



Auchan | Romania
SUSTAINABILITY REPORT
2025

TABLE OF CONTENTS

Message from the CEO	3
ESRS 2 – General disclosures	4
Basis of preparation	5
Governance	6
Strategy	10
Impact, risk and opportunity mitigation	15
E1 – Climate change	19
Additional topic – Food waste and management of products with old stock	32
E2 – Pollution	35
E3 – Water and marine resources	43
E5 - Resource use and circular economy	49
S1 - Own workforce	58
S2 - Workers in the value chain	76
S3 - Affected communities	80
Additional topic - Education, health, and environmental activities	84
S4- Consumers and end users	87
G1 - Business conduct	91
Additional topic – Digital security	96
Annex 1 - Report according to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council („Taxonomy Regulation“)	98
Annex 2 - Disclosure Requirement in ESRS covered by the undertaking's sustainability statement	111
Annex 3 -List of datapoints in cross-cutting and topical standards that derive from other EU legislation	115



Auchan | Romania

Message from the CEO

Dear partners, customers, colleagues, and members of the community,

Looking back at 2025, I am pleased to see the significant progress that Auchan Romania has achieved in its transition towards an even more sustainable company. We have continued to embed sustainability into our business model, maintaining a firm commitment not only to economic performance, but also to a responsible approach to environmental and social matters.

Our sustainability statement has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), within the scope of the CSRD. This rigorous approach also included the voluntary assurance of certain indicators by an independent auditor, reinforcing the reliability of the information disclosed and maintaining transparency for our stakeholders.

The year 2025 marked an important step in integrating sustainability into our business strategy. The four fundamental pillars – promoting healthy eating and fighting against food waste, fighting against plastic pollution, reducing our own carbon footprint, and supporting social and societal commitments – have guided every action and decision, enabling us to fulfil our commitment to sustainable development.

In our efforts to become a more sustainable company, we have accelerated initiatives to reduce our carbon footprint. We continued the modernisation of our HVAC systems, the transition to LED lighting, and the replacement of refrigerants with CO₂, measures that have significantly contributed to optimising energy consumption. A key milestone of 2025 was reaching a share of approximately 47% renewable energy for 39 of our stores, supplied through Auchan Renewable Energy (ARE), advancing towards our target of 100% green energy across all our locations by 2030.

In 2025, the circular economy also remained a priority for us. We strengthened the "reduce – reuse – recycle" principle across many aspects of our operations, from the eco-design of our private label products to innovative initiatives such as renting tools for home and garden, reusing pallets in logistics, introducing reusable secondary packaging for fruits and vegetables, selling pre-owned products, and upcycling projects. In addition, the recovery rate of waste generated by Auchan's operations reached 72% in the previous year. This performance highlights the dedication of the company and its teams to contributing to a circular economy, by reducing the amount of waste disposed of and maximising reuse, recycling, or the transformation of biomass into biogas, a source of green energy.

Our Filieres program has continued to strengthen, and we ended the year with 111 Auchan responsible Filieres. These represent strategic partnerships with local producers enable us to offer high-quality products under our own brand. Furthermore, 91% of our suppliers are based in Romania, supporting the local economy.

At the governance and efficiency level, we have invested in the digitalisation and automation of reporting processes, ensuring greater data accuracy and enhanced transparency. This rigorous approach, supported by an integrated governance system and comprehensive codes of conduct, reaffirms our commitment to ethical business conduct across all operational areas.



Our most valuable resource is our people. Accordingly, we have continued to promote equal opportunities and non-discrimination, and in 2025 women represented 69% of the company's workforce. Our competitive benefits package and a safe and motivating work environment were once again confirmed by the 2025 Engagement and Satisfaction Barometer, which highlighted a high level of involvement and a strong sense of belonging among our employees.

Our commitment to the community has remained equally strong and generated a significant impact during the past year. In 2025, we supported 42 social projects, with total donations of 4 million Lei from the company's budget, complemented by 280,000 Lei from the Auchan Foundation. Our partnership with Habitat for Humanity Romania led to the construction of eight new homes for vulnerable families. We also continued our food donation campaigns in 2025, collecting and donating 96 tonnes of products to Food Banks. Furthermore, the Personal Sustainability Programme (PSP) inspired our employees to carry out 8,960 individual activities, actively contributing to society's needs and strengthening our organisational culture through responsibility.

These results highlight the contribution of every member of the Auchan Romania team, of our partners, and the trust you, our customers, place in us. I thank you all for your essential contribution to these achievements and for standing by us in building a more sustainable future.

Yours sincerely,

Ionuț Ardeleanu
CEO, Auchan Romania

General Disclosures



ESRS 2

GENERAL DISCLOSURES

Basis of preparation

General basis for preparation of sustainability statements

BP-1, BP-2

Auchan Romania will be subject to the Corporate Sustainability Reporting Directive (CSRD) and, in this context, will apply the European Sustainability Reporting Standards (ESRS), in accordance with the provisions of Order no. 85/2024 and Order no. 1421/2025 ("Stop the clock"). At the level of Auchan Romania S.A. ("Auchan Romania"), the sustainability statement is prepared on the basis of the ESRS for the financial year 2025, covering the period from 1 January 2025 to 31 December 2025. Through this reporting approach, we present our performance in environmental, social and governance (ESG) matters to internal and external stakeholders and reaffirm the company's commitment to sustainable development.

The annual reporting covers all Auchan Romania activities, with an exclusive focus on the activities carried out in the locations: Auchan Titan, Auchan Târgu Mureș, Auchan Pitești, Auchan Cluj, Auchan Timișoara, Auchan Constanța, Auchan Suceava, Auchan Militari, Auchan City Iași, Auchan Craiova, Auchan City Crângași, Auchan Drumul Taberei, Auchan Brașov Coresi, Auchan Berceni, Auchan Cotroceni, Auchan Pallady, Auchan Vitan, Auchan Bacău, Auchan Baia Mare, ATAC Brașov Vest, Auchan Cluj Nord, Auchan Constanța Sud, Auchan Craiova Craiovița, Auchan Deva, ATAC Galați, Auchan Oradea, Auchan Pitești Gavana, ATAC Ploiești, ATAC Satu Mare, ATAC Sibiu, ATAC Târgu Mureș Sud, Auchan Timișoara Nord, ATAC Timișoara Sud, ATAC Chitila, ATAC Oradea, Auchan Obor, Auchan Buziașului, Auchan Turda, Auchan Bucium, Auchan Miroslova, Auchan U Center, Auchan Moșnița, Auchan Exigent Plaza, Auchan Sky-Garden, MyAuchan Otopeni 2, Simply by Auchan Rosetti, MyAuchan Luica, MyAuchan Banu Manta, MyAuchan Alexandriei, MyAuchan Cluj Vivido, MyAuchan Craiova Universitaria, MyAuchan La strada, Auchan GO Equilibrium, Headquarters, Auchan Depozit Logistic Ștefănești Fresh, Auchan Depozit Logistic Ștefănești Ambient and Auchan Depozit Logistic Deva-Călan, in accordance with the legal provisions in force.

