
| Professional | 18,698 | 78.6% | 3,541 | 97.6% | 18,923 | 78.3% | 3,062 | 97.6% |
| Junior Manager | 2,590 | 10.9% | 58 | 1.6% | 2,695 | 11.1% | 40 | 1.3% |
| Technician | 1,065 | 4.4% | 16 | 0.5% | 1,067 | 4.4% | 27 | 0.9% |

Employees by contract and by autonomous community

| | 2023 | | 2022 | |
|--------------------|-----------|-------|-----------|-------|
| | Permanent | Temp. | Permanent | Temp. |
| Andalusia | 199 | 19 | 193 | 15 |
| Aragon | 809 | 154 | 795 | 108 |
| Asturias | 395 | 73 | 369 | 110 |
| Cantabria | 286 | 27 | 300 | 35 |
| Castilla-La Mancha | 0 | 0 | 3 | 0 |
| Castilla y León | 545 | 122 | 554 | 66 |
| Catalonia | 4,346 | 385 | 4,549 | 431 |

| | 2023 | | 2022 | |
|------------------|-----------|-------|-----------|-------|
| | Permanent | Temp. | Permanent | Temp. |
| C. Valenciana | 16 | 0 | 15 | 0 |
| Extremadura | 0 | 0 | 2 | 0 |
| Galicia | 5,407 | 1,242 | 5,260 | 971 |
| Balearic Islands | 2,458 | 270 | 2,256 | 236 |
| La Rioja | 272 | 17 | 289 | 32 |
| Madrid | 218 | 22 | 241 | 44 |
| Murcia | 6 | 0 | 6 | 0 |
| Navarre | 1,184 | 253 | 1,260 | 153 |
| Basque Country | 7,658 | 1,043 | 8,079 | 935 |

Average annual number of employees by type of contract

| | 2023 | | 2022 | |
|--------------|---------------|-----|---------------|-----|
| | No. | % | No. | % |
| Permanent | 24,053 | 86% | 23,727 | 85% |
| Temporary | 3,916 | 14% | 4,243 | 15% |
| Total | 27,969 | | 27,970 | |

Variation in the number of employees with temporary seasonal contracts¹

| Temporary workers | 2023 | | 2022 | |
|--------------------------|-------|-----|-------|-----|
| | No. | % | No. | % |
| Summer | 4,168 | 15% | 5,074 | 19% |
| Christmas | 3,663 | 13% | 3,555 | 13% |

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

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

| | 2023 | | | | 2022 | | | |
|---------------------------------|-----------|---------|-------|---------|-----------|---------|-------|---------|
| | Permanent | % perm. | Temp. | % temp. | Permanent | % perm. | Temp. | % temp. |
| By gender | | | | | | | | |
| Women | 18,526 | 77.0% | 2,821 | 72.0% | 18,496 | 78.0% | 2,945 | 69.4% |
| Men | 5,527 | 23.0% | 1,095 | 28.0% | 5,231 | 22.0% | 1,298 | 30.6% |
| By age | | | | | | | | |
| < 30 | 2,361 | 9.8% | 1,892 | 48.3% | | | | |
| 30-50 | 14,286 | 59.4% | 1,691 | 43.2% | | | | |
| > 50 | 7,405 | 30.8% | 333 | 8.5% | | | | |
| By professional category | | | | | | | | |
| Executive | 74 | 0.3% | 1 | 0.0% | 73 | 0.3% | 0 | 0.0% |
| Manager | 282 | 1.2% | 0 | 0.0% | 292 | 1.2% | 0 | 0.0% |
| Supervisor | 1,104 | 4.6% | 7 | 0.2% | 1,129 | 4.8% | 10 | 0.2% |
| Professional | 18,940 | 78.7% | 3,830 | 97.8% | 18,473 | 77.9% | 4,146 | 97.7% |
| Junior Manager | 2,599 | 10.8% | 52 | 1.3% | 2,712 | 11.4% | 51 | 1.2% |
| Technician | 1,054 | 4.4% | 25 | 0.7% | 1,048 | 4.4% | 36 | 0.9% |

¹ Our information systems started collecting average age data from January 2023.

Employees by type of working day

| | 2023 | | 2022 | |
|-----------|--------|-----|--------|-----|
| | No. | % | No. | % |
| Full-time | 19,075 | 70% | 18,779 | 69% |
| Part-time | 8,351 | 30% | 8,528 | 31% |

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

Employees by working hours, gender, age and professional category

| By gender | 2023 | | | | 2022 | | | |
|---------------------------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|
| | Full-time | % full-time | Part-time | % part-time | Full-time | % full-time | Part-time | % part-time |
| Women | 13,553 | 71.1% | 7,498 | 89.8% | 13,366 | 71.2% | 7,673 | 90.0% |
| Men | 5,522 | 28.9% | 853 | 10.2% | 5,413 | 28.8% | 855 | 10.0% |
| By age | | | | | | | | |
| < 30 | 2,591 | 13.6% | 1,649 | 19.7% | 2,039 | 10.8% | 1,461 | 17.1% |
| 30-50 | 9,433 | 49.5% | 4,621 | 55.3% | 10,114 | 53.9% | 5,151 | 60.4% |
| > 50 | 7,051 | 37.0% | 2,081 | 25.0% | 6,626 | 35.3% | 1,916 | 22.5% |
| By professional category | | | | | | | | |
| Executive | 76 | 0.4% | 1 | 0.0% | 72 | 0.4% | 1 | 0.0% |
| Manager | 280 | 1.5% | 1 | 0.0% | 290 | 1.5% | 0 | 0.0% |
| Supervisor | 1,073 | 5.6% | 27 | 0.3% | 1,103 | 5.9% | 27 | 0.3% |
| Professional | 14,213 | 74.5% | 8,026 | 96.1% | 13,804 | 73.5% | 8,181 | 94.8% |
| Junior Manager | 2,438 | 12.8% | 210 | 2.5% | 2,510 | 13.4% | 225 | 2.6% |
| Technician | 995 | 5.2% | 86 | 1.1% | 1,000 | 5.3% | 94 | 1.1% |

Average annual number of employees by type of working day

| | 2023 | | 2022 | |
|-----------|--------|-----|--------|-----|
| | No. | % | No. | % |
| Full-time | 19,361 | 69% | 18,995 | 68% |
| Part-time | 8,608 | 31% | 8,975 | 32% |

Average annual number of employees by working day, gender and professional category¹

| By gender | 2023 | | | | 2022 | | | |
|---------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|
| | Full-time | % full-time | Part-time | % part-time | Full-time | % full-time | Part-time | % part-time |
| Women | 13,659 | 70.6% | 7,688 | 89.3% | 13,410 | 70.6% | 8,031 | 89.5% |
| Men | 5,702 | 29.4% | 920 | 10.7% | 5,585 | 29.4% | 944 | 10.5% |
| By age | | | | | | | | |
| < 30 | 2,579 | 13.3% | 1,674 | 19.5% | | | | |
| 30-50 | 10,792 | 55.8% | 5,186 | 60.2% | | | | |

| | 2023 | | | | 2022 | | | |
|---------------------------------|--------|-------|-------|-------|--------|-------|-------|-------|
| > 50 | 5,990 | 30.9% | 1,748 | 20.3% | | | | |
| By professional category | | | | | | | | |
| Executive | 74 | 0.4% | 1 | 0.0% | 73 | 0.4% | 0 | 0.0% |
| Manager | 282 | 1.5% | 1 | 0.0% | 291 | 1.5% | 1 | 0.0% |
| Supervisor | 1,087 | 5.6% | 24 | 0.3% | 1,110 | 5.8% | 29 | 0.3% |
| Professional | 14,489 | 74.8% | 8,281 | 96.2% | 14,010 | 73.8% | 8,609 | 95.9% |
| Junior Manager | 2,440 | 12.6% | 211 | 2.5% | 2,532 | 13.3% | 231 | 2.6% |
| Technical | 989 | 5.1% | 90 | 1.0% | 979 | 5.2% | 105 | 1.2% |

¹ Our information systems started collecting average age data from January 2023.

Disabled employees by professional category

| | 2023 | | 2022 | |
|----------------|------------|----------------|------------|----------------|
| | No. | % ¹ | No. | % ¹ |
| Executive | 0 | 0.0% | 0 | 0.0% |
| Manager | 2 | 0.6% | 1 | 0.3% |
| Supervisor | 9 | 2.6% | 11 | 3.2% |
| Professional | 312 | 89.7% | 311 | 89.4% |
| Junior Manager | 18 | 5.2% | 20 | 5.7% |
| Technician | 6 | 1.7% | 5 | 1.4% |
| Total | 347 | | 348 | |

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

Number and rate of recruitment by gender and age

| | 2023 | | 2022 | |
|---------------|--------------|--------------------|--------------|--------------------|
| By gender | No. | Index ¹ | No. | Index ¹ |
| Women | 3,487 | 16.6% | 4,640 | 22.1% |
| Men | 1,808 | 28.4% | 2,181 | 34.8% |
| By age | | | | |
| < 30 | 2,602 | 61.4% | 3,074 | 79.0% |
| 30-50 | 2,138 | 15.2% | 3,052 | 20.5% |
| > 50 | 555 | 6.1% | 695 | 8.1% |
| Total | 5,295 | 19% | 6,821 | 25% |

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

Number and rate of recruitments by autonomous community

| | 2023 | | 2022 | |
|---------------------|-------|-------|-------|-------|
| | No. | Index | No. | Index |
| Andalusia | 12 | 5.5% | 21 | 10.1% |
| Aragon | 131 | 13.6% | 176 | 19.5% |
| Asturias | 18 | 3.8% | 74 | 15.4% |
| Cantabria | 24 | 7.7% | 51 | 15.2% |
| Castilla-La Mancha | 0 | 0.0% | 0 | 0.0% |
| Castilla y León | 66 | 9.9% | 113 | 18.2% |
| Catalonia | 1,063 | 22.5% | 1,244 | 25.0% |
| Valencian Community | 8 | 50.0% | 14 | 93.3% |
| Extremadura | 0 | 0.0% | 1 | 50.0% |
| Galicia | 340 | 5.1% | 1,175 | 18.9% |
| Balearic Islands | 1,732 | 63.5% | 1,704 | 68.4% |
| La Rioja | 44 | 15.2% | 53 | 16.5% |
| Madrid | 88 | 36.7% | 15 | 5.3% |
| Murcia | 0 | 0.0% | 0 | 0.0% |
| Navarre | 264 | 18.4% | 305 | 21.6% |
| Basque Country | 1,505 | 17.3% | 1,875 | 20.8% |

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

| | 2023 | | 2022 | |
|------------------|--------------|--------------------|------------|--------------------|
| | NO. | Index ¹ | NO. | Index ¹ |
| By gender | | | | |
| Women | 1,174 | 5.6% | 617 | 2.9% |
| Men | 650 | 10.2% | 344 | 5.5% |
| By age | | | | |
| < 30 | 790 | 18.6% | 467 | 12.0% |
| 30-50 | 647 | 4.6% | 324 | 2.2% |
| > 50 | 387 | 4.2% | 170 | 2.0% |
| Total | 1,824 | 7% | 961 | 4% |

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

Number and rate of rotations per autonomous community

| | 2023 | | 2022 | |
|--------------------|------|--------------------|------|--------------------|
| | No. | Index ¹ | No. | Index ¹ |
| Andalusia | 0 | 0.0% | 0 | 0.0% |
| Aragon | 35 | 3.6% | 22 | 2.4% |
| Asturias | 22 | 4.7% | 12 | 2.5% |
| Cantabria | 15 | 4.8% | 10 | 3.0% |
| Castilla-La Mancha | 0 | 0% | 0 | 0.0% |
| Castilla y León | 30 | 4.5% | 20 | 3.2% |
| Catalonia | 467 | 9.9% | 290 | 5.8% |
| C. Valenciana | 3 | 18.8% | 4 | 26.7% |
| Galicia | 239 | 3.6% | 88 | 1.4% |
| Balearic Islands | 586 | 21.5% | 299 | 12.0% |
| La Rioja | 9 | 3.1% | 10 | 3.1% |
| Madrid | 58 | 24.2% | 4 | 1.4% |
| Murcia | 0 | 0.0% | 0 | 0.0% |
| Navarre | 47 | 3.3% | 36 | 2.5% |
| Basque Country | 313 | 3.6% | 166 | 1.8% |

Redundancies by gender, age group and professional category

| | 2023 | | 2022 | |
|---------------------------------|------------|-------|------------|-------|
| | No. | % | No. | % |
| By gender | | | | |
| Women | 352 | 68.9% | 303 | 73.0% |
| Men | 159 | 31.1% | 112 | 27.0% |
| By age | | | | |
| < 30 | 94 | 18.4% | 58 | 14.0% |
| 30-50 | 248 | 48.5% | 227 | 54.7% |
| > 50 | 169 | 33.1% | 130 | 31.3% |
| By professional category | | | | |
| Executive | 0 | 0.0% | 0 | 0.0% |
| Manager | 2 | 0.4% | 4 | 1.0% |
| Supervisor | 12 | 2.3% | 26 | 6.3% |
| Professional | 438 | 85.7% | 339 | 81.7% |
| Junior Manager | 51 | 10.0% | 41 | 9.9% |
| Technician | 8 | 1.6% | 5 | 1.2% |
| Total | 551 | | 415 | |

3.2.2 Social dialogue

GRI 2-30, 402-1; 407-1

100% of the 18,437 workers who are not cooperative members (67% of the total workforce) are covered by a collective bargaining agreement.

In compliance with the law and the union election processes that the different unions have promoted over the years and continue to promote, there are numerous works councils in the different companies, some by work centre (hypermarkets, platforms and head offices) and others by grouping of centres (by province). There are two inter-centre committees representing the two main businesses, the Inter-centre Committee for Supermarkets and the Inter-centre Committee for Hypermarkets, which are attended by the Industrial Relations Directorate.

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

As for the EROSKI supermarkets collective bargaining agreement, we signed it in 2023 for a term up to 2027 in Wages and Working Hours following negotiations between the Industrial Relations Division and the unions. In addition, during the term of the agreement there is a Joint Committee to help interpret the agreement.

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

In the case of Employee Members, the communication model is set out in the Articles of Association and the Internal Regulations, as presented in section ['2.1 Corporate Governance'](#) of this report.

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

Workers who are members and subject to a collective bargaining agreements

| | 2023 | | 2022 | |
|--|--------|-----|--------|-----|
| | No. | % | No. | % |
| Employee Members | 8,989 | 33% | 9,500 | 35% |
| Subject to collective bargaining agreement | 18,437 | 67% | 17,807 | 65% |

3.3 Solidarity in remuneration

GRI 2-19; 2-20; 2-21; 3-3; 401-2

We apply the principle of compensation solidarity throughout the organization in line with our values and we align our corporate culture with the way we operate on a day-to-day basis. Internally, this translates into a narrow salary range between positions of lesser responsibility and those of Manager: specifically, in EROSKI, S. Coop, the salary range in 2023 was 8.68% compared to 8.39% in 2022. Thus, the ratio between the total compensation received by the highest-paid person and the median compensation of the rest of the staff in the co-operative is 7.86. This ratio differs widely from IBEX 35 companies, where, according to 2021 data from the 1st of May Foundation, top executives are paid on average 89.6 times more than the average salary of the rest of the workforce.

The Evaluation Committee, appointed by the Board of Directors and the Social Committee, is responsible for defining the level of remuneration in the cooperative, after assessing the tasks to be performed and the skills and competencies required for each job. Proposals for updating the cooperative's remuneration are formulated by the Social Management. These proposals are then presented to both the Board of Directors and the Social Committee for review. Following this, they are validated by the Board of Directors and ultimately approved by the Governing Council. The Appointments and Remuneration Committee is responsible for proposing the remuneration policy for Manager to the Board of Directors.

Remuneration at EROSKI is public, equal for men and women, and depends on the position and not on other factors such as seniority or individual negotiation. Furthermore, in order to attract and retain talent, the principle of external competitiveness is applied, bringing remuneration in line with the general levels in companies in the sector. Thus, in the case of the supermarkets agreement, the minimum basic wage is 5% higher than the minimum wage in Spain.

Externally, pay solidarity means that the remuneration of the Board of Directors is between 66% and 75% below market value. In 2023, the total market-comparable remuneration of the Chief Executive Officer and the members of the Board of Directors combined was €1,142,486. This figure slightly exceeds that of 2022 (€1,111,464), reflecting salary adjustments for the CPI increase and the cooperative's performance. In addition, the average remuneration of our Board of Directors was 114,249 euros in 2023. This differs considerably from the reality of listed companies in Spain, where the average remuneration for senior management is 6 times what a member of EROSKI's Board of Directors receives on average, according to 2022 data from the CNMV. The ratio of the average remuneration of the Board of Directors to that of the rest of the employees is 3.5 at EROSKI, S. Coop. and 4.1 at the rest of the Group companies. Whereas in the IBEX 35 the ratio of the average remuneration of the Board to the average employee is 19.4, according to data for 2021 published by the 1st of May Foundation.

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

Internal and external indicators of compensation solidarity

| | 2023 | | 2022 | |
|---|-------------------------------------|-----------------|----------------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Wage range | 8.68 | 8.66 | 8.39 | 8.19 |
| Ratio of the total annual compensation of the highest paid person to the median annual total compensation of all other employees | 7.9 | 7.7 | 7.9 | 7.0 |
| Percentage increase between 2022 and 2023 of total annual compensation | Between 4.8% and 5.7%. ³ | 4.5% | Between 1% and 1.8%. | 2.5% |
| Ratio of the percentage increase between 2022 and 2023 in the annual total compensation of the highest paid person versus the median percentage increase in the annual total compensation of all employees. | 1 | 1 | 1 | 1 |

| | 2023 | | 2022 | |
|---|-----------------|-----------------|-----------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Ratio between the average remuneration of the members of the Board of Directors and executives and the rest of employees | 3.5 | 4.1 | 3.5 | 4.5 |
| Ratio between the basic wage and the minimum wage | +23.2% | +5.0% | +25.7% | +3.5% |
| Ratio between the average remuneration of Manager in the IBEX 35 and the average remuneration of the EROSKI ² Board of Directors | 5.94 | - | 5.72 | - |
| Average remuneration of the company (euros) | 23,565 | 19,875 | 22,303 | 18,601 |

¹ The special CPI adjustment made is not included.

² The data are taken from the report 'Corporate governance reports of listed companies. Financial year 2022' published in September 2023 by the CNMV (Spanish National Securities Market Commission).

The remuneration data presented in this report includes data for permanent employees and partners (87% of the workforce) during the year. The non-inclusion of temporary workers is considered to be of low impact given their low presence in the organization. Moreover, in companies other than EROSKI, S. Coop. the remuneration of temporary workers is regulated by the relevant collective bargaining agreement according to their professional group, so there is no difference from a worker with a permanent contract. The Gross Consumption Advance data are used for EROSKI, S. Coop. and the gross annual remuneration data for the rest of the companies. The Gross Consumption Advance (GCA) is the sum of net remuneration and Personal Income Tax Retentions (not including Social Security contributions). The data collected for the report includes all fixed salary allowances except for variable allowances in reference to special hours, the impact of which is considered minimal.

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

3.3.1 Salary gap

GRI 202-1; 405-2

The reference remuneration per professional category in EROSKI is equal for men and women. The pay gap, which is very narrow and narrowing progressively, is due to the unequal distribution of women and men at different levels of responsibility within the same professional category and to the historical evolution of pay rates. It is expected that the gap will progressively decrease,

thanks to the natural renewal of workers within the organization and the increased presence of women in positions of greater responsibility within the same professional category. In fact, since 2020 the weighted pay gap in the cooperative has fallen from 7.4% to 4%.

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

| | 2023 | | 2022 | |
|--------------|----------------|-------------|----------------|-------------|
| | No. | Salary gap | No. | Salary gap |
| Women | 126,420 | | 119,733 | |
| Men | 109,032 | | 104,013 | |
| Total | 114,249 | -16% | 108,729 | -15% |

The pay gap calculation follows the guidelines provided by the Ministry of Equality. It quantifies the percentage disparity between the average salaries of women and men in comparison to the average male salary.

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

| | 2023 | | 2022 | |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Women | 22,541 | 19,833 | 21,329 | 17,915 |
| Men | 28,408 | 22,436 | 26,824 | 20,680 |
| Gross salary gap¹ | 20.7% | 11.6% | 20.5% | 13.4% |
| Weighted salary gap | 4.0% | 4.4% | 5.6% | 4.3% |

¹ The result of the gross pay gap is due to the fact that our largest occupational group, which is 'professionals' (81.1% of the total), is 78.3% women. That is why we include the wage gap weighted by the number of workers per professional category. In any case, as indicated above, the reference remuneration by professional category in EROSKI is equal for men and women.

Salary gap by autonomous community, weighted according to the weight of each professional category in the total number of workers.¹

| | 2023 | | 2022 | |
|------------------|-----------------|-----------------|-----------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Aragon | - | 6.6% | - | 4.5% |
| Balearic Islands | - | 3.0% | - | 4.1% |
| Catalonia | - | 4.4% | - | 0.0% |
| Galicia | - | 5.6% | - | 6.9% |

| | 2023 | | 2022 | |
|----------------|-----------------|-----------------|-----------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Navarre | 2.2% | - | 2.0% | - |
| Basque Country | 6.1% | - | 6.0% | - |

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

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

| | 2023 | | | | | | 2022 | | | | | |
|------------------------|------------------|--------|------------|-----------------|--------|------------|------------------|--------|------------|-----------------|--------|------------|
| | EROSKI, S. Coop. | | | Other companies | | | EROSKI, S. Coop. | | | Other companies | | |
| | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap |
| Executive ¹ | 79,305 | 80,254 | 1.2% | 65,446 | 96,678 | 32.3% | 76,293 | 76,267 | 0.0% | 56,885 | 83,876 | 32.2% |
| Manager | 51,022 | 52,978 | 3.7% | 59,308 | 59,848 | 0.9% | 48,565 | 50,446 | 3.7% | 55,917 | 60,080 | 6.9% |
| Supervisor | 36,977 | 36,746 | -0.6% | 31,668 | 36,636 | 13.6% | 35,265 | 34,941 | -0.9% | 30,020 | 34,753 | 13.6% |
| Professional | 17,121 | 20,201 | 15.2% | 16,478 | 18,029 | 8.6% | 18,732 | 20,098 | 6.8% | 16,594 | 16,977 | 2.3% |
| Junior Manager | 26,856 | 27,167 | 1.1% | 26,856 | 27,167 | 1.1% | 25,690 | 26,095 | 1.5% | 19,971 | 22,641 | 11.8% |
| Technician | 35,207 | 36,504 | 3.6% | 31,050 | 33,291 | 6.7% | 33,972 | 34,563 | 1.7% | 29,295 | 31,584 | 7.2% |

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

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

| | 2023 | | | | | | 2022 | | | | | |
|-------|------------------|--------|------------|-----------------|--------|------------|------------------|--------|------------|-----------------|--------|------------|
| | EROSKI, S. Coop. | | | Other companies | | | EROSKI, S. Coop. | | | Other companies | | |
| | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap |
| < 30 | 17,583 | 19,091 | 7.9% | 14,911 | 15,838 | 5.9% | 18,772 | 19,268 | 2.6% | 15,216 | 15,538 | 2.1% |
| 30-50 | 19,956 | 25,397 | 21.4% | 18,110 | 21,612 | 16.2% | 21,326 | 25,602 | 16.7% | 17,898 | 20,130 | 12.5% |
| > 50 | 21,259 | 32,090 | 33.7% | 19,527 | 26,939 | 27.5% | 21,822 | 30,802 | 29.2% | 18,760 | 24,934 | 32.9% |

3.4 Equality and diversity

GRI 2-7; 406-1

Overcoming inequalities is a process of change directly related to our identity as a cooperative. In this respect, EROSKI is governed by the principle of non-discrimination already provided for in its founding statutes in relation to sex, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability or any other characteristic that could give rise to it. This commitment also extends to our value chain as described in chapter '[2.4.1 Social responsibility in our value chain](#)'.

3.4.1 Our commitment to equality and diversity

GRI 3-3

In order to develop our commitment to equality and diversity, we have developed a broad concept of equality integrated under the EROSKI 'with you' strategy. In this context, fostering compatibility between personal and professional life serves as a mechanism to alleviate disparities and advance equality. Aligned with this principle, achieving work-life balance stands as a fundamental pillar within our Equality Plan.

The primary objective of the 2023-2027 Equality Plan, registered nationally in December 2023, is to ensure genuine and effective equality between women and men within the EROSKI Group, thereby eradicating any form of discrimination in the workplace. To achieve this goal, the derived actions aim to:

- Foster the principle of equal treatment and opportunities for both women and men.
- Attain a balanced representation of women and men across all company spheres.
- Guarantee the absence of direct or indirect discrimination based on sex, sexual orientation and identity, gender expression and sexual characteristics, particularly addressing issues stemming from maternity, paternity, family obligations, marital status, and working conditions.
- Ensure equitable access to company training for both genders.
- Prevent sexual harassment, harassment based on sex, sexual orientation and identity, gender expression and sexual characteristics, through the implementation of a code of conduct inclusive of preventive measures and corrective actions.
- Uphold an equal pay policy for women and men, striving to eliminate salary gaps across all professional categories.

- Drive cultural change through comprehensive communication and equality training at all organizational levels.
- Facilitate a balance between personal, family, and professional life for both male and female employees.
- Incorporate gender perspectives seamlessly into company services and all management areas.
- Serve as a catalyst for equality across all stakeholder groups.

This plan encompasses the following areas of focus:

- Monitoring and enforcement actions
- Initiatives related to access to employment, selection, and recruitment
- Training and development initiatives
- Promotion-related actions
- Actions concerning professional classification
- Measures regarding remuneration policy
- Initiatives to promote co-responsibility
- Steps to address the underrepresentation of women
- Efforts to prevent sexual violence in the workplace
- Occupational health initiatives
- Measures against gender-based violence and support for victims
- Actions promoting inclusive language and communication

To this end, since 2005, we have established the Equality Observatory as a tool to ensure adherence to this principle across the organization, celebrating its 18th anniversary in 2023. Additionally, in 2023, following the approval of the EROSKI Group's Equality Plan, we formed an Equality Committee encompassing all constituent companies.

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

Equality Committee

Body responsible for carrying out and periodically updating EROSKI's Diagnosis and Equality Plan.

Composition

- The committee, set up in 2023, is made up of the same parties that took part in the negotiation of the current Equality Plan: 9 people on the

business side and 9 on the social side. It is responsible for monitoring and evaluating the Eroski Group's Equality Plan.

Functioning

- The Committee meets regularly every June, with the option of scheduling extraordinary meetings when necessary. The meetings are convened by the person responsible for the implementation of the Equality Plan.
- The individuals accountable for equality within each company of the group, who report to the social or human resources department, are responsible for executing the action plans outlined within their respective areas.

Equality Observatory

The EROSKI S. Coop. Equality Observatory was set up in 2005 with the following objectives:

- Gain insight into the experiences of women within EROSKI.
- Strive towards eradicating gender disparities in the workplace.
- Foster a professional environment that aligns with the aspirations, talents, and needs of women.

The Equality Observatory at EROSKI S. Coop operates as a volunteer-driven group, free from hierarchical dependencies, and led by the Equality Officer. It focuses on six key areas: use of language, removal of physical and health barriers, removal of social barriers, personal and professional development, and achieving a balance between personal and professional life.

Milestones of the Equality Plan 2023

In 2023 we have continued to carry out a regular follow-up review of the Equality Plan, which includes the following pillars and actions highlighted this year:

- **Awareness-raising campaigns** on 8 March, International LGBTBI Pride Day and Gender Violence Day.
- **Solidarity campaign** through the Cents for Solidarity donation programme in favour of women and children who are victims of gender violence. 115,480 euros were raised in March for the Red Cross, the MUM Association, Cáritas Diocesana de Lugo, the Ana Bella Foundation, Doctors of the World and Treball Solidari.
- **Collaboration with Ausonia in the sale of products with a solidarity contribution** to support the fight against breast cancer. This initiative enabled the EROSKI Group to contribute 142,816 minutes towards research

on this disease by selling packs of this brand between September and December.

- **Participation in conferences organized by UPV/EHU** to promote the integration of gender perspectives in the fields of economics, business, and law.
- **Engagement with the LEAD Network** (Leading Executives Advancing Diversity), a European non-profit organization led by volunteer managers from retail companies.

3.4.2 Equal opportunities and responsibilities

GRI 405-1

As a demonstration of our commitment to equality, 77% of our workforce is female, with women occupying 74% of senior positions in 2023, well above the industry average.

There is also a female majority across corporate governance bodies, where 81% of the representation is female. Since 2021, EROSKI's Managing Director is female, Rosa Carabel.

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

Gender distribution in senior positions

| | 2023 | | 2022 | |
|--------------|--------------|-------|--------------|-------|
| | No. | % | No. | % |
| Women | 3,021 | 73.6% | 3,131 | 74.1% |
| Men | 1,085 | 26.4% | 1,097 | 25.9% |
| Total | 4,106 | | 4,636 | |

Employees by gender, professional category and age group

| | 2023 | | | | | | | | | | | |
|--------------|-----------|-----------|------------|------------|------------|------------|---------------|--------------|----------------|------------|------------|------------|
| | Executive | | Manager | | Supervisor | | Professional | | Junior Manager | | Technician | |
| | M | H | M | H | M | H | M | H | M | H | M | H |
| < 30 | 0 | 0 | 0 | 0 | 2 | 6 | 2,588 | 1,481 | 65 | 39 | 31 | 28 |
| 30 - 50 | 8 | 14 | 58 | 37 | 417 | 141 | 9,212 | 2,150 | 1,262 | 251 | 311 | 193 |
| > 50 | 16 | 39 | 71 | 115 | 316 | 218 | 5,615 | 1,193 | 806 | 225 | 273 | 245 |
| Total | 24 | 53 | 129 | 152 | 735 | 365 | 17,415 | 4,824 | 2,133 | 515 | 615 | 466 |

| | 2022 | | | | | | | | | | | |
|--------------|-----------|-----------|------------|------------|------------|------------|---------------|--------------|----------------|------------|------------|------------|
| | Executive | | Manager | | Supervisor | | Professional | | Junior Manager | | Technician | |
| | M | H | M | H | M | H | M | H | M | H | M | H |
| < 30 | 0 | 0 | 0 | 0 | 2 | 5 | 2,117 | 1,265 | 43 | 21 | 25 | 22 |
| 30 - 50 | 7 | 14 | 66 | 49 | 460 | 169 | 9,963 | 2,277 | 1,408 | 270 | 354 | 228 |
| > 50 | 13 | 39 | 66 | 109 | 288 | 206 | 5,217 | 1,146 | 778 | 215 | 232 | 233 |
| Total | 20 | 53 | 132 | 158 | 750 | 380 | 17,297 | 4,688 | 2,229 | 506 | 611 | 483 |

Employees by age group, professional category and gender

| By age | 2023 | | | | 2022 | | | |
|--------|--------|---------|-------|-------|--------|---------|-------|-------|
| | Women | % Women | Men | % Men | Women | % Women | Men | % Men |
| <30 | 2,686 | 63.3% | 1,554 | 36.7% | 2,187 | 62.5% | 1,313 | 37.5% |
| 30-50 | 11,268 | 80.2% | 2,786 | 19.8% | 12,258 | 80.3% | 3,007 | 19.7% |
| >50 | 7,097 | 77.7% | 2,035 | 22.3% | 6,594 | 77.2% | 1,948 | 22.8% |

| By professional category | | | | | | | | |
|--------------------------|--------|-------|-------|-------|--------|-------|-------|-------|
| Executive | 24 | 31.2% | 53 | 68.8% | 20 | 27.4% | 53 | 72.6% |
| Manager | 129 | 45.9% | 152 | 54.1% | 132 | 45.5% | 158 | 54.5% |
| Supervisor | 735 | 66.8% | 365 | 33.2% | 750 | 66.4% | 380 | 33.6% |
| Professional | 17,415 | 78.3% | 4,824 | 21.7% | 17,297 | 78.7% | 4,688 | 21.3% |
| Junior Manager | 2,133 | 80.6% | 515 | 19.4% | 2,229 | 81.5% | 506 | 18.5% |
| Technician | 615 | 56.9% | 466 | 43.1% | 611 | 55.9% | 483 | 44.1% |

Employees by professional category and age group

| Number | 2023 | | | 2022 | | |
|----------------|-------|--------|-------|-------|--------|-------|
| | < 30 | 30-50 | > 50 | < 30 | 30-50 | > 50 |
| Executive | 0 | 22 | 55 | 0 | 21 | 52 |
| Manager | 0 | 95 | 186 | 0 | 115 | 175 |
| Supervisor | 8 | 558 | 534 | 7 | 629 | 494 |
| Professional | 4,069 | 11,362 | 6,808 | 3,382 | 12,240 | 6,363 |
| Junior Manager | 104 | 1,513 | 1,031 | 64 | 1,678 | 993 |
| Technician | 59 | 504 | 518 | 47 | 582 | 465 |

| Percentage | | | | | | |
|--------------|-------|-------|-------|-------|-------|-------|
| Executive | 0.0% | 28.6% | 71.4% | 0.0% | 26.9% | 73.1% |
| Manager | 0.0% | 33.8% | 66.2% | 0.0% | 38.2% | 61.8% |
| Supervisor | 0.7% | 50.7% | 48.6% | 1.7% | 55.9% | 42.4% |
| Professional | 18.3% | 51.1% | 30.6% | 17.4% | 54.0% | 28.6% |

| Number | 2023 | | | 2022 | | |
|----------------|------|-------|-------|------|-------|-------|
| | < 30 | 30-50 | > 50 | < 30 | 30-50 | > 50 |
| Junior Manager | 3.9% | 57.1% | 39.0% | 2.3% | 59.8% | 37.9% |
| Technician | 5.5% | 46.6% | 47.9% | 5.1% | 52.8% | 42.1% |

Distribution of governing bodies by gender and age

| | 2023 | | | | | | | |
|--------------|------------------|-------|---------------------------------|-------|-------------------|-------|------------------|-------|
| | General Assembly | | Delegate Committee ¹ | | Governing Council | | Social Committee | |
| By gender | No. | % | No. | % | No. | % | No. | % |
| Women | 186 | 74.4% | 304 | 87.6% | 7 | 58.3% | 12 | 75.0% |
| Men | 64 | 25.6% | 43 | 12.4% | 5 | 41.7% | 4 | 25.0% |
| By age | | | | | | | | |
| < 30 | 2 | 0.8% | 5 | 1.4% | 0 | 0.0% | 0 | 0.0% |
| 30-50 | 140 | 56.0% | 208 | 60.0% | 2 | 16.7% | 8 | 50.0% |
| > 50 | 108 | 43.2% | 134 | 38.6% | 10 | 83.3% | 8 | 50.0% |
| Total | 250 | | 347 | | 12 | | 16 | |

¹ The decrease in the number of members on the Delegate Committee is attributed to the departure of the Viajes EROSKI business in 2023.

| | 2022 | | | | | | | |
|---------------------|------------------|-------|---------------------|-------|-------------------|-------|------------------|-------|
| | General Assembly | | Delegate Committees | | Governing Council | | Social Committee | |
| By gender | No. | % | No. | % | No. | % | No. | % |
| Women | 186 | 74.4% | 305 | 85.9% | 7 | 58.3% | 12 | 75.0% |
| Men | 64 | 25.6% | 50 | 14.1% | 5 | 41.7% | 4 | 25.0% |
| By age ¹ | | | | | | | | |
| < 30 | 5 | 2.0% | 8 | 2.3% | 0 | 0.0% | 0 | 0.0% |
| 30-50 | 150 | 60.0% | 201 | 56.6% | 3 | 25.0% | 10 | 62.5% |
| > 50 | 95 | 38.0% | 146 | 41.1% | 9 | 75.0% | 6 | 37.5% |
| Total | 250 | | 355 | | 12 | | 16 | |

¹ Restatement of information: A typo was identified in the 2022 EINF, wherein the numbers of individuals aged less than 30 and those aged greater than 50 in the General Assembly were inadvertently interchanged.