The report presents the activity data of Auchan Romania S.A. for the entire financial year 2025, as previously defined, as well as the relevant information collected from the value chain. It covers all activities carried out by Auchan Romania on the territory of Romania, including the activities carried out through the Simply by Auchan Rosetti franchise, in accordance with the legal provisions in force. As of December 31, 2025, the Auchan Romania Group included the following companies: Auchan Romania S.A., Auchan Renewable Energy SRL and Security Retail Technologies. This Report presents the sustainability performance exclusively for Auchan Romania S.A., for the year 2025. Pursuant to art. 19a para. (9) and art. 29a para. (8) of Directive 2013/34/EU, the MyAuchan – Petrom partnership and the Simply by Auchan franchises (which are not managed by Auchan Romania) are exempted and are not included in the individual or consolidated sustainability reporting, as they are not reported at group level.

In the reporting year 2025, Auchan Romania continued to develop and consolidate the ATAC Hyperdiscount concept, a retail format oriented towards permanently low prices, operational efficiency and a simplified shopping experience, adapted to the needs of price-sensitive consumers. The ATAC Hyperdiscount rebranding involves optimizing the product range, differentiated pricing policies according to volume, reducing operating costs and streamlining logistics processes, elements that allow maintaining competitive prices in the long term. As part of this process, the following locations were remodeled and operated under the new ATAC Hyperdiscount concept: ATAC Brașov Vest, ATAC Galați, ATAC Ploiești, ATAC Satu Mare, ATAC Sibiu, ATAC Târgu Mureș Sud, ATAC Timișoara Sud, ATAC Chitila and ATAC Oradea.

In order to ensure adequate documentation of the relevant matters for sustainability reporting, Auchan Romania has developed and implemented a specific procedure for conducting the Double Materiality Assessment. This assessment was reconfirmed and validated for all entities included in the reporting scope for the financial year 2025. The double materiality assessment is an essential and mandatory component of the sustainability statement.

The basis for preparing this sustainability statement is robust, and the Auchan Romania operating locations included in the report are aligned with those reflected in the company's financial statements. For the 2025 financial year, Auchan Romania continues the process of aligning sustainability reporting with ESRS requirements, applying them voluntarily for the second consecutive year.

In addition, the report is voluntarily subject to an assurance engagement carried out by an independent third party, beyond the minimum ESRS requirements, with the aim of enhancing the transparency, credibility and accuracy of the information presented.

Auchan Romania's objective is to rigorously implement the ESRS requirements during the reporting period from 1 January 2025 to 31 December 2025. The sustainability statement is prepared on the basis of the results of the DMA (double materiality assessment), carried out in accordance with ESRS requirements for the financial year 2024 and reconfirmed for the financial year 2025. The assessment was carried out in accordance with the first set of ESRS, adopted on 31 July 2023 and in force at the reporting date, reflecting the company's commitment to comply with the latest sustainability reporting requirements.

Following the reconfirmation of the results of the double materiality assessment, topics such as climate change, with a focus on climate change and energy, water consumption, waste management (including food waste and the management of products with old stock), affected communities (including education, health and environmental activities), consumers and end-users, as well as business conduct (including digital data protection) remain the main sustainability matters addressed by Auchan Romania. This is followed by environmental pollution with substances of concern and microplastics, the use of marine resources, as well as matters related to own workforce and workers in the value chain.

Auchan Romania's sustainability reporting goes beyond the scope of the company's internal operations and includes relevant information on the upstream and downstream value chain. The materiality analysis covers both the impacts generated by its own operations and those associated with the value chain, including the company's services and business relationships. Once an impact, risk or opportunity is identified as material, the relevant information necessary for reporting according to ESRS requirements is determined and a dedicated presentation is developed for each material topic.

Auchan Romania's management presents a responsible and integrated approach to the inclusion of ESG criteria in the company's strategy and development plans. This approach is implemented at the level of all work points and is communicated to both partners and collaborators of the company, being operationalized through the established processes and procedures and through actions derived from the strategic objectives, transposed to the individual level through specific performance metrics. Information on the value chain is presented in the thematic standards chapters.

The sustainability report does not include detailed information that could affect the intellectual property, know-how or results of Auchan Romania's innovation activities.

Disclosures in relation to specific circumstances

Changes in the preparation or presentation of sustainability information

In accordance with the applicable requirements of the ESRS standards, Auchan Romania is preparing the Sustainability Report for the financial year 2025. In this context, the company transparently presents how to manage the identified material impacts, risks and opportunities, ensuring compliance with reporting requirements, as well as the accuracy and compliance of the information included.

For this report, 2024 is used as the base year and the information for 2025 is presented against the comparative period, where relevant and where data are available. Similarly, the sustainability statement for the financial year 2024 was prepared in accordance with the ESRS.

Between December 2024 and January 2025, Auchan Romania carried out a double materiality assessment in accordance with ESRS requirements in support of CSRD reporting. In this process, the time horizons defined by the standards were used, namely short term (the period corresponding to financial reporting), medium term (from the end of the short term up to five years) and long term (more than five years). The results of the double materiality assessment were reconfirmed for the financial year 2025 at the end of the reporting period, including the expansion of the reporting perimeter, namely the companies and entities included within Auchan Romania.

Disclosure of information stemming from other legislation or generally accepted sustainability reporting decisions

Relevant legislation or other standards used in the reporting process are mentioned, where necessary, in the content of the report.

Inclusion of information by referrals

The report includes cross-references to additional documents or information included in other thematic sections, where necessary.

Auchan Romania – Governance
The role of the administrative, management and supervisory bodies

GOV-1

At the management level, Auchan Romania operates based on solid corporate governance principles, aiming to ensure a high level of efficiency and effectiveness in all operations carried out. These principles include transparency, accountability, fairness, and performance orientation, contributing to the company's long-term stability and success.

The company's values and commitment to act responsibly underpin decision-making processes and representation at the organizational level. In this regard, Auchan Romania has implemented a structured corporate governance system, aligned with the Governance Rules established at the level of the Auchan Retail Group, which allows for the coherent direction of actions, efficient risk management and responsible use of resources.

The directors who are members of the Executive Committee, under the coordination of the Chief Executive Officer, are responsible for maintaining a robust operational framework and effective control mechanisms in order to achieve the company's objectives in a sustainable manner. They adopt the necessary measures to implement and comply with the relevant legislation in the areas of activity they coordinate and supervise.

The Board of Directors and the executive management, consisting of the Chief Executive Officer and the members of the Executive Committee, have a key role in defining and implementing strategies, achieving objectives and managing risks. The General Manager, who has been delegated representation duties, ensures the management of the company's current activities and supervises their development in optimal conditions.