3.4.3 Combating gender-based violence

At EROSKI we are committed to the fight against any manifestation of violence against women. At the cooperative we have our own protocol for preventing and managing possible cases of gender-based violence, whereby we are

committed to protecting female employee members who are victims of gender-based violence above and beyond what is established by law.

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

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

3.4.4 Work-life balance

GRI 401-3

One of the cornerstones of our Equality Plan is the reconciliation of personal and professional life. At EROSKI we have additional leaves of absence to those established by law, and we promote flexible working environments and schedules that allow for a balance between personal and professional life. In addition to the possibility of reducing the working day or taking a leave of absence for legal guardianship or care of family members, EROSKI also attends to the specifics of other personal projects of its employees, offering the possibility of reducing their working day without having to provide specific grounds and maintaining the right to recover the full working day once the reduction period has ended, and granting voluntary temporary leave for those who request it for the purpose of collaborating in NGO projects or other personal development plans. In addition, since 2022 we have the possibility of requesting a voluntary reduction in the working day for people aged 58 or over, with no time limit and with the right to return to their original working day.

In 2023, a total of 3,637 people took a reduction in working hours or leave of absence, which corresponds to 13% of the workforce. Of these, 89% were women. This means that 15.3% of all female and 6.4% of all male workers took advantage of this possibility.

Distribution by gender of parental leave

| | 2023 | | | 2022 | | |
|---|-------|-------|--------------|-------|-------|--------------|
| | Women | Men | Total | Women | Men | Total |
| Persons on parental leave | 317 | 226 | 543 | 317 | 192 | 509 |
| People who have returned to work after parental leave in 2023 | 173 | 164 | 337 | 168 | 134 | 302 |
| Return to work rate after the end of parental leave in 2023 | 75.5% | 89.6% | 81.8% | 76.7% | 88.2% | 80.3% |
| People who are still at EROSKI 12 months after rejoining after parental leave in 2022 | 151 | 122 | 273 | 190 | 145 | 335 |
| Retention rate (percentage of people who remain with EROSKI 12 months later) | 91.5% | 91.0% | 91.3% | 86.0% | 76.3% | 81.5% |

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

| Number | 2023 | | | 2022 | | |
|----------------------------|--------------|-----------|--------------|--------------|-----------|--------------|
| | Women | Men | Total | Women | Men | Total |
| For legal guardianship | 1,714 | 63 | 1,777 | 2,025 | 59 | 2,084 |
| For care of family members | 300 | 18 | 318 | 276 | 16 | 292 |
| Voluntary | 63 | 5 | 68 | 73 | 6 | 79 |
| Total | 2,077 | 86 | 2,163 | 2,374 | 81 | 2,455 |
| Percentage | | | | | | |
| For legal guardianship | 96.5% | 3.5% | 82% | 97.2% | 2.8% | 85% |
| For care of family members | 94.3% | 5.7% | 15% | 94.5% | 5.5% | 12% |
| Voluntary | 92.6% | 7.4% | 3% | 92.4% | 7.6% | 3% |

Distribution by gender of people on leave of absence according to cause

| Number | 2023 | | | 2022 | | |
|----------------------------|--------------|-----------|--------------|------------|------------|--------------|
| | Women | Men | Total | Women | Men | Total |
| For legal guardianship | 176 | 63 | 1,777 | 196 | 12 | 208 |
| For care of family members | 55 | 18 | 318 | 43 | 1 | 44 |
| Voluntary | 922 | 5 | 68 | 652 | 255 | 907 |
| Total | 1,153 | 86 | 2,163 | 891 | 268 | 1,159 |

| Percentage | 2023 | | | 2022 | | |
|----------------------------|-------|-------|-------|-------|-------|-------|
| | Women | Men | Total | Women | Men | Total |
| For legal guardianship | 94.6% | 5.4% | 13% | 94.2% | 5.8% | 18% |
| For care of family members | 93.2% | 6.8% | 4% | 97.7% | 2.3% | 4% |
| Voluntary | 75.0% | 25.0% | 83% | 71.9% | 28.1% | 78% |

3.4.5 Work organization

All Group companies comply with the provisions of the collective bargaining agreements (1,777 hours in the EROSKI supermarkets agreement, 7 hours less than in the previous agreement), the Workers' Statute and, for members, the provisions of the Articles of Association and the Internal Regulations of the cooperative. This involves compliance with working hours, breaks between working days and the maximum legal working day, among other regulated aspects. In addition, all employees, both those subject to a collective bargaining agreement and Members, are below the maximum annual working hours established in the Workers' Statute (1,826 hours). It should be noted that we do not have the non-guaranteed hours contract modality.

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

The cooperative is currently engaged in a project aimed at designing a new store organization that would facilitate a 5-day workweek with 2 non-consecutive rest days. This initiative marks a significant stride in our ongoing efforts to enhance working conditions. Our goal is to implement measures at the point of sale that promote improved work-life balance. Should the outcomes of this project prove favorable, there are plans to gradually extend this model to the cooperative and other affiliated companies in 2024.

Concerning digital disconnection, CAPRABO communicated its Labour Disconnection Policy in July 2023, following discussions with the Workers' Legal Representation. As for the Group's digital disconnection policy, efforts are underway to secure its approval within the cooperative and across other affiliated companies throughout 2024.

3.5 Health and safety at work

GRI 2-23; 3-3

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

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

3.5.1 Prevention of occupational hazards

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

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

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

We have put in place various processes for risk control which are set out, among others, in the Risk Assessment Procedure, the Corrective Action Procedure and the Industrial Accidents Procedure. We have a common risk assessment methodology procedure that each business develops or adapts, as appropriate, and is responsible for its application. Likewise, each business has a procedure for corrective actions and investigation of accidents and incidents, there is no common one. Depending on the level of risk, determined according to the Risk Assessment Procedure, a priority is established for the correction of the anomalies identified. No risks assessed as very important for the safety of people have been identified, although the ergonomic risks of some tasks are assessed as important.

In the event that a worker is unable to carry out their work normally due to a serious or imminent danger, EROSKI has the obligation to resolve the problem so that the danger is eliminated and, if it cannot be avoided, to establish the necessary preventive measures. According to the EROSKI Group's Prevention Plan, workers must immediately inform their direct line manager of any situation

that they consider, on reasonable grounds, to pose a risk to the health and safety of workers.

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

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



In 2023, EROSKI's Occupational Risk Prevention programme received recognition from the International Occupational Risk Prevention (ORP) Foundation. This foundation is an international, independent, non-profit institution dedicated to enhancing the quality of working life and fostering innovation within companies.

Employee participation

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

The group's Prevention Plan establishes the circuits for worker participation. There are 43 Committees that meet every 3 months or if there is a justified request from any of the parties. All workers are represented and the Committee has the responsibilities established by the prevention law.

Prevention of occupational hazards in external companies

GRI 403-8

For external workers, their employers are responsible for compliance with prevention regulations. The business activity coordination process is carried out through the Coordinaware contract coordination platform, validating that the contractor and their staff comply with certain requirements of Royal Decree

171/2004 on the Coordination of Business Activities (CAE). These include contracts for maintenance, security, cleaning, ICT, general services and advertising, among others. In total, there are 9,121 workers and 1,331 companies within the Coordinaware platform. Those responsible for contracting external companies in EROSKI are in charge of checking that they have all the required documentation on the platform. All external workers accessing EROSKI's facilities must always carry identification that accredits their compliance.

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

Prevention of occupational hazards linked to business relations

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

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

Milestones of the Occupational Risk Prevention Plan in 2023

GRI 403-6; 403-9

In 2023, various actions were carried out to prevent occupational risks, including the following:

- Review and updating the prevention plans of the different businesses of the group, as well as the general risk assessments and ergonomic assessments of different positions or tasks.
- Internal prevention audits and scheduled inspections. The latter are carried out by the inspection teams of the centres themselves, which also carry out subsequent monitoring of the corrective actions proposed to reduce and improve the anomalies detected.
- Emergency drills, with or without evacuation.

- Measurements of environmental conditions in those centres where problems with lighting, temperature or humidity have been identified.
- Training: basic prevention courses have been given, as well as specific training on risks in the workplace or on how to act in emergencies.
- Monitoring of the accident rate and the resolution of corrective actions.
- Review of Personal Protective Equipment (PPE).
- Development of pilot programmes related to the risk of overexertion: Preventive physiotherapy based on the DAVID programme, through Athlon, Salud integral, and Ergoactiv; and use of the Fisify application (this is a company in the field of digital health that seeks to prevent musculoskeletal injuries) in office workplaces.

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

| | 2023 | | | 2022 | | |
|---|--------------|------|-------------------|--------------|------|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Minor accidents | | | | | | |
| Women | 828 | 68% | 24.60 | 769 | 71% | 22.80 |
| Men | 396 | 32% | 35.50 | 320 | 29% | 29.10 |
| Total | 1,224 | | 27.30 | 1,089 | | 24.40 |
| Serious accidents | | | | | | |
| Women | 1 | 100% | 0.03 | 3 | 100% | 0.09 |
| Men | 0 | 0% | 0.00 | 0 | 0% | 0.00 |
| Total | 1 | | 0.02 | 3 | | 0.07 |
| Fatal accidents | | | | | | |
| Women | 0 | - | 0 | 0 | - | 0 |
| Men | 0 | - | 0 | 0 | - | 0 |
| Total | 0 | | 0 | 0 | | 0 |
| Recordable accidents (minor + serious + fatal) | | | | | | |
| Women | 829 | 68% | 24.60 | 772 | 71% | 22.90 |
| Men | 396 | 32% | 35.50 | 320 | 29% | 29.10 |
| Total | 1,225 | | 27.30 | 1,092 | | 24.50 |

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

Distribution of causes and material agents of the registered occupational accidents

| Causes | 2023 | 2022 |
|---|-------|-------|
| Overexertion | 23.8% | 28.9% |
| Falls of persons from the same level to a different level | 16.6% | 16.8% |
| Cuts | 14.5% | 13.1% |
| Other causes | 45.1% | 41.1% |
| Material agent | | |
| Food, glass, plastics or packaging | 33.8% | 38.1% |
| Metal products and tools | 8.5% | 8.8% |
| Wheelbarrows or similar | 3.2% | 7.5% |
| Other material agents | 54.5% | 45.6% |

Accident severity rate in 2023

| | 2023 | 2022 |
|--------------|--------------|--------------|
| Women | 0.012 | 0.010 |
| Men | 0.001 | 0.001 |
| Total | 0.004 | 0.003 |

2023 is the second year in which we report this severity rate, which is calculated as the number of days not worked due to occupational accidents per 1,000 hours worked.

Training on health and safety conditions at the workplace

| | 2023 | 2022 |
|---|--------|--------|
| Hours of training | 49,516 | 88,341 |
| Average hours of training per employee | 1.8 | 3.2 |
| Types of training (by percentage of hours delivered) | | |
| General or specific to risks of position | 72.4% | 85.6% |
| Basic ORP | 7.9% | 3.0% |
| Emergencies | 8.8% | 4.8% |
| Working instructions | 4.3% | 3.3% |
| Other training programmes | 6.6% | 3.3% |

3.5.2 Health surveillance

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

We have a specialised health surveillance service contracted with an external prevention service in charge of the following types of medical examinations:

entry examinations, periodic examinations depending on the risk of the position, after long absences, compulsory examinations in specific positions, pregnancy examinations and medical assessments of sensitive personnel.

Number and rate of occupational diseases by gender and severity

| | 2023 | | | 2022 | | |
|--|-----------|-----|-------------------|-----------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Fatal occupational illnesses | | | | | | |
| Women | 0 | - | 0.0 | 0 | - | 0.0 |
| Men | 0 | - | 0.0 | 0 | - | 0.0 |
| Total | 0 | | 0.0 | 0 | | 0.0 |
| Occupational diseases with sick leave (without death) | | | | | | |
| Women | 46 | 92% | 1.4 | 36 | 90% | 1.1 |
| Men | 4 | 8% | 0.4 | 4 | 10% | 0.4 |
| Total | 50 | | 1.1 | 40 | | 0.9 |

| | 2023 | | | 2022 | | |
|--|-----------|-----|-------------------|-----------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Recordable occupational diseases (fatal + non-fatal sick leave) | | | | | | |
| Women | 46 | 92% | 1.4 | 36 | 90% | 1.1 |
| Men | 4 | 8% | 0.4 | 4 | 10% | 0.4 |
| Total | 50 | | 1.1 | 40 | | 0.9 |

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

Absenteeism hours and rates

| | 2023 | | | 2022 | | |
|--------------|------------------|-----|-------------------|------------------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Women | 3,525,557 | 83% | 10.5 | 3,269,460 | 84% | 9.7 |
| Men | 736,086 | 17% | 6.6 | 617,839 | 16% | 5.6 |
| Total | 4,261,644 | | 9.5 | 3,887,299 | | 8.7 |

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

3.5.3 Other actions related to the health of employees

In addition to the health surveillance service, the mutual employee members have access to the medical staff of Lagun Aro, which is the service provider,

although it relies on Sanitas in regions outside the Basque Country. In addition, the Másxmenos programme offers a reduction in health insurance costs.

The Health and Wellness Room of the Social Department also organises training and awareness-raising activities on health and wellbeing. In 2023 we have focused on the mindfulness programme due to the great demand received.

Training for employees' health and well-being

| | 2023 | 2022 |
|--------------------------------|-------|------|
| Hours of training ¹ | 1,068 | 748 |
| Persons trained | 103 | 404 |

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

3.6 Professional development

GRI 404-1

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

For Eroski, fostering internal talent is a crucial aspect of our strategy. In 2023, the concluding year of the 2021-2023 Strategic Plan, we continue to prioritize this initiative as the cornerstone of our efforts. This steadfast commitment has enabled us to achieve the anticipated results throughout this period.

We continue to enhance the training of our professionals by focusing on greater specialization and qualification of our store managers through programs aimed at enhancing their management skills. We have intensified efforts to nurture our top talent by implementing development and learning initiatives to ensure effective coverage of our management roles. Furthermore, we have sustained our commitment to talent development programs aimed at grooming our workforce for positions with broader managerial responsibilities. In 2023, we placed particular emphasis on refining our coverage map for critical positions, ensuring that we have the right individuals capable of leading our teams and meeting the evolving needs of our organization, especially for highly skilled technical roles.

In 2023, we have maintained the budget allocated to the training of our workers, with necessary adjustments made to some parameters, totalling €1,620,911 allocated to training programs. Compared to 2022, this represents a 1% increase

on a like-for-like basis. This allocation facilitated a total of 239,349 hours of training, averaging 8.7 hours of training per person.

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

| | 2023 | | | 2022 | | |
|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
| | Women | Men | Total | Women | Men | Total |
| Executive | 980 | 1,215 | 2,195 | 902 | 1,794 | 2,696 |
| Manager | 2,286 | 1,557 | 3,843 | 2,148 | 2,309 | 4,457 |
| Supervisor | 14,823 | 6,438 | 21,261 | 11,624 | 5,328 | 16,951 |
| Professional | 129,552 | 37,726 | 167,279 | 136,511 | 38,986 | 175,497 |
| Junior Manager | 20,053 | 4,964 | 25,017 | 21,388 | 4,530 | 25,918 |
| Technician | 11,002 | 8,754 | 19,756 | 10,111 | 6,816 | 16,927 |
| Total | 178,697 | 60,653 | 239,349 | 182,683 | 59,762 | 242,445 |

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

| | 2023 | | | 2022 | | |
|----------------|------------|------------|------------|------------|------------|------------|
| | Women | Men | Total | Women | Men | Total |
| Executive | 40.8 | 22.9 | 28.5 | 45.1 | 33.8 | 36.9 |
| Manager | 17.7 | 10.2 | 13.7 | 16.3 | 14.6 | 15.4 |
| Supervisor | 20.2 | 17.6 | 19.3 | 15.5 | 14.0 | 15.0 |
| Professional | 7.4 | 7.8 | 7.5 | 7.9 | 8.3 | 8.0 |
| Junior Manager | 9.4 | 9.6 | 9.4 | 9.6 | 9.0 | 9.5 |
| Technician | 17.9 | 18.8 | 18.3 | 16.5 | 14.1 | 15.5 |
| Total | 8.5 | 9.5 | 8.7 | 8.7 | 9.5 | 8.9 |

3.6.1 Training programmes

GRI 404-2

Internal talent development

At EROSKI, our commitment to nurturing internal talent remains steadfast and unwavering. Building upon the initiatives established in 2022, we have continued to maintain and introduce new programs aimed at fostering the growth and development of our employees:

- **Talent Pool Programme:** We have implemented a Talent Pool Programme to ensure optimal coverage of management positions. This programme features a rigorous internal talent identification process and offers a two-

year learning journey. It combines hands-on learning with training sessions led by industry experts and active involvement in decision-making teams. Participants have the opportunity to develop their full potential and acquire the necessary skills for management roles. As of the end of the year, we had 28 participants enrolled in the programme.

- **Summa Programme:** We also foster the development of internal talent in non-management positions through a well-established programme within the organization. This programme aims to impart knowledge and skills across all areas of the company. In the 2022/2023 edition, 24 individuals participated, and we currently have another 23 enrolled in the 2023/2024 edition of the programme.
- **Training on the Cooperative Model:** In line with the essence of our cooperative model, year after year we work on training people in their responsibilities as Members, either as representatives of internal governing bodies, or in their process of integration into the organization, or in the development of corporate leadership in line with the reality of each of our companies. In 2023, a total of 2,579 individuals engaged in programs focused on enhancing our cooperative model, collectively dedicating 8,081 training hours. These initiatives encompassed a diverse range of topics, including equality and diversity, cooperative leadership, delegate responsibilities, best practices for conducting effective meetings, the remuneration model, and other pertinent subjects.
- **Innovation in learning models:** At EROSKI, innovation in learning methodologies remains a persistent focus. We prioritize exploring new approaches that facilitate agile and efficient professional development. Whether integrating state-of-the-art technologies or employing participatory methods, we are constantly redefining how we acquire knowledge and skills. This commitment to innovation enables us to swiftly adapt to evolving business landscapes and foster sustained growth for both individuals and the organization.

Programmes linked to our shop equipment

- **Specialised MBA Hypermarket Manager:** Offers a learning experience that seeks to further enhance the professional profile of this position and prepare them for a scenario where it will be critical to have transversal knowledge of business administration and a focus on those fields of greatest interest for excellent management, such as strategy, marketing, finance and people management. A total of 13 managers have completed the Specialised MBA.

- **The School of Managers:** This encompasses different Professional Development Programmes and is aimed at identified potential employees who need to be trained in new management positions. The aim of the school is to provide the opportunity for solvent, prepared and qualified profiles to prepare themselves to fill critical vacancies based on the maxim learning by doing. These programmes have a duration of 6 months. In 2023, 18 people completed the course.
- **Store Managers Programme:** This initiative aims to equip store managers with the necessary tools to enhance their functions and streamline resource management with increased control, speed, and efficiency. Over the course of 8 months, participants receive training in various areas, including resource management, fostering collaborative team environments, individual emotional management, and cultivating a responsible attitude towards self-directed learning. The programme is designed to address the specific needs identified by area managers and store managers themselves, ensuring alignment with organizational objectives and fostering continuous improvement.

3.6.2 Career advancement

GRI 404-3

We understand promotion as a process that is part of the professional life of our employees, based on training and quality performance. In this regard, in 2023, 1% of our workforce was promoted, corresponding to 238 people, 78% of them women.

Number and rate of employees promoted

| | 2023 | | | 2022 | | |
|--------------|------------|-----|-------------------|------------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Women | 185 | 78% | 0.9% | 159 | 77% | 0.8% |
| Men | 53 | 22% | 0.8% | 48 | 23% | 0.8% |
| Total | 238 | | 0.9% | 207 | | 0.8% |

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

Similarly, as part of our commitment to our employees' continuous improvement, we carry out annual performance and professional development evaluations that allow us to transfer in an orderly manner the areas to be strengthened and to listen to the concerns of each professional. In 2023, we

carried out 18,121 evaluations, covering 75% of the people subject to assessment and 66% of the total number of employees.

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

| | 2023 | | | 2022 | | |
|----------------|---------------|--------------|---------------|---------------|--------------|---------------|
| | Women | Men | Total | Women | Men | Total |
| Executive | 18 | 41 | 59 | 13 | 34 | 47 |
| Manager | 108 | 126 | 234 | 96 | 115 | 211 |
| Supervisor | 637 | 318 | 955 | 625 | 289 | 914 |
| Professional | 11,455 | 2,741 | 14,196 | 9,878 | 2,123 | 12,001 |
| Junior Manager | 1,495 | 354 | 1,849 | 1,497 | 331 | 1,828 |
| Technician | 472 | 356 | 828 | 453 | 366 | 819 |
| Total | 14,185 | 3,936 | 18,121 | 12,562 | 3,258 | 15,820 |

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

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

| | 2023 | | | 2022 | | |
|----------------|------------|------------|------------|------------|------------|------------|
| | Women | Men | Total | Women | Men | Total |
| Executive | 90% | 72% | 77% | 65% | 62% | 63% |
| Manager | 81% | 79% | 80% | 75% | 73% | 74% |
| Supervisor | 84% | 83% | 84% | 85% | 74% | 81% |
| Professional | 75% | 73% | 75% | 71% | 69% | 71% |
| Junior Manager | 75% | 78% | 76% | 75% | 71% | 75% |
| Technician | 79% | 75% | 77% | 78% | 78% | 78% |
| Total | 76% | 74% | 75% | 73% | 71% | 72% |

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

| | 2023 | | | 2022 | | |
|----------------|------------|------------|------------|------------|------------|------------|
| | Women | Men | Total | Women | Men | Total |
| Executive | 75% | 77% | 77% | 65% | 64% | 64% |
| Manager | 84% | 83% | 83% | 73% | 73% | 73% |
| Supervisor | 87% | 87% | 87% | 83% | 76% | 81% |
| Professional | 66% | 57% | 64% | 57% | 45% | 55% |
| Junior Manager | 70% | 69% | 70% | 67% | 65% | 67% |
| Technician | 77% | 76% | 77% | 74% | 76% | 75% |
| Total | 67% | 62% | 66% | 60% | 52% | 58% |

3.6.3 Krea: cooperative culture of innovation and self-management

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

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

This edition has been structured into three categories: '+Dialogantes' (+Engaging), '+Rentables' (+Profitable), and '+Comerciantes' (+Merchant), which have attracted the proposal of 122 candidatures submitted by the teams. This brings the total number of ideas accumulated in the Krea project to more than 1,500 initiatives.

3.6.4 Franchise entrepreneurs

Employee Members who wish to have their own EROSKI supermarket business can take advantage of our 'with you' Franchise Programme, under which we offer special conditions, a turnkey supermarket, specialised training, personalised advantages and services, as well as advanced tools for the management of their stores and the backing of a trusted brand like EROSKI. We also have agreements with financing entities and collaboration agreements

with the Spanish Confederation of Young Entrepreneurs' Associations (CEAJE) and the Association of Self-Employed Workers (ATA) to support and promote entrepreneurship among young entrepreneurs and the self-employed. This year, 65 franchises were opened, 52% of which corresponded to franchisees who already had stores with us, which demonstrates the stability and strength of EROSKI's franchise stores. 96% of our franchisees recommend our franchise and appreciate the advice and support we provide with our teams.



In 2023 we received the Best Franchisor of the Year Award in the food category at the National Franchise Awards of the Spanish Franchisors Association (2022). This award acknowledges our unwavering commitment to providing continuous support and guidance to our franchisees, the distinctive values that we impart to our network, our robust marketing strategy for the franchise, and, ultimately, our exceptional management of the franchise network.

3.7 Work placement and social innovation

GRI 3-3; 405-1

3.7.1 Work placement

At EROSKI we have assumed as part of our commitment the integration of different groups into the labour market. We collaborate with public employment services and with centres in the Ministry of Education network to incorporate, through occupational training, young unemployed students and people at risk of social exclusion.

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

In 2023, we conducted two job placement initiatives in collaboration with the Red Cross, providing training opportunities for a total of 11 students, amounting to 770 training hours. Additionally, VEGALSA-EROSKI joined the Xunta de Galicia's 'Retorna cualifica emprego' programme. This programme aims to attract talent and expertise from Galicians living abroad through permanent employment contracts. As a result, we welcomed 10 new professionals to our logistics team.

In 2023, we will also launch the first eco-social supermarket in Catalonia. This innovative franchised store, named CAPRABO Inclusive and Social Supermarket (SIS), is a collaborative project developed in partnership with organizations such

as Entrem, Moltacte, Grup Alba, Bildi Grafiks, and Tandem Social. The initiative is also supported by the Departament d'Empresa i Treball de la Generalitat de Catalunya through the Programme for the Promotion of Social Economy. SIS CAPRABO aims to catalyze a paradigm shift in the economic model, demonstrating the feasibility of managing a supermarket based on principles of social, environmental, community, and economic impact. Apart from creating job opportunities for disadvantaged groups, the new supermarket is envisioned as a community hub, fostering connection and engagement among local residents.

Labour market insertion indicators

| | 2023 | | 2022 | |
|-----------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------------|
| | Non-working practices | Courses with recruitment commitments | Non-working practices | Courses with recruitment commitments |
| No. of participants | 149 | 37 | 89 | 40 |
| No. hours of training | 14,653 | 4,440 | 7,565 | 4,620 |
| No. of recruitments | 66 | 28 | 26 | 25 |
| Recruitment rate | 44% | 76% | 29% | 63% |

3.7.2 Inclusive supermarkets

EROSKI has 1.3% of employees with disabilities and has renewed the ONCE's INSERTA collaboration agreement to progressively incorporate more people from this group in the coming years. In 2023, VEGALSA-EROSKI also signed a collaboration agreement with the Autism Galicia Federation to promote the inclusion in the workplace of people with Autism Spectrum Disorder (ASD). Thanks to this agreement, the Federation will advise us on training and awareness-raising about this group. Additionally, we have signed an agreement with Down Coruña to jointly promote social integration through labour inclusion and the promotion of entrepreneurship of people with Down Syndrome.

EROSKI actively collaborates with various entities in the disability community through solidarity contributions. In 2023, we partnered with the employment center of the Spanish Confederation of People with Physical and Organic Disabilities (COCEMFE), as well as organizations such as the Navarre Association in support of individuals with intellectual disabilities or developmental disorders and their families (ANFAS), the Association in support of People with Intellectual Disabilities of Álava (APDEMA), the DIA Association, the Amigos Association, the Association of Parents of Deaf Children of Zaragoza (ASPANSOR), the Coordinating Federation of People with Physical and Organic Disabilities of

Bizkaia (FEKOOR), the ENKI Foundation, the Atena Foundation, the Mallorca Integra Foundation, the Gipuzkoan Autism Association (GAUTENA), the Association of Brain Damage of the Balearic Islands (Rehacer), the Junts Autisme Foundation of Catalonia, and the Stroke Foundation.

EROSKI also actively seeks to create new opportunities for the inclusion of individuals with diverse abilities in the labour market through its inclusive supermarkets. These establishments are managed entirely by individuals with disabilities. We are continually expanding this model, which we initiated in 2015 in collaboration with Gureak. Subsequently, we expanded it in 2017 with Ampans in CAPRABO and further developed it in 2019 with Soltra in VEGALSA-EROSKI. Presently, we operate 8 of these supermarkets, with the latest one opened in 2023 in the town of Veguellina de Órbigo (León), in partnership with the Solidarity and Work Foundation Virgen del Camino (SOLTRA).

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

Accessibility in our supermarkets

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

We continue to make progress on ensuring inclusive purchasing in our centres for people with disabilities. In 2023, we will publish a Guide to Care for the Deaf, Deafblind, and Hearing Impaired in collaboration with the Federation of Galician Deaf People's Associations (FAXPG). This guide will provide essential guidelines for the more than 3,800 staff members at VEGALSA-EROSKI stores in Galicia and Castilla y León to support customers with these disabilities effectively. It will also offer recommendations for communication and assistance, ensuring inclusive treatment during routine activities such as shopping for groceries and other

daily items. This initiative aligns with our inclusive policies under the EROSKI Inclusive initiative. It follows the launch of the 'Visually Impaired Customer Service Guide' in 2021, created in collaboration with ONCE and with the institutional support of the Xunta de Galicia. Additionally, we are proud to be part of the Network Espacios Sin Barreras (Spaces Without Barriers) of the Diputación de Málaga to create accessible spaces for people with autism and other cognitive needs.

As in previous years, we have implemented initiatives in some of our supermarkets that have been recognized at the Krea Awards for their efforts to make shopping more accessible for people with Autism Spectrum Disorder (ASD). During certain times of the week, we reduce sensory stimuli such as loudspeakers, music, lighting intensity, and sounds at checkouts. Additionally, we provide pictograms as visual support to facilitate shopping for individuals with ASD. Another award-winning initiative at the previous edition of the Krea Awards was EROSKI Baleares' 'El Rincón de la Calma' (The Calm Corner), designed to support families with children who have sensory or intellectual disabilities. This initiative involves creating a dedicated space in our stores where children with diverse abilities can relax and reduce stress while shopping.

4 Commitment to society

- 4.1 Close to our customers
- 4.2 Safe and healthy food is our key
- 4.3 Boosting local suppliers
- 4.4 Progress in our communities



Proximity and quality

- We have been recognised by the Commerce of the Year Awards 23-24 in the categories of Proximity Supermarkets and WebShop of the Year.
- 384 million transferred in savings.
- We have a system of audits and early detection of potential unsafe products to ensure product quality at all times.
- 95% of our commercial suppliers are national and 60% are local.
- 23 million euros for social purposes.

4.1 Close to our customers

The 'With You' business model aims to provide the ultimate shopping experience in our stores, aligning with the evolving trends of sustainability and digitalization. Our goal is to become the top choice for consumers by delivering quality products tailored to each individual's needs. We offer a diverse range of safe, fairly priced, locally sourced, and healthy products, ensuring convenience through nearby locations and personalized services, all while presenting savings opportunities.

4.1.1 More digital

In 2023 we maintained our firm commitment to the omni-channel strategy with which we endeavour to ensure our customers have a unique and differential experience in any of the shopping channels available. We foster the progressive positioning of our digital services so that they are more accessible, intuitive and comfortable, and breaking down any potential barriers in the digital and physical channels. Our proposition is to improve the shopping experience and offer our customers all the options so that they can choose the option that best adapts to their preferences and needs.

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

Online supermarket

Through the online supermarket, our customers can manage the entire purchase process, including home delivery, the evaluation of products and collection in-store or from smart lockers. They also have the option of collecting their online order the same day free of charge via smart lockers, and we also offer the service of returns upon delivery, so that the person making the delivery directly manages the refund to the customer.

In 2023 we made improvements to our website to streamline the shopping process. These include the following:

- Implementation of new functionalities to enhance savings, including a new filter named 'my offer' that displays products typically purchased by the customer currently on promotion, facilitating quick identification, along with an improved option for activating coupons during checkout.

- Enhanced visibility of competitively priced products, simplifying the search process and enabling greater cost savings.
- Introduction of the option to purchase fruits and vegetables in bulk, offering flexibility to select products either by unit or weight.
- Improved accessibility to locate nearby collection points on the map.

We have also expanded the number of collection points to 33. We now have 30 Click&Drive points, 64 Click&Collect points and 4 smart lockers.

Furthermore, we have added thousands of non-food products to the online supermarket that can be acquired along with the shopping basket.

EROSKI app

The EROSKI app has been consolidated as one of the most used channels by our customers. This mobile application offers easy and swift access to a range of utilities and personalized advantages that streamline the entire purchasing journey, from pre-purchase to post-purchase stages, while also assisting customers in maximizing savings. Key functionalities include savings vouchers, personalized offers, digital card access, digital receipt storage, shopping list creation, and balance inquiries.

By the end of the 2023 financial year, 2.5 million downloads of the app were registered across Android and IOS and the number of users making purchases monthly through this channel grew by 17% to reach almost one million active customers in 2023. This strong increase is mainly due to the value we bring to our customers through the app, the growing trend for use of applications on the part of consumers and continuous capture campaigns and action to encourage repeat shoppers.

4.1.2 Relationship with Customer Members

GRI 2-26

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

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

EROSKI Club

EROSKI Club is our main loyalty programme through which our Members can obtain exclusive discounts on all their purchases. EROSKI Club is a synonym for savings and an easier purchase process. Today, over 6.4 million of our customers are EROSKI, CAPRABO or FORUM SPORT cardholders, generating an average of over 73% of sales in 2023 and which have enabled the transfer of over 384 million euros in savings for their holders. This year, 14,584 new Members have joined EROSKI Club.

Consumer Members can obtain additional advantages with the following cards:

- The EROSKI Club Gold Card allows a fixed and universal saving of 4% on all purchases. There are now 174,800 Consumer Members and 34 companies with 3,696 employees.
- The EROSKI Club card unifies all the advantages of the EROSKI Club programme and already has 304,342 holders. This card, without issue or maintenance fees, offers, among other advantages, the return of 1% of the sum of purchases outside EROSKI with the addition of funds to the linked EROSKI Club card.

Additionally, we offer the following savings programs:

- The 0-12 Families Plan at EROSKI caters to families with children under 12, offering a 2% discount on purchases exceeding €150 per month. Furthermore, it provides a 5% discount on nappies and wipes until the child's third birthday.
- In 2023, we introduced the 'Ahorro 2%' savings Programme under the CAPRABO Club. This initiative enables members to avail a 2% discount on their purchases if they meet or exceed €150 per month. Over the course of the year, 347,425 members have benefited from this programme, resulting in total savings exceeding 1.7 million euros.

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

Personalised and quality service

The relationship of trust we maintain with our customers is crucial to the 'with you' business model and our '[10 Commitments to Health and Sustainability](#)'. That's why here at EROSKI we offer a commercial proposition focused on consumers that prioritises the shopping experience. This approach has allowed

us to differentiate ourselves by specialising in fresh produce, with a particular focus on improving our counter-assisted sales services.

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



In 2023, we received several prestigious awards at the 2023-2024 Commerce of the Year Awards. These accolades include the 'Fresh Produce', 'Hypermarket', 'Local Supermarkets', 'Supermarket Franchises', and 'WebShop of the Year' awards in the online supermarket category. Notably, we achieved the 'WebShop of the Year' award for the seventh consecutive year. These awards, determined by consumer votes, reflect our dedication to the 'with you' business model and our unwavering commitment to omnichannel excellence and quality service.

Customer Service

GRI 413-1

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

We have established a dedicated Customer Experience Department under the Group's Marketing Department. This department sends a daily 'Voice of the Customer' email to all employees, highlighting key customer complaints. Monthly reports are also provided to the Sales Manager Committee, which includes members of the Board of Directors.

In 2023, we served 517,323 people with a 91% complaint resolution rate in favour of the customer. Some complaints require an analysis after the first contact in order to identify the cause of the incident and resolve it. Despite this, 85% of complaints are resolved on the first contact, closing the incident with the customer immediately.

Customer Service Indicators

| | 2023 | 2022 |
|--|---------|------------------|
| No. of people serviced | 517,323 | 468,615 |
| Complaint resolution rate ¹ | 91% | 91% |
| First contact resolution rate | 85% | 67% ² |

¹100% of complaints have been responded to. 91% were satisfactory for the customer.

² In 2022 the rate was lower because of a 42% increase in voucher claims, due to the reinforcement of our promotional activity, which was redirected in 2023.

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



In 2023, and for the twelfth consecutive year, we have been recognised as 'the company with the best customer service' in the Sotto Tempo Advertising consultancy awards. Consumers themselves participate in the choice of the organisations with the highest quality of customer service by sector of activity.

Active listening to our customers

GRI 2-25

In order to take into account the concerns of the different groups, we articulate our commitment to transparency and maintain additional channels of communication with all of them. Thus, in 2023 we carried out 52 active listening initiatives, in which 54,058 people participated, including customers, consumers and suppliers, whose opinions, suggestions and recommendations are an important source for improving our commercial offer and our stores. In addition, we have collected 776,324 customer opinions in in-store listening actions.

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

In 2023 we generated more than 801 million impressions and over 50 million exchanges with users on social media (in previous years we reported only a certain type of interaction).

Number of followers on EROSKI's social media

| | 2023 | 2022 |
|-------------|---------|---------|
| X (Twitter) | 68,854 | 62,000 |
| Facebook | 290,204 | 235,175 |
| Instagram | 74,718 | 59,475 |
| LinkedIn | 98,587 | 91,030 |

4.2 Our key priority is safe and healthy food

4.2.1 Health at the heart of our strategy

Health is a primary objective for EROSKI. For this reason, the first of our [10 Commitments to Health and Sustainability](#), focus on ensuring the safety and quality of all our products and promoting a balanced diet, especially among children. We also cater to groups with special dietary needs, such as people with coeliac disease or vegetarians and vegans, so that they can find everything they need for a balanced, complete and varied diet in our stores.

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

EROSKI Foundation Scientific Committee

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

The Committee is made up of:

- Dr. Marta Arroyo, from the Department of Pharmacy and Food Sciences of the University of the Basque Country (UPV/EHU).
- Juan Carlos del Olmo, Secretary General of WWF.
- Dr. Jordi Salas, Distinguished Professor and Director of the Nutrition Unit of the Department of Biochemistry and Biotechnology of the Rovira and Virgili University (URV), Coordinator of the Morbid Obesity Unit of the

University Hospital Sant Joan de Reus, principal researcher of the Nutrition Programme of the Carlos III Institute and Director of the Catalan Centre of the Institute of Catalan Studies, among other responsibilities.

4.2.2 Food safety and quality

GRI 3-3; 416-1; 416-2

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

Each year, we conduct an in-depth analysis of the performance across various business units, pinpointing any significant deviations concerning food quality and safety. Subsequently, we devise a management plan, sanctioned by business managers, which is then cascaded down the chain of command to our stores. This plan enables us to concentrate our efforts on the most problematic locations and formulate tailored actions with predefined targets, in collaboration with the respective sales managers. Moreover, we complement the action plan with continuous monitoring, supplemented by relevant training resources and criteria guides. These resources assist us in effectively training store staff and executing the plan with precision.

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

- Control and improvement of the cold chain.
- Traceability.
- The control of the products we market, especially our own-brand.
- The approval of Suppliers, especially for own-brand products.
- The evaluation of our shops and platforms.
- Follow-up of our customers' product complaints.
- The swift and effective management of food safety alerts.

Our control system

We monitor and control all these aspects through continuous assessment of processes in our stores and on our platforms and through thousands of product analyses per year. In 2023, we completed another year of our Audit Plan and Product Control Plan. To this end, we ensure that we provide specialised training

for those responsible for quality and food safety management and good hygiene and cleaning practices.

Audits of points-of-sale and platform

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

In 2023, we conducted 888 audits at our points of sale and platforms. These audits perform the following checks:

- Maintenance of the cold chain and quality in the supply chain.
- Hygiene and cleanliness of all facilities.
- Traceability systems for all products.
- Microbiological quality of products.
- Food alert and recall management system.
- Quality control system and tools.

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

Audits of our suppliers

The product requirements and our quality standards also extend to all suppliers we work with, which is why we continuously evaluate our value chain.

- We promote compliance with European quality and safety standards, such as the International Food Standard (IFS) certificate.
- We propose more stringent requirements for fresh products, as it is essential that production, preservation and transport conditions are met.
- If non-conformities are detected, we carry out audits and implement the necessary action plans. Once the problem has been rectified, and after passing the corresponding audit, the supplier company can be approved.
- Since 2018 we have a specific audit programme for the primary sector (meat, horticulture and fish).
- We have implemented a dedicated audit programme for suppliers who manufacture our own-brand products containing allergen declarations and other substances associated with food intolerances.

In 2023, we audited more than 262 own-brand suppliers. 90% of all our audited suppliers passed the assessment satisfactorily. In addition, we audited 15 production plants of suppliers of other brands, with 53% of audits being satisfactory. The rest implemented the necessary corrective measures or ceased to be approved as an EROSKI supplier.

In addition, some of our suppliers have external certifications that include above-standard consumer safety controls and requirements. For example, we have 89 fresh products with the [Global G.A.P.](#) seal, which requires food safety controls from production on the farm until it is marketed. It is a seal recognised by the [Global Food Safety Initiative](#) (GFSI). In addition, 319 of our textile and drugstore products comply with the [Oeko-tex 100](#) standard, which guarantees that there are no substances harmful to human safety in the fabrics.

Product control plan

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

In 2023, we tested 30,977 samples, 97% of which were successful. The types of analysis we perform are:

- **Chemical.** Ensures the absence or presence in appropriate quantities of substances relevant to health and safety.
- **Physical:** Ensures the absence of substances or irregularities in the product or its packaging that may pose a health risk.
- **Microbiological.** Guarantees the absence of pathogens, as well as the hygiene and freshness of products and facilities.
- **Genetic.** Identifies animal and plant species and detects genetically modified organisms (GMOs).

In addition, in 2023, we externally certified the fuel quality of 100% of our filling stations with the Intertek laboratory.

Samples per analytical programme analysed in 2023

| No. of samples | 2023 | 2022 |
|--|--------|--------|
| Surface control in stores | 15,539 | 15,646 |
| Control of listeria on surfaces | 3,112 | 3,211 |
| Meat/meat preparations | 1,865 | 1,745 |
| Cold meats Handling | 1,723 | 1,994 |
| Fuels | 803 | 299 |
| Phytopsanitary wastes | 634 | 843 |
| Local producers | 607 | 1,412 |
| Butcher's handling | 574 | 661 |
| Non-food | 519 | 643 |
| Handled | 510 | 510 |
| Listeria | 457 | 640 |
| Quaternary ammoniums | 390 | 0 |
| Salmonella | 375 | 398 |
| Own packaging | 348 | 544 |
| Study kitchen dishes | 296 | 117 |
| Verification of technical specifications | 277 | 439 |
| Allergens | 265 | 410 |
| Sushi Stands | 212 | 72 |
| General microbiology pathogens and hygiene | 189 | 259 |
| NATUR fruit physico-chemicals | 188 | 473 |
| EROSKI Basic | 183 | 0 |
| Comparative sensory fruit analysis | 169 | 142 |
| Monitoring Fruit and Vegetables MGF | 168 | 168 |
| Ice | 163 | 166 |
| SeleQtia | 160 | 0 |
| Pollutants | 135 | 99 |
| Lifespan studies | 132 | 529 |
| Drugstore and Cosmetics | 121 | 130 |
| Natur meat waste | 92 | 0 |
| Complaints study | 79 | 38 |
| Launch | 70 | 0 |
| Nougat | 66 | 123 |
| Species identification | 58 | 61 |
| Additives (artificial colourings, sulphites in crustaceans, nitrates and nitrites) | 56 | 78 |
| Oils | 55 | 90 |
| Water | 53 | 225 |

| No. of samples | 2023 | 2022 |
|---|---------------|---------------|
| Acrylamide | 50 | 103 |
| Mycotoxins | 44 | 62 |
| Humidity hams | 42 | 52 |
| Milk | 36 | 39 |
| Histamine | 31 | 56 |
| Eggs | 30 | 92 |
| Broken fruit | 22 | 80 |
| Microbiology in cheese | 22 | 16 |
| Bivalve molluscs | 18 | 30 |
| Heavy metals | 16 | 10 |
| Meat and fish medical waste | 12 | 231 |
| Honey | 11 | 14 |
| Campylobacter | 0 | 22 |
| Comparatives | 0 | 27 |
| Masks | 0 | 3 |
| Packaging migration | 0 | 3 |
| Juices | 0 | 370 |
| Total | 30,977 | 33,375 |
| Total number of unsatisfactory tests | 754 | 1,050 |
| % samples NOT satisfactory | 2.4% | 3.1% |

In terms of cases of non-compliance with regulations, there have been 7 sanctioning proceedings relating to the quality and safety of products and services. We have also received 37 requests to provide information or rectify some action.

Food Alert Management System

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

4.2.3 Towards a healthy and balanced diet

GRI 416-1

Food safety is the basis of our daily work. But our objective is, once this guarantee of safety has been established, to make it easier for consumers to adopt and follow a healthy diet, where the necessary food groups are present in a

balanced way in terms of quantity and frequency of consumption. In doing so, we are guided by the patterns of the Mediterranean diet, and we follow and encourage the recommendations of health and nutrition experts. In addition, we promote information and transparency with consumers as a tool for change towards healthier consumer habits.

Nutritional improvement of our products

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

- Since 2021, none of our own-brand products, including new launches, contain palm fat.
- Since we reached our commitments in 2020 with the Collaboration Plan for the Improvement of the Composition of Food and Beverages and Other Measures 2017-2020, led by the Spanish Agency for Food Safety and Nutrition (AESAN), in the development of our products we have maintained the criteria to reduce the presence of those nutrients related to the most widespread pathologies in our society (cardiovascular diseases and obesity): sugar, fat, saturated fat and salt.
- We have reformulated the factsheet of many of our branded products based on the Nutri-Score. This front-of-line nutrition labelling system, which is explained in the section [‘Labelling: more and better informed’](#), provides users with clearer information than the traditional nutritional information table, and is also a very useful tool for making progress in the nutritional improvement of products. Consequently, we have more and more A and B products, and fewer D and E products.

As a result, in 2023, 70.6% of our own-brand range received a Nutri-Score rating of A, B, or C. Additionally, we offered 127 low-fat, 62 low-sugar, 32 low-salt, and 110 high-fibre products. In terms of sales, products with Nutri-Score ratings of A, B, and C represented 81.1% of units sold and 73.9% of total sales, indicating an increase of 0.27 and 0.07 percentage points, respectively, compared to 2022. These figures reflect the ongoing improvement in our product range since the introduction of the Nutri-Score system in 2019, demonstrating its effectiveness in assisting consumers and guiding our efforts to enhance the nutritional composition of our products.

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

Tracking our sales from the perspective of the location of the products sold in the nutritional pyramid has been part of our management control for more than five years. The analysis of 2023 data reveals that over 55% of the total units of food and beverages sold belong to the base and top categories of the nutritional pyramid, representing items recommended for daily and weekly consumption, respectively. This growth is particularly notable in categories associated with healthy eating, such as fruits and pulses. Moreover, there has been a positive increase of 0.17 percentage points in the units of products within the base and top categories compared to those in the occasional food groups, located at the top and outside of the pyramid, which are considered less healthy. Given the impact of inflation on many food items within the base of the pyramid, focusing on unit analysis provides a more robust perspective until the macroeconomic situation stabilizes.

Information and transparency

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

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

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

Labelling: more and better informed

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

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

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

In the event that, due to an error in the production chain, there is a fault concerning the safety of the product or the information provided on its packaging, the product is immediately withdrawn from sale. This is our strict protocol for protecting people. In 2023, we detected 131 labelling non-conformities. A slight increase compared to previous years due to a reinforcement of AESAN controls on allergens. In this regard, we contact the supplier to confirm the updated composition of the product and update the labelling in case of deviation.

It is our aim that the information on the labels is easy and clear to understand. Reviews and active listening to consumer feedback allows us to optimise the way we incorporate information on labels. In 2023, we received 2,018 customer complaints related to incorrect labelling, such as misleading information or incorrect pricing. Despite this, there were only five labelling fines or penalties.

We are also working to improve the information contained in brochures, on store signs and on the website. In 2023, the number of complaints about marketing communications (offers, promotions) was 6,116. The increase this year can be attributed to heightened promotional activities, driven by our commitment to enhancing savings opportunities for customers. Technical challenges during the rollout of innovative voucher campaigns also contributed to this increase.

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

| Type of incident | 2023 | 2022 |
|---|-------|-------|
| Labelling non-conformities | 131 | 139 |
| Customer complaints related to incorrect labelling | 2,018 | 2,498 |
| Non-monetary labelling and marketing fines or penalties | 5 | 2 |
| Customer complaints about marketing communications | 6,116 | 4,364 |

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



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

The Nutri-Score labelling system, which is located on the front of the pack, is validated by the Ministry of Consumer Affairs. It is a graph or traffic light that classifies packaged foods with five letters associated with five colours, according to their nutritional composition, in a range from dark green A and light green B (for the healthiest) to orange D and red E (for those of lower nutritional quality), through yellow C, in the intermediate position.

This colour code allows consumers to easily identify the overall nutritional value of each product. This way, they can compare similar products and make better choices.

In 2023, 2,138 own-brand products have Nutri-Score labelling, which is available on all own-brand packaging eligible for Nutri-Score labelling.

The Nutri-Score labelling (which summarises its rating in a coloured letter) complements the information (analytical, broken down by serving and nutrient) provided by the Nutritional Traffic Light available on our own-brand products since 2007. This tool provides information on the nutritional contribution of calories and nutrients relevant to public health (fat, saturated fat, sugars and salt) in a serving of the product, and evaluates it (again with a traffic light colour code: green when the contribution per serving is low, yellow when it is moderate and dark orange when it is high), so that consumers who need to know a specific aspect of the nutritional impact of the product can have the information in a quick, simple and intuitive way.

As with Nutri-Score, this colour system is always on the front of the pack.

Purchasing-based nutrition report

To achieve our goal of contributing to health and well-being of consumers, we have a pioneering health programme, EKILIBRIA, which offers free personalised information and incentives for a healthier and more balanced diet and shopping to all our Customer Members.

This report provides a detailed and personalised analysis of how household purchases are in line with the recommendations of the Mediterranean diet. Its purpose is to guide the customer on the foods, quantities and frequency of consumption needed to maintain a balanced diet.

In 2023, 38,348 people used this nutritional information service based on their purchases registered on the EROSKI Club card, which represents a growth of 17% over 2022.

Our Ekilibria programme was recognised in 2019 with the NAOS Prize awarded by the Spanish Agency for Food Safety and Nutrition (AESAN) to the Business Initiative for its commitment to healthy eating.

In addition, throughout 2023 we have regularly sent health-related information and activities to 481,906 Members through the EROSKI Club communication channels and 11,106 customers have actively participated in challenges related to healthy eating.

In 2023, we introduced 'Infoodencers', a docuseries streamed on our social media platforms, aimed at amplifying the voices of young talents striving to revolutionize and reshape the food industry through their contributions across various domains such as dissemination, research, production, and culinary arts. This initiative forms part of the *#AlimentaLoQuePiensas* programme, an extensive content project designed to support and steer families toward healthier dietary choices. Throughout 2023, 'Infoodencers' garnered over 26 million impressions on social networks and amassed over half a million interactions.

Consumer: our health information project

EROSKI Consumer is the information project with which we want to educate and inform our consumers to help them lead a healthy and sustainable life by means of truthful, independent, practical and entertaining information products. Through this publication, available as a printed magazine and a digital information portal, in Spanish, Catalan, Basque and Galician, and also promoted

through profiles on the main social networks, we deal with issues related to food, food safety and health. We also cover other issues of interest to consumers, relating to the environment, solidarity, pets, baby care, new technologies, savings and home economics. Annually, we distribute more than 1.1 million print magazines and have more than 18.1 million visits to the web portal. Traffic is affected by the impact of the various and numerous updates to Google's algorithm during 2021 and 2022, as well as the growing relevance of other sources of information beyond traditional search engines (a growing segment of the population is opting, especially among the younger segment, to search for information through social media). For this reason, in 2023, we initiated a new communication channel with consumers via Instagram, in addition to our existing profiles on X (formerly Twitter), Facebook, and YouTube. Furthermore, we bolstered the digital magazine EROSKI Consumer, which was launched in 2022 and is now sent monthly to our digitally engaged members. Additionally, we broadened our content offerings with a new section called *Con + seguridad* (With + safety), where we delve into topics of consumer interest in a structured and concise manner, aligning with emerging trends in digital information consumption.

Indicators of digital publishing www.consumer.es

| Digital edition indicator www.consumer.es | 2023 | 2022 |
|--|--------------------|--------------------|
| Visits per year in Spain | 18,158,550 | 21,008,009 |
| Newsletter subscribers | 137,449 | 137,707 |
| Culinary recipes | More than 4,600 | More than 4,600 |
| Social media followers (Facebook, Twitter, YouTube, Instagram, LinkedIn) | 146,745 | 117,950 |

EROSKI Consumer print edition indicators

| EROSKI Consumer print edition indicator | 2023 | 2022 |
|---|-----------|-----------|
| Copies per year | 1,103,834 | 1,365,052 |
| Readership per month | 250,871 | 310,239 |

4.2.4 We cater for special dietary needs

We are aware that each consumer is unique and strive to accommodate individuals with specific needs, whether due to illness, physical condition, or life stage transitions such as pregnancy or aging. Additionally, we consider dietary preferences aligned with personal values, such as vegetarianism or veganism, ensuring that our product offerings are inclusive and diverse.

Caring for people with coeliac condition

In our aim to cater for people with special dietary needs, we have made progress in offering a better service to people with coeliac disease.

In 2023 we renewed our collaboration agreements with the coeliac associations of the Basque Country, La Rioja, Catalonia, Navarre and the Balearic Islands. In total, 2,904 members of these five associations, 12% more than in 2022, have benefited in 2023 from these agreements, which include, among other advantages, a 20% discount on the purchase of more than 200 specifically gluten-free products.

We continue to work to improve our range of gluten-free products, both our own brand and those of other manufacturers, and currently have 2,185 gluten-free products (1,623 of various brands and 562 guaranteed gluten-free own-brand products).

As in previous years, we have collaborated in the sponsoring of the initiatives carried out by the associations on International Coeliac Disease Day, on 16 May, and National Coeliac Day, on 27 May. Throughout the month of May, CAPRABO carried out various awareness-raising activities with the Associació Celíacs de Catalunya, such as a prize draw for its own brand of gluten-free products and a competition on social media about coeliac disease and gluten-free food, as well as discount actions on gluten-free products both in the physical store and online.

Our veggie range

In 2022 we worked on the development of a new range of own-brand products with the V-Vegano seal, which responds to the new food demands and consumer tastes. In fact, 11.4% of Spanish adults declare themselves to be 'veggies' (vegetarians, vegans or flexitarians), according to the study 'The Green Revolution' presented in 2023. The EROSKI VEGGIE range now has 14 products specifically formulated to be suitable alternatives for vegan, vegetarian and flexitarian lifestyles.

Attention on allergens

For more than a decade now, in addition to complying with Royal Decree 2220/2004 on allergen declarations, we have been providing additional information by including the necessary warning texts on labels in separate visible messages to indicate the potential presence of traces of allergens. In

2023, we had 562 gluten-free, 137 lactose-free products, 61 dairy-free products and 8 egg-free own-brand products.

Supporting the needs of the elderly

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

As an example, CAPRABO has joined FiraGran 2023, the fair for the elderly in Catalonia. The fair aims to promote healthy habits among the elderly. Among the more than 350 activities on offer, there was a walk for the over-60s, where CAPRABO provided water and fruit to the participants.

4.2.5 Child nutrition: nurturing the next generation

GRI 3-3; 413-1; 413-2

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

- We have a specific children's range, which allows us to develop selection criteria ensure we meet their needs and know the number of products available in our commercial offering.
- We have developed a specific content plan for young families, with children between 0 and 12 years old, which is disseminated through our different communication channels.
- We train around 195,000 schoolchildren a year in healthy and responsible eating habits.
- In collaboration with the [Basque Culinary Center](#), we conduct gastronomy workshops for primary school children in our stores, engaging over 1,100 participants. Additionally, we host workshops to assist them in making healthy purchases, with over 7,800 schoolchildren participating.

School of Food: knowing more to live better

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

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

Food and Healthy Habits Education Programmes (PEAHS)

Education is the basis for progress towards healthier nutrition, which prevents health problems in children. At EROSKI, we attach great importance to educational programmes aimed at encouraging healthy eating and promoting healthy lifestyle habits. That is why we are present in schools to disseminate guidelines for better nutrition.

Indicators of Food and Healthy Habits Education Programmes

| Educational programme indicators | Year 2022/2023 | Year 2021/2022 |
|----------------------------------|----------------|----------------|
| Schools | 195,278 | 159,442 |
| Colleges | 2,145 | 1,853 |
| Workshops | 395 | 119 |

Energy to Grow

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

The contents of the programme have been developed by an expert group made up of professionals from the fields of medicine, nutrition and dietetics, psycho-pedagogy, pedagogy and sustainability.

In 2023 we maintained the blended learning programme, with more digital content to make it more engaging, interactive and efficient.

In addition, in 2023 we have restarted in-store workshops, which due to COVID-19 could not be held in previous years.

[Choose Good, Choose Healthy: CAPRABO with young children](#)

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

In 2023, as in previous years, workshops were held for primary school children in CAPRABO stores, given by nutritionists, and others guided by the school teachers themselves, who previously received the necessary materials for the workshop. In total, 229 workshops have been carried out in which more than 5,200 children have participated.

As part of the Choose Good, Choose Healthy programme, World Fruit and Vegetable Day was also celebrated for the eighth consecutive year. The aim is to raise awareness among families about the importance of healthy eating, especially among children. Together with fruit supplier AM Fresh Iberia, 14,070 pieces of fruit were given to the children who visited CAPRABO supermarkets in Catalonia. This edition also featured a competition on social media, 'Consuming Fruit and Vegetables has a Prize' to promote healthy habits.

[VEGALSA-EROSKI educational programmes](#)

At the start of the 2022/2023 school year in September 2022, VEGALSA-EROSKI restarted programmes such as Visit Your Supermarket, to promote healthy lifestyle habits and responsible shopping; and Maths at your Supermarket, where children visit the supermarket to learn how to do their shopping. More than 2,000 schoolchildren took part in the 80 workshops held in total.

4.3 Boosting local suppliers

GRI 2-6, 203-2; 204-1; 3-3

Our commitment to the communities where we operate extends to supporting the regional economy by collaborating with local suppliers.

On a global scale, we have strengthened partnerships with 9,307 commercial and service suppliers, resulting in economic transactions exceeding 5,558 million euros in 2023. This collaboration led to the commercialization of 119,862 items in the last fiscal year. Suppliers play a crucial role in shaping our commercial strategy, focusing on the needs of our customers, health, and logistics efficiency.

Our commercial policy promotes the distribution and promotion of products from each region, highlighting their unique characteristics to consumers. This approach encourages the consumption of fresh, healthy, quality local foodstuffs and processed products with distinct features in their production process, raw materials, and varieties. Presently, 95% of our commercial suppliers, totaling 3,444, are national, with over half (59.7%) being local producers, typically small and medium-sized agri-food companies.

We define local suppliers within an autonomous region as those suppliers based in that region who provide us with regional or local products exclusively marketed within that autonomous region (proximity consumption). This commitment not only provides small producers with a marketing channel through EROSKI but also supports rural development, preserves natural landscapes, and promotes the survival of local varieties and traditional production methods.

At EROSKI, we strive to be proactive in enhancing the capabilities of our local suppliers, assisting them in transitioning to resilient production systems that generate wealth and employment in the territories where we operate. Fostering collaborative environments is ingrained in EROSKI's cooperative heritage and yields economic, environmental, social, and cultural benefits.

Embracing local products not only reduces transportation and greenhouse gas emissions but also signifies a strong commitment to preserving local product varieties. This support enables producers to thrive and adds a unique richness in contrast to the trend of mass production homogenization.

At EROSKI, we recognize that promoting the local economy is also a means of cultural preservation. By championing local products, we safeguard traditional recipes, cultivation methods, and culinary practices that are handed down through generations, forming an integral part of the cultural heritage of specific regions.

Number of commercial suppliers and local producers, and percentage of local producers in relation to the total number of commercial suppliers by autonomous community

| | 2023 | | | 2022 | | |
|--------------------|---------------------|----------------|----------------|---------------------|----------------|----------------|
| | Commercial supplier | Local producer | Local producer | Commercial supplier | Local producer | Local producer |
| Andalusia | 234 | 158 | 68% | 245 | 164 | 67% |
| Aragon | 164 | 126 | 77% | 158 | 116 | 73% |
| Asturias | 64 | 45 | 70% | 74 | 48 | 65% |
| Canary Islands | 4 | 1 | 25% | 178 | 115 | 65% |
| Cantabria | 73 | 52 | 71% | 68 | 24 | 35% |
| Castilla y León | 184 | 123 | 67% | 786 | 468 | 60% |
| Castilla-La Mancha | 71 | 23 | 32% | 1 | 1 | 100% |
| Catalonia | 765 | 463 | 61% | 216 | 48 | 22% |
| Ceuta | 1 | 1 | 100% | 40 | 26 | 65% |
| C. Valenciana | 223 | 52 | 23% | 439 | 309 | 70% |
| Extremadura | 30 | 16 | 53% | 162 | 142 | 88% |
| Galicia | 457 | 314 | 69% | 2 | 1 | 50% |
| Balearic Islands | 166 | 142 | 86% | 72 | 50 | 69% |
| La Rioja | 81 | 60 | 74% | 84 | 64 | 76% |
| Madrid | 297 | 43 | 14% | 307 | 41 | 13% |
| Murcia | 11 | 0 | 20% | 55 | 12 | 22% |
| Navarre | 157 | 158 | 84% | 192 | 161 | 84% |
| Basque Country | 389 | 269 | 69% | 389 | 275 | 71% |
| Total | 3,444 | 2,056 | 60% | 3,468 | 2,065 | 60% |

Commercial and service providers by country

| | 2023 | 2022 | | 2023 | 2022 |
|-----------------|-------|-------|--------------|--------------|--------------|
| Spain | 8,991 | 9,046 | Poland | 3 | 5 |
| Portugal | 49 | 47 | Andorra | 2 | 2 |
| France | 43 | 44 | Australia | 2 | 1 |
| China | 27 | 29 | Austria | 2 | 0 |
| Germany | 26 | 30 | Canada | 2 | 1 |
| USA | 21 | 22 | Israel | 2 | 3 |
| United Kingdom | 21 | 20 | South Korea | 1 | 1 |
| The Netherlands | 12 | 19 | Croatia | 1 | 1 |
| Italy | 19 | 17 | Slovenia | 1 | 0 |
| Belgium | 15 | 13 | Greece | 1 | 1 |
| Ireland | 12 | 13 | India | 1 | 1 |
| Denmark | 8 | 6 | Iceland | 1 | 0 |
| Norway | 5 | 4 | Singapore | 1 | 1 |
| Sweden | 5 | 5 | Turkey | 1 | 1 |
| Switzerland | 5 | 4 | Vietnam | 1 | 1 |
| Bangladesh | 4 | 3 | Indonesia | 0 | 1 |
| Luxembourg | 4 | 2 | Thailand | 0 | 1 |
| Pakistan | 4 | 2 | Taiwan | 0 | 1 |
| Brazil | 3 | 3 | Total | 9,307 | 9,352 |
| Finland | 3 | 1 | | | |

4.3.1 We collaborate with local agri-food producers

Our cooperation with local agri-food suppliers is based on three commitments:

- Bringing the products of small producers closer to consumers.
- To develop commercial management adapted to micro-enterprises, SMEs and cooperatives.
- Collaborate on plans for their professionalisation and business growth.