Composition and structure of the Board of Directors of Auchan Romania as of December 31, 2024

Crt. no.	Name	Function	Date of appointment	Date of last extension	Mandate expiry date
1	Dominique Andre Henri Ducoux	Chairman of the Board of Directors	08.01.2024	-	01.01.2025
2	Jean Denis Deweine	Board Member	08.01.2024	01.01.2025	01.07.2025
3	David Nicolas Mulliez	Board Member	08.01.2024	01.01.2025	31.12.2028
4	Pierre Paul Buchsenschutz	Board Member	08.01.2024	-	01.01.2025
5	Solange Rico Rodrigues Farinha	Board Member	08.01.2024		01.01.2025

The term of office of the members of the Board of Directors is 4 years, and they can be re-elected for several consecutive terms, without a specified limit. The directors can be both individuals and legal entities, from Romania or other countries, and it is not necessary to be shareholders of the company.

They are elected by the Ordinary General Meeting of Shareholders, which also selects the Chairman of the Board from among its members. According to the company's Articles of Incorporation, Auchan Romania is managed by a Board of Directors consisting of three members, with the possibility of expanding their number to seven members and always maintaining an odd number.

Composition and structure of the Board of Directors of Auchan Romania as of December 31, 2025

Crt. no.	Name	Function	Date of appointment	Date of last extension	Mandate expiration date
1	Gerrard Germain Claude Gallet	Chairman of the Board of Directors	01.01.2025	-	31.12.2028
2	David Nicolas Mulliez	Board Member	08.01.2024	01.01.2025	31.12.2028
3	António Américo da Conceição Ribeiro	Board Member	01.07.2025	-	31.12.2028

In order to ensure efficient and detailed management of the different areas of activity, a subdelegation scheme of powers was approved at company level. According to this framework, the Board of Directors delegated part of its powers to the General Manager. In turn, these powers were delegated to the directors of the Executive Committee, who subsequently sub-delegated part of the powers of representation and coordination to subordinate directors.

All such decision-making and representative powers must be exercised in strict accordance with the interests of the company, the principles of corporate governance and all relevant legal requirements.

Composition and diversity of the members of the Board of Directors

	2023	2024	2025
Number of members with executive functions	1	1	1
Number of members with non-executive functions	4	4	2
Percentage of members of administrative, management and supervisory bodies	100%	100%	100%
Gender percentage of the board (calculated as the average ratio of female to male board members)	80% men 20% women	80% - men 20% - women	100% men
Percentage of independent board members (board of directors)	0 out of 5	0 out of 5 (0%)	0 out of 3

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

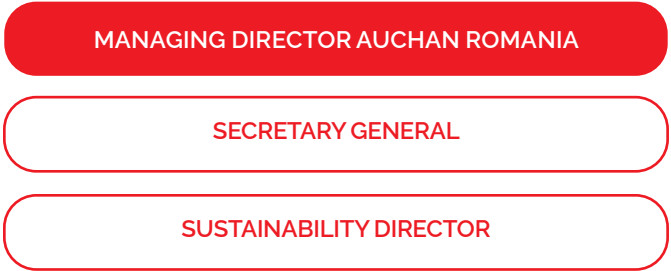
The General Manager has entrusted responsibility for managing the organisation's impacts on the economy, the environment and people to the Sustainability Director and the Secretary General. They, in turn, have assigned specific responsibilities to other managers and employees in the relevant departments, thereby ensuring effective and specialised management of sustainability matters.

In 2025, we initiated a strategic transformation process by creating the role of Head of EHS (Environment, Health and Safety), with the objective of coordinating the integrated process more efficiently through a common approach, consistent legal compliance and shared risk management. In addition, this integration supports the implementation of international standards and the company's sustainability, occupational health and safety objectives. In parallel, this transformation was also implemented at the operational level in Auchan stores.

In order to monitor and evaluate the progress of projects with ESG-related impacts, as well as impacts on the economy, the environment and communities, recurring general sessions and meetings are organised in specialised groups that provide the necessary expertise. These committees review and assess the status and progress of the company's projects, thereby ensuring a transparent approach and effective internal communication.

The Chief Executive Officer is not directly involved in reviewing the reported information, but is partially involved in approving it, including the organisation's important topics. Through delegated responsibilities, this role is assumed by the Chief Sustainability Officer and the Secretary General. To support the development of collective skills and experience in sustainable development, the quarterly Sustainability and Climate Committee is organised, with the participation of the Sustainability team, several members of the Executive Committee and other key stakeholders in the company. These meetings aim to align sustainability goals and strategy, discuss ongoing projects and evaluate the results achieved.

Composition and structure of sustainability governance at Auchan Romania in the financial year 2025



At Auchan Romania, a detailed procedure for the prevention and management of conflicts of interest has been implemented, applicable to all employees, representatives and collaborators, with a specific focus on employees in positions exposed to risk, defined within the procedure as sensitive population. The procedure is based on the fundamental principles of legal compliance and integrity, considered essential and non-negotiable in the conduct of the company's activities. A conflict of interest is defined as a situation in which personal interests may influence, or be perceived as influencing, professional decisions, thereby affecting impartiality and objectivity. The procedure distinguishes between actual, potential and apparent conflicts of interest, each with different implications for integrity and trust.

Examples of situations that may generate conflicts of interest include, but are not limited to, hiring or promoting relatives or close individuals, selecting suppliers with personal connections, or accepting benefits or gifts that could influence the decision-making process. In this context, the importance of promptly reporting any conflict of interest situations is underlined, in order to prevent legal and reputational risks. Although distinct, conflicts of interest and corruption are interconnected, with undeclared conflicts leading to situations of corruption. Auchan Romania reaffirms its commitment to comply with strict international regulations on preventing and combating corruption.

For an efficient management of these situations, employees have the obligation to fill in a Declaration of Conflict of Interest, updated annually or whenever significant changes occur. The statement includes information about personal and professional relationships that could influence the company's decisions. These statements are reviewed by HR Business Partner Compliance and Benefits, together with the Compliance Officer and the Director of Economic Security, on a confidential basis, in order to identify and manage potential conflicts.

In the event of a conflict of interest being identified, appropriate corrective measures are implemented, such as adjusting participation in certain activities or temporarily changing responsibilities. The decisions taken are documented and monitored to ensure proper management. At the same time, a register of conflicts of interest is maintained, in which all identified cases and actions taken are recorded, thus contributing to the prevention of similar situations in the future.

The procedure reflects Auchan Romania's commitment to prevent and combat corruption and to maintain an ethical, transparent and responsible business environment, protecting the interests of the company and its employees.

As regards the evaluation of the performance of executive management bodies, this process is managed exclusively at the level of the Board of Directors of Auchan Retail International. The assessment is based on strict criteria and high standards, with the aim of ensuring that responsibilities are exercised in an ethical and efficient manner. The detailed information related to this process is not made public, and Auchan Romania does not have direct access to this data.

The process of developing remuneration policies and setting remuneration levels for Auchan Romania employees is supervised by the Remuneration Committee, which also includes members of the General Management. This structure supports a fair and well-founded approach to remuneration setting. The budget for personnel expenses is subsequently validated by the Chairman of the Board of Directors, ensuring an appropriate level of oversight and accountability in the management of payroll resources.

Composition of the General Management of Auchan Romania in 2025 (6 men and 3 women, including the General Manager)¹

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

Composition of the General Management of Auchan Romania in 2025³

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

¹ from June 2024

² Function update

³ from June 2024

⁴ Function update

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

GOV-2

Throughout the financial years 2024 and 2025, the integration and consideration of sustainability matters on the agenda of General Management were achieved by organising Sustainability Committee meetings. These steps served as an essential communication channel, bringing sustainability matters to the attention of the Executive Board. By formalising the discussions and decisions taken at these meetings, the minutes and presentations supported a clear understanding of the sustainability matters and proposed actions. Thus, General Management was able to take these matters into account in the decision-making process, ensuring that the company's strategy and policies are aligned with the sustainability strategy and objectives and that the social and environmental impacts of the activities are taken into account. Through its actions, goals and results, the company has demonstrated its commitment to transparency and accountability in managing sustainability matters.

In the 2025 financial year, we continued our proactive approach to managing sustainability matters by reassessing and validating the ESRS double materiality assessment underpinning the sustainability statement. In line with the CSRD, the members of the Executive Board were directly involved in the evaluation and validation of the information included in the sustainability statement, including the double materiality assessment, underlining the importance attached at top management level to sustainability strategy and processes. In addition, the conclusions of the double materiality assessment and the topics addressed in this report are documented and formalised by a decision signed by the Sustainability Director, the Secretary General and the General Manager, thereby ensuring their effective implementation within the company. This rigorous and systematic approach demonstrates management's strong commitment to putting sustainability strategies and policies into practice and transforming the business model towards a more sustainable one. In the 2025 financial year, no significant ESG risks were identified for presentation to the administrative, management and supervisory bodies of Auchan Romania.

In the reference year 2024, the list of the main ESG-related ESR impacts, risks and opportunities was developed as a result of the double materiality analysis. Its updated version for the financial year 2025 can be found in the report, in each related detailed section. Within the initial ESRS double materiality analysis and the process of developing the impacts, risks and opportunities related to the materiality results, the sustainability risks defined at the level of Auchan Retail International in previous years were taken into account.

Integration of sustainability- related performance in incentive schemes

GOV-3

In the 2025 financial year, at the level of Auchan Romania, performance targets related to ESG matters were integrated into the Remuneration Policy, both at a general and individual level. Members of General Management and all managerial-level employees in the company had sustainability-related performance criteria included in the variable remuneration process and benefited from performance bonuses linked to the sustainability objectives implemented and achieved. The same applied to the general performance criteria for the reference financial year 2024.

Statement on due diligence

GOV-4

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

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

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

MAIN ELEMENTS OF THE DUE DILIGENCE PROCESS	POINTS IN THE SUSTAINABILITY STATEMENT
Inclusion of due diligence in governance, strategy and business model	Results of the verification of the fulfilment of the minimum social guarantees (annex to the EU Taxonomy Report).
Engaging with affected stakeholders at all key stages of the due diligence process	Results of the verification of the fulfilment of the minimum social guarantees (annex to the EU Taxonomy Report).
Identification and assessment of negative impacts	Results of the verification of the fulfilment of the minimum social guarantees (annex to the EU Taxonomy Report).
Taking action to address these negative impacts	Results of the verification of the fulfilment of the minimum social guarantees (annex to the EU Taxonomy Report).
Monitoring the effectiveness of these efforts and communicating	Results of the verification of the fulfilment of the minimum social guarantees (annex to the EU Taxonomy Report).

Risk management and internal controls over sustainability reporting

GOV-5

The risks presented in the Auchan Romania - Management of impacts, risks and opportunities Chapter and which are taken up at the level of each significant topic and sub-topics are the result of the double materiality analysis, according to ESRS.

Auchan Romania – Strategy

Strategy, business model and value chain

SBM-1

Auchan Romania's sustainability strategy explains how its business model is adapted to address current and future challenges. This is vital to our continued success and supports us in achieving our vision: to live better, eat well while protecting the planet.

As a signatory to the UN Global Compact since 2016, we are committed to integrating sustainable development into our broader sustainability strategy, which guides our actions at both local and group level. It is based on essential pillars, with the aim of generating a positive, measurable and lasting impact, thereby supporting long-term resilience. In our effort to align with the UN Sustainable Development Goals, we focus on four main directions integrated into all our activities.

We promote healthy eating and fight against food waste

We fight against plastic pollution

We reduce our carbon footprint

We support social and societal commitments

The four directions assumed by Auchan Romania in the 2025 reporting year allow us to actively contribute to the company's sustainability and to have a constant and significant positive impact on communities and the environment.

At Auchan Romania, our actions are based on concrete initiatives and sustainability-related services for consumers, through which we aim to build a sustainable ecosystem for our partners, employees and customers.

To reflect these principles, we have implemented various initiatives and measures aimed at generating positive benefits for both communities and the environment.

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



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

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

To help eradicate poverty, Auchan has adapted its pricing strategy to cope with the current volatile social and economic conditions, to support and improve the purchasing power of our customers. At the same time, the company offers a wide range of products that contribute to public food safety and provide non-discriminatory access to affordable food for all consumer groups.



SDG 2 – Zero Hunger

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

Auchan's mission is to make food accessible to as many people as possible, to reduce food insecurity by providing food at lower prices and ensuring a secure supply chain. This means that we have already implemented high quality standards with our suppliers and are building strong and long-term partnerships with them.



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

Providing private health coverage for employees.

To ensure that the health and well-being of our employees, customers and partners are maintained at an optimal level, we have implemented a set of policies for all staff. Last but not least, through our own brand and Auchan Filieres products we ensure access to a healthy lifestyle and also host in our assortments special diets (lactose intolerance, gluten-free, sugar or salt-free foods, etc.) for our customers.



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

Auchan contributes to facilitating the creation of decent jobs, supports entrepreneurship (through Simply by Auchan franchises) and increases relevant technical and vocational skills.

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



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

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



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

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



SDG 12 – Responsible consumption and production

Ensuring sustainable consumption and production patterns.

Auchan Romania understands these patterns and is actively involved in responsible consumption and production, assuming a conscious behaviour, including more efficient production, sustainable waste management and, in general, activities in accordance with the principles of environmental protection.



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

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

In order to combat and limit the effects of climate change, Auchan outlined in 2021 a Climate Plan to 2030 that guides the company's decarbonization. The plan includes ambitious targets for reducing emissions along the value chain and four priority areas for action. The objectives of the Plan were validated by scientific methods, by the Science Based Targets Initiative (SBTi) in 2023.



SDG 14 – Life Below Water

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

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

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

	FY24	FY25
Total number of employees by geographies/branches	7,334 (no./country)	7,283 (no./country)
Total revenue	7,747,202,728	8,218,418,275
Revenue by Significant ESRS Sectors ⁵	Not yet applicable	Not yet applicable
Fossil fuel revenues (coal, oil and gas)	This is not the case	This is not the case
Coal revenue	This is not the case	This is not the case
Oil revenues	This is not the case	This is not the case
Natural gas revenues	This is not the case	This is not the case
Revenues from taxonomy-aligned economic activities related to fossil gas	This is not the case	This is not the case
Revenue from chemicals	This is not the case	This is not the case
Controversial weapons revenues	This is not the case	This is not the case
Income from tobacco cultivation and production	This is not the case	This is not the case

⁵ It generates more than 10% of the company's revenue and or is related to actual significant impacts or potential negative impacts of the company.