In 2023, we had 1,539 new additions of local and regional products, of which 700 were in the Fresh sections and 839 in Food. These new registrations generated sales of more than 35.3 million euros.

In addition to the new launches, we would like to highlight the expansion of the number of local products in our own brand. This sign of support for the primary

sector and collaboration with sector organizations and regulatory councils is evident in our actions. In 2023, we took significant steps by incorporating 87 new own-brand products into our offerings. Among these additions are an extensive range of dishes prepared by Catalan producers, wines from the Rioja Alavesa DO region, and various products sourced from Ternera del Pirineo in Aragón.

In addition, in 2023 we continued to take steps in our commitment to the diversification of the productive sector through development at regional level in three areas in particular:

- Catalonia, with the most significant regional progress in both fresh produce and packaged food.
- Galicia, with the most notable regional advancements in fishing and baking.
- Basque Country, with advances in vegetables and Idiazabal cheese.

It should be noted that throughout the year we have renewed and generated new collaboration agreements with sectoral organisations to promote local foods, Designations of Origin (DO) and Protected Geographical Indications (PGI). We have 2,423 products with PDO or PGI: more than 1,400 different wines and more than 160 references of cheese with PDO, 91 canned vegetable products, oils, pulses and rice with PDO and PGI, and more than 220 meat products with PGI. We also have more than 1,179 products with differentiated quality brands such as Eusko Label, Reyno Gourmet or Tierra de Sabor, among others.

4.3.2 Dialogue and collaboration with other local actors

This model of collaboration is based on dialogue with local agri-food production companies. We hold regular meetings with them to promote and innovate in this common strategy that we share to boost the local economy and favour the agri-food sector. In 2023, we took part in the Basque Country's sectoral roundtables on fishing and the canning and txakoli sector.

We continue to develop the commitments acquired in the agreements we have with the Basque Government and the Government of Aragón, which we signed in 2022. The agreement is a commitment to guarantee the sustainability of the agri-food sector, participating in innovation programmes and fostering agreements that facilitate the development and distribution of local products.

As part of the agreement with the Basque Government, we have undertaken to carry out an annual promotion calendar for Basque food products, to carry out

training activities aimed at consumers, to develop activities related to the promotion of healthy and sustainable food based on local products, and to promote communication and training activities for the public on organic products.

Another example of collaboration with local producers is the Balearic Islands. The 'Productes de Sa Nostra Terra' campaign encourages the consumption of local produce, supported by agreements with 142 local food and fresh produce suppliers.

In fact, this year we have continued to carry out monthly campaigns in all regions, with 109 campaigns in 2023, taking into account the seasonal nature of the product and often in conjunction with Regulatory Councils and Quality Brands. And we have organised 4 local product fairs.

Support programme for local producers

In 2023, we extended to VEGALSA-EROSKI suppliers a new tool for agri-food producers, which we launched in 2022 in the Basque Country, to assess their environmental, social and corporate governance practices.

The main objectives of this tool are:

- Greater knowledge of and commitment to EROSKI's local Suppliers and their environment.
- Provide training and support for continuous improvement.
- Accompanying and guiding towards higher product quality.
- Encourage better environmental and social behaviour.
- Achieve greater transparency in the supply chain.

Since the start of the local producer support programme, we have evaluated 254 producers and have identified the strengths and areas for improvement of each one. Throughout 2024, we will extend the programme to other regions, and we will deepen training and the development of innovative projects with other local agents.

4.4 Progress in our communities

GRI 203-2; 413-1; 3-3

Our commitment to fostering a fairer and more compassionate society, while promoting local culture, has always been at the core of our values. We believe in engaging with our stakeholders to shape and develop activities with social purposes, ensuring that their diverse needs and sensitivities are integrated. This includes collaborating closely with workers, consumers, and social entities involved in our campaigns and social programs.

In 2023, we allocated a total of 23 million euros towards social purposes in partnership with our stakeholders. Of this amount, 43% was contributed by EROSKI and the EROSKI Foundation, 20% of the funds were raised through contributions from our customers, who actively participated in solidarity actions organized in our shops. The remaining 37% was sourced from institutions and administrations, primarily through product purchases aimed at ensuring the food security of individuals facing vulnerable situations.

Thousands of euros channelled to social purposes by EROSKI and EROSKI Foundation (own contributions, those of its customers and social entities)

| | 2023 | 2022 |
|---|---------------|---------------|
| Solidarity and social action | 19,226 | 19,242 |
| Support for families and groups with special needs | 2,150 | 1,818 |
| Consumer education and information ¹ | 1,187 | 1,068 |
| Culture, leisure and local environment ² | 444 | 576 |
| Total | 23,007 | 22,704 |

¹ More information on consumer education and information activities can be found in sections '[4.2.3 Towards a healthy and balanced diet](#)' and '[4.2.5 Child nutrition: nurturing the next generation](#)'.

² Includes the environmental protection and awareness-raising activities included in section '[5.6 Environmental awareness and transparency](#)'.

4.4.1 EROSKI Foundation

We dedicate a minimum of 10% of our profits to our actions in favour of society, which go to the Compulsory Contribution Fund for Cooperative Education and Promotion and Other Purposes of Public Interest (COFIP). Since it was set up in 1997, these resources have enabled EROSKI Foundation to carry out its activities, which are divided into four main areas:

1. Training and information for consumers.

2. Educational, cultural and professional promotion, especially in the field of consumerism and commitment to the environment.
3. Solidarity and welfare promotion.
4. Research, development and innovation in relation to consumerism, food, environment and healthy lifestyles.

The Foundation has a multidisciplinary technical team that articulates these axes and promotes actions in favour of consumers, carries out dissemination campaigns, publishes magazines and guides, offers grants and aid and collaborates with social organisations. The Board of Trustees of the Foundation ensures that the Action Plan defined each year is developed under the principles of impartiality, independence, transparency, efficiency and accountability. The main areas of activity in 2023 were consumer information and training, which are detailed in sections ['4.2.3 Towards a healthy and balanced diet: Transparency and information'](#) and ['4.2.5. Child nutrition: nurturing the next generation'](#)

4.4.2 Céntimos Solidarios (Cents for Solidarity) donation campaign

Together, cent by cent, we have consolidated our permanent donation programme Cents for Solidarity, which we launched in November 2020 and which facilitates the solidarity of our customers in their daily purchases in our stores.

Customers in our stores (the programme is active in EROSKI and CAPRABO establishments) can make a small donation to the charity cause that is active at any given time when paying for their purchase by card or mobile phone. The contribution, which is always voluntary and confidential, is a small symbolic sum: for purchases between 5 and 30 euros, 10 cents are donated, and for purchases over 30 euros, the donation is 20 cents. We always supplement these amounts with our own contribution.

In 2023, EROSKI and its customers donated almost 1.3 million euros thanks to almost 9 million donations from Cents for Solidarity. These contributions were allocated to 66,868 people through 85 social entities. The money donated has financed projects to help children, environmental conservation and animal protection, the fight against cancer, the elderly, people at risk of social exclusion, persons with disabilities, degenerative diseases, mental illnesses or rare diseases, and victims of gender violence.

Since the start of the programme in 2020, more than 6 million euros have been donated and there have been almost 40 million donations from our customers.

Indicators of the Cents for Solidarity donation programme

| | 2023 | 2022 |
|---|-----------|------------|
| Euros donated by EROSKI and its customers | 1,333,450 | 1,697,113 |
| Number of donations when paying by card | 8,864,206 | 10,543,066 |

Monthly donations from EROSKI and its customers through the Cents for Solidarity programme (euros)

| Month | Group supported | Donations |
|----------------|---|-----------|
| February 2023 | People with rare diseases | 72,777 |
| March 2023 | Women and children victims of gender-based violence | 115,481 |
| April 2023 | People with disabilities | 114,810 |
| May 2023 | Vulnerable children | 94,826 |
| June 2023 | Protection of the environment and animals | 139,210 |
| July 2023 | People with neurodegenerative diseases | 117,733 |
| August 2023 | People with mental health problems | 105,103 |
| September 2023 | Older people | 106,083 |
| October 2023 | Children with cancer | 118,113 |
| November 2023 | Vulnerable families and cancer research | 88,057 |
| December 2023 | Vulnerable families | 151,775 |
| January 2024 | Children in vulnerable situations abroad | 109,483 |

Building our Solidarity Plan 2024 by listening to people's needs

Throughout 2023, we defined the Solidarity Plan for 2024 based on listening to 5,422 people, including customers, employees and the general public, and the assessment of 476 projects presented by 301 social organisations.

The selection of those chosen to receive the Cents for Solidarity donations in 2024 has taken into account the preferences of causes and location of the initiatives collected in this citizen participation exercise. In addition, an Advisory Committee made up of NGOs, consumers and members validated the project proposals for each month of the year.

Thus, in 2024, we will allocate the proceeds from this solidarity programme to help people with disabilities, victims of gender violence, people with cancer, Alzheimer's, rare, cardiovascular or mental illnesses, nutrition for children and

families in vulnerable situations, support for the elderly and the integration of young people into the labour market.

4.4.3 Responding to the social emergency

The economic challenges in recent years, coupled with the COVID-19 pandemic, rising prices of raw materials due to the conflict in Ukraine, and inflation in Spain, have made it increasingly difficult for vulnerable families to access basic goods. Additionally, natural disasters in 2023, particularly in Turkey, Syria, Morocco, and Lebanon, have left thousands in need. In response, EROSKI has once again shown solidarity by providing aid to these social emergencies.

In-store emergency campaigns

In 2023, we promptly responded to appeals from international organizations to aid individuals impacted by various natural disasters. Specifically, we provided assistance to those affected by earthquakes in Turkey and Syria in February, as well as an earthquake in Morocco and floods in Libya in September. To support these relief efforts, we initiated emergency campaigns in our stores, allowing customers to voluntarily donate at the checkout for their desired amount. EROSKI supplemented these contributions with additional donations of its own. Thanks to this, we managed to channel:

- 305,895 to those affected by the earthquakes in Turkey and Syria through the UNICEF Emergency Fund.
- 62,770 euros to the victims of the earthquake in Morocco through the Red Cross. In addition, FORUM SPORT has donated warm clothes for those affected by the earthquake through the organization SOS Maroko.
- 27,767 euros to people affected by the floods in Libya, also through the Red Cross.

Campaigns with Food Banks

At EROSKI we have been collaborating with the Spanish Federation of Food Banks (FESBAL) for 27 years by organising food collections in our stores. These include EROSKI's 'Operation Kilo' or VEGALSA-EROSKI's 'Zampakilos Solidario', both in spring, as well as the 'Gran Recogida de Alimentos' in November.

Through FESBAL, the food goes to individuals and families experiencing financial difficulties or at risk of social exclusion. In 2023, in addition to being able to make

donations of an amount of their choice at the checkout, customers were also able to physically donate food products and personal hygiene and cleaning products in shop. As always, EROSKI's own donation is added to customers' contributions.

For the Food Banks in each territory where our stores are located, we have donated 1,594 tonnes of food, 7% more than the previous year, equivalent to more than 6 million meals. In this way, we have helped feed 1,700 families during the year.

Zero Waste Programme

GRI 306-2

Every year we work to eradicate food waste. We donate fresh produce and foodstuffs that are close to their use-by or best-before date but are in perfect condition for consumption. We remove them from our shelves to fulfil our commitment to consumers to offer them maximum freshness and good looking packaging.

Our protocol guarantees food safety in all donations. Donated products also maintain the cold chain in the receiving entity, and we ensure the same guarantees in transport and facilities until the food is consumed.

At EROSKI we collaborate annually with over a hundred social entities with which we have signed collaboration agreements to make these donations. The work we do together has previously received the Golden Spike Award; the highest award given by the Spanish Federation of Food Banks to those organisations that stand out for their collaboration in the redistribution of excellent foodstuffs in solidarity.

In 2023 we donated 3,214 tonnes of food and basic products, equivalent to more than 12 million basic meals for people at risk of social exclusion.

Shopping card for social purposes

The EROSKI and CAPRABO shopping card for social purposes is an integrating and supportive way of channelling assistance from public administrations and social entities to citizens and families at risk of social exclusion. It is a personal card that is issued to each user with a starting credit balance. If the social entity so indicates, customised periodic top-ups can be made automatically.

Access to the basic needs of these people is done in an inclusive way and not only through assistance. The appearance of the card is similar to that of EROSKI's gift or loyalty cards, and the user chooses the store where they can shop, the items they want and the time of purchase. In this standardised way, priority is given to solidarity, security, confidentiality, autonomy and dignity of people, which are the values of this programme.

In 2023, we helped 128 public and social entities to channel their welfare aid to people in vulnerable situations through the EROSKI and CAPRABO shopping card for social purposes. The money channelled through the cards is equivalent to more than 16 million meals a year.

4.4.4 Other social actions

Our collaboration goes further the Cents for Solidarity donation programme and food solidarity actions. As an active part of society, we also support vulnerable groups (especially those affected by disease) and pay special attention to the needs of international cooperation. That is why every year we collaborate with dozens of entities that operate in our surroundings and in other countries. These are some of the solidarity actions we have carried out this year.

Solidarity campaigns in the Balearic Islands

Due to our prominent presence in the Balearic Islands and our firm commitment to support the areas closest to our stores, we have collaborated with different campaigns:

- **'Measure smiles' campaign:** This year was the eleventh anniversary of this initiative through which customers can collaborate with 14 children's aid organisations in the Balearic Islands by making a contribution of one euro in exchange for a ruler-calendar, which this year could also be used as an ornament on the Christmas tree. In 2023, 49,000 euros were donated.
- **'Lives in full colour' campaign:** As in past years, a colouring booklet was placed on sale, raising 40,000 euros for *Proyecto Hombre*.
- **'Solidarity pencils' campaign:** Thanks to the purchase of pencils by our customers valued at one euro each, we were able to donate 15,000 euros to *Cáritas Mallorca* and 3,000 euros to *Cáritas Menorca*. These funds have been allocated to support critical initiatives: specifically, the Inca soup kitchen in Mallorca and education/training projects aimed at creating job opportunities for the most vulnerable individuals.

- **Bookmarks:** In Mallorca and Menorca, 14,000 euros have been raised thanks to the sale of three different bookmarks at a price of one euro each. The donations have gone entirely to the 'T'ajudem' programme of the Sant Joan de Déu Hospital in Mallorca and to the 'Juegoteca' programme of the Foundation for People with Disabilities in Menorca.

Actions to support people affected by a disease or disability

We have been collaborating for many years with different entities that assist groups affected by disease. Our aim is to make it easier for these people to access treatment for disease, psychosocial support or care, or to strengthen support for research to find a cure, among other things.

Some of the actions in this area in 2023 included:

- **Helping people with cancer:** We have developed different actions to support people with cancer throughout the year. For example, the sale of t-shirts in October for the AECC and the association of women with breast cancer in Gipuzkoa (Katxalin), raising 9,811 euros; support for campaigns such as 'The purchase of your life' from VEGALSA-EROSKI, with which we have raised 11,626 euros for AECC, the awareness campaign against skin cancer in summer carried out by CAPRABO; or support for races in favour of people with breast cancer, among others.
- **Support in the fight against Alzheimer's disease:** CAPRABO has reaffirmed its commitment to the cause by renewing its collaboration agreement with the Pasqual Maragall Foundation for the tenth consecutive year. Together, we aim to advance research and combat Alzheimer's disease. Our collaboration extends to the Alfa Study, a pioneering project involving over 2,700 volunteers without cognitive impairments. This study serves as a cornerstone for various research endeavors at the Barcelonaβeta Brain Research Center (BBRC).
- **Support for people who are blind or visually impaired:** EROSKI has renewed its agreement with ONCE Euskadi for another year. Through this partnership, members of ONCE Euskadi will have ongoing access to a variety of cultural and leisure activities designed to promote their full inclusion in society. These activities include workshops, conferences, and other events aimed at fostering personal growth and community engagement.

Donations for vulnerable children with the Red Cross

We actively participate in seasonal initiatives aimed at supporting children in vulnerable situations within our community. For instance, during back-to-school season, we organize collections of school materials or during the holiday season, particularly at Christmas, we collaborate with the Red Cross to collect new toys in our hypermarkets across the Basque Country.

International cooperation

Our campaigns also respond to the needs of people beyond our borders. In 2023, Our Cents for Solidarity donation programme collaborated with organisations such as UNICEF, the Vicente Ferrer Foundation and UNHCR. Since 2011 we have been working with MUNDUKIDE on a project to support local development in different countries through cooperatives. We also continued to support organisations that carry out projects in developing countries, such as the Children of the World Federation, donating non-food consumer goods, such as toys, clothing, footwear and school supplies valued at 57,600 euros. Furthermore, VEGALSA-EROSKI partnered with the supplier AUARA to fund the construction of a water well in Lima, Haiti, providing clean water access to 2,500 people. This impactful project was made possible through the proceeds generated from the sale of 150,000 bottles of AUARA water in EROSKI Center hypermarkets and supermarkets across Galicia and Castilla y León.

Support for large families

In 2023, we continued our support programmes for large families through associations such as Hirukide or FANOC, among others. To help meet the special needs of these families, we offer special advantages through loyalty cards and special initiatives for families with babies such as CAPRABO's *Bienvenido Bebé* programme or the *Tarxeta Benvida* of the Regional Government of Galicia in VEGALSA-EROSKI. In 2023, more than 13,000 large families benefited from savings of 1.4 million euros.

4.4.5 We promote culture, leisure and the local environment

At EROSKI we are committed to promoting culture and preserving traditions. That is why our commitment to local development also considers the value of local languages, leisure and culture.

Promotion and dissemination of local languages

Local languages are an essential part of the cultural heritage of the communities around us. That is why at EROSKI we are committed to promoting and disseminating them. In fact, for decades now, we have been the only distribution company to offer the labelling of our own-brand products in both Spanish and Basque and in the other co-official languages. We also support various external initiatives that promote their use.

In the case of Basque, we have taken part in the Durango Basque Book and Record Fair (Durangoko Azoka), the most important fair in the calendar for the promotion of the Basque language, where we have been present for decades. We have also collaborated with the main activities to promote Basque in the educational sector in each territory (Ibilaldia, Araba Euskaraz, Kilometroak, Nafarroa Oinez and Basque Public School Festival), in which more than 6,800 people took part in the events organised by the EROSKI Foundation Food School, aimed at promoting healthy eating habits among schoolchildren and families.

In Galicia we also value the culture and language of the region by joining all those initiatives that are closely linked to Galician society. For example, VEGALSA-EROSKI celebrated the *Día das Letras Galegas* with a tribute to the key figure of the Galician Royal Academy, Francisco Fernández de Riego. Commemorative posters were hung at 215 stores to publicise the life of this illustrious intellectual, designed by pupils from the students of the *Juan rey de Lourenzá* school in Lugo. In addition, a special print run of more than 1 million checkout bags was made for EROSKI and FAMILIA shops.

In this regard, our Consumer EROSKI, EROSKI Club and Sabor-CAPRABO magazines can also be read in the official languages of the territories in which we operate.

Leisure and culture

At EROSKI we promote leisure and culture for consumers through various sponsorships such as that of the Musikaire cultural festival, which takes place every year in Elorrio, where our head office is located.

In Galicia, VEGALSA-EROSKI remains committed to supporting local cultural events and festivals such as 'Morriña Fest', 'Resurrection Fest', and 'Caudal Fest'. Additionally, we are proud to be an official sponsor of 'La gira Berro' by the Nova Galega Danza company, a unique fusion of live dance and music that celebrates Galician roots while embracing avant-garde creativity with a

universal appeal. We are also an official sponsor of the Camino Escena Norte (CEN) 2023 project, which facilitates artistic and professional exchange across 60 venues in Galicia, Asturias, Cantabria, the Basque Country, and Navarre.

Furthermore, as part of the Consumer EROSKI information project, we are proud to offer a practical Guide to the Camino de Santiago. This guide serves as a valuable resource, providing comprehensive information on the official routes and their stages.

On the other hand, aware of the importance of sport in today's society and in order to develop a healthy lifestyle, we also support sporting activities organised in our immediate surroundings. In the Basque Country we have collaborated with races and popular activities such as the Artxanda Climb. In addition, FORUM SPORT has once again organised the 'Kosta Trail', a running and hiking event that brings together 4,000 participants, which is carried out in a way that respects nature and has social purpose. We also participated in the 'WOP Challenge', a team relay sporting adventure, with a collective social challenge to raise funds for the fight against rare diseases. In Catalonia, as we do every year, we maintain the CAPRABOSport Programme, which collaborates with amateur clubs to promote healthy habits, such as practising sport. Additionally, VEGALSA-EROSKI is proud to continue its collaboration with the 'Runki' inclusive races, organized by the ENKI and Adcai Foundation, as well as the 'Enki' obstacle race.

5

Commitment to the environment

- 5.1 Environmental management
- 5.2 Energy and climate change
- 5.3 More sustainable products
- 5.4 Circular economy
- 5.5 Protecting biodiversity
- 5.6 Environmental awareness and transparency



EROSKI more sustainable

- Commitment to carbon neutrality by 2050.
- More than 40% reduction in Scope 1 and 2 greenhouse gas emissions since 2017.
- More than 2,300 products with sustainability labels in 2023.
- 401 eco-designed own-brand packaging.
- 99% of waste destined for recycling or recovery.

5.1 Environmental Management

GRI 2-23

5.1.1 Responsible environmental management

GRI 2-27

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

For this reason, in addition to complying meticulously with the legislation in this matter in all areas of activity, we strive to develop an environmental management system that identifies, characterises and minimises the main negative environmental impacts and enhances the positive impacts generated by our activity.

At the end of 2023 EROSKI had not received any significant sanction for environmental non-compliance.

Environmental policy

GRI 3-3

This commitment is ingrained throughout the organization via an environmental policy that harmonizes respect for the environment and social well-being with our strategic objectives. We focus our efforts on minimising the impact on climate change, the sustainable use of natural resources, the promotion of the circular economy for the use of waste and the preservation of biodiversity, based on the following principles:

- Maintain a proactive attitude, which, in addition to guaranteeing compliance with current environmental regulations, will lead us to acquire more ambitious commitments.
- Prevent pollution by systematising our environmental management in a way that allows us to control and avoid or reduce the environmental impact associated with our activity.
- The environmental management system is based on the continuous improvement of the most relevant environmental aspects for the organization. To this end, we annually set quantifiable objectives and allocate the necessary resources to achieve them.
- Include the environmental variable in the research and development of the products and services we offer, seeking the profitability of the

environmental actions we implement and identifying new business opportunities.

- Sustainable development requires collaborative attitudes and participation by all. To this end, information and training of people are essential at all levels of the organization.
- Establish fluid communication channels with authorities, the local community, sectoral organisations, suppliers and consumers to ensure permanent and transparent dissemination of the impacts of our activity, as well as the resources and technologies we use to minimise them.

In line with our Environmental Policy, we work to:

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

Resources earmarked for minimising environmental impact

As indicated in the consolidated accounts, during the year ended on January 31, 2024, the EROSKI Group incurred expenses totaling Euros 1,239 thousand (compared to Euros 1,403 thousand as of January 31, 2023) aimed at minimizing its environmental impact and enhancing environmental protection and improvement efforts. Additionally, investments made as of January 31, 2024, amounted to Euros 20,388 thousand (compared to Euros 21,765 thousand as of January 31, 2023).

As of January 31, 2024, and January 31, 2023, the Group has not recognized any provisions for potential environmental risks. This decision is based on the assessment that there are no significant contingencies related to potential litigation, indemnities, or other related items.

5.1.2 Sustainable objectives

The Environmental Policy and its associated strategies empower us to progress towards our pledge of becoming a greenhouse gas-neutral company by 2050.

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

Thus, as part of our [10 Commitments to Health and Sustainability](#) and our forward-looking roadmap, we have established targets aimed at continuously reducing our environmental footprint:

1. **Reduce our CO₂ emissions by 25%** by 2025 to mitigate our impact on climate change, through the efficiency of our equipment and processes, increased use of renewable energy and more sustainable sourcing.
2. **Reduce by 20% the tonnes of conventional plastic packaging** we place on the market by 2025, with a view to minimising the potential pollution this material generates in the marine and terrestrial environment.
3. **Have zero waste in our activity** to generate a positive environmental and social impact through the donation and reuse of the food we do not sell.
4. **Improve the circularity of our products and waste through** the eco-design of our own-brand packaging so that it is 100% recyclable by 2025 and by recycling and valuing the waste we generate.
5. **Incorporate environmental certifications in our products** to guarantee that their production processes are **respectful of the environment and animals**, a requirement in all the products of our EROSKI NATUR brand. We will also continue to expand the range of ecological products, with animal welfare and other good agricultural or manufacturing practice seals, in parallel with facilitating the training of our suppliers to jointly meet the challenge of carbon neutrality.

5.2 Energy and climate change

Our pursuit of carbon neutrality by 2050 is primarily centered on reducing emissions from activities directly under the organization's control. To achieve this goal, we focus on enhancing the efficiency of our equipment and processes, increasing the adoption of renewable energy sources, and implementing more sustainable procurement practices across all our operations. This encompasses

initiatives aimed at promoting sustainability in our platforms, logistics centers, stores, and vehicle fleets.

5.2.1 Sustainable logistics

In line with our environmental commitment, in 2022 we obtained our second Lean&Green star, awarded by the Association of Manufacturers and Retailers (AECOC), for achieving over a 30% reduction in our greenhouse gas emissions in logistics and transport processes in 2021 compared to 2015. We have exceeded our target of 30% one year ahead of schedule. Lean&Green, an initiative present in 17 countries with over 600 member companies, stands as a leading community in sustainable logistics.

In 2023, we continued to make progress in improving our logistics operations to reduce by a further 5%, and thus achieve the third Lean&Green star, through the following initiatives:

Optimal and efficient processes

- Reorganisation of logistics through the new platform map.
- Improved efficiency processes for increased truck fill rates and reduced mileage, also taking into account empty kilometres.
- Collaboration with logistic operators and suppliers to optimise routes.

Reverse logistics

- Recovery and management of the waste generated in-store, using the same lorries that return to the platform to transport it, thus reducing the environmental impact of this process. This measure is also part of our zero waste objective, which includes the collection and treatment of all organic and inorganic by-products for treatment and recycling.
- Renewal of fleet vehicles, progressively phasing out older trucks and integrating vehicles with Euro6 engines.
- Cleaner vehicles and cleaner driving.
- Incorporation of alternative fuel vehicles such as liquefied and compressed natural gas.

More sustainable platforms

- Use of LED lighting, presence detectors, temperature robots and use of natural light to improve the energy efficiency of the platforms.

- Installation of solar panels for an electricity supply with less environmental impact.
- Reduction in the amount of packaging materials used.

Optimisation of urban logistics

- We strive to optimise transport and distribution logistics to minimise the environmental impact of this activity in cities. In this regard, we have agreed on discharge protocols with several municipalities, including the validation of authorisations. Of particular note is the collaboration with Pamplona City Council to carry out loading and unloading, jointly seeking to improve urban mobility and the supply and service to stores. In 2022 we incorporated the first electric truck for last mile deliveries in the city, in 2024 we plan to incorporate the second truck of this type, this time in Bilbao.
- Regarding noise pollution, we have incorporated measures such as night-time distribution with eco-efficient trucks in the Madrid, Mallorca and CAPRABO areas. These vehicles, in addition to reducing greenhouse gas emissions, are quieter, thus lowering noise emission levels. In addition, in Zaragoza, we have incorporated assistants in the unloading process to make it easier and quicker.
- To ensure that the night-time distribution process is as clean as possible and that noise emission levels are below local restrictions, a number of measures have been implemented in different phases. On the one hand, we make sure that every room is optimally equipped with locking systems, sectioned alarms and soundproofing. We also consider the necessary equipment such as forklift trucks, silent pallet trucks or edge protectors. On the other hand, in order to correct deviations, we have put in place internal audit processes to detect them and check compliance with established working protocols.
- With last mile transport, we are incorporating electric vans, as well as a route optimisation system to be more efficient and sustainable.

5.2.2 Innovative and eco-efficient stores

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

- New energy model: more efficient and sustainable.

- Reduction in light pollution.
- Efficient water management.

New energy model: more efficient and sustainable

After the opening of the Zero CO₂ Emissions shop in Oñati in 2012, which is ISO 50001 certified for energy efficiency, and the energy sustainable shop in Zizur in 2020, we opened the Lakua-Arriaga supermarket (Vitoria-Gasteiz) in 2021, which marks the path for what will be the future of our EROSKI stores based on a new model of environmental sustainability. In acknowledgment of our sustainable practices, in 2022, we were honoured with the Euskadi Commerce Award and received a runner-up prize in the Green Pact Award from the Vitoria-Gasteiz City Council for our supermarket. This store achieved a remarkable 50% reduction in energy consumption compared to a standard shop and exclusively relies on electricity sourced from renewable sources.

We are expanding the innovative Lakua-Arriaga model to new openings, where feasible based on the physical conditions of each store. This initiative plays a pivotal role in our roadmap toward achieving neutrality by 2050. In alignment with this objective, we are committed to reducing our greenhouse gas (GHG) emissions by 65% (scope 1 and 2) and transitioning to a 100% renewable energy supply by 2030.

The new energy model for our supermarkets is based on four key pillars:

- Complete reliance on renewable energies, ensuring 100% usage.
- Implementation of efficiency enhancements to curtail energy consumption.
- Adoption of sustainable building design and construction practices.
- Promotion of sustainable mobility options for transportation needs.

The Lakua-Arriaga supermarket, our award-winning facility built to LEED Gold certification requirements, including the use of natural and eco-efficient refrigerants, the cooling equipment incorporates the latest advances in R&D and an intelligent, self-regulating LED lighting system that allows for a significant reduction in the environmental footprint. Further details of the improvements implemented in this shop are specified below.

Use of 100% renewable energy

The centre generates energy for its own consumption through photovoltaic solar panels, completing the energy demand with 100% renewable energy.

More efficient and sustainable building

- **Use of natural refrigerants:** Through a CO₂ system a higher cooling performance is achieved and a high percentage of energy costs are reduced. This refrigerant is more energy efficient and has a lower impact on the environment. It is also safer because it is non-flammable and non-toxic.
- **Cooling equipment with the latest advances in R&D:** Based on the design, manufacture and provision of high-efficiency evaporators. Thus, the units are closed with doors to prevent the cold from escaping into the sales room, which considerably reduces energy consumption while increasing the feeling of comfort in the shop. In addition, these doors are innovative due to their low thermal conductivity and the absence of frames, which allows a panoramic view of the products.
- **Intelligent, self-regulating LED lighting system:** This system regulates itself according to the existing need, maximising the use of sunlight. This technology allows an average reduction of approximately 50% in the consumption of the lighting system, compared to other technologies, as well as having a longer useful life, which means a smaller environmental footprint. We currently have LED lighting throughout the entire network.
- **Energy efficiency in air-conditioning:** Energy efficiency measures have focused on better thermal insulation and the use of external heat and cold. The store has the ability to use the waste heat from the central cooling plant to heat the store, so the energy required for heating is minimal. This also translates into excellent indoor air quality.
- **Domotics of energy consumption systems:** Thanks to a 24 hours a day, 365 days a year cold monitoring and control system, we can control the store's energy consumption. In the event of any alarm from the system, a corrective response procedure is activated with very short response times, which avoids any loss of cooling or food. In a similar fashion, the rest of the centre's other sources of electricity consumption (lighting, ovens, air conditioning, among others) are also controlled by the automatic system, which prevents untimely switching on and controls the hours of use and consumption.

Design and construction of the most sustainable building

The design and construction of the building adhere to stringent sustainability standards aimed at mitigating the 'heat island' effect, a phenomenon where built-up urban areas experience higher temperatures compared to surrounding regions. This is achieved through the implementation of roofs with high solar reflectance levels. Additionally, the utilization of materials with lower environmental impact has resulted in a reduction of over 10% in greenhouse gas

(GHG) emissions. Circular management of construction waste is a fundamental aspect of our approach. By employing circular waste management practices, we ensure that construction waste is effectively repurposed. In the case of the Lakua-Arriaga store, this strategy enabled over 80% of the waste to be put to productive use.