The analysis of Auchan Romania's value chain is essential to obtaining a detailed and complete understanding of it, in order to identify the material topics and the impacts, risks and opportunities (IROs) that arise both within and outside its operations. In accordance with ESRS 2 SBM-1, Strategy, Business Model and Value Chain, the main elements of the value chain are disclosed and thematic IROs arising outside own operations are reported where considered material. This integrated approach supports greater transparency and strategic alignment, contributing to effective risk and opportunity management across the value chain.

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

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

- Extraction and exploitation of raw materials (e.g. water, etc.)
- Obtaining Plant Derivatives
- **Animal welfare**
- **Agriculture**
- **Third-party logistics and distribution to Auchan Romania warehouses and locations**
- Import and export of goods
- Tier 1 operations – *direct entries* – *categories of goods and services*, including the following categories of goods and services:
 - o Electronics & Air Conditioning
 - o Phones, tablets, home appliances and IT

- Home & Cleaning
- Pet shop
- Automotive, Garden & DIY
- Baby
- Toys, stationery and leisure (sports and outdoor activities)
- Bakery, confectionery, pastry and gastronomy
- Grocery store
- Dairy, meat, sausages and fish
- Fruits and vegetables
- Beverages and tobacco
- Personal care and cosmetics
- Textile
- Tier 2 and 3 operations – *raw material processing, production and supply of components, parts, products*, including the following categories:
 - Reverse logistics/recycling
 - Processing of animal meat + harvesting of fruits and vegetables
 - Contractors in construction and project management
- Tier 4 operations and above – *exploitation and extraction of raw materials*, including the following categories:
 - Timber production
 - Manufacture/supply of components, parts and hardware and software products
 - Processing of natural fibers, synthetic polymers and polymer mixtures
 - Plastics, chemicals, rubber production
 - Hardware parts production

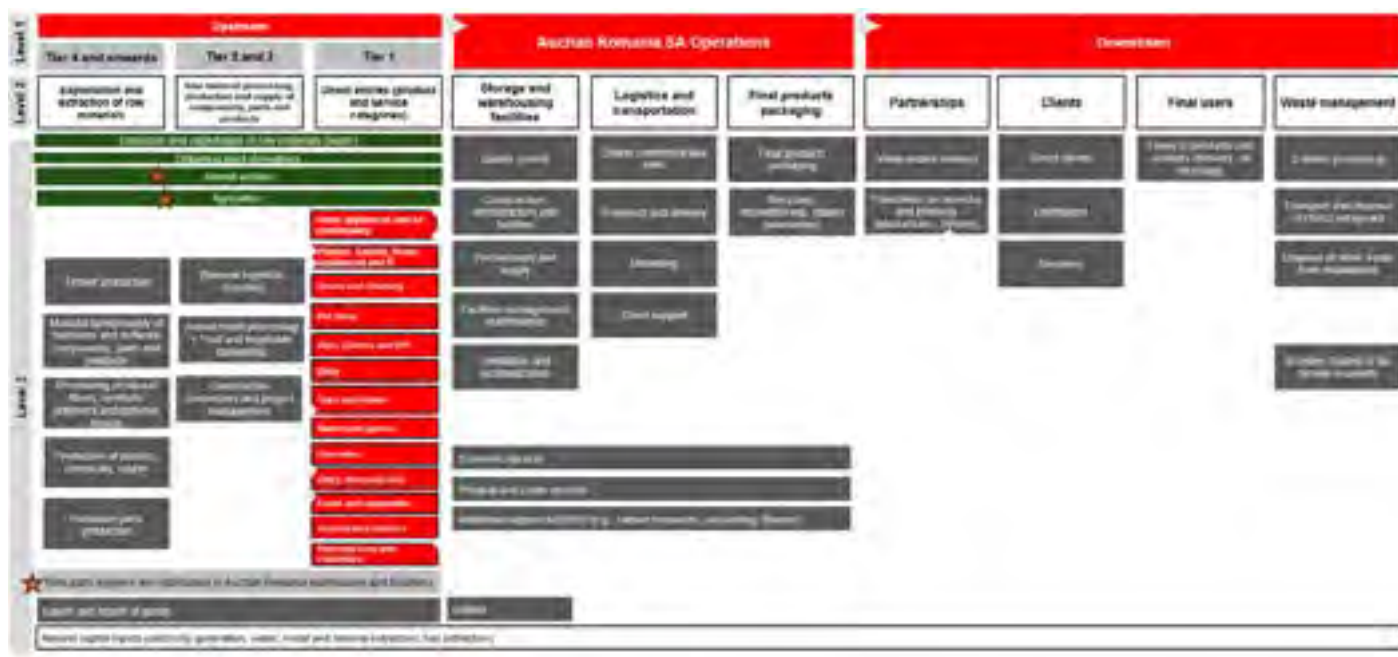
Regarding Auchan Romania's own operations, the following were analysed in detail:

- Storage and storage facilities:
 - Quality Control
 - Construction of infrastructure and facilities
 - Procurement & Sourcing
 - Facilities management/maintenance
 - Ventilation and air conditioning
- Logistics and transport:
 - Online Commerce & Sales
 - Order Processing
 - Warehousing
 - Shipping & Deliveries
- Production and packaging of finished products from our own production:
 - Own production for the product categories developed as an exclusive Auchan brand
 - Packaging of finished products in ultra-fresh perimeters
 - Recycling and reconditioning

With regard to downstream operations, the following were analysed in detail:

- Partnerships
- Customers
- End users
- Waste management

The value chain – the main components



The value chain – the main material topics in the value chain associated with Auchan Romania's activities

Upstream			Own operations		Downstream	
Tier 4 and beyond	Tiers 2 and 3	Tier 1	Retail	Transport	Tier 1	Tier 2
E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change
E5: Circular economy and ecosystems	E5: Circular economy (waste)	S2: Workers in the value chain	E5: Circular economy	S1: Own workforce	S2: Workers in the value chain	E5: Circular economy
Not material	S2: Workers in the value chain	G1: Business conduct	S1: Own workforce	G1: Business conduct		S3: Affected communities
E5: Circular economy			S3: Affected communities			S4: Consumers and institutions
S2: Workers in the value chain			G1: Business conduct			
G1: Business conduct						

Interests and views of stakeholders

SBM-2

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

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

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

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

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

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

We have identified several groups of external stakeholders (external stakeholders) that we will regularly consult through tailored communication channels (physical and virtual), starting with the first ESRs mandatory reporting exercise under CSRD. Each stakeholder group was assessed (on a scale of 1 to 10) by the participants in the internal workshop.

For each stakeholder group, 'Interest in the organisation' and 'Their influence on the organisation' were assessed. Based on the grades awarded, a final average score was calculated and a stakeholder priority scale was obtained.

According to the internal procedure, consultation with stakeholders will be carried out at least once every 3 years or annually for newly identified stakeholder groups. For the 2022 and 2023 sustainability reporting years, **the following categories of stakeholders were consulted** and the results were integrated into the analysis for 2024, reconfirmed for 2025:

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

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

Auchan Romania's main stakeholder categories

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

Stakeholder category	Example
Key stakeholders (departments)	- General Secretary - Procurement - Legal - Sustainability - Internal Control - Top management (HR, Finance, Sustainability)
Non-key stakeholders	
Employees (execution)	- Own employees (full time and part time) - Collaborators
Management	Executive Committee
Customers	Physical and online store customers
Partners and collaborators (suppliers)	Suppliers of services and products (e.g. raw materials, utilities, equipment, etc.)
NGOs	Auchan Foundation, Ana și Copiii Association
Professional associations	- Association of Large Commercial Networks in Romania (AMRCR) - Association of Retailers for the Environment - French Chamber of Commerce and Industry in Romania (CCIFER) - Concordia Employers' Confederation - Federation of Food Banks in Romania (FBAR) - Foreign Investors Forum (FIC)
Project partners	Food Collection and Distribution Bank

The expectations of the stakeholders in relation to **Auchan Romania** are:

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

Employees – Their work is expected to be recognized and rewarded according to the expectations they have in relation to the required performance and to have a healthy and safe work environment. All agreements signed with service or product contractors in terms of environmental protection become compliance obligations.

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

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

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

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

Industry Associates – Auchan Romania is expected to comply with the established agreements and continue to represent a core partner in the e-commerce industry.

Shareholding – Auchan Romania's entities are expected to achieve the established economic growth objectives, also integrating the principles of sustainability.

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

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

SBM-3

The validation of the impacts, risks and opportunities resulting from the double materiality analysis for the financial year 2025 involves a rigorous process, carried out based on the methodology applied in 2024. Environmental, social and governance (ESG) elements have been identified and assessed, followed by clear steps to ensure the relevance and timeliness of the results in the organisation's operational context.

As part of the validation process, an internal workshop was organized, with the participation of key representatives of the sustainability department, to assess the new challenges and opportunities arising in 2025. This cross-cutting approach allowed ESG topics to be adapted to the realities and priorities of the 2025 financial year, strengthening the organization's commitment to sustainability. Thus, the courses of action have been validated and adjusted according to market developments and new reporting requirements.

At the same time, additional sources, such as recent literature and updated competitor reports, were analysed to identify emerging trends and best practices relevant to the new financial year. This approach contributed to a robust basis for the validation process and to the identification of new opportunities for sustainable development.

Following the validation process, the impacts, risks and opportunities were associated with each relevant topic or sub-topic, in line with the ESRs requirements for 2025 reporting. A clear presentation of the link between impacts and IROs (impacts, risks and opportunities) has been maintained. These can be found throughout this report.

Auchan Romania – Managing impacts, risks and opportunities

Disclosures on the materiality assessment process

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

IRO-1

Double Materiality Assessment

An impact, risk or opportunity is material/material if it generates or is likely to trigger substantial physical or financial effects on Auchan Romania. This happens when it generates or may generate risks or opportunities that have a significant influence (or can reasonably be expected to have a material influence) on the cash flows, development, performance, position, costs of capital or access to financing of the group, in the reporting year or in the short, medium or long term.

As part of the obligations arising from the ESRs, Auchan Romania prepared a Double Materiality Assessment in 2025, through which the material topics are identified in terms of impacts, risks and opportunities. In a dedicated session, these topics were analysed and validated for the 2025 financial year, in accordance with the internal procedure.

An impact, risk, or opportunity is material if it meets the criteria defined for materiality of impact or financial materiality, or both.

The assessment is not limited to Auchan Romania's own operations, as it also includes the upstream and downstream value chain. Once an impact, risk or opportunity identified in 2024 is confirmed as material for 2025, Auchan Romania:

- maps it to the relevant ESRs requirements in order to identify the information to be considered for the relevant disclosure; or
- where the impact, risk or opportunity is not covered or is insufficiently covered by the ESRs, develop a relevant, entity-specific presentation.

Relevance is the criteria that support the identification of the information to be disclosed. Relevance is based on:

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

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

- consulting internal stakeholders, representatives of several departments of Auchan Romania as experts in their fields of competence,
- organizing 5 interviews with representatives of the group's top management,

- a literature review of relevant documents:

- o Auchan Romania and Auchan Retail documents made available by Auchan Romania,
- o sustainability reports of companies operating in the same industry,
- o Literature - Regulation (EC) no. Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), EU proposal for the development of a regulation to reduce microplastic pollution from plastic pellets.

Reporting in accordance with the ESRs is based on a double materiality assessment. The material topics identified through this process are prioritised in the preparation of the sustainability statement.

In order to meet the requirements of the ESRs, Auchan Romania goes through the following steps to establish the material topics and sub-topics:

1. Stakeholder identification workshop – a meeting held **every three years** to confirm the list of stakeholders and identify new stakeholders, if necessary. The discussions start from the analysis of the upstream and downstream value chain, to which are added the indirect business relationships resulting from interactions with society and the economy. The workshop is organized by the designated ESG officer, which is attended by representatives of several departments of Auchan Romania, as experts in their fields of competence, respectively the work team that is to be part of the structure responsible for developing the Sustainability Report. Optionally, an external consultant can participate.
2. Workshop **every three years** to assess the impact of material topics through internal consultation, including topics, sub-topics and sub-sub-topics, as well as their relevance. Topics identified as material are evaluated during a workshop to establish financial materiality. The workshops are organized by the designated ESG officer, attended by representatives of several departments of Auchan Romania, as experts in their fields of competence, respectively the working team that is to be part of the structure responsible for the elaboration of the Sustainability Report.

Optionally, an external consultant can participate.

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

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

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

The results of the consultation and interviews are analysed on the basis of the final score of each material topic and summarised in the materiality section. The results of the double materiality assessment are used to prioritise the sustainability matters reported for each relevant topic. However, regardless of the results of the consultation and interviews, Auchan Romania reports the information required by ESRS 1, ESRS 2 and ESRS E1 Climate change.

The list of sustainability matters considered for the 2025 financial year at Auchan Romania level is presented in the table below, together with explanations for those matters that were not considered material.