Sustainable mobility

We promote safer and more sustainable mobility, which is why the Lakua-Arriaga car park has 12 charging points for electric vehicles, three of which are reserved for people with reduced mobility. We are working to install more recharging points in our store network, also in line with the new recharging regulation. We also have a specific space for bicycles. The store is also located in an environment that is well served by public transport and safe for bicycles

Minimising light pollution

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

Evolution of energy and refrigerant indicators

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

In 2023 we reduced energy consumption within the organization by 2% overall and by 2% for our commercial area. It is worth noting that this year, we have expanded the scope of our reported emissions as part of our ongoing efforts to accurately assess our organizational carbon footprint. This expansion includes the inclusion of diesel and propane consumption, which were not accounted for in previous years. As a result, it is anticipated that with this broader scope, the reductions achieved in emissions will be even more significant.

Meanwhile, we have achieved a 2% reduction in refrigerant leakage from our refrigeration equipment, primarily attributed to the substitution of gases with lower global warming potential.

Energy consumption within the organization (kWh)

| | 2023 | 2022 | Variation 2022-2023 (%) ¹ |
|---------------------------------|--------------------|--------------------|---|
| Non-renewable fuel | 6,303,768 | 5,337,588 | 18% |
| Natural gas heating | 4,976,295 | 5,131,919 | -3% |
| Hypermarkets | 1,933,534 | 2,232,997 | -13% |
| Supermarkets | 191,702 | 206,816 | -7% |
| Platforms | 2,792,593 | 2,664,756 | 5% |
| Other | 58,466 | 27,349 | 114% |
| Diesel | 1,097,797 | 205,669 | - |
| Heating | 715,274 | - | - |
| Generator sets | 70,325 | - | - |
| Other uses | 312,198 | - | - |
| Propane | 229,676 | - | - |
| Heating | 58,953 | - | - |
| Own catering services | 34,736 | - | - |
| External catering services | 69,175 | - | - |
| Other uses | 66,812 | - | - |
| Electricity | 410,550,956 | 422,085,879 | -3% |
| Hypermarkets | 48,702,307 | 49,006,361 | -1% |
| Supermarkets | 229,545,622 | 310,416,024 | -26% |
| Platforms | 34,287,188 | 41,795,470 | -18% |
| Other | 98,015,839 | 20,868,024 | 370% |
| Total energy consumption | 416,854,723 | 427,423,467 | -2% |

¹ In 2023, we expanded the reported scope to complete our organization's carbon footprint calculation. This involved incorporating diesel and propane consumption data that was previously unavailable. Hence, any comparisons regarding renewable fuel consumption should be considered indicative due to these changes in data inclusion.

Energy consumption within the organization (GJ - Gigajoules)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|---------------------------|------------------|------------------|----------------------------|
| Non-renewable fuel | 22,694 | 19,215 | 18% |
| Natural Gas | 17,915 | 18,475 | -3% |
| Diesel | 3,952 | 740 | - |
| Propane | 827 | - | - |
| Electricity | 1,477,983 | 1,519,509 | -3% |
| Total | 1,500,677 | 1,538,724 | -2% |

Distribution of energy consumption by use (%)

| | 2023 | 2022 |
|----------------------------|--------------|--------------|
| Non-renewable fuel | 1,5% | 1,2% |
| Natural gas heating | 79% | 83% |
| Hypermarkets | 39% | 45% |
| Supermarkets | 4% | 4% |
| Platforms | 56% | 54% |
| Other | 1% | 1% |
| Diesel | 17% | 3% |
| Heating | 65% | - |
| Generator sets | 7% | - |
| Other uses | 28% | - |
| Propane | 4% | - |
| Heating | 26% | - |
| Own catering services | 15% | - |
| External catering services | 30% | - |
| Other uses | 29% | - |
| Electricity | 98,5% | 98,8% |
| Hypermarkets | 12% | 12% |
| Supermarkets | 56% | 76% |
| Platforms | 8% | 10% |
| Other | 24% | 5% |

Energy intensity ratio

| | 2023 | 2022 | Variation 2022-2023 (%) |
|------------------------------------|-------|--------|----------------------------|
| kWh/m ² commercial area | 353.5 | 362.20 | -2% |
| kWh/€ net sales | 0.08 | 0.09 | -9% |

Energy consumption outside the organisation¹ (kWh)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--|--------------------|--------------------|----------------------------|
| Non-renewable fuel | 236,201,539 | 243,119,872 | -3% |
| Fuel for freight transport | 224,901,583 | 228,510,107 | -2% |
| Diesel purchase at source | 53,349,194 | 57,345,564 | -7% |
| Diesel distribution to store | 170,397,861 | 169,953,517 | 0% |
| Compressed natural gas distribution to store | 1,154,528 | 1,211,025 | -5% |
| Fuel for business trips | 11,299,956 | 14,609,765 | -23% |
| Diesel car and van | 9,950,450 | 12,505,235 | -20% |
| Aviation fuel | 1,340,924 | 2,099,689 | -36% |
| Diesel train | 8,582 | 4,841 | 77% |
| Electricity | 18,285 | 10,363 | 76% |
| Electricity train | 18,285 | 10,363 | 76% |
| Total (kWh) | 247,519,780 | 257,740,000 | -4% |
| Total (GJ) | 891,071 | 927,864 | -4% |

¹ Currently, our available information on energy consumption outside the organization is limited to the following categories: fuels used in the transport of goods from our platforms to the stores; a portion of the transportation from suppliers to platforms, which is managed under sourcing; paraffin consumption for air travel related to business trips; diesel consumption for road and train travel during business trips, and electricity consumption for train journeys.

Refrigerants consumed to compensate for leakage (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--------------|-------------|-------------|----------------------------|
| R-448A | 69% | 54% | 26% |
| R-449A | 9% | 8% | 9% |
| R-450A | 5% | 16% | -71% |
| R-442A | 4% | 4% | -4% |
| R-134A | 3% | 2% | 35% |
| Other | 9% | 15% | -39% |
| Total | 40.8 | 41.6 | -2% |

Water management

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

While the Group's facilities are situated in Spain, a country classified as having high water stress, our operations do not necessitate intensive water consumption. Instead, our water usage aligns with typical household and sector norms. Additionally, a significant portion of our commercial network is situated in regions with lower water stress, particularly in the northern areas of the peninsula. Nevertheless, we have implemented measures aimed at reducing water consumption across our facilities.

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

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

Evolution of water consumption

Estimated water consumption is 1.1 million cubic metres of water, a slight decrease (-3%) compared to 2022, probably due to the measures mentioned above.

Estimated water abstraction by source (m³)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--|-----------|-----------|-------------------------|
| Total estimated municipal water supply | 1,095,204 | 1,129,044 | -3% |

Estimated wastewater generated (m³)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--------------------------------|-----------|-----------|-------------------------|
| Estimated wastewater generated | 1,084,252 | 1,117,754 | -3% |

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

Prevention and control of spills and spillages

GRI 303-4; 413-2

We treat the wastewater we generate from our activities at the Wastewater Treatment Plants in the municipalities where we are located. The estimated volume of wastewater in 2023 was 1,223,362 m³.

At EROSKI we comply with current legislation on the prevention and control of spills and uncontrolled dumping. In particular, in the EROSKI petrol station networks, our business line with the greatest risk in the area of spillages, we have implemented the following actions:

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

Through the annual updating of this plan, together with the prioritisation of the corresponding preventive actions, we manage to keep the petrol station network in a state of early detection of non-conformities.

Throughout the financial year 2023, our entire network of EROSKI petrol stations has been equipped with a leak detection system, which has effectively identified no leaks in tanks or pipes. Ensuring the continued proper operation of our installations, we maintain a preventive maintenance contract with an oil installation maintenance company. Furthermore, in compliance with industry regulation MI-IP04, our piping undergoes testing every three years for leaks. These tests have consistently yielded satisfactory results, with no anomalies detected.

From 2021 to date, we have continued the remediation plans and the implementation of equipment for the two cases of affected soil and water detected in 2019, at the Usurbil and Abadiño petrol stations. In March 2022, soil and groundwater remediation work resumed at the Jaca petrol station, following notification to the Ebro Hydrographic Confederation. Once completed, the condition of both soil and groundwater will be monitored and controlled for a further two years.

In October 2023, an incident occurred at the Lugo petrol station, where a spill was detected. Out of the total 3,200 litres spilled, 600 litres of the spilled product were successfully recovered and returned to the tank. The remaining product was contained within the tanks and managed in collaboration with the fuel distribution company.

5.2.3 Greenhouse Gas Emissions (GHG): our carbon footprint

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

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

We have been reporting our carbon footprint for years for direct and indirect emissions from energy consumption, progressively incorporating information on the rest of the indirect emissions. In this regard, we have the challenge, in 2024, of calculating an initial rough figure for our complete organisational footprint, which will allow us to further specify our roadmap towards carbon neutrality, especially with regard to our supply chain.

In 2023, we observed a 9% increase in the total carbon footprint for the currently calculated scope compared to 2022. However, it's important to note that this increase is primarily attributed to the expansion of the scope during the last year, which involved the addition of new categories, such as '3.3. Emissions associated with fuel and energy-related activities'. Please be aware that new or expanded categories introduced in 2023 are indicated with an asterisk (*) in the table below.

Therefore, it is more insightful to examine the evolution of each scope and category separately, as detailed in the table 'GHG emissions by source (tonnes CO₂ eq.)' in this section. Here, significant reductions are evident. Since 2017, the year preceding the establishment of our 10 Commitments for Health and Sustainability, we have achieved a 36% reduction. This surpasses the 25% reduction target set for 2025, despite the continuous expansion of our emissions calculation scope over the years. As we gather comprehensive data on our GHG emissions throughout 2024, we will be better positioned to assess the overall trajectory of our carbon footprint in the years ahead and establish new science-based targets.

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

| Direct emissions | Indirect emissions | Upstream and downstream emissions |
|--|---|--|
| Scope 1 | Scope 2 | Scope 3 |
| Stationary combustion emissions <ul style="list-style-type: none"> - Combustion of natural gas and other fuels in our own facilities (*) - Fuels used in third-party catering at EROSKI facilities (*). | Purchased energy <ul style="list-style-type: none"> - Electricity consumption in our own facilities | 3.3. Emissions associated with fuels and energy-related activities (*) <ul style="list-style-type: none"> - Value chain of fossil fuels and electricity from scopes 1 and 2. - Transportation and electric distribution. |
| Direct fugitive emissions in refrigeration systems <ul style="list-style-type: none"> - Refrigerant leaks in refrigeration systems. | | 3.4. Upstream transportation and distribution <ul style="list-style-type: none"> - Fuel consumption during logistic transportation by road and sea through subcontracted companies. - Emissions associated with the value chain of that fuel. |
| | | 3.6. Corporate travel <ul style="list-style-type: none"> - Fuel consumption in road, rail and air travel, as well as emissions associated with the fuel value chain. |
| | | 3.1. Purchase of products and services (partial) <ul style="list-style-type: none"> - Water consumption in own facilities. |

(*) Emission sources completed or incorporated for the first time in 2023.

¹ In 2023, emissions from fuel consumption in logistics transport have been reclassified, as the vehicles and personnel belong to third-party companies contracted by EROSKI to provide this service. As per the GHG Protocol guidelines, such emissions now fall under category 3.4 of scope 3, rather than scope 1. Scope 1 emissions exclusively cover vehicles owned by EROSKI.

GHG emissions by source (tonnes CO₂ eq.)

| | 2023 | 2022 | 2017 | Variation 2022-2023 (%) | Change 2017-2023 (%) |
|---|---------|---------|---------|-------------------------|----------------------|
| Scope 1 | 54,991 | 61,872 | 119,566 | -11% | -54% |
| Refrigerant leakage | 53,731 | 60,886 | 117,973 | -12% | -54% |
| Stationary combustion: Natural Gas | 908 | 934 | 1,593 | -3% | -43% |
| Stationary combustion: Other fuels ¹ | 352 | 52 | - | 577% | - |
| Scope 2² (National Mix) | 112,080 | 109,320 | 248,366 | 3% | -55% |
| Scope 2² (Marketing mix) | 110,653 | 97,924 | 218,141 | 13% | -49% |
| Scope 3 | 100,811 | 82,115 | 73,576 | 23% | 37% |
| 3.3. Fuels and energy-related activities (Scope 1, 2 and well-to-tank) ³ | 20,492 | | | | |

| | | | | | |
|--|----------------|----------------|----------------|-----------|-------------|
| 3.4. Upstream transportation and distribution emissions (road) (includes activities related to energy from well-to-tank) | 69,971 | 70,972 | 72,705 | -1% | -4% |
| 3.4. Upstream transportation and distribution emissions (maritime) | 4,382 | 4,679 | | -6% | |
| 3.6. Business travel (air, train, and road) (includes activities related to energy from well-to-tank) | 3,673 | 6,175 | 557 | -41% | 559% |
| 3.1. Water | 283 | 289 | 314 | -2% | -10% |
| Total Scope 1+2 (with Retailers mix) | 165,643 | 159,769 | 337,707 | 4% | -51% |
| Total (with Retailers mix) | 264,444 | 241,911 | 411,283 | 9% | -36% |

¹ In 2023, the calculation of emissions included propane consumption in all EROSKI facilities, utilized by the organization itself and third parties, in addition to natural gas.

² Scope 2 emissions were calculated in two ways: 1) employing the emission factor for electricity from the national mix, and 2) utilizing the emission factor of the retailers contracted by EROSKI in 2023. The total figure comprises the sum of Scope 1, Scope 2 (contracted retailers' mix), and Scope 3.

³ In 2023, emissions related to energy production and transport collected in scopes 1 and 2 are accounted for the first time in category 3.3.

The emission factors and their sources used for the calculation of the carbon footprint are detailed in section '[6.4. Information on the calculation of indicators](#)'.

Intensity of the greenhouse gas emissions generated

| | 2023 | 2022 | 2017 | Variation 2022-2023 (%) | Change 2017-2023 (%) |
|--|--------|--------|--------|-------------------------|----------------------|
| Total | | | | | |
| g CO ₂ eq/€ net sales | 51.00 | 50.10 | 85.83 | 2% | -41% |
| kg CO ₂ eq/m ² commercial area | 224.28 | 205.00 | 303.19 | 9% | -26% |
| Scope 1 | | | | | |
| g CO ₂ eq/€ net sales | 10.60 | 12.81 | 24.95 | -17% | -57% |
| kg CO ₂ eq/m ² commercial area | 46.64 | 52.43 | 88.14 | -11% | -47% |
| Scope 2 (national mix) | | | | | |
| g CO ₂ eq/€ net sales | 21.61 | 22.64 | 51.83 | -5% | -58% |
| kg CO ₂ eq/m ² commercial area | 95.06 | 92.64 | 183.09 | 3% | -48% |
| Scope 2 (retailers mix) | | | | | |
| g CO ₂ eq/€ net sales | 21.34 | 20.28 | 45.52 | 5% | -53% |
| kg CO ₂ eq/m ² commercial area | 93.84 | 82.98 | 160.81 | 13% | -42% |
| Scope 3 | | | | | |
| g CO ₂ eq/€ net sales | 19.05 | 17.01 | 15.35 | 12% | 24% |
| kg CO ₂ eq/m ² commercial area | 83.79 | 69.58 | 54.24 | 20% | 54% |
| Scope 1+2 (retailers mix) | | | | | |
| g CO ₂ eq/€ net sales | 31.94 | 33.10 | 73.67 | -3% | -57% |
| kg CO ₂ eq/m ² commercial area | 140.48 | 135.41 | 274.27 | 4% | -49% |

5.3 More sustainable products

GRI 3-3

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

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

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

In this section, we provide detailed information on the first two lines of work. For comprehensive details regarding the eco-design of packaging and products, please refer to section ['5.4 Circular Economy'](#).

5.3.1 Certified sustainable origin

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

Some of the most relevant achievements in 2023 in this area are:

- More than 1,100 organic products in our range of products, including 107 of our own brand.
- 437 counters and 7 fishing logistics platforms certified by the Marine Stewardship Council (MSC) and GLOBAL G.A.P (GGN).
- 436 products from our EROSKI NATUR brand that include certifications such as Global G.A.P., Integrated Production or animal welfare.
- 100% of our canned tuna complies with the principles of the International Seafood Sustainability Foundation (ISSF).

- 28 belle NATURAL products are certified COSMOS Natural by ECO-CERT.
- We have 442 FSC®, PEFC, or SFI labelled products.

In total, our product range boasts over 2,300 references with an external sustainability seal.

Commitment to animal welfare

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

Welfair® Animal Welfare Seal: EROSKI has incorporated the Welfair® Animal Welfare Seal to many of its brand products:

- All of its own-brand white meats (fresh turkey, rabbit and chicken) and the vast majority of other brands.
- EROSKI NATUR pork.
- EROSKI NATUR Aragon Veal.
- EROSKI NATUR Provedella beef, Veal from the Pyrenees and Veal from the Balearic Islands.
- EROSKI local milk in the Basque Country, Navarre, Galicia and the Balearic Islands.
- 100% of the farms that supply eggs to EROSKI have passed the Welfair® seal audit.

In total, EROSKI offers 440 certified references within its range, encompassing both own-brand and manufacturer-brand products.

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

Organic production: EROSKI is progressively incorporating products that are more respectful of animal welfare and the environment, such as organic products under its EROSKI BIO and EROSKI NATUR BIO brands, which now total 107 items.

Global G.A.P. label in aquaculture: EROSKI also has the [Global G.A.P.](#) aquaculture certification for EROSKI NATUR farmed fish, which contains specific and demanding requirements regarding the animal welfare of the fish, both during rearing and during transport and slaughter.

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

Eggs from cage-free hens: We are working to ensure that 100% of the fresh eggs we sell come from cage-free hens. Currently, we already meet this objective in CAPRABO's perimeter. Overall, 55% of the units we sell, 61% in sales, come from organic production, from free-range or floor-raised hens. We continue to make progress on this commitment every year; however, the impact on the sector of rising raw material and energy costs, and other issues such as avian influenza which has created supply problems, has slowed somewhat the pace of conversion to alternative systems on farms, but we expect to achieve it in 2025.

Egg ingredients from cage-free hens: EROSKI is also working to eliminate fresh eggs and derived products from caged hens as an ingredient in its own-brand products. We currently have 8 references in which the changeover to cage-free eggs has already taken place, which represents 5% of the total affected. We are finalising with suppliers a sustainable roadmap for the sector in the framework of this commitment, which could imply an adjustment of the deadlines for its achievement to 2026.

European Chicken Commitment on own brand: In 2022, EROSKI took a significant stride by committing to the European Chicken Commitment (ECC) for its own-brand products by 2026. This commitment extends to fresh and frozen products, as well as processed items containing chicken comprising over 50% of the recipe. In order to achieve this objective, EROSKI considers it necessary for the rest of the stakeholder in the sector and regulations to also take the step of adhering to and assuming the European Chicken Commitment, as it will imply a very important transformation of the majority farming systems in a product with a very high penetration in Spanish households as an essential source of quality protein at a price that must be sustainable.

The [European Chicken Commitment](#) is a voluntary agreement promoted by 36 organisations from 19 countries to drive the improvement of broiler chicken welfare standards. It requires compliance by 2026 with a number of requirements (relating to plant density, choice of slow-growing species, lighting,

and air quality, among others) that go beyond the current minimum requirements set by legislation. However, in 2023, the associations affiliated with the ECC communicated that unforeseen economic and geopolitical challenges have presented significant hurdles for the industry. Consequently, they have opted for a departure from the general 2026 deadline in favour of a more adaptable approach. This entails collaborating with companies on an individual basis to establish ambitious yet feasible timelines for implementing the European Chicken Commitment (ECC) within their respective supply chains.

EROSKI's current commercial proposal already meets these requirements for slow-growing species, availability of natural light and improved air quality, among other factors, throughout the EROSKI NATUR brand, which also incorporates differentials over and above the ECC requirements such as lower stocking density on farms and 100% vegetable feed (50% maize and 15% other cereals). In addition to the internal quality audits carried out by EROSKI, an external body, [Certicar](#), audits compliance with part of the requirements of the ECC at the facilities of its EROSKI NATUR brand suppliers and we are working to ensure that they cover 100% of the requirements.

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

- 100% of our chickens comply with all EU animal welfare laws and regulations.
- 22.2 % of own-brand chicken sales meet 100% of the CCP requirements, except for the external audit criterion which we continue to work on.
- 25.8% of sales are of animals with a density of less than 30 kg/m².
- 25.8% of sales are from slow-growing pedigree animals.
- 23.4% of sales are from animals are reared with improved environmental standards.
- 95.2% of sales are made with atmospherically stunned animals.

The percentages have slightly decreased compared to the previous year, primarily attributed to consumers' inclination towards low-value products over high-value ones. This trend can be attributed to the inflationary economic context experienced throughout the past year.

In addition, as explained in section ['5.6. Environmental awareness and transparency'](#) of this chapter, we incorporated labelling on chicken farming systems into our own brand in 2022, to facilitate an informed purchasing choice for our customers.

Organic products

We are committed to expanding the supply of foods from organic agriculture and livestock farming that guarantee the best environmental practices and promote the preservation of biodiversity and natural resources and respect for animal welfare. In 2023, we launched 8 new organic products under our own brands EROSKI ECO, EROSKI BIO and EROSKI NATUR BIO, reaching 107 references in total. These are in addition to the range of organic products from other brands that we sell in our stores, which together account for 1,130 organic products offered to our customers.

More sustainable fisheries

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

As every year, we have undergone the annual audit for the [Marine Stewardship Council](#) (MSC) chain of custody certification for fish from sustainable fisheries and [Global G.A.P.](#) aquaculture for farmed fish, making us the first major retailer in Spain with certified fish counters. We have 437 fish counters and 7 certified platforms in total. To achieve this goal, we have provided training to 2,276 workers across our stores, platforms, and headquarters. These individuals ensure the consistent fulfillment of these standards on a daily basis.

In recognition of this milestone, in 2023 we were honoured at the 3rd MSC Seas Forever Awards in the category 'MSC certified fish retailers' for our pioneering work in blue label fresh produce in bulk.

In 2023 we also increased our purchases of sustainability-certified fish reaching 4,642 tonnes. Of this total, 2,015 tonnes are MSC certified fish; 1,489 tonnes are aquaculture fish certified by GGN (GLOBALG.A.P. Number), and 1,138 tonnes bear the Responsible Fishing Tuna (RFA) label.

In addition, a further 1,533 tonnes of our canned tuna caught with sustainable fishing gear, which, added to the tonnes of canned tuna with MSC and APR seals, means that 74% of the volume of tuna caught for EROSKI's canned products comes from responsible fishing gear (pole and line fishing, APR, non-FAD - devices for concentrating fishing -, MSC and FIP - fishing improvement project).

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

In 2023, we marketed a total of 163 references of sustainable fish, including fresh, frozen, canned and pet food.

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

Principles and commitments of EROSKI's Sustainable Fisheries Policy

Sustainable fishing gear and fish in our commercial offering

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

Sustainability of the value chain

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

Transparency and governance

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

5.3.2 Local produce and local shopping

Our commercial policy prioritises local products with the aim of promoting the agri-food, economic and social development of our environment, favouring our food sovereignty and minimising the environmental impact of product transport through local consumption. Thus, 95% of our commercial suppliers are of national origin and, of these, 60% produce in the same autonomous community where their product is marketed. On the other hand, we have set up a programme to support local Suppliers in order to provide them with the necessary tools to move towards more sustainable production. Our actions to promote local consumption are detailed in chapter ['4.3 Boosting local suppliers'](#).

5.4 Circular economy

GRI 3-3; 306-2

In a global context where resource scarcity and environmental challenges are increasingly pressing, EROSKI acknowledges the importance of embracing business practices that prioritize resource efficiency, waste reduction, and the promotion of reuse and recycling.

5.4.1 Ecodesign of our containers and packaging

GRI 301-1; 301-2

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

Shopping bags

In addition to encouraging the reuse of checkout bags, EROSKI has introduced large-capacity, multi-purpose bags made from recycled plastic since 2019. We have also implemented a charge for single-use bags starting in 2010 and offer solidarity cloth bags for sale since 2013. We have a wide range of more sustainable solutions to replace the conventional plastic shopping bag. In 2019, we incorporated a bag with more than 55% recycled plastic, a paper bag with FSC® seal, 100% recyclable, and a compostable bag, made with renewable

plant-based materials that can be reused as a rubbish bag for organic waste. This means that 64% of the material we use for the bags is of renewable origin (5%) or recycled (59%).

All these measures result in a 1% reduction in the number of bags sold in 2023, which is a 24% reduction since 2018, the year before the bag switch. We have also reduced the tonnes of materials used by 1% this year.

Shopping bags marketed (units)

| | 2023 | 2022 | 2018 | Change 2022-2023 (%) ¹ | Change 2018-2023 (%) ¹ |
|--|-------------------|-------------------|--------------------|-----------------------------------|-----------------------------------|
| AENOR-certified reusable plastic bags | 0 | 0 | 78,996,640 | - | -100% |
| Raffia bag, made of 70% recycled plastic, reusable | 1,695,697 | 1,762,194 | 1,404,542 | -4% | 21% |
| Reusable solidarity bag | 94,919 | 133,542 | 221,122 | -29% | -57% |
| Bag made of more than 55% recycled plastic | 77,976,854 | 78,247,854 | 164,825 | -0,3% | 47209% |
| Paper bag | 1,185,043 | 1,067,306 | 16,569 | 11% | 7052% |
| Compostable bag | 5,907,812 | 6,610,753 | 338,898 | -11% | 1643% |
| Single-use plastic bag | 0 | 0 | 33,129,309 | - | -100% |
| Reusable netting | 16,408 | 14,201 | 0 | 16% | 100% |
| Other bags | 287,045 | 132,674 | 182,260 | 166% | 57% |
| Total | 87,163,777 | 87,968,525 | 114,454,165 | -1% | -24% |

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

Materials used in shopping bags (tonnes)

| | 2023 | 2022 | 2018 | Change 2022-2023 (%) | Change 2018-2023 (%) ¹ |
|------------------------|--------------|--------------|--------------|----------------------|-----------------------------------|
| Plastic | 2,580 | 2,600 | 3,418 | -1% | -25% |
| Bioplastic | 89 | 92 | 5 | -4% | 1580% |
| Recycled plastic | 1,559 | 1,573 | 1,449 | -2% | 8% |
| Conventional plastic | 932 | 935 | 1,963 | -0,3% | -53% |
| Paper/cardboard | 37 | 41 | 0.3 | -10% | 10481% |
| Total | 2,617 | 2,642 | 3,418 | -1% | -23% |

In-store packaging

In 2018, we set a target to reduce the tonnes of conventional plastic in our store-packed fresh produce by 21% by 2021. We exceeded this target a year earlier, in 2020, by achieving a 52% reduction. This was made possible by measures such as the replacement of polyethylene bags with compostable bags, the use of paper envelopes as an alternative to plastic and the implementation of up to 80% recycled plastic in in-store packaging trays for bread, pastries and other products. In 2023, we maintained the downward trend in both units used (-3%) and tonnes of materials used (-2%). This implies a cumulative reduction of 56% of units served and 11% in tonnes of conventional plastic used since 2018. 77% of the material we use for packaging is of renewable origin (67%) or recycled (10%).

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

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

| | 2023 | 2022 | 2018 | Change 2022-2023 (%) ¹ | Change 2018-2023 (%) ¹ |
|-------------------|--------------------|--------------------|--------------------|-----------------------------------|-----------------------------------|
| Trays | 29,604,522 | 28,838,924 | - | -3% | - |
| Bags | 213,054,314 | 208,052,566 | - | -2% | - |
| Bottles | 395,556 | 384,664 | - | -3% | - |
| Counter paper | 19,065,147 | 33,145,108 | - | -42% | - |
| Counter envelopes | 19,635,300 | 19,432,800 | - | -1% | - |
| Other | 11,875,267 | 11,902,727 | - | -0,2% | - |
| Total | 293,630,106 | 301,756,789 | 673,579,321 | -3% | -56% |

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

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

| | 2023 | 2022 | 2018 | Change 2022-2023 (%) | Change 2018-2023 (%) ¹ |
|--------------------------|-------|-------|-------|----------------------------|---|
| Plastic | 1,584 | 1,626 | 1,775 | -3% | -11% |
| Bioplastic | 738 | 713 | 0 | -3% | - |
| Recycled plastic | 258 | 279 | 132 | -8% | 95% |
| Conventional plastic | 588 | 634 | 1,642 | -7% | -64% |
| Paper/cardboard | 964 | 974 | 938 | -1% | 3% |
| Recycled paper/cardboard | 0 | 0 | 0 | - | - |
| Virgin paper/cardboard | 964 | 974 | 938 | -1% | 3% |
| Metals | 3 | 2,6 | 0 | 15% | - |
| Other materials | 0 | 0,4 | 59 | -100% | -100% |
| Total | 2,551 | 2,603 | 2,713 | -2% | -6% |

Materials used in bags, shop packaging and private label packaging (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--------------------------|--------|--------|----------------------------|
| Plastic | 12,384 | 10,578 | 17% |
| Bioplastic | 846 | 824 | 3% |
| Recycled plastic | 3,338 | 2,815 | 19% |
| Conventional plastic | 8,200 | 6,939 | 18% |
| Paper/cardboard | 11,817 | 9,668 | 22% |
| Recycled paper/cardboard | 5,984 | 4,504 | 33% |
| Virgin paper/cardboard | 5,833 | 5,164 | 13% |
| Metals | 2,740 | 2,262 | 21% |
| Glass | 10,063 | 8,949 | 12% |
| Other materials | 166 | 159 | 4% |
| Total | 37,170 | 31,616 | 18% |

Own-brand packaging

Since the creation of our own brand, we have worked to improve the packaging of our products and in 2013 we joined the [Basque Ecodesign Center \(BEC\)](#), a public-private collaboration initiative that combines the efforts of companies and the [Basque Public Company for Environmental Management](#) Ihobe, with whom we collaborate to study and implement innovation projects in eco-design. The initiative is also supported by the University of the Basque Country (UPV/EHU) and leading international knowledge centres.

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

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

At the same time, in 2020 we began analysing our own-brand food and fresh produce packaging to measure its plastic footprint and recyclability in order to define specific eco-design actions. We currently have a diagnosis of 3,605 references from 423 of our Suppliers. Based on this diagnosis, we have been deploying actions such as the elimination of superfluous packaging elements for the preservation of food safety or for the functionality of use for the consumer, the optimisation of the ratios of material used per package, the incorporation of materials of renewable or recycled origin and the redesign in accordance with the existing guidelines for improving recyclability, such as the use of a single material for each packaging element or the use of light colours.

In this context, we have eco-designed 94 packages of our own brand in 2023, bringing the total to 401 since 2020. Among the actions carried out, we highlight the following:

- EROSKI Yoghurts from the Basque Country now feature packaging that is 24% lighter compared to the previous version, achieved by eliminating the cardboard carton.
- EROSKI surimi sticks come in trays made from 75% recycled plastic, ensuring they are 100% recyclable as they are composed of transparent monolayer PET.
- EROSKI cannelloni plates are packaged in cardboard boxes that are 90% recycled and sourced from responsible origins, bearing FSC® certification.

Thanks to all these measures, this year we have reduced the average amount of conventional plastic contained in our own-brand packaging by 6.8%. However, upon analyzing the ratio of grams of plastic sold per own-brand unit, a contrasting trend emerges, showing a 13% increase. This shift is attributed to the sales mix observed throughout the year, wherein products with packaging containing higher plastic content had a greater presence compared to the

previous year. Nevertheless, despite this trend, there was still a reduction of 4% in conventional plastic usage compared to 2020, resulting in the avoidance of 314 tonnes of conventional plastic annually².

Meanwhile, we have increased average recyclability by 3.9 percentage points since 2020, reaching 68.2%, a 6% improvement. In this regard, we are part of various national and European innovation projects to move towards packaging with greater circularity, such as InformPack, SISTERS or REDYSING, which are detailed in section [1.8 Innovation to adapt to new trends](#).

23.5% of the materials used in our own-brand packaging are of recycled origin. No centralised information is available on the quantity and type of materials used in the 119,862 different items brought to market that also include manufacturers' brands.

Own-brand packaging of fresh and food products marketed

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--|-------------|-------------|----------------------------|
| Own-brand packaging of fresh produce and food products | 648,574,263 | 494,281,305 | 31% |

Eco-design indicators for own-brand packaging

| | 2023 | 2022 | Variation 2022-2023 (%) | Variation 2020-2023 (%) |
|---|-------|-------|----------------------------|----------------------------|
| No. of eco-designed references | 401 | 307 | 31% | 2259% |
| % recycling | 68.4% | 69.2% | -1% | 4% |
| Ratio of grams of conventional plastic marketed per sales unit | 6.94 | 6.15 | 13% | -4% |
| Ratio of grams of conventional plastic per product in the private label range | 14.62 | 15.69 | -6,8% | -7.3% |

² The reduction reported for conventional plastic represents the percentage decrease in the ratio of kilograms of conventional plastic marketed per unit of own-brand sales between 2022 and 2021. In this context, both product units with and without packaging have been considered to accurately assess the impact of promoting bulk products under our own brand. Furthermore, the tonnes avoided refer to the variance between the ratios of kilograms of plastic per unit for each year, multiplied by the number of own-brand units sold in 2023.