List of sustainability aspects considered for the financial year 2025	Comments
ESRS E1 – Climate Change	
Climate change adaptation	Material topic The aspect is mandatory to be reported according to the ESRS.
Climate change mitigation	Material topic The aspect is mandatory to be reported according to the ESRS.
Energy	Material topic The aspect is mandatory to be reported according to the ESRS.
Additional sub-topic: Food waste and management of products with old stock	Material topic Auchan Romania reports on this ESRS topic
ESRS E2 – Pollution	
Pollution of air	This is not the case – the subtopics are not material for Auchan Romania
Pollution of water	
Pollution of soil	
Pollution of living organisms and food resources	
Substances of concern	Material topic Auchan Romania reports on this ESRS topic
Substances of very high concern	Auchan Romania's activity does not involve pollution with very dangerous substances.
Microplastics	Material topic Auchan Romania reports on this ESRS topic
ESRS E3 – Water and Marine Resources	
Water (<i>Water Extraction, Water Consumption</i>)	Material topic Auchan Romania reports on this ESRS topic
Water (<i>Discharges to surface waters</i>)	Auchan Romania does not discharge wastewater into surface waters.
Marine resources (<i>Ocean discharges, Extraction and use of marine resources</i>)	Auchan Romania does not use water from the seas and oceans in its activity and does not discharge water into the seas and oceans.
ESRS E4 – Biodiversity and ecosystems	
Direct impact drivers of biodiversity loss (<i>Pollution; Other</i>)	Auchan Romania's activity is carried out predominantly in large cities, without having effects that lead to the loss of biodiversity.
Direct impact drivers of biodiversity loss (<i>Climate change, Land use change, groundwater, seas, Direct exploitation, Emergence of alien species</i>)	Auchan Romania's activity does not involve the direct exploitation of fauna or flora and does not lead to the emergence of exotic species.
Impacts on the state of species	There is no activity that has an impact on the characteristics of the species. Auchan Romania's sites do not overlap with protected natural areas of community interest.

List of sustainability aspects considered for the financial year 2025	Comments
Impacts on the extent and condition of ecosystems	There is no activity that has an impact on the state and capacity to expand ecosystems. Auchan Romania's activity is not associated with the footprint.
Impact and dependence on ecosystem services	There is no activity that has an impact and dependence on ecosystem services. No water is extracted from protected areas.
ESRS E5 – Circular economy	
Waste	Material topic Auchan Romania reports on this ESRS topic
Resource inflows, including resource use	There are no resource entries.
Resource outflows related to products and services	Material topic Auchan Romania reports on this ESRS topic
ESRS S1 – Own employees	
Working conditions (<i>Secure employment; Working time; Adequate wages; Social dialogue; Freedom of association, the existence of work councils and the information, consultation and participation rights of workers; Work-life balance; Health and Safety</i>)	Material topic Auchan Romania reports on this ESRS topic
Equal treatment and opportunities for all (<i>Gender equality and equal pay for work of equal value; Training and skills development; Employment and inclusion of persons with disabilities; Measures against violence and harassment at work; Diversity</i>)	Material topic Auchan Romania reports on this ESRS topic
Other work-related rights (<i>Child labor; Forced labour; Adequate housing; Privacy</i>)	This is not the case in Romania Although it is a legal requirement, there are no cases of GDPR violation within Auchan Romania. The sub-sub-topic related to privacy is addressed in chapter G1 – Corporate governance
ESRS S2 – Workers in the value chain	
Working conditions (suppliers) (<i>Secure employment; Working time; Adequate wages; Social dialogue; Freedom of association, the existence of work councils and the information, consultation and participation rights of workers; Collective bargaining; Work-life balance; Health and Safety</i>)	Material topic Auchan Romania reports on this ESRS topic
Equal treatment and opportunities for all (providers) (<i>Gender equality and equal pay for work of equal value; Training and skills development; Employment and inclusion of persons with disabilities; Measures against violence and harassment at work; Diversity</i>)	Material topic Auchan Romania reports on this ESRS topic
Other rights related to the work of suppliers' employees (<i>Child labour; Forced Labour; Adequate Housing, Privacy, Water and Sanitation</i>)	This is not the case – the sub-topics were immaterial as a result of the double materiality analysis. The sub-sub-topic related to privacy is addressed in chapter G1 – Corporate governance
ESRS S3 – Affected communities	
Communities' economic, social and cultural rights (<i>Adequate housing, adequate food, additional sub-sub-topic – Education, health and environmental activities</i>)	Material topic Auchan Romania reports on this ESRS topic
Communities' economic, social and cultural rights (<i>Water and sanitation, Land-related impact, Security-related impact</i>)	Auchan Romania's activities do not impact the economic, social and cultural rights of the communities in which it operates from the perspective of water and sanitation, impact on land, impact related to community security.
Communities' civil and political rights (<i>Freedom of expression; Freedom of assembly; Impact on human rights defenders</i>)	The sub-sub-topics are addressed in chapter G1 – Corporate governance, respectively the additional sub-sub-topic of ESRS S3, <i>Education, health and environmental activities</i> .
Rights of indigenous peoples (<i>Free, prior and informed consent, Self-determination, Cultural rights</i>)	There is no indigenous population in Romania
ESRS S4 – Consumers and end-users	
Information-related impacts for consumers and/or end-users (<i>Privacy, Freedom of expression, Access to (quality) information</i>)	Material topic Auchan Romania reports on this ESRS topic
Personal safety of consumers and/or end-users (<i>Health & Safety, Security of a person, Protection of children</i>)	Material topic Auchan Romania reports on this ESRS topic
Social inclusion of consumers and/or end-users (<i>Non-Discrimination, Access to Products and Services, Responsible Marketing Practices</i>)	Material topic Auchan Romania reports on this ESRS topic

List of sustainability aspects considered for the financial year 2025	Comments
ESRS G1 – Business conduct	
Corporate culture	Material topic Auchan Romania reports on this ESRS topic
Protection of whistle-blowers	Material topic Auchan Romania reports on this ESRS topic
Animal welfare	Material topic Auchan Romania reports on this ESRS topic
Political engagement and lobbying activities	Auchan Romania is not politically affiliated
Management of relationships with suppliers including payment practices	Material topic Auchan Romania reports on this ESRS topic
Corruption and bribery (Prevention and detection of incidents of corruption and/or bribery, including training; Incidents)	Material topic Auchan Romania reports on this ESRS topic
Additional sub-topic: Digital Security – Cyber Data Protection	Material topic Auchan Romania reports on this ESRS topic

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

Auchan Romania – Minimum Disclosure Requirement on Policies and Actions

Policies adopted to manage material sustainability matters

MDR-P Policies

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

The policies and actions required for each material topic (relevant ESRS topic) are presented in ESRS report sections E1, E2, E3, E5, S1–S4 and G1. If there are no policies or actions adopted, the timeframe in which we intend to adopt them is outlined in ESRS sections E1, E2, E3, E5, S1–S4 and G1 of the report.

Actions and resources in relation to material sustainability matters

MDR-A actions

The actions required for each material topic (relevant ESRS topic) are presented in ESRS report sections E1, E2, E3, E5, S1–S4 and G1. Where applicable, specify whether the implementation of an action plan requires significant operational expenditure (OPEX) and/or capital expenditure (CAPEX) in Annex 1 of the Taxonomy report, where the amount of current financial resources is provided and how they relate to the most relevant values presented in the financial statements.

As far as Auchan Romania's green activities are concerned, both a series of OPEX and CAPEX expenses have been identified, which contribute to the good fulfilment of the environmental objectives set at group level. These are detailed in the EU Taxonomy Report, annexed to this Sustainability Report.