Materials used in own brand packaging (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|-----------------------------|--------|--------|----------------------------|
| Plastic | 8,220 | 6,350 | 29% |
| Bioplastic | 19 | 18 | 5% |
| Recycled plastic | 1,521 | 963 | 58% |
| Conventional plastic | 6,680 | 5,369 | 24% |
| Paper/cardboard | 10,816 | 8,653 | 25% |
| Recycled paper/cardboard | 5,984 | 4,504 | 33% |
| Virgin paper/cardboard | 4,832 | 4,149 | 16% |
| Metals | 2,737 | 2,260 | 21% |
| Glass | 10,063 | 8,949 | 12% |
| Other | 166 | 159 | 4% |
| Total | 32,002 | 26,371 | 21% |

5.4.2 Circular waste management

GRI 301-3; 306-3; 306-4; 306-5

We implement various actions that seek both to minimise the generation of waste and its use, once it has been produced, and to encourage our value chain to adopt measures that point in the same direction. We work along two lines: the fight against food waste and the minimisation and recycling of the inorganic waste that our activity generates (cardboard, plastic, paper, etc.).

Action Plan to tackle Food Waste

At EROSKI we are aware of the problem of food wastage on a global scale in social and economic terms. According to data from the Ministry of Agriculture, Fisheries and Food, 1.2 million tonnes of food were wasted in Spain in 2022. This is why we have a waste reduction strategy in line with the waste hierarchy as set out in legislation.

Preventing the generation of food surpluses

Firstly, we work on preventing the generation of such surpluses. To this end, we are implementing the following initiatives:

1. **Optimal procurement:** We use various tools to match orders and stock to demand in order to minimise surpluses.
2. **Improving the cold chain:** We renovate the facilities and the cold chain to extend the shelf life of foodstuffs and reduce wastage at the point of sale.

3. **Ugly fruit and vegetables:** We run several campaigns throughout the year to offer fruit and vegetables that are considered ugly because of their appearance or size, but are in optimal condition for consumption, as part of our fight against food waste. In 2023, a total of 473 tonnes of ugly fruit and vegetables were traded cross our network.
4. **Promotion of foodstuffs close to their sell-by date:** We act in our commercial proposal to provide a better outlet for products whose commercial life is shortened due to their best-before or expiration dates are approaching. In 2023, we sold 13,857 tonnes of products with these discounts.
5. **Product packs with Too Good to Go:** In 2023 we continued to extend the Too Good To Go initiative, which is already in our entire network, where in 2023 it has started its implementation. This app offers the possibility for consumers to purchase packs of products at reduced prices, with a wide variety of foods that are about to reach their best-before or use-by date. In 2023, we managed to bring over 330,000 packages to market, which is equivalent to preventing more than 330 tonnes of food from being wasted.

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

At EROSKI, for many years we have been donating surplus products that are in perfect condition for human consumption, but which we remove from our shelves because of our commitment to freshness with our customers or because of some anomaly in the packaging or labelling. To this end, we have developed an alarm system relating to the proximity of best-before and expiration dates, and we have established a collection and delivery process throughout the network and in our logistics platforms that has a detailed protocol to guarantee food safety. We have also trained thousands of people throughout the store network, and we collaborate in the design of collection routes for these products with social organisations and public entities (even reinforcing, where necessary, their equipment with technical material elements to guarantee, for example, the cold chain). We donate more than 3,214 tonnes of food per year through hundreds of social organisations. If the product is not fit for human consumption, but is suitable for animals, we donate it to zoos or animal shelters.

Recycling and recovery of organic waste

Through reverse logistics or authorised agents, we collect organic waste generated in our stores for use as raw material in the manufacture of animal

meal and oils and animal feed or for other recovery operations. Thanks to these measures, we have given a second life to 5,473 tonnes of organic waste in 2023.

Innovation to avoid waste

We participate in various European innovation projects in collaboration with other companies and research centres, such as ZeroWaste, ToNoWaste and FoodRUs (from Horizon 2020 or Green Deal), which seek to find alternative outlets for products to avoid waste, such as the manufacture of new foods or even packaging from organic waste.

Awareness-raising at household level

At EROSKI we make efforts to inform our consumers on their options for avoiding household waste. We give recommendations on how to plan shopping, store food correctly to extend its shelf life and use leftovers for other recipes. In addition, every year we participate in the Week Against Food Waste organised by AECOC with different awareness-raising and educational actions through social media. A highlight was the campaign we conducted in CAPRABO together with the Red Cross, which informed customers about food waste with volunteers in our stores, reaching 950 people.



In 2023, VEGALSA-EROSKI achieved the Food Waste Management System Certificate developed by Bureau Veritas. This milestone positions us as the first company in the food distribution sector in Galicia to obtain such certification, validating the effectiveness of our management system in preventing and reducing food waste across our supply chain.

Reduction and management of inorganic waste

We work to minimise the inorganic waste derived from our activity by applying eco-design to our own-brand products, promoting the reuse of containers and packaging among our customers and in our logistics operations and using the digital receipt, among other actions.

Promotion of reusable bags and packaging

As explained in the section on eco-design of packaging, in section ['5.4.1 Ecodesign of containers and packaging'](#), we encourage our customers to reuse shopping bags, use reusable netting in for fruit and veg and lunchboxes and similar containers at the butchers', deli and fish counter to reduce the consumption of single-use packaging in stores.

We also reuse a large part of our logistics packaging, avoiding the consumption of virgin raw materials. In 2023, we reused 4,806,218 pallets and 42,671,523 plastic crates.

Reused logistics packaging (units)

| | 2023 | 2022 | Change 2022-2023 (%) |
|----------------------|-------------------|-------------------|----------------------|
| Reused plastic boxes | 42,671,523 | 41,180,841 | 4% |
| Reused pallets | 4,806,218 | 4,989,326 | -4% |
| Total | 47,477,741 | 46,170,167 | 3% |

Data on pallets and plastic crates used during the 2023 financial year at the EROSKI, CAPRABO and VEGALSA-EROSKI platforms.

Saving paper

From 2019 we have offered the digital receipt so that our customers can access their purchase information directly in the EROSKI App, thus avoiding the use of paper. We are also making progress in digitising promotional and informative communication to consumers, thereby also reducing paper consumption. In 2023, we consumed 16% less paper in advertising brochures, EROSKI Club, Sabor de CAPRABO and EROSKI Consumer magazines, shopping receipts and paper at EROSKI headquarters.

It should be noted that all the paper used in advertising is PEFC 70% certified (Programme for the Endorsement of Forest Certification Schemes), which guarantees that it comes from sustainably managed forests. The paper used in the Consumer EROSKI, EROSKI Club and CAPRABO Sabor magazines is also PEFC-certified, which guarantees responsible forest management. At headquarters, we use paper with the EU Ecolabel stamp with a lower grammage.

Paper consumed in advertising and EROSKI's head office (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|-----------------------|--------------|--------------|-------------------------|
| Advertising brochures | 2,698 | 3,317 | -19% |
| Magazines | 246 | 310 | -21% |
| Headquarters | 16 | 7 | 113% |
| Tiques purchase | 436 | 390 | 12% |
| Total | 3,395 | 4,024 | -16% |

Recycling and recovery of inorganic waste

As own-brand producers, we annually declare the packaging, electrical appliances, batteries, oils and luminaires of our products to the Extended Producer Responsibility Collective Systems (EPRCS), such as ECOEMBES or ECOVIDRIO. These entities guarantee the correct recovery and management of the waste derived from the use of our products.

In 2023, we registered a total of 4,013 packaging declared to the Collective Extended Producer Responsibility Schemes.

Materials used in own brand products and packaging declared to the Collective Extended Producer Responsibility Schemes (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--|--------------|--------------|----------------------------|
| Packaging | 4,013 | 4,923 | -18% |
| Non-renewable | 1,631 | 2,649 | -38% |
| Steel | 227 | 370 | -39% |
| Aluminium | 494 | 848 | -42% |
| Plastic | 909 | 1,429 | -36% |
| Other | 1 | 2 | -50% |
| Renewable | 2,382 | 2,274 | 5% |
| Cardboard/Paper/Beverage Carton | 941 | 1,260 | -25% |
| Ceramics | 0 | 0 | - |
| Wood/cork | 0,6 | 0,5 | 19% |
| Glass | 1,439 | 1,013 | 42% |
| Batteries | 91 | 84 | 8% |
| Oil | 0 | 0,5 | -100% |
| Electrical and electronic equipment | 318 | 534 | -40% |
| Total | 4,013 | 4,923 | -18% |

In addition, at EROSKI we are concerned with the correct management and recovery of the waste generated in our facilities, through recycling and reuse actions as priority measures. From a circular economy perspective, we promote reverse logistics processes, from the stores to the platforms and Suppliers, which allow for the correct reuse and recycling of the organic and inorganic waste generated. This means not only making use of waste and avoiding the consumption of virgin raw materials, but also reducing the impact of transport to the final disposal site. In this respect, we launched the following actions:

- **Recycling of cardboard, plastic, paper and wood generated at our facilities.** To this end, we collect the different materials discarded in our shops and collaborate with different authorised Integrated Management Systems (IMS) for their treatment.
- **We reuse logistics packaging** in our distribution operations.
- **We make it easier for consumers to recycle their waste.** We provide clean points in our shops for the collection of batteries, electrical appliances, lamps, clothes, household oil and toner, among other used products. Notably, we are the first supermarket chain to implement the collection of coffee capsules of any brand and material in our network in 2019. This initiative has enabled us to recover 81 tonnes of coffee capsules in 2023.

Waste by type and treatment method (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--|---------------|---------------|----------------------------|
| Waste for disposal | 380 | 1,086 | -65% |
| Hazardous | 21 | 57 | -64% |
| Non-hazardous | 359 | 1,028 | -65% |
| Waste for recycling or recovery | 38,825 | 35,880 | 8% |
| Hazardous | 7 | 31 | -77% |
| Non-hazardous | 38,817 | 35,849 | 8% |
| Total | 39,204 | 36,966 | -7% |

Waste managed for recycling or recovery (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|--|---------------|---------------|----------------------------|
| Hazardous Waste for recycling or recovery | 35 | 31 | 12% |
| Other inorganic recovery operations | 33 | 8 | 317% |
| Inorganic recycling | 2 | 23 | -92% |
| Non-hazardous waste for recycling or recovery | 38,817 | 35,849 | 8% |
| Other recovery operations | 20,802 | 19,316 | 8% |
| Organic ¹ | 7,675 | 5,369 | 43% |
| Meat | 2,311 | 2,176 | 6% |
| Dairy | 180 | 52 | 246% |
| Fish | 2,784 | 2,587 | 8% |
| Vegetable | 432 | 35 | 1141% |
| Bread | 1,124 | 230 | 388% |
| Other | 844 | 290 | 191% |

| | 2023 | 2022 | Variation 2022-2023 (%) |
|---------------------|---------------|---------------|----------------------------|
| Inorganic | 13,127 | 13,947 | -6% |
| Paper and Cardboard | 11,969 | 11,645 | 3% |
| Wood | 206 | 248 | -17% |
| Plastic | 129 | 912 | -86% |
| Other | 823 | 1,141 | -28% |
| Inorganic recycling | 18,015 | 16,533 | 9% |
| Paper and Cardboard | 15,885 | 15,323 | 4% |
| Wood | 90 | 71 | 26% |
| Plastic | 1,761 | 1,003 | 76% |
| Other | 279 | 136 | 106% |
| Total | 38,852 | 35,880 | 8% |

¹ Organic waste for the manufacture of animal feed and a small percentage for composting.

Waste managed for disposal (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|---|------------|--------------|----------------------------|
| Hazardous waste for disposal | 21 | 57 | -64% |
| Landfill | 0 | 0 | - |
| Other | 21 | 57 | -64% |
| Non-hazardous waste for disposal¹ | 359 | 1,028 | -65% |
| Landfill | 328 | 920 | -64% |
| Other | 31 | 108 | -71% |
| Total | 380 | 1,086 | -65% |

¹ Currently it is not possible to differentiate the proportion of waste destined for energy recovery included in 'Other recovery treatments' as it is grouped under treatment codes RI2 and RI3, which encompass all treatments from RI-R11,

Waste collected from customers and sites for recycling (tonnes)

| | 2023 | 2022 | Variation 2022-2023 (%) |
|-------------------------------------|--------------|--------------|----------------------------|
| Non-hazardous waste | 757 | 910 | -17% |
| Textile | 628 | 740 | -15% |
| Coffee capsules | 81 | 109 | -26% |
| Used oil | 48 | 61 | -21% |
| Hazardous waste | 1,001 | 1,114 | -10% |
| Electrical and electronic equipment | 911 | 1,023 | -11% |

| | 2023 | 2022 | Variation 2022-2023 (%) |
|-----------------------------------|--------------|--------------|----------------------------|
| Batteries and energy accumulators | 86 | 84 | 3% |
| Lamps and fluorescent lamps | 4 | 7 | -44% |
| Total | 1,758 | 2,024 | -13% |

5.5 Protecting biodiversity

GRI 304-1; 304-2

All our centers are situated in urban areas, away from regions of high biodiversity. This, coupled with our strict adherence to environmental legislation regarding the positioning of sales points, ensures the smooth operation of our activities while minimizing adverse impacts on wildlife.

As of year-end 2023, 107 of our 1,533 stores nationwide are under one of the protection categories listed below. The autonomous communities with the highest number of stores in protected areas are Galicia, the Basque Country, the Balearic Islands and Catalonia. It should be noted that there is no longer a presence in Biosphere Reserve areas in Castilla la Mancha, following the closure of the store located in that region. Similarly, in Extremadura, the closure of two stores situated in Important Areas for the conservation of Birds and Biodiversity in Spain has led to their absence in those regions too.

Stores by autonomous community and protection status

| Autonomous Community | Tents in protected areas | Natura Network | Protected Natural Spaces | Important Bird and Biodiversity Conservation Areas in Spain | Biosphere Reserve | Spanish inventory of wetlands |
|----------------------|--------------------------|----------------|--------------------------|---|-------------------|-------------------------------|
| Andalusia | 14 | ✓ | ✓ | ✓ | ✓ | |
| Aragon | 8 | ✓ | | ✓ | ✓ | |
| Asturias | 0 | | | | | |
| C. Valenciana | 0 | | | | | |
| Cantabria | 2 | | | ✓ | | |
| Catalonia | 14 | | | ✓ | ✓ | |
| Castilla y León | 4 | ✓ | | ✓ | | |
| Castilla La Mancha | 0 | | | | | |
| Extremadura | 0 | | | | | |
| Galicia | 37 | | | ✓ | ✓ | ✓ |
| Balearic Islands | 13 | ✓ | | ✓ | ✓ | |
| La Rioja | 0 | | | | | |

| Autonomous Community | Tents in protected areas | Natura Network | Protected Natural Spaces | Important Bird and Biodiversity Conservation Areas in Spain | Biosphere Reserve | Spanish inventory of wetlands |
|----------------------|--------------------------|----------------|--------------------------|---|-------------------|-------------------------------|
| Madrid | 3 | ✓ | | ✓ | | |
| Navarre | 1 | | | ✓ | | |
| Basque Country | 11 | ✓ | | ✓ | ✓ | |
| Total | 107 | | | | | |

We work to minimise environmental impact and promote measures to preserve biodiversity through initiatives such as sustainable fishing or the collaboration since 2007 with entities focused on environmental conservation such as WWF ([World Wide Fund for Nature](#)). Our actions include the updating of our Sustainability Policy for fish products, the incorporation of environmental labelling (the Planet-Score, present in some of our own brand products, which communicates, in a scale of letters and colours, the environmental impact of the product, and also breaks down its impact on biodiversity) and the promotion of more responsible consumption among consumers through our School of Food and the Consumer information project.

We bolster this commitment by promoting various certifications, labels, and brands that ensure environmentally friendly production practices, uphold animal welfare standards, and support terrestrial and marine biodiversity. Detailed information regarding these certifications is provided in section ['5.3.1 Certified sustainable origin'](#).

Cleaning of natural areas

VEGALSA-EROSKI joined the IV International Seabed Cleanup event in the context of the Sea of Seas Festival and the programme RE-MAR, where, alongside the Amicos organization, it promotes its environmental education programme and the protection of the marine area of the Galician Atlantic Arc by removing waste from A Madorra beach in Nigrán. Additionally, once again, FORUM SPORT has sponsored the 'Bilbao Night Marathon', with proceeds directed towards a plastic collection project at the mouth of the Bilbao estuary through the organization Goazenup.

5.6 Environmental awareness and transparency

GRI 413-1

Consumers are a key player in driving the value chain towards a more environmentally friendly production system. It is their purchasing decisions that largely drive retailers and manufacturers to improve their commercial offerings and products. It is therefore essential to have a society that is informed and educated about sustainability, and to be transparent about the environmental impact of the products and services we offer so that they can make conscious and responsible purchasing choices.

5.6.1 Environmental transparency of our own-brand products

Consistent with our [10 Commitments to Health and Sustainability](#), we work to communicate not only the nutritional profile of the food we sell, as detailed in section ['4.2. Our key priority is safe and healthy food'](#), but also the production systems and the environmental profile of our range. Already in 2020, we were pioneers with the publication of the EROSKI Basque Country Environmental Product Declaration for eggs and milk. In 2022 and 2023, we continued to make strides in this domain:

- **Environmental labelling on own brand:** In 2022, EROSKI became the first retailer in Spain to communicate a new environmental labelling, [Planet-Score](#). This labelling seeks to communicate in a simple way the overall impact of the food on the environment, in order to provide consumers with useful information for a more responsible purchasing decision. In 2023, we expanded the communication to include more products, totaling 29 own-brand products marked in stores. Additionally, we have incorporated this labelling on the packaging of six products.

Consumers validated the use of this label in a survey conducted in 2022 in line with our commitment to participation and transparency. They expressed their interest, preference and understanding of this and other environmental footprint-based labelling currently under development in Europe.

This labelling was implemented after analysing different labels available in Europe in collaboration with leading entities such as the Basque Ecodesign Center (BEC), the European Regional Development Fund (ERDF) and the Basque Government's public environmental management company (IHOBE), among others. EROSKI also forms part of the Industry Advisory Committee of the [Earth Foundation](#), an organization that works to define a common labelling based on the European Commission's product environmental footprint methodology.

- **Chicken rearing systems:** In 2022, EROSKI incorporated new labelling on its own-brand chicken meat that helps to recognise the characteristics of its breeding. It is a proprietary grading system that is integrated into the product packaging in order to facilitate customer choice. The labelling differentiates visually and with simple icons between five types of rearing: standard farm, improved farm, free-range, traditional free-range and organic. We have included on our website detailed information on the characteristics regarding chicken breeds, number of animals per square metre in the farms, type of feed, etc., which are required for each of the systems.

5.6.2 Awareness raising and training of consumers

Achieving environmental goals is only possible if we all actively participate as a society. That's why, here at EROSKI we promote the training and awareness of consumers about the challenges we face, good practices and possible solutions, through awareness-raising campaigns and the publication of informative and educational content on our web platforms and other media. Tools like EROSKI Consumer or the Educational Programmes of the EROSKI Foundation's School of Food, which are detailed in section '[4.2.5 Child nutrition: nurturing the next generation](#)', are key to this consumer information and education work. We also carry out collaborative initiatives with our customers, employees and institutions.

Earth Hour

For the thirteenth consecutive year, EROSKI joined the [Earth](#) Hour campaign promoted by the WWF with the backing of the United Nations, with a symbolic blackout on the website www.consumer.es, which stays active with a dimmed light of lower intensity. There is also the campaign on the website and social media, and a blackout on the signs of some CAPRABO and VEGALSA stores. The slogan for 2023 was 'Turn off the light and turn the planet around'.

Camiño a Camiño environmental programme

VEGALSA-EROSKI has participated for the eleventh consecutive year in the [Camiño a Camiño](#) programme, an initiative developed together with the Vigo City Council to promote environmental routes in the region, through guided tours with the aim of promoting healthy and sustainable lifestyle habits.

Unha árbore, unha historia (A tree, a story)

VEGALSA-EROSKI promotes commitment to the environment in Galician classrooms through this short story competition, which is accompanied annually by a tree planting. This year, 80 schoolchildren from Santiago de Oliveira secondary school in Ponteareas, Pontevedra, took part, planting more than 50 native and fruit trees.

Sea of Seas Festival

VEGALSA-EROSKI has been the official sponsor of the X Sea of Seas Festival, which focuses on raising awareness and educating children about the richness of the sea, as well as the need to care for and preserve it to ensure a sustainable future, through fun activities in A Coruña. As part of this collaboration, Vegalsa developed the 'O cru e o cocido' activity, an event to learn the secrets of the Lonja of A Coruña fish market.

Artigas School of Sustainability (Bizkaia)

We collaborate with the Artigas School of Sustainability. This is the Environmental Education Centre on Waste in Bizkaia, which runs educational programmes on urban waste through workshops, audio-visuals and visits to an interactive exhibition.

New editorial series: Communication 2030 on SDGs

In collaboration with the VEGALSA-EROSKI Chair at the University of La Coruña and Editorial UOC, we launched the Communication 2030 collection in 2023. Comprising 17 titles, each dedicated to a Sustainable Development Goal (SDG), this series blends scientific rigor with the ability to disseminate knowledge on the role of communication in realizing the SDGs. The primary aim of the collection is to stimulate analysis and action concerning the SDGs and the pivotal role of communication in driving positive change.

In addition, in 2023 we promoted other awareness-raising, training and environmental conservation activities, such as CAPRABO's participation in the European Waste Prevention week.

6 Other relevant information

- 6.1 About this report
- 6.2 Table of contents of Law 11/2018
- 6.3 GRI Table of Contents
- 6.4 Information on the calculation of indicators
- 6.5 Correspondence between reporting frameworks
- 6.6 Table of contents relating to TCFD recommendations
- 6.7 Sustainable Finance Taxonomy
- 6.8 Independent verification report



6.1 About this report

GRI 2-2; 2-3; 2-14

Once again this year, in a demonstration of transparency and commitment to our stakeholders, we are releasing the EROSKI Group's Statement of Non-Financial Information (SNFI). This report details the organization's sustainability performance, evolution, results, and status during the 2023 financial year. Building upon the management approach and challenges outlined in previous reports, this document highlights the progress achieved throughout the year.

This document encompasses all the information required by article 262 of the Capital Companies Act, outlining the content of the management report prepared alongside the Company's annual accounts. Additionally, it fulfills the

requirements of Law 11/2018 and showcases our commitment to advancing the Sustainable Development Goals (SDGs).

The data presented in this document is further supplemented by the content of other company reports, including the Annual Accounts and Consolidated Management Report, as well as the Corporate Governance Report.

The aim of this report is to present pertinent information regarding the organization's notable impacts, both positive and negative, on its various stakeholders in a transparent and thorough manner. It adheres to principles of comparability, materiality, relevance, and reliability.

Comparability

The SNFI is published annually and has been prepared in accordance with the Principles for the preparation of reports outlined in Standard 1 of the Global Reporting Initiative (GRI 2021). These principles include accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. This report has been developed in accordance with the standards of the Global Reporting Initiative, which is recognized as the most widely used framework for sustainability reporting worldwide.

It is important to highlight that there have been no significant alterations in the calculations or the processes for updating the information compared to previous periods. Additionally, the list of material issues forming the basis of our Strategic Plan 2024-26, on which the SNFI is structured, remains unchanged.

Materiality and relevance

The Materiality Analysis conducted by EROSKI in 2022 and subsequently updated in 2023, following the principles outlined in GRI Standard 1, has enabled the identification of economic, environmental, and social issues with the most significant impact on the Company's operations. Based on this assessment, EROSKI deems the information presented in this document to be relevant for both the organization and its various stakeholders. For further insights into the development process and methodology employed to identify the contents of this document, please refer to Section [1.6 Materiality and stakeholders](#).

Reliability

To ensure the reliability and consistency of the data in accordance with GRI Standards, the Company engaged the services of Bureau Veritas to conduct an external verification of the SNFI. As a result of this verification process, the document includes an ['Independent Review Report'](#) outlining the objective, scope, procedures, and conclusions of the verification. The selection of Bureau Veritas was carried out through a competitive bidding process involving various companies, in line with established guidelines and validated by EROSKI's Internal Audit department.

Following the verification, the report undergoes review by the Audit and Compliance Committee before being approved by the Governing Council. Additionally, the material issues identified are validated by the Governing Council as well.

Scope of information

The companies for which data are reported in this report are those affected by Law 11/2018. These are the 20 companies included in Appendix I of the fully consolidated financial statements, specifying the activity of each of them. Depending on this, their impact on non-financial aspects is more or less relevant. For example, only the companies identified with an asterisk * have employees, as the rest are managed from one of these companies.

It is worth noting that in 2023, the acquisition of 100% of the shares representing the share capital of our travel business by W2M (Iberostar Group) was formalized, following the agreement reached in 2022. Therefore, this report includes information related to Viajes EROSKI, S.A. for the month of February 2023 only. The corporate organizational chart presented in section ['1.1. EROSKI, in a nutshell'](#) does not include this company as it reflects the composition of the Group at the close of the financial year, January 31, 2024.

The reason for not considering the associated companies is that the value of investments accounted for using the equity method in EROSKI's consolidated accounts amounts to 7.84 million euros. This represents 0.22% of total assets and a result of 1,439 thousand euros, which corresponds to 1.33% of the total consolidated result. Since most of these companies do not have employees or direct activity, their non-financial information has not been deemed quantitatively or qualitatively material or relevant. Throughout the report, data for the year 2023 and the previous year are provided to facilitate a better understanding of the Company's performance evolution. The criteria for

consolidating environmental information are based on the financial control framework.

Additionally, information is included on EROSKI Foundation's actions in relation to the GRI-413 Local Communities standard.

EROSKI Group companies and their activity

| Company | Activity |
|---|--|
| EROSKI, S.COOP.* | Distribution and sale of goods and services, and participation in companies distributing and selling goods and services. |
| CECOSA HYPERMERCADOS, S.L.* | Distribution and sale of goods and services and direct and indirect exploitation of petrol, diesel or similar fuels. |
| EQUIPAMIENTO FAMILIAR Y SERVICIOS, S.A.* | Distribution and sale of goods and services. |
| CECOSA DIVERSIFICACIÓN, S.L. | Participation in companies involved in the distribution and sale of goods and services. |
| CECOSA SUPERMARKETS, S.L.* | Distribution and sale of goods and services and direct and indirect exploitation of petrol, diesel or similar fuels. |
| FORUM SPORT, S.A.* | Distribution and sale of goods and services. |
| CAPRABO, S.A.U.* | Distribution and sale of goods and services. |
| EROSKI CONTIGO, S.L.U. FRANCHISE COMPANY. | Distribution and sale of goods and services. |
| EROSKI HIPERMERCADOS, S.COOP. | Placement and supply of personnel. |
| CECOSA INSTITUCIONAL, S.L. | Participation in companies involved in the distribution and sale of goods and services. |
| DESARROLLOS COMERCIALES DE OCIO E INMOBILIARIOS DE ORENSE, S.A. | Real estate tenure. |
| GESTIÓN DE PARTICIPACIONES FORUM, S.C.P. | Participation in companies involved in the distribution and sale of goods and services. |
| APORTACIONES FINANCIERAS EROSKI, S.A. | Sale and purchase and holding of real estate securities and other financial assets for own account and asset management. |
| DESARROLLOS INMOBILIARIOS LOS BERROCALES, S.A. | Real estate tenure. |
| VEGONSA AGRUPACIÓN ALIMENTARIA, S.A. and subsidiaries*. | Distribution and sale of goods and services. |
| CECOGOICO, S.A. | Participation in companies involved in the distribution and sale of goods and services. |
| NEWCOBECO, S.A. | Participation in companies involved in the distribution and sale of goods and services. |
| PENINSULACO, S.L.U.* | Distribution and sale of goods and services and direct and indirect exploitation of petrol, diesel or similar fuels. |
| SUPRATUC2020, S.L. | Participation in companies involved in the distribution and sale of goods and services. |
| VIAJES EROSKI, S.A.* | Travel agency. |

*Companies with direct employees. Viajes EROSKI, S.A. is only reported for the month of February 2023, prior to the formalisation of the sale and purchase by the Iberostar Group.

Of these companies, those that own establishments for the various businesses are as follows:

Companies owning establishments by business

| Company | Hyper-markets | Super-markets | Petrol stations | Leisure and sport | Travel agencies | Opticians | Online shop |
|---|---------------|---------------|-----------------|-------------------|-----------------|-----------|-------------|
| EROSKI, S.COOP. | ✓ | ✓ | | | | ✓ | ✓ |
| CAPRABO, S.A.U. | | ✓ | ✓ | | | | ✓ |
| CECOSA HIPERMERCADOS, S.L. | ✓ | | ✓ | | | ✓ | |
| CECOSA SUPERMARKETS,S.L. | | ✓ | ✓ | | | | |
| EQUIPAMIENTO FAMILIAR Y SERVICIOS, S.A. | | ✓ | | | | | |
| FORUM SPORT, S.A. | | | | ✓ | | | ✓ |
| PENINSULACO S.L. | | ✓ | | | | | |
| VEGONSA GROUPING ALIMENTARIA, S.A. | ✓ | ✓ | ✓ | | | | ✓ |
| VIAJES EROSKI, S.A.*. | | | | | ✓ | | ✓ |

*Viajes EROSKI, S.A. is only reported for the month of February 2023, prior to the formalisation of the sale and purchase by the Iberostar Group.

6.2 Table of contents of Law 11/2018

| Information to be reported | Comments | Sections | GRI |
|---|----------|--|---|
| General information | | | |
| Description of the group's business model (including its business environment, organization and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends likely to affect its future development). | | Letter from the CEO, Rosa Carabel 1.1 Eroski in a nutshell 1.2 Mission, vision and values 1.3 Multi-format business model 1.4 Our 'with you' business model 1.5 A competitive value chain 1.6.1 Our stakeholders 1.7 Our commitments 2.1.1 Governance structure 2.1.2 Governance structure of VEGALSA-EROSKI 2.1.3 Governance structure of SUPRATUC2020 S.L. | 2-1; 2-2; 2-6; 2-9; 2-22; 2-23; 2-24; 2-28 |
| I. Environmental information | | | |
| Implementation Policies | | 5.1.1 Responsible environmental management | 3-3 |
| Main risks | | 2.1.1 Governance structure 2.3.1 Risk management 2.3.4 Environmental risk management | 2-12; 201-2 |
| General information: Current and foreseeable effects of the company's activities on the environment and, where appropriate, health and safety, environmental assessment or certification procedures; resources devoted to the prevention of environmental risks; application of the precautionary principle, amount of provisions and safeguards for environmental risks. | | 2.1.1 Governance structure 2.1.2 Governance structure of VEGALSA-EROSKI 2.1.3 Governance structure of SUPRATUC2020 S.L. 2.3.1 Risk management 2.3.4 Environmental risk management 4.2.2 Food safety and quality 4.2 Our key priority is safe and healthy food. 5.5 Protecting biodiversity | 2-12; 2-27; 304-2; 3-3 |

| Information to be reported | Comments | Sections | GRI |
|--|----------|--|--|
| Pollution | | | |
| Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution. | | 5.2.1 Sustainable logistics 5.2.2 Innovative and eco-efficient stores 5.2.3 GHG emissions: our carbon footprint 5.3. More sustainable products 5.4. Circular economy | 302-4; 305-5 |
| Circular economy and waste prevention and management | | | |
| Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste. | | 5.4 Circular economy | 301-1; 301-2; 301-3; 306-2; 306-3; 306-4 |
| Actions to combat food waste | | 1.8 Innovation to adapt to new trends 4.4.3 Responding to the social emergency. 5.4.2 Circular waste management | 3-3; 306-2 |
| Sustainable use of resources | | | |
| Water consumption and water supply according to local limitations. | | 5.2.2 Innovative and eco-efficient stores 5.5 Protecting biodiversity | 303-3; 303-4; 303-5; 304-1 |
| Consumption of raw materials and measures taken to improve the efficiency of their use. | | 1.8 Innovation to adapt to new trends 4.3 Boosting local suppliers 5.4.1 Ecodesign of containers and packaging 5.4.2 Circular waste management | 301-1; 301-2; 301-3 |
| Direct and indirect energy consumption, measures taken to improve energy efficiency and the use of renewable energies. | | 5.2.1 Sustainable logistics 5.2.2 Innovative and eco-efficient stores | 302-1; 302-2; 302-3; 302-4 |
| Climate change | | | |
| Significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces. | | 5.2.3 GHG emissions: our carbon footprint 5.4.2 Circular waste management. Recycling and valorization section of inorganic waste | 305-1; 305-2; 305-3 |

| Information to be reported | Comments | Sections | GRI |
|---|----------|--|-----------------------|
| Measures taken to adapt to the consequences of climate change. | | 2.3.4 Environmental risk management 5.1.1 Responsible environmental management | 201-2 |
| Voluntary medium- and long-term reduction targets set to reduce greenhouse gas emissions and the resources implemented for this purpose. | | 5.1. Environmental management 5.2.1 Sustainable logistics 5.2.2 Innovative and eco-efficient stores 5.2.3 GHG emissions: our carbon footprint | 2-23 305-5 |
| Protection of biodiversity | | | |
| Measures taken to preserve or restore biodiversity. | | 5.3.1. Certified sustainable origin. Section: More sustainable fisheries 5.5 Protecting biodiversity | 304-1 |
| Impacts caused by activities or operations in protected areas. | | 5.5 Protecting biodiversity | 304-2 |
| II. Social information and staff personnel information | | | |
| Implementation Policies | | 3.1 Commitment and corporate culture 3.2 Quality employment 3.5 Health and safety at work | 3-3 |
| Main risks | | 2.1.1 Governance structure 2.3.1 Risk management 2.4.1 Social responsibility in our value chain 3.5.1 Prevention of occupational hazards | 2-12; 403-2; 414-2 |
| Employees | | | |
| Total number and distribution of employees by gender, age, country and employee category. | | 3.2.1 Jobs created | 2-7; 405-1 |
| Total number and distribution of employment contracts, average annual number of permanent contracts, temporary contracts and part-time contracts by sex, age and employee category. | | 3.2.1 Jobs created | 2-7; 405-1 |
| Number of dismissals by gender, age and employee category. | | 3.2.1 Jobs created | 401-1 |

| Information to be reported | Comments | Sections | GRI |
|--|----------|---|----------------------------|
| Average salaries and their evolution broken down by gender, age and employee category. | | 3.3. Solidarity in remuneration | 2-20; 202-1; 405-2 |
| Salary gap, the pay for equal or average jobs in society. | | 3.3.1 Salary gap | 2-20; 202-1; 405-2 |
| Average remuneration of directors and management, broken down by gender. | | 3.3.1 Salary gap | 2-20; 202-1; 405-2 |
| Implementation of work disconnection policies. | | 3.4.5 Work organization | |
| Employees with disabilities. | | 3.2.1 Jobs created 3.7.1 Work placement | 405-1 |
| Work organization | | | |
| Organization of working time. | | 3.4.4 Work-life balance 3.4.5 Work organization | 401-3 |
| Number of hours of absence. | | 3.5.2 Health surveillance | |
| Measures geared towards facilitating enjoyment of work-life balance and fostering the co-responsible exercise of these measures on the part of both parents. | | 3.4.4 Work-life balance 3.4.5 Work organization | 401-3 |
| Health and Safety | | | |
| Health and safety conditions in the workplace. | | 3.5.1 Prevention of occupational hazards 3.5.2 Health surveillance | 403-1; 403-3; 403-4; 403-8 |
| Accidents at work, in particular their frequency and severity, as well as occupational illness. Broken down by gender. | | 3.5.1 Prevention of occupational hazards 3.5.2 Health surveillance | 403-9; 403-10 |
| Social relations | | | |
| Organization of social dialogue (including procedures for informing, consulting and negotiating with staff). | | 3.2.2 Social dialogue 3.4.5 Work organization | 402-1 |
| Percentage of employees covered by collective bargaining agreements by country. | | 3.2.2 Social dialogue | 2-30 |

| Information to be reported | Comments | Sections | GRI |
|---|----------|---|-------------------------------|
| Balance of collective bargaining agreements, particularly in the field of health and safety in the workplace. | | 3.2.2 Social dialogue 3.5.1 Prevention of occupational hazards | 2-30; 403-1; 403-4 |
| Training | | | |
| Training policies implemented. | | 3.6.1 Training programmes 3.7 Work placement and social innovation | 404-2 |
| Total quantity of hours' training by employee categories. | | 3.6.1 Training programmes | 404-1 |
| Accessibility | | | |
| Universal accessibility of persons with disabilities. | | 3.2.1 Jobs created 3.7 Work placement and social innovation | 405-1 |
| Equality | | | |
| Measures adopted to promote equality of treatment and opportunity between women and men. | | 2.4.1 Social responsibility in our value chain 3.2 Quality employment 3.3.1 Salary gap 3.4.1 Our commitment to equality and diversity 3.4.2 Equal opportunities and responsibilities | 401-1; 405-1; 405-2; 406-1 |
| Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities. | | 2.4.1 Social responsibility in our value chain 3.2 Quality employment 3.4.1 Our commitment to equality and diversity 3.4.3 Combating gender-based violence 3.7 Work placement and social innovation | 401-1; 405-1; 406-1 |
| Policies to combat discrimination and, where applicable, manage diversity. | | 2.4.1 Social responsibility in our value chain 3.2 Quality employment 3.4 Equality and diversity 3.7 Work placement and social innovation | 401-1; 405-1; 406-1 |

| Information to be reported | Comments | Sections | GRI |
|--|---|--|-------------------------------|
| III. Information on respect for human rights | | | |
| Implementation Policies | | 1.7 Our commitments 2.3.3 Formal complaint and claim mechanisms 2.2.1 Framework of responsible action 2.2.2 Management mechanisms 2.4.1 Social responsibility in our value chain | 3-3 |
| Main risks | | 2.1 Corporate governance 2.3.1 Risk management 2.3.2 Responsible management of VEGALSA-EROSKI 2.3.3 Formal complaint and claim mechanisms 2.4.1 Social responsibility in our value chain | 2-12; 2-25; 412-1 |
| Application of due diligence procedures in relation to human rights. | | 1.7 Our commitments 2.2.1 Framework of responsible action 2.4.1 Social responsibility in our value chain | 2-23; 412-1 |
| Prevention of human rights violation risks and, where applicable, measures to mitigate, manage and remediate any possible abuses committed. | | 2.2.1 Framework of responsible action 2.4.1 Social responsibility in our value chain | 412-1 |
| Reports of cases of violations of human rights. | No reports of violations of human rights were recorded. | | 412-1 |
| Promotion and observance of the provisions of the fundamental conventions of the International Labour Organisation in relation to freedom of association and the right to collective bargaining; the elimination of discrimination in respect of employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour. | | 2.2.1 Framework of responsible action 2.4.1 Social responsibility in our value chain | 406-1; 407-1; 408-1; 409-1 |

| Information to be reported | Comments | Sections | GRI |
|---|----------|--|--------------------|
| IV. Information relating to the fight against corruption | | | |
| Implementation Policies | | 2.2.1 Framework of responsible action 2.2.2. Management Mechanisms | 3-3 |
| Main risks | | 2.1.1 Governance structure 2.3.1 Risk management | 2-12 |
| Measures taken to prevent corruption and bribery. | | 2.2.1 Framework of responsible action 2.2.2. Management Mechanisms 2.2.3. Compliance communication and training 2.3.2. Responsible management of VEGALSA-EROSKI | 2-23; 205-1; 205-2 |
| Measures to combat money laundering. | | 2.2.2. Management Mechanisms 2.2.3. Compliance communication and training | 205-2 |
| Contributions to foundations and non-profit entities. | | 4.4. Progress of our communities 5.6.2 Awareness raising and training of consumers | 203-2 |
| V. Information on the company | | | |
| Implementation Policies | | 4.2. Our key priority is safe and healthy food 4.3 Boosting local suppliers 4.4 Progress of our communities | 3-3 |
| Main risks | | 2.1.1 Governance structure 2.3.1 Risk management 2.3.3 Formal complaint and claim mechanisms | 2-12; 2-25 |
| Company's commitments to sustainable development | | | |
| Impact of the company's activity on employment and local development. | | 1.5 A competitive value chain 1.9.2 Creating wealth in our environment 3.2.1 Jobs created 3.7. Work placement and social innovation 4.3 Boosting local suppliers | 203-2; 204-1 |

| Information to be reported | Comments | Sections | GRI |
|---|----------|---|----------------------------|
| Impact of the company's activity on local populations and territories. | | 1.5 A competitive value chain 1.9.2 Creating wealth in our environment 4.3 Boosting local suppliers 4.4. Progress of our communities | 203-2; 204-1 |
| Relations maintained with stakeholders of local communities and forms of dialogues with them. | | 1.5 A competitive value chain 1.6.1 Our stakeholders 4.2.3 Towards a healthy and balanced diet 4.2.4 We cater for special dietary needs 4.2.5 Child nutrition: nurturing the next generation 4.3 Boosting local suppliers 4.4. Progress of our communities 5.6. Environmental awareness and transparency | 413-1; 413-2 |
| Partnership or sponsorship actions. | | 1.5.1 Keys to improving business competitiveness 1.6.1 Our stakeholders 1.9.2 Creating wealth in our environment 4.4 Progress of our communities 5.6 Environmental awareness and transparency | 2-28; 203-2 |
| Subcontracting and suppliers | | | |
| Inclusion of social, gender equality and environmental issues in procurement policy. | | 2.2.2 Management mechanisms 2.4.1 Social responsibility in our value chain 4.3 Boosting local suppliers 5.3 More sustainable products | 3-3; 2-23; 308-1; 414-1 |
| Consideration of social and environmental responsibility in relation to suppliers and subcontractors. | | 2.4.1 Social responsibility in our value chain 5.3 More sustainable products | 308-1; 414-1; 414-2 |
| Monitoring and audit systems and results thereof. | | 4.2.2 Food safety and quality | 416-1 |
| Consumers | | | |
| Health and safety measures for consumers. | | 4.2.2 Food safety and quality 4.2.3 Towards a healthy and balanced diet | 416-1 |

| Information to be reported | Comments | Sections | GRI |
|--|----------|--|------------------------|
| Complaint systems received and resolution thereof. | | 2.3.3 Formal complaint and claim mechanisms 4.1.2 Relationship with Customer Members 4.2.3 Towards a healthy and balanced diet | 417-2; 417-3; 418-1 |
| Tax information | | | |
| Profits obtained country by country. | | 1.9. Economic performance | 201-1 |
| Taxes on profits paid. | | 1.9. Economic performance | 201-1 |
| Public subsidies received. | | 1.9. Economic performance | 201-4 |

6.3 GRI Table of Contents

GRI 1: Foundation

| | |
|---------------------------|---|
| Declaration of use | EROSKI has presented the information cited in this GRI table of contents for the period from 1 February 2023 to 31 January 2024 using the GRI Standards as a reference. [GRI 2-3] |
| GRI 1 used | GRI 1: Foundation 2021 |

| GRI Standard | Content | Reply/comment | Page |
|---|--|---|---|
| General contents | | | |
| The organization and its reporting practices | | | |
| GRI 2: General contents 2021 | 2-1 Organizational details | Legal headquarters: Barrio San Agustín, s/n. 48230. Elorrio, Bizkaia | 1.1 Eroski in a nutshell 1.3 Multi-format business model |
| | 2-2 Entities included in the organization's sustainability reporting | | 1.1 Eroski in a nutshell 6.1 About this report |
| | 2-3 Reporting period, frequency and contact point | Financial year 2023: 1 February 2023 to 31 January 2024. Date of publication: 8 May 2024. Contact for inquiries: sostenibilidad@eroski.es | 6.1 About this report |
| | 2-4 Restatements of information | Employee data for 2022 has been updated due to a reclassification of employee categories, and data concerning commercial and service providers have been | |

| GRI Standard | Content | Reply/comment | Page |
|-------------------------------|---|--|--|
| 2-5 | External assurance | corrected due to a typo in the previous report. | 6.8 Independent verification report |
| Activities and workers | | | |
| 2-6 | Activities, value chain and other business relationships. | | 1.3 Multi-format business model 1.5 A competitive value chain 4.3 Boosting local suppliers |
| 2-7 | Employees | | 3.2.1 Jobs created 3.4 Equality and diversity |
| 2-8 | Workers who are not employees | No information is available for workers outside the organization. | |
| Governance | | | |
| 2-9 | Governance structure and composition | | 2.1.1 Governance structure 2.1.2 Governance structure of VEGALSA-EROSKI 2.1.3 Governance structure of SUPRATUC2020 S.L. |
| 2-10 | Nomination and selection of the highest governance body | | 2.1 Corporate governance |
| 2-11 | Chair of the highest governance body | | 2.1.1 Governance structure 2.1.2 Governance structure of VEGALSA-EROSKI 2.1.3 Governance structure of SUPRATUC2020 S.L. |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | | 2.1.1 Governance structure 2.1.2 Governance structure of VEGALSA-EROSKI 2.1.3 Governance structure of SUPRATUC2020 S.L. 2.3.1 Risk management 2.3.2 Responsible management of VEGALSA-EROSKI |
| 2-13 | Delegation of responsibility for impact management | | 2.1.1 Governance structure |
| 2-14 | Role of the highest governance body in sustainability reporting | | 6.1 About this report |
| 2-15 | Conflicts of interest | | 2.1.1 Governance structure |
| 2-16 | Communication of critical concerns | The number and nature of critical concerns brought to the attention of the Governing Board are confidential. | 2.1.1 Governance structure 2.3.3 Formal complaint and claim mechanisms |
| 2-17 | Collective knowledge of the highest governance body | | 2.1.1 Governance structure |
| 2-18 | Evaluation of the highest governance body's performance | | 2.1.1 Governance structure |
| 2-19 | Remuneration policies | | 3.3 Solidarity in remuneration |

| GRI Standard | Content | Reply/comment | Page |
|--------------------------------------|--|--|---|
| 2-20 | Process to determine remuneration | | 2.1.1. Governance structure 3.3 Solidarity in remuneration |
| 2-21 | Annual total compensation ratio | | 3.3 Solidarity in remuneration |
| Strategy, policy and practice | | | |
| 2-22 | Statement on sustainable development strategy | | Letter from the CEO, Rosa Carabel Letter from the Governing Council |
| 2-23 | Policy commitments | | 1.2 Mission, vision and values 1.7. Our commitments 2.2.1 Framework of responsible action 2.2.2 Management mechanisms 2.4.1 Social responsibility in our value chain 3.5 Health and safety at work 5.1 Environmental management |
| 2-24 | Embedding policy commitments | | 1.7. Our commitments 2.2 Ethical and responsible management 2.3.1 Risk management 2.3.2 Responsible management of VEGALSA-EROSKI 2.4.1 Social responsibility in our value chain |
| 2-25 | Processes to remediate negative impacts | | 1.6.1 Our stakeholders 2.2.2 Management mechanisms 2.3.1 Risk management 2.3.3 Formal complaint and claim mechanisms 4.1.2 Relationship with Customer Members |
| 2-26 | Mechanisms for seeking advice and raising concerns | | 2.3.3 Formal complaint and claim mechanisms 4.1.2 Relationship with Customer Members |
| 2-27 | Compliance with laws and regulations | No significant fines or non-monetary sanctions were incurred for non-compliance with laws or regulations in social, economic, or environmental matters in 2023. A significant fine is deemed to be one categorized as 'very serious' by the administering authority that imposes the sanction. | 2.2.2 Management mechanisms 2.3.4 Environmental risk management 4.2.3 Towards a healthy and balanced diet 5.1.1 Responsible environmental management |
| 2-28 | Membership associations | | 1.6.1 Our stakeholders |
| Stakeholder engagement | | | |

| GRI Standard | Content | Reply/comment | Page |
|---|---|---------------|---|
| | 2-29 Approach to Stakeholder Engagement | | 1.6.1 Our stakeholders 2.2.2 Management mechanisms |
| | 2-30 Collective bargaining agreements | | 3.2.2 Social dialogue |
| GRI 3: Material topics 2021 | 3-1 Process to determine material topics | | 1.6.2 Materiality analysis |
| | 3-2 List of material topics | | 1.6.2 Materiality analysis |
| | 3-3 Management of material topics | | 1.5 A competitive value chain 1.6.2 Materiality analysis 1.9 Economic performance 2.2.2 Management mechanisms 2.3.1 Risk management 2.3.2 Responsible management of VEGALSA-EROSKI 2.3.3 Formal complaint and claim mechanisms 2.4.1 Social responsibility in our value chain 3.1 Commitment and corporate culture 3.2 Quality employment 3.3. Solidarity in remuneration 3.4.1 Our commitment to equality and diversity 3.5 Health and safety at work 3.6 Professional development 3.7 Work placement 4.2.2 Food safety and quality 4.2.3 Towards a healthy and balanced diet 4.2.5 Child nutrition: nurturing the next generation 4.3. Boosting local suppliers 4.4 Progress of our communities 5.1.1 Responsible environmental management 5.3 More sustainable products 5.4 Circular economy |
| GRI 200 Economic Standard Series | | | |
| Economic performance | | | |
| GRI 3 Material topics 2021 | 3-3 Management of material topics | | 1.5 A competitive value chain 1.9. Economic performance |
| GRI 201: Economic | 201-1 Direct economic value generated and distributed | | 1.9. Economic performance |

| GRI Standard | Content | Reply/comment | Page |
|--|--|---|---|
| Performance 2016 | 201-2 Financial implications and other risks and opportunities due to climate change | | 2.3.4 Environmental risk management |
| | 201-4 Financial assistance received from the government | | 1.9.2 Creating wealth in our environment |
| Market presence | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 3.3 Solidarity in remuneration |
| GRI 202 Market presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | No information is available for workers outside the organization. | 3.3.1 Salary gap |
| Indirect economic impacts | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 1.5 A competitive value chain 2.2.2 Management mechanisms 4.4 Progress of our communities |
| GRI 203: Indirect Economic Impacts 2016 | 203-2 Significant indirect economic impacts | | 1.9.2 Creating wealth in our environment 4.3 Boosting local suppliers 4.4 Progress of our communities |
| Procurement practices | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 1.5 A competitive value chain 4.3 Boosting local suppliers |
| GRI 204: Procurement Practices 2016. Material topic | 204-1 Proportion of expenditure on local suppliers | | 4.3 Boosting local suppliers |
| Anti-corruption | | | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for corruption-related risks | | 2.2.2 Management mechanisms |
| | 205-2 Communication and training on anti-corruption policies and procedures | | 2.2.3 Compliance communication and training |
| | 205-3 Confirmed cases of corruption and actions taken | | 2.2.2 Management mechanisms |
| GRI 300: Environmental Standard Series | | | |
| Materials | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 5.1.1 Responsible environmental management 5.4 Circular economy |
| GRI 301: materials 2016 | 301-1 Materials used by weight or volume | | 5.4.1 Ecodesign of containers and packaging 5.4.2 Circular waste management |

| GRI Standard | Content | Reply/comment | Page |
|--|---|---------------|--|
| | 301-2 Recycled inputs materials used | | 5.4.1 Ecodesign of containers and packaging |
| | 301-3 Reclaimed products and their packaging materials | | 5.4.1 Ecodesign of containers and packaging 5.4.2 Circular waste management |
| Energy | | | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | | 5.2.2 Innovative and eco-efficient stores |
| | 302-2 Energy consumption outside the organization | | 5.2.2 Innovative and eco-efficient stores |
| | 302-3 Energy intensity | | 5.2.2 Innovative and eco-efficient stores |
| | 302-4 Reduction of energy consumption | | 5.2.2 Innovative and eco-efficient stores |
| Water and effluents | | | |
| GRI 303: Water and effluents 2018 | 303-1 Interactions with Water as a Shared Resource | | 5.2.2 Innovative and eco-efficient stores |
| | 303-2 Management of water discharged-related impacts | | 5.2.2 Innovative and eco-efficient stores |
| | 303-3 Water withdrawal | | 5.2.2 Innovative and eco-efficient stores |
| | 303-4 Water discharge | | 5.2.2 Innovative and eco-efficient stores |
| | 303-5 Water consumption | | 5.2.2 Innovative and eco-efficient stores |
| Biodiversity | | | |
| GRI 304: Biodiversity 2016 | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | | 5.5 Protecting biodiversity |
| | 304-2 Significant impacts of activities, products and services on biodiversity | | 5.3.1 Certified sustainable origin 5.5 Protecting biodiversity |
| Emissions | | | |
| GRI 305: Emissions 2016. | 305-1 Direct (Scope 1) GHG emissions | | 5.2.3 GHG emissions: our carbon footprint |
| | 305-2 Energy indirect (Scope 2) GHG emissions | | 5.2.3 GHG emissions: our carbon footprint |
| | 305-3 Other indirect (Scope 3) GHG emissions | | 5.2.3 GHG emissions: our carbon footprint |
| | 305-4 GHG emissions intensity | | 5.2.3 GHG emissions: our carbon footprint |
| | 305-5 Reduction of GHG emissions | | 5.2.3 GHG emissions: our carbon footprint |

| GRI Standard | Content | Reply/comment | Page |
|---|--|---------------|---|
| Waste | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 5.4 Circular economy |
| GRI 306: Waste 2020. Material topic | 306-2 Management of significant waste-related impacts | | 4.4.3 Responding to the social emergency 5.4 Circular economy |
| | 306-3 Waste generated | | 5.4.2 Circular waste management |
| | 306-4 Waste diverted from disposal | | 5.4.2 Circular waste management |
| | 306-5 Wastes directed to disposal | | 5.4.2 Circular waste management |
| Environmental compliance | | | |
| GRI 307: Environmental Compliance 2016 | 307-1 Non-compliance with environmental laws and regulations | | 2.3.4 Environmental risk management |
| Environmental assessment of suppliers | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.4.1 Social responsibility in our value chain 4.3 Boosting local suppliers 5.3 More sustainable products |
| GRI 308: Supplier Environmental Assessment 2016. Material topic | 308-1 New suppliers that were screened using environmental criteria | | 2.4.1 Social responsibility in our value chain |
| GRI 400: Social Standards Series | | | |
| Employment | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 3.2 Quality employment 3.3. Solidarity in remuneration |
| GRI 401: Employment 2016. Material topic | 401-1 New employee hires and employee turnover | | 3.2.1 Jobs created |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | | 3.3. Solidarity in remuneration |
| | 401-3 Parental leave | | 3.4.4 Work-life balance |
| Labour/Management relations | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 3.2 Quality employment |
| GRI 402.: Labor/Manage | 402-1 Minimum notice periods for operational changes | | 3.2.2 Social dialogue |

| GRI Standard | Content | Reply/comment | Page | |
|---|---|---|--|--|
| ment Relations 2016 | | | | |
| Health and safety at work | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 3.5 Health and safety at work | |
| GRI 403: Occupational Health and Safety 2018. Material topics | 403-1 Occupational health and safety management system | | 3.5.1 Prevention of occupational hazards | |
| | 403-2 Hazard identification, risk assessment and incident investigation | | 3.5.1 Prevention of occupational hazards | |
| | 403-3 Occupational health services | | 3.5.2 Health surveillance | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | | 3.5.1 Prevention of occupational hazards | |
| | 403-5 Worker training on occupational health and safety | | 3.5.1 Prevention of occupational hazards | |
| | 403-6 Promotion of workers' health | | 3.5.1 Prevention of occupational hazards 3.5.2 Health surveillance | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | | 3.5.1 Prevention of occupational hazards | |
| | 403-8 Workers covered by an occupational health and safety management system | EROSKI does not conduct internal audits on the Coordinaware Coordination of Business Activities platform. | | 3.5.1 Prevention of occupational hazards |
| | 403-9 Work-related injuries | Accident data for external workers are currently unavailable. | | 3.5.1 Prevention of occupational hazards |
| | 403-10 Work-related ill health | No data on occupational diseases among external workers are available. | | 3.5.2 Health surveillance |
| Training and education | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 3.6. Professional development | |
| GRI 404: Training and education 2016. Material topic | 404-1 Average hours of training per year per employee | | 3.6. Professional development | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | | 3.6.1 Training programmes | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | | 3.6.2 Career advancement | |
| Diversity and equal opportunities | | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 3.4.1 Our commitment to equality and diversity 3.7 Work placement and social innovation | |

| GRI Standard | Content | Reply/comment | Page |
|---|--|---------------|--|
| GRI 405: Diversity and Equal Opportunity 2016. Material topic | 405-1 Diversity of governance bodies and employees | | 3.2.1 Jobs created 3.4.2 Equal opportunities and responsibilities 3.7 Work placement and social innovation |
| | 405-2 Ratio of basic salary and remuneration of women to men | | 3.3.1 Salary gap |
| Non-discrimination | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.2.2 Management mechanisms 3.4.1 Our commitment to equality and diversity |
| GRI 406: Non- discrimination 2016. Material topic | 406-1 Incidents of discrimination and corrective actions taken | | 2.4.1 Social responsibility in our value chain 3.4 Equality and diversity |
| Freedom of association and collective bargaining | | | |
| GRI 407: Freedom of association and collective bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | | 2.4.1 Social responsibility in our value chain 3.2.2 Social dialogue |
| Child labour | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.2.2 Management mechanisms 2.4.1 Social responsibility in our value chain |
| GRI 408: Child Labour 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | | 2.4.1 Social responsibility in our value chain |
| Forced or compulsory labour | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.2.2 Management mechanisms 2.4.1 Social responsibility in our value chain |
| GRI 409: Forced or compulsory labour 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | | 2.4.1 Social responsibility in our value chain |
| Indigenous peoples' rights | | | |
| GRI 411: Indigenous Peoples' Rights 2016. | 411-1 Cases of violations of the rights of indigenous peoples | | 2.4.1 Social responsibility in our value chain |
| Human rights assessment | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.2.2 Management mechanisms |

| GRI Standard | Content | Reply/comment | Page |
|--|--|---|---|
| | | | 2.4.1 Social responsibility in our value chain |
| GRI 412: Human Rights Assessment 2016 | 412-1 Operations that have been subject to human rights reviews or impact assessments | | 2.4.1 Social responsibility in our value chain |
| | 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | | 2.4.1 Social responsibility in our value chain |
| Local communities | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.4.1 Social responsibility in our value chain 4.2.5 Child nutrition: nurturing the next generation 4.4 Progress of our communities |
| GRI 413: Local Communities 2016. Material topic | 413-1 Operations with local community engagement, impact assessments, and development programs | | 1.9.2 Creating wealth in our environment 2.4.1 Social responsibility of our value chain 4.1.2 Relationship with Customer Members 4.2.5 Child nutrition: nurturing the next generation 4.4 Progress of our communities 5.6 Environmental awareness and transparency |
| | 413-2 Operations with significant actual and potential negative impacts on local communities. | | 4.2.5 Child nutrition: nurturing the next generation 5.2.2 Innovative and eco-efficient stores |
| Social assessment of suppliers | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.3.1 Risk management |
| GRI 414: Supplier Social Assessment 2016. Material topic | 414-1 New suppliers that have passed selection filters according to the social criteria | | 2.4.1 Social responsibility in our value chain |
| | 414-2 Negative social impacts in the supply chain and measures taken | | 2.4.1 Social responsibility in our value chain |
| Public policy | | | |
| GRI 415: Public Policy 2016. | 415-1 Contribution to political parties and/or representatives | No financial contribution to a political party has been registered in 2023. | |
| Client health and safety | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.3.3 Formal complaint and claim mechanisms 4.2.2 Food safety and quality |

| GRI Standard | Content | Reply/comment | Page |
|--|--|---------------|--|
| GRI 416: Customer health and safety 2016. Material topic | 416-1 Assessment of health and safety impacts of product and service categories | | 4.2.2 Food safety and quality 4.2.3 Towards a healthy and balanced diet |
| | 416-2 Incidents of non-compliance concerning health and safety impacts of products and services | | 4.2.2 Food safety and quality |
| Marketing and labelling | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.3.3 Formal complaint and claim mechanisms 4.2.3 Towards a healthy and balanced diet |
| GRI 417: Marketing and Labelling 2016. Material topic. | 417-1 Requirements for product and service information and labelling | | 4.2.3 Towards a healthy and balanced diet |
| | 417-2 Incidents of non-compliance concerning product and service information and labelling | | 4.2.3 Towards a healthy and balanced diet |
| | 417-3 Incidents of non-compliance concerning marketing communications | | 4.2.3 Towards a healthy and balanced diet |
| Customer privacy | | | |
| GRI 3: Material topics 2021 | 3-3 Management of material topics | | 2.2.2 Management mechanisms |
| GRI 418: Customer privacy. Material topic | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | | 2.2.2 Management mechanisms |

6.4 Information on the calculation of indicators

| Indicator | Outreach | Calculation methodology |
|---|--------------|---|
| Packaging GRI 301-3 | EROSKI Group | To calculate the weight of materials in own-brand food and fresh packaging, we allocated 75% of the weight of brik packaging to paper, 20% to conventional plastic, and 5% to metal. Additionally, we identified the percentage of brik defined as recycled within recycled paper/cardboard. The weight of conventional plastic is determined from all conventional plastics, synthetic fibers, 20% of the weight of briks, and 30% of cartons and papers classified as multilayer. |
| Energy consumption within the organization GRI 302-1 | EROSKI Group | Electricity consumption data by use is unavailable. Conversion factors used in the calculation are as follows: <ul style="list-style-type: none"> Conversion from kilowatt hours to megajoules: 1 kWh = 3.6 MJ. |

| Indicator | Outreach | Calculation methodology |
|---|--------------|---|
| | | <ul style="list-style-type: none"> ▪ Fuel consumption in transport operations: EROSKI's own estimates based on its fleet. ▪ Conversion of diesel, propane and paraffin activity units (kilograms or litres) to kWh: <ul style="list-style-type: none"> ○ Density and Lower Calorific Value of fuels: Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MAPAMA, 2023 ○ Conversion from Tep to kWh: Conversion factors in the calculation of energy savings and CO2 emission reductions. MOVES 2021. IDAE. |
| Energy consumption outside the organization GRI 302-2 | EROSKI Group | In addition to the above-mentioned conversion factors for energy consumption within the organization, the following sources have been used for the conversion of km travelled in work trips to energy units: <ul style="list-style-type: none"> ▪ Car: Ecoinvent: Transport, passenger car, medium size, diesel, EURO 5 {RER} Cut-off, U ▪ Aircraft paraffin: Ecoinvent: Transport, passenger, aircraft {RER} : Intracontinental : Cut-off, U ▪ Diesel and electricity train: Ecoinvent: Transport, passenger train {FR} processing Cut-off, U |
| Energy intensity GRI 302-3 GHG emissions intensity GRI 305-4 | EROSKI Group | Indicators used to calculate the relative energy consumption and emissions in the organization: <ul style="list-style-type: none"> ▪ Commercial area: 1,179,104 m² (as of 31 January 2024). ▪ Net sales: 5,185 million euros. |
| Interactions with Water as a shared resource GRI 303-1 | EROSKI Group | The consumption for the year 2023 has been calculated based on recorded water expenditure. In this process, invoices were sampled from 36 stores out of the 791 existing own stores. Using the average expenditure per cubic meter derived from this sample, the total volume consumed was estimated. However, it is important to note that a comprehensive record of all the sources from which the different municipalities supplying EROSKI draw their water is not available. |
| Biodiversity 304-1 | EROSKI Group | Source of information: Ministry for Ecological Transition. The following protection figures have been analysed: <ul style="list-style-type: none"> ▪ ENP (Protected Natural Spaces) ▪ IBAS (Important Bird and Biodiversity Conservation Areas in Spain) ▪ Natura 2000 Network ▪ Biosphere Reserves ▪ IEZH (Inventario Español de Zonas Húmedas - Spanish Inventory of Wetlands) |

| Indicator | Outreach | Calculation methodology |
|---|--------------------------------|---|
| Direct (Scope 1) GHG emissions GRI 305-1 Energy indirect (Scope 2) GHG emissions GRI 305-2 Other indirect (scope 3) GHG emissions GRI 305-3 | EROSKI Group | Information contained in the table on 'Emission factors for the calculation of the Carbon Footprint'. |
| GHG Reduction of GHG emissions GRI 305-5 | EROSKI Group | 2017 was chosen as the base year for presenting greenhouse gas emission reductions because it aligns with our first GRI-compliant sustainability report and precedes the publication of our 10 Commitments to Health and Sustainability. This selection provides a consistent benchmark for tracking our progress over time. |
| Waste GRI 306-1; 306-2 | EROSKI Group | The waste generated by EROSKI, as detailed in this document, is managed by specialized waste managers selected based on criteria that prioritize recycling and recovery. CAPRABO typically manages its organic waste through municipal waste services. As for the stores in Navarre, the reverse logistics service is available. Data from this autonomous community are also included in the report. |
| Food donated through the Zero Waste Programme GRI 413-1; 413-2 | EROSKI Group | The conversion rate of €1.76 RRP = 1kg of basic foodstuffs has been applied for calculating tonnes of Zero Waste, following the criteria outlined by FESBAL. In previous years, a conversion rate of €1.75 = 1kg was used. Additionally, a conversion of 1kg = 4 meals, as agreed upon with FESBAL, has been utilized. |
| Donated consumables GRI 413-1; 413-2 | EROSKI Group | Each logistics box donated to the Children of the World Federation is estimated to be worth 300 euros. |
| Readers of Consumer EROSKI magazine | Full print run of the magazine | An average of 2.5 readers per magazine has been estimated, with a monthly circulation of 124,096 copies. |

Sources of emission factors for the calculation of the Carbon Footprint

| Emission sources | Source of emission factor 2023 |
|--------------------|---|
| Scope 1 | |
| Stationary sources | |
| Natural Gas | Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MITECO, June 2023 |

| Emission sources | Source of emission factor 2023 |
|---|---|
| Propane (kg) | Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MITECO, June 2023 |
| Propane (l) | Emission factors. Carbon footprint register, offsetting and carbon dioxide absorption projects. MITECO, June 2023 - Average density value of propane: 518.5 kg/m ³ |
| Diesel | Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MITECO, June 2023 |
| Refrigerants | IPCC Fifth Assessment Report. 100-year GWP values, with own calculations for mixtures. |
| Scope 2 | |
| Location-based electricity | Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MITECO, June 2023 |
| Market-based electricity | Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MITECO, June 2023 |
| Scope 3 | |
| 3.1. Purchase of goods and services | |
| Water consumption | Simapro, Ecoinvent 3.9. |
| 3.3. Fuel and energy activities | |
| Electricity (from well to tank) | IEA (2023), Emission Factors (WTT Generation). Value for Spain 2023 IEA (2023), Emission Factors (T&D + WTT T&D). Value for Spain 2023 |
| Natural gas (well to tank) | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. WTT - fuels > Gaseous fuels > Natural gas > kWh (Net CV) |
| Propane (kg) (from well to tank) | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. WTT - fuels > Gaseous fuels > Propane > tonnes |
| Propane (l) (from well to tank) | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. WTT - fuels > Gaseous fuels > Propane > litres |
| Diesel (well to tank) | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. WTT - fuels > Liquid fuels > Diesel (average biofuel blend) > litres |
| 3.4. Upstream transport and distribution | |
| Diesel B7 | Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MITECO, June 2023. B7 (l) > Trucks and buses (N2, N3, M2, M3) |
| Diesel B7 (from well to tank) | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. WTT - fuels > Liquid fuels > Diesel (average biofuel blend) > litres |
| Compressed natural gas | Emission factors. Carbon footprint registry, offsetting and carbon dioxide absorption projects. MITECO, June 2023. CNG (kg) > Trucks and buses (N2, N3, M2, M3) > 2022 |
| Compressed natural gas (well to tank) | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. WTT - fuels > Gaseous fuels > CNG > tonnes (/1000) |
| 3.6. Business travel | |
| Car | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. Passenger vehicles > Cars (by size) (by type of car) WTT- pass vehs & travel- land > WTT - cars (by size) (by type of cars) |
| Aircraft | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. business travel - air. WTT - flights > International to/from non-UK > Average passenger > Without RF WTT- business travel - air. WTT - flights > International to/from non-UK > Average passenger > Without RF |

| Emission sources | Source of emission factor 2023 |
|------------------|---|
| Train | DEFRA 2023. UK Government GHG Conversion Factors for Company Reporting. Business travel - land > Rail> International Rail WTT- pass vehs & travel- land > WTT - rail> International rail |

6.5 Correspondence between reporting frameworks

The table below illustrates the GRI indicators in this report that provide the most pertinent information regarding compliance with the 10 Principles of the Global Compact, as well as the Sustainable Development Goals (SDGs) of the United Nations. By referring to the index in the table, one can evaluate EROSKI's level of advancement concerning the aforementioned principles.

| Global Compact Principles | ODS | Most relevant GRI standard |
|--|--|--|
| Human rights | | |
| 1. Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence. | 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 16, 17 | Rights of indigenous people: 411-1 Assessment of human rights: 412-1 Local communities: 413-1, 413-2 |
| 2. Businesses should make sure that their companies are not complicit in human rights abuses | 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 16, 17 | Human rights assessment: 412-3 Social assessment of suppliers 414-1 |
| Labour standards | | |
| 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. | 1, 3, 5, 8, 9, 10, 16, 17 | Collective bargaining agreements 2-29 Worker-management relations: 402-1 Freedom of association and collective agreements: 407-1 |
| 4. Businesses should support the elimination of all forms of forced and compulsory labour. | 1, 3, 5, 8, 9, 10, 16, 17 | Forced or compulsory labour: 409-1 |
| 5. Businesses should support the elimination of child labour | 1, 3, 5, 8, 9, 10, 16, 17 | Child labour: 408-1 |
| 6. Businesses should support the abolition of discrimination in respect of employment and occupation. | 1, 3, 5, 8, 9, 10, 16, 17 | Information on employees and workers: 2-7 Market presence: 202-1, 202-2 Employment: 401-1, 401-3 Training and education: 404-1, 404-3 Diversity and equal opportunities: 405-1, 405-2 Non-discrimination: 406-1 |
| Environment | | |

| Global Compact Principles | ODS | Most relevant GRI standard |
|--|------------------------------------|---|
| 7. Businesses should maintain a precautionary approach that favours the environment. | 2, 6, 7, 9, 11, 12, 13, 14, 15, 17 | Materials: 301-1, 301-2, 301-3 Energy: 302-1, 302-2, 302-3, 302-4 Water: 303-1 Emissions: 305-1, 305-2, 305-3, 305-4, 305-5, 305-6 Effluents and wastes: 306-1, 306-2, 306-3, 306-4, 306-5 |
| 8. Businesses should encourage initiatives that promote greater environmental responsibility. | 2, 6, 7, 9, 11, 12, 13, 14, 15, 17 | Materials: 301-1, 301-2, 301-3 Energy: 302-1, 302-2, 302-3, 302-4 Emissions: 305-1, 305-2, 305-3, 305-4, 305-5, 305-6 Effluents and wastes: 306-1, 306-2, 306-3, 306-4, 306-5 Environmental compliance: 2-27 Environmental assessment of suppliers: 308-1 |
| 9. Businesses should encourage the development and diffusion of environmentally friendly technologies. | 2, 6, 7, 9, 11, 12, 13, 14, 15, 17 | Energy: 302-4 Emissions: 305-1, 305-2, 305-3, 305-4, 305-5, 305-6 Effluents and wastes: 306-1, 306-2, 306-3, 306-4, 306-5 |

Anti-corruption

| | | |
|--|---------------|--|
| 10. Businesses should work against corruption in all its forms, including extortion and bribery. | 3, 10, 16, 17 | Values, principles, standards and norms of conduct: 2-23 Anti-corruption: 205-1, 205-2, 205-3 Public policy: 415-1 |
|--|---------------|--|

6.6 Table of contents relating to TCFD recommendations

The contents of this SNFI are in line with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) of the Financial Stability Board. Throughout 2023, efforts have persisted in analyzing the risks linked to climate change, adhering to the recommendations of the aforementioned entity. The table provided illustrates where the sections of the SNFI correspond to the TCFD recommendations.

| Contents | Location in the report |
|---|--|
| Governance | |
| Description of the oversight by the Management Committee on climate risks and opportunities. | 2.1. Corporate governance 2.2 Risk and opportunity management |
| Description of the role of senior management with regard to the assessment and management of climate risks and opportunities. | 2.1. Corporate governance 2.2 Risk and opportunity management |

| Contents | Location in the report |
|---|---|
| Strategy | |
| Description of the climate-related risks and opportunities that the organization has identified in the short, medium and long term. | 2.2.4 Environmental risk management |
| Description of the economic impact of climate-related risks and opportunities on the organization's business, strategy and financial planning. | 2.2.4 Environmental risk management |
| Description of the resilience of the organization's strategy, taking into account different climate-related scenarios, including a scenario of 2°C or less. | 2.2.4 Environmental risk management 5.1 Environmental management 5.2. Energy and climate change 5.3 More sustainable products 5.4 Circular economy |
| Risk management | |
| Description of the organization's processes for identifying and assessing climate-related risks. | 2.2.4 Environmental Risk Management, Climate Change Risks and Opportunities Section |
| Description of the organization's processes for managing climate-related risks. | 2.2.4 Environmental Risk Management, Climate Change Risks and Opportunities Section |
| Description of how the processes for identifying, assessing and managing climate risks are integrated into the organization's overall risk management. | This integration has started and will be completed by 2024. |
| Metrics and targets | |
| Description of how the processes for identifying, assessing and managing climate risks are integrated into the organization's overall risk management. | 5.1.1 Responsible environmental management: commitments and environmental policy 5.1.2 Sustainable objectives 6.3 GRI Table of Contents Evolution of energy and GHG indicators: 5.2.3 GHG Emissions: Our Carbon Footprint. 5.4.1 Ecodesign of containers and packaging. 5.4.2 Circular waste management |
| Corporate carbon footprint. Report on Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and associated risks. | 5.2.3 GHG Emissions: Our Carbon Footprint. |

6.7 Sustainable Finance Taxonomy

The European Green Taxonomy (Regulation 2020/852) serves as a unified classification system, facilitating the determination of whether an economic activity qualifies as environmentally sustainable. Its overarching goal is to influence the redirection of capital flows towards sustainable endeavors. This

section fulfills the requirements outlined in Article 8 of the Regulation, mandating disclosure of how EROSKI's economic activities align with those deemed environmentally sustainable. These provisions are further detailed in Delegated Regulation 2021/2178 and supplemented by additional regulations, including 2021/2139, 2022/1214, 2023/2485, and 2023/2486.

According to the Taxonomy framework, the proportion of eligible, aligned or environmentally sustainable economic activities that are part of turnover, capital investments and operating expenditures should be disclosed against the following six targets:

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

As defined in Delegated Regulation 2021/2178 an economic activity is considered environmentally sustainable when it meets the following criteria:

- Substantially contributes to at least one environmental objective;
- Does not cause harm to the other environmental objectives;
- Complies with minimum social guarantees; and
- Complies with the technical selection criteria established by the Commission.

EROSKI, as a company subject to the obligation to publish consolidated non-financial statements, must report the degree of eligibility and alignment of its economic activities based on the three key performance indicators.

EROSKI's activities

The current applicable Taxonomy framework does not contemplate retail distribution activity as eligible, so that, although EROSKI is subject to the regulatory reporting exercise, it does not disclose information relating to the sale of products and provision of services. Even so, it does carry out activities such as the leasing of light vehicles for the transport of goods, the collection and transport of non-hazardous waste from its stores, the installation and operation of electric heat pumps in its stores, and the installation of meters or expenditure relating to the maintenance and use of its data centre (DPC). In addition to carrying out individual measures in its buildings that result in greenhouse gas reductions or enable other targeted activities to become low emitting.

Identification of eligible activities

The first step in applying the Taxonomy Regulation was the analysis of EROSKI's economic activities. After an initial high-level filtering, meetings were held with the departments involved to determine which of the economic activities contemplated in the Regulation have taken place during this financial year.

Having reviewed all potentially eligible activities, the following activities have been identified under the climate change mitigation objective:

List of eligible activities according to the Green Taxonomy

| Eligible activity | Description of EROSKI's activity |
|---|--|
| 4.16. Installation and operation of electric heat pumps. | Installation and operation of electric heat pumps to replace boilers in its stores. |
| 5.5. Collection and transport of non-hazardous waste in source segregated fractions. | Collection and transport of cardboard and plastic collected by a manager. |
| 6.5. Transport by motorbikes, passenger cars and light commercial vehicles. | Vehicles for personnel mobility within the commercial and maintenance departments. |
| 7.3. Installation, maintenance and repair of energy efficient equipment. | Installation, maintenance and repair of LED, insulation, heating, ventilation and air-conditioning systems with energy-efficient technologies. |
| 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings. | Installation, maintenance and repair of charging points for electric vehicles in buildings. |
| 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings. | Installation, maintenance and repair of presence sensors, lighting control, smart meters and building covers. |
| 8.1. Data processing, hosting and related activities. | Cloud-based systems, outsourcing of customised promotions and the virtual wallet system. |

In addition, the following have been identified: one activity related to the objective of transition towards a circular economy '2.3 Collection and transport of hazardous and non-hazardous waste'. No activities have been found that are applicable to EROSKI related to the rest of the objectives.

As for the activities reported last year, the changes have been due to the elimination of the following activities as eligible, as they have not taken place in the period of the current accounting year:

- 7.2. Renovation of buildings.
- 7.6. Installation, maintenance and repair of renewable energy technologies.

Alignment assessment

The second step consisted of assessing compliance with the criteria established in Article 3 of Regulation 2020/852. EROSKI designed a questionnaire to assess the alignment of each of the activities, including the technical selection criteria (hereinafter CTS) of substantial contribution and of not causing significant harm. The assessment has been complemented with an organisational analysis in accordance with the minimum social guarantees established.

Assessment of substantial contribution and avoidance of significant harm

In the assessment of the substantial contribution, the questionnaire has been completed at activity and society level. The primary findings indicate compliance in the following activities:

- Installation, maintenance, and repair of energy-efficient equipment, including charging stations for electric vehicles within buildings, as well as instruments and devices for measuring, regulating, and controlling the energy efficiency of buildings.
- Installation and operation of electric pumps.
- Collection and transportation of non-hazardous waste.

When assessing the non-causation of significant harm, a two-tiered approach is employed, initially scrutinizing the criteria at the individual level before aligning organizational actions with EROSKI's commitments. Noteworthy is EROSKI's adherence to criteria pertaining to:

- Adaptation to climate change.
- Responsible use of water and marine resources.
- Advancement towards a circular economy.
- Prevention and control of pollution
- Preservation and rehabilitation of biodiversity and ecosystems.

EROSKI's compliance with climate change adaptation criteria is particularly commendable. Through comprehensive analysis of acute, punctual, and chronic climate risks, EROSKI directs its efforts and initiatives towards bolstering resilience against climate-related hazards.

Regarding water management, EROSKI implements various measures to curtail water consumption within its facilities. These measures encompass continuous monitoring and detection of network leaks, telematic management of water meters, and stringent protocols for spill and discharge prevention.

EROSKI also has an Environmental Policy in which it focuses its efforts on:

- Minimizing the impact on climate change.
- Engaging in sustainable use of natural resources.
- Advancing the circular economy for waste management.
- Upholding biodiversity preservation.
- Contributing to pollution prevention.

In this way, EROSKI strengthens the assessment of its environmental initiatives.

Assessment of minimum social guarantees

In assessing minimum social safeguards, the analysis primarily relies on the Final Report on Minimum Safeguards released by the European Sustainable Finance Platform in October 2022. The evaluation centers on EROSKI's management and performance across four key areas:

- Combatting corruption and bribery.
- Upholding human rights.
- Responsible taxation.
- Ensuring free competition.

EROSKI adheres to the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, incorporating the principles and rights outlined in the eight ILO core conventions.

Regarding human and labour rights, EROSKI has established robust policies such as the Corporate Code of Conduct, Compliance Policy, Internal Regulations, and Information System Procedure. These measures aim to foster responsible business practices, with a focus on detecting and eliminating any violations of human rights.

Furthermore, EROSKI has implemented an Equality Plan for Women and Men (2023-2024) in collaboration with the Commission and the Equality Observatory, fostering a safe and egalitarian environment for its workforce.

In terms of governance, EROSKI operates under a Criminal Risk Plan and Tax Management Process, ensuring the implementation of anti-corruption measures and identifying and mitigating risks related to tax offenses.

Lastly, EROSKI demonstrates a commitment to fair competition by adhering to all relevant laws and regulations in a consistent and rigorous manner, thereby avoiding any anti-competitive actions.

Calculation of indicators

During the third step, each indicator was meticulously calculated, adhering to the specifications outlined in Article 8(2)(a) of Regulation 2020/852.

Special attention was given to preventing double counting when allocating values to the numerator of key indicators. To achieve this, priority was given to one objective in instances where activities overlapped across multiple objectives, thereby mitigating any potential for double counting.

Furthermore, the consolidation perimeter encompassing companies and organizations within EROSKI was duly considered when preparing the consolidated annual accounts. This ensured comprehensive coverage and accuracy in the reporting process.

Calculation of the percentage of eligible and aligned Turnover

To calculate the percentage of eligible and aligned turnover as per Article 8(2)(a) of Regulation 2020/852, the net turnover derived exclusively from the sale of products or provision of services (including intangibles) associated with activities compliant with the taxonomy is considered.

In alignment with the Regulation and to ensure consistency with EROSKI's financial statements, a criterion change has been implemented for this financial year. Notably, 'Other operating income' and 'Ancillary and other current management income' are excluded from turnover. This decision ensures that only income directly derived from the sale of products or provision of services, which constitutes the company's primary activity, is considered. Consequently, the turnover used as the denominator amounts to 5,185,562 thousand euros.

It's important to highlight that income from the activity 'Collection and transport of non-hazardous waste in segregated fractions at source' is not integrated into turnover, as it is accounted for as non-current income.

As a result of these adjustments, the degree of alignment and eligibility for this indicator stands at 0%, compared to 0.1% in the previous financial year.

Calculation of the eligible and aligned CapEx percentage

The CapEx share of environmentally sustainable activities, in accordance with Annex I, paragraph 1.1.2. of Regulation 2021/2178, is calculated by dividing the numerator by the denominator.

The numerator comprises investments in fixed assets pertaining to specific economic activities that substantially contribute to climate change mitigation, including:

- Installation and operation of electric heat pumps (Activity 4.16).
- Collection and transport of non-hazardous waste in source segregated fractions (Activity 5.5).
- Installation, maintenance, and repair of energy-efficient equipment (Activity 7.3).
- Installation, maintenance, and repair of charging stations for electric vehicles in buildings (Activity 7.4).
- Installation, maintenance, and repair of instruments and devices to measure, regulate, and control the energy efficiency of buildings (Activity 7.5)

Changes in the calculation of the numerator compared to the previous year include the inclusion of investments in electric heat pumps, tangible fixed assets for waste collection and transport, and the exclusion of activities with no fixed asset investments.

Notably, part of the investments related to the non-eligible activities within 'Collection and transport of non-hazardous waste in source segregated fractions' has been included in the eligibility ratio.

As for the denominator, since EROSKI follows international financial reporting standards (IFRS), it encompasses investments, acquisitions, or increases accounted for in:

- IAS 16 Property, plant, and equipment: EUR 100,325 thousand (Annex IV).
- IAS 38 Intangible assets: EUR 14,218 thousand (Appendix V, Other Intangible Assets, and Note 8, Goodwill).

- IAS 40 Investment property and IAS Property inventories : EUR 1,280 thousand (Note 7, Investment property (EUR 345 thousand) and Note 15, Property inventories (EUR 935 thousand)).
- IFRS 16 Leases: EUR 99,025 thousand (Note 10).

By way of comparison, the degree of alignment and eligibility for this indicator is 3.7% compared to 1.7% the previous year.

In line with the calculation of this indicator, it should be noted that EROSKI has not drawn up a CapEx Plan linked to the green taxonomy.

Calculation of the percentage of eligible and aligned OpEx

The OpEx share of environmentally sustainable activities, as outlined in Annex I, section 1.1.3. of Regulation 2021/2178, is determined by the numerator, consisting of costs associated with specific economic activities:

- 7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy performance of buildings, all in relation to their substantial contribution to climate change mitigation.
- 5.5 Collection and transport of non-hazardous waste in source segregated fractions.

All non-capitalised management costs for the year have been included in the basis for the operating expenses indicator, amounting to 89,651 thousand euros:

- Research and development: 183 thousand euros.
- Short-term leasing: 35,350 thousand euros.
- Maintenance and repairs: 54,118 thousand euros.

Compared to the previous year, maintenance costs related to devices to measure, regulate and control the energy efficiency of buildings have been included and activities where no operational costs have been incurred have been removed. The ratio of eligible activities that do not conform to the taxonomy is in line with that reported in the previous year.

By way of comparison, the degree of eligibility of this indicator is 5.9% compared to 6.84% obtained last year. The degree of alignment for this indicator is 2.8% compared to 3.3% last year.

In accordance with Article 2(2) of Delegated Regulation 2021/2178 on the form in which the information is to be presented, the tables for the key performance indicators for non-financial corporations are provided:

Turnover (net sales) according to the Green Taxonomy

| Economic activities | Codes | Absolute turnover (thousands of €) | Proportion of turnover (%) | Criteria for substantial contribution | | | | | | Criteria for absence of significant harm ('Do No Significant Harm') | | | | | Minimum guarantees (Y/N) | Proportion of turnover conforming to taxonomy 2022 (%) | Category facilitating activity (€) | Economic activities |
|--|-------|------------------------------------|----------------------------|---------------------------------------|----------------------------------|-----------------------------------|-------------------------------------|-----------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------|-----------------|--------------------------|--|------------------------------------|---------------------|
| | | | | Mitigation of climate change (%) | Adaptation to climate change (%) | Water (Y;N/EL)** Water (Y;N/EL)** | Pollution (S;N,N/EL)** (S;N,N/EL)** | Circular economy (Y;N/EL)** | Biodiversity (Y;N/EL)** Biodiversity | Climate change mitigation (Y/N) | Adaptation to climate change (Y/N) | Water and marine resources (Y/N) | Circular economy (Y/N) | Pollution (Y/N) | | | | |
| A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY | | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (complying with the taxonomy) | | | | | | | | | | | | | | | | | | |
| Turnover from environmentally sustainable activities (conforming to the taxonomy) (A.1) | | 0.0 | 0.0 | | | | | | | | | | | | | 0.0 | | |
| Of which: facilitators | | 0.0 | 0.0 | | | | | | | | | | | | | 0.0 | | |
| Of which: transitional | | 0.0 | 0.0 | | | | | | | | | | | | | 0.0 | | |
| A.2 Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) | | | | | | | | | | | | | | | | | | |
| Turnover from taxonomy-eligible but not environmentally sustainable activities (activities that do not comply with the taxonomy) (A.2) | | 0.0 | 0.0 | (EL; N/EL)*** | (EL; N/EL)*** | (EL; N/EL)*** | (EL; N/EL)*** | (EL; N/EL)*** | (EL; N/EL)*** | | | | | | | 0.0 | | |
| Total (A.1 + A.2) | | 0.0 | 0.0 | | | | | | | | | | | | | 0.0 | | |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | | | |
| Turnover from ineligible activities according to taxonomy (B) | | 5,185,562,1 | 100 | | | | | | | | | | | | | | | |
| Total (A + B) | | 5,185,562,1 | 100 | | | | | | | | | | | | | | | |

(**) Y: Yes, activity eligible under the taxonomy and conforming to the taxonomy in relation to the relevant environmental objective; N: No, activity eligible, but not conforming to the taxonomy in relation to the relevant environmental objective; and N/EL: Not eligible, activity not eligible under the taxonomy for the relevant environmental objective.

In the previous year, the amount of 5,992 thousand euros from the activity of 'Collection and transport of non-hazardous waste in segregated fractions at source (5.5)' was included as being in line with the objective of mitigating climate change, but as mentioned in the section on the calculation of the key turnover indicator of the Taxonomy of this report, this year it has been decided not to include it in order to be consistent with the financial statements. It should be noted that in this 2023 there has also been an income of 3,252.7 thousand euros from this activity which is recorded in other non-current income.

Investments (CAPEX) according to the Green Taxonomy

| Economic activities | Codes | CapEx (thousands of €) | Capex ratio (%) | Criteria for substantial contribution | | | | | | Criteria for absence of significant harm (Do No Significant Harm) | | | | | | | | |
|--|------------------------------|------------------------|-----------------|---------------------------------------|---|------------------|--------------------------|-----------------------------|-------------------------|---|---------------------------------|----------------------------------|------------------------|-----------------|-----------------------------------|--------------------------|---|------------------------------------|
| | | | | Climate Change Mitigation (Y/N/EL)** | Adaptation to climate change (Y/N/EL)** | Water (Y/N/EL)** | Contamination (S/N/EL)** | Circular economy (Y/N/EL)** | Biodiversity (Y/N/EL)** | Climate change mitigation (Y/N) | Climate change adaptation (Y/N) | Water and marine resources (Y/N) | Circular economy (Y/N) | Pollution (Y/N) | Biodiversity and ecosystems (Y/N) | Minimum guarantees (Y/N) | Proportion of Capex that is adjust to taxonomy 2022 (%) | Facilitating activity category (F) |
| A. ELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY | | | | | | | | | | | | | | | | | | |
| Environmentally sustainable activities (complying with the taxonomy) | | | | | | | | | | | | | | | | | | |
| Installation, maintenance and repair of energy-efficient equipment | CCM 7.3. / CCA 7.3. | 5,920,9 | 2.8 | Y | N/EL | | | | | | | Y | | | Y | Y | 0.9 | F |
| Installation, maintenance and repair of charging stations for electric vehicles in buildings | CCM 7.4. / CCA 7.4. | 4,5 | 0.0 | Y | N/EL | | | | | | | Y | | | | Y | 0.0 | F |
| Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings | CCM 7.5. / CCA 7.5. | 141,6 | 0.1 | Y | N/EL | | | | | | | Y | | | | Y | 0.0 | F |
| Installation and operation of electric heat pumps | CCM 4.16. / CCA 4.16. | 1,417,2 | 0.7 | Y | N/EL | | | | | | | Y | Y | Y | Y | | Y | 0.0 |
| Collection and transport of non-hazardous waste in source-segregated fractions | CCM 5.5. / EC 2.3. | 365,9 | 0.2 | Y | | | | | N | | | Y | Y | Y | Y | Y | Y | 0.0 |
| CapEx of environmentally sustainable activities (conforming to the taxonomy) (A.1) | | 7,850,1 | 3.7 | 3.7 | 0.0 | | | | 0.0 | | | Y | Y | Y | Y | Y | Y | 0.9 |
| Of which: facilitators | | 6,067,0 | 2.8 | 3.7 | 0.0 | | | | 0.0 | | | Y | Y | | Y | Y | Y | 0.9 |
| Of which: transitional | | 0.0 | 0.0 | | | | | | | | | | | | | | | 0.0 |
| A.2 Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) | | | | | | | | | | | | | | | | | | |
| Collection and transport of non-hazardous waste in source-segregated fractions | CCM 5.5. / CE 2.3. | 10,4 | 0.0 | EL | | | | | EL | | | | | | | | | 0.0 |
| CapEx of taxonomy-eligible but not environmentally sustainable activities (activities that do not comply with the taxonomy) (A.2) | | 10,4 | 0,0 | 0.0 | | | | | 0.0 | | | | | | | | | 1.8 |
| Total (A.1 + A.2) | | 7,860.5 | 3.7 | 3.7 | | | | | 0.0 | | | | | | | | | 1.8 |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | | | |
| CapEx of ineligible activities according to taxonomy (B) | | 206,988.5 | 96.3 | | | | | | | | | | | | | | | |
| Total (A + B) | | 214,849.0 | 100 | | | | | | | | | | | | | | | |

(*) CCM: Climate Change Mitigation; CCA: Climate Change Adaptation and CE: Circular Economy.

(**) Y: Yes, activity eligible under the taxonomy and conforming to the taxonomy in relation to the relevant environmental objective; N: No, activity eligible, but not conforming to the taxonomy in relation to the relevant environmental objective; and N/EL: Not eligible, activity not eligible under the taxonomy for the relevant environmental objective.

(***) EL: eligible activity according to the taxonomy for the relevant objective and N/EL: non-eligible activity according to the taxonomy for the relevant objective. In accordance with Annex II of Delegated Regulation (EU) 2021/2178, an activity may comply with several environmental objectives for which it is eligible. The most relevant environmental objective for the purpose of calculating key performance indicators is indicated in bold in order to avoid double counting'.

Expenditure (OpEx) according to the Green Taxonomy

| Economic activities | Codes | Absolute Opex (thousands of €) | Opex ratio (%) | Criteria for substantial contribution | | | | | | Criteria for absence of significant harm ('Do No Significant Harm') | | | | | | Proportion of Opex complying with taxonomy 2022 (%) | Category facilitating activity | Transition activity category |
|--|----------------------------|--------------------------------|----------------|---------------------------------------|---|------------------|--------------------------|-----------------------------|-------------------------|---|---------------------------------|----------------------------------|------------------------|-----------------|-----------------------------------|---|--------------------------------|------------------------------|
| | | | | Climate change mitigation (S;N/N/EL) | Adaptation to climate change (Y;N/N/EL) | Water (Y;N/N/EL) | Contamination (Y;N/N/EL) | Circular Economy (Y;N/N/EL) | Biodiversity (Y;N/N/EL) | Climate change mitigation (Y/N) | Climate change adaptation (Y/N) | Water and marine resources (Y/N) | Circular economy (Y/N) | Pollution (Y/N) | Biodiversity and ecosystems (Y/N) | | | |
| A. ACTIVITIES ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | | | |
| A.1. Environmentally sustainable activities (complying with the taxonomy) | | | | | | | | | | | | | | | | | | |
| Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings | CCM 7.5. / CCA 7.5. | 1,1 | 0,0 | Y | N/EL | | | | | | | Y | | | | Y | F | |
| Collection and transport of non-hazardous waste in source segregated fractions | CCM 5.5. / CE 2.3. | 2,527,6 | 2,8 | Y | | | N | | | | | Y | Y | Y | Y | Y | 3,3 | |
| OpEx of environmentally sustainable activities (conforming to the taxonomy) (A.1) | | 2,528,8 | 2,8 | 2,8 | 0,0 | | 0,0 | | | | | Y | Y | Y | Y | Y | 4,0 | |
| Of which: facilitators | | 1,1 | 0,0 | 2,8 | 0,0 | | 0,0 | | | | | Y | | | | Y | 0,7 | |
| Of which: transitional | | 0,0 | 0,0 | | | | | | | | | | | | | | | |
| A.2 Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) | | | | | | | | | | | | | | | | | | |
| | | | | (EL; N/EL) *** | (EL; N/EL) *** | (EL; N/EL) *** | (EL; N/EL) *** | (EL; N/EL) *** | (EL; N/EL) *** | (EL; N/EL) *** | | | | | | | | |
| Collection and transport of non-hazardous waste in source-segregated fractions | CCM 5.5. / CE 2.3. | 338,8 | 0,4 | EL | | | | | | EL | | | | | | | 0,0 | |
| Transport by motorbikes, passenger cars and light commercial vehicles | CCM 6.5. / CCA 6.5. | 1,257,3 | 1,4 | EL | N/EL | | | | | | | | | | | | 1,4 | |
| Data processing, hosting and related activities | MCC 8.1. | 1,138,8 | 1,3 | EL | | | | | | | | | | | | | 1,5 | |
| OpEx of taxonomy-eligible but not environmentally sustainable activities (activities that do not comply with the taxonomy) (A.2) | | 2,734,8 | 3,1 | 3,1 | 0,0 | | 0,0 | | | | | | | | | | 2,9 | |
| Total (A.1 + A.2) | | 5,263,6 | 5,9 | 5,9 | 0,0 | | 0,0 | | | | | | | | | | 6,9 | |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | | | |
| OpEx of ineligible activities according to taxonomy (B) | | 84,387,0 | 94,1 | | | | | | | | | | | | | | | |
| Total (A + B) | | 89,650,6 | 100 | | | | | | | | | | | | | | | |

(*) CCM: Climate Change Mitigation; CCA: Climate Change Adaptation and CE: Circular Economy.

(**) Y: Yes, activity eligible under the taxonomy and conforming to the taxonomy in relation to the relevant environmental objective; N: No, activity eligible, but not conforming to the taxonomy in relation to the relevant environmental objective; and N/EL: Not eligible, activity not eligible under the taxonomy for the relevant environmental objective.

(***) El: eligible activity according to the taxonomy for the relevant objective and N/EL: non-eligible activity according to the taxonomy for the relevant objective.

In accordance with Annex II of the Delegated Regulation (EU) 2021/2178, an activity may comply with several environmental objectives for which it is eligible. The most relevant environmental objective for the purpose of calculating key performance indicators is indicated in bold in order to avoid double counting.

6.8 Independent verification report



Bureau Veritas Certification





Bureau Veritas Certification
declara que Según exige la
Ley 11/ 2018

Se ha verificado la información no financiera por la Entidad de Certificación de tercera parte e independiente Bureau Veritas, en lo que respecta a su estructura, contenido y fuentes de información de

EROSKI S. Coop.

Y que como resultado de este proceso de verificación Bureau Veritas Certification expresa que:

- El contenido del reporte no financiero de la organización cumple con los requisitos establecidos en la Ley 11:2018 en esta materia y los reglamentos referenciados en el alcance del informe.
- Tras la verificación muestral realizada no se ha identificado ninguna cuestión que indique que la información incluida en el reporte correspondiente al ejercicio 1 de Febrero del 2023 a 31 de Enero del 2024 contiene incorrecciones materiales.

Fecha de emisión 27 de Marzo del 2024



Fdo: Luis Isidro Díez Guijarro
Validador Jefe
Bureau Veritas Certification

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with you