Metrics and targets

Metrics in relation to material sustainability matters

MDR-M

The metrics and targets for each material topic (relevant ESRS topic) are presented in ESRS report sections E1, E2, E3, E5, S1–S4 and G1 of the ESRS report. If targets are not adopted, the reasons why they were not adopted and the time frame in which Auchan Romania intends to adopt them are presented in the sections of the report related to ESRS E1, E2, E3, E5, S1–S4 and G1.

The metrics are also presented in the section of the report - ESRS reporting requirements covered by the corporate sustainability statement - which centralizes the material topics, disclosure requirements and material/significant data points, related to the material topics and metrics that Auchan Romania uses to assess performance and effectiveness in relation to impact topics, significant risk or opportunities.

Tracking effectiveness of policies and actions through targets

MDR-T

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

Auchan Romania has set targets for reducing carbon emissions by defining and implementing the Climate 2030 Plan, presented in chapter E1 – Climate.

Climate Change



ESRS E1

Climate Change

Auchan Romania – Climate Change

(climate change mitigation, climate change adaptation, energy)

Strategic orientation and concepts for climate protection

The global sustainability context is marked by accelerated transformations driven by climate change, technological developments and growing expectations regarding corporate responsibility. Undertakings are required to adapt their business practices to respond to these challenges, with a focus on transparency, resilience and sustainable growth. The analyses presented in the sustainability statement highlight the importance of managing impacts on the environment, natural resources and local communities, as well as the fundamental role of collaboration across the value chain.

Within this framework, adaptation to climate risks requires the development of integrated strategies that include reducing carbon emissions, optimising resource consumption and protecting biodiversity. Investments in green technologies, innovation of operational processes and stakeholder involvement become essential pillars of a future-oriented business model.

Companies that implement sustainability strategies according to the ESRS aim not only to comply with European reporting requirements, but also to create long-term value for society and the environment. By integrating ESG objectives into business processes, the commitment to a circular, responsible and inclusive economy is strengthened. Documenting progress, identifying opportunities and managing challenges are important steps in achieving a genuine sustainable transformation. The sustainability strategy is the framework through which Auchan Romania adapts its business model to current and future challenges. This approach supports the integration of environmental and social objectives into operational processes and contributes to the realization of the company's vision of improving quality of life, promoting healthy eating and protecting the environment.

Transition plan for climate change mitigation

ESRS E1-1

As of 2023, Auchan Retail International has implemented a transition plan validated by the Science Based Targets initiative (SBTi), which sets out clear and quantifiable commitments to reduce greenhouse gas (GHG) emissions, in line with ESRS E1 requirements:

- **Reduction of Scope 1 and 2 GHG emissions:** Auchan Retail International is committed to reducing GHG emissions for Scope 1 and 2 by 46.2% by 2030, compared to the base year 2019.
- **Renewable energy supply:** The company aims to increase the share of renewable energy in annual consumption, from 14.7% (level recorded in 2019) to 100% by 2030.

- **Reducing Scope 3 GHG emissions:** Auchan Retail International aims to reduce Scope 3 emissions from purchased goods and services, upstream transport and distribution, as well as to treat the products sold at the end of their life, by 25% by 2030, compared to the base year 2020.

The monitoring and reporting of the implementation of these measures was continued for the reporting year 2025, complying with the audit and verification requirements imposed by ESRS E1. Details of the greenhouse gas emission reduction targets are set out in the section on climate change mitigation and adaptation targets (E1-4).

In 2025, the process of reassessing the climate objectives was initiated in accordance with the Science Based Targets Initiative (SBTi) methodology, based on the delimitation of emissions into FLAG and non-FLAG categories, within the Climate 2030 Plan. The results of this evaluation are being finalized and will be communicated in the next reporting session.

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

ESRS 2 SBM-3, IRO-1

In accordance with the requirements of the ESRS and as part of the Double Materiality Assessment (DMA) process, for the financial year 2025 (FY25) the assessment of the impacts, risks and opportunities associated with climate change was carried out and revalidated. The analysis took into account how the identified impacts and dependencies may evolve into risks or opportunities for Auchan Romania, documenting the following relevant aspects:

- The influence of climate change on the company's operational activities;
- The dependence of business processes on essential natural resources;
- Negative impacts generated by one's own activities, with the potential to attract additional regulations from the authorities and/or to determine physical or reputational consequences;
- Indirect exposure to significant sustainability risks through business partners and the value chain, with the potential for impacts to spill over to the undertaking;
- Rising energy costs, as well as the risk of supply chain disruption, with significant financial effects.

Based on these elements, the significant aspects related to Auchan Romania's activity were identified and classified, taking into account the probability of manifestation and the potential magnitude of the short, medium and long-term financial effects. The results of this assessment are summarized in the table below, which reflects the impacts, risks and opportunities relevant from the perspective of double materiality, related to climate change, for the reporting period under review (FY25).

Subtopic	Impact	Risk/Opportunity
Climate change mitigation	Negative impact on a medium-scale, current and potential, with a high possibility of occurrence currently and in the coming years, with global effects of the company's activities on the climate. Continuous probability of occurrence (all time horizons). Location: The entire value chain.	Opportunity: Streamlining and automating procurement processes, truck loading, operation and distribution at optimal parameters to reduce CO2 emissions and limit GHG emissions throughout the logistics chain.
Climate change adaptation	Actual and potential large-scale negative impact, with a high probability of occurrence in the coming years, in the context of climate change and natural cataclysms (floods). Globally representative impact as it can affect sourcing operations across multiple locations. Continuous probability of occurrence (all time horizons). Location: The entire value chain.	Physical and financial risk with an estimated average probability of occurrence over all time horizons and with major financial effects: affecting the distribution process/customer access to products in case of extreme weather phenomena. The risk of having a decrease in the quality and availability of raw materials in the supply chain can affect Auchan Retail Romania's production capacity and, by extension, profitability. This vulnerability is particularly marked in countries exposed to climate hazards, where the risks of supply disruption decrease product quality or raise raw material prices. Global warming exacerbates these risks, especially for products such as wheat and cotton, due to phenomena such as droughts, heat waves and floods. Physical and financial risk: the risk of flooding in southeastern Spain, with major physical and financial effects on the company (Auchan Romania collaborates with important suppliers in Spain). This risk is also generated by the multitude of operators currently using the same sources.
Energy	Reduced potential negative impact in the absence of a transition to green energy generation for own consumption. Probability of occurrence: short-term. Location: The entire value chain.	Financial risk with a high probability of occurrence in the next 1–2 years: increase in energy purchase tariffs, if no investment is made in green technologies. Opportunity: investment in green technologies, installation of photovoltaic panels for own use.

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

Analysis of physical risks associated with climate change adaptation

Auchan Romania has carried out a physical risk assessment regarding climate change adaptation, in accordance with the requirements of the EU Taxonomy Regulation. This process was carried out within a vulnerability study, and the results were integrated into the analysis of compliance with the principle of "do no significant harm" (DNSH). The related conclusions are presented in **Annex 1** of the report.

Transition risk analysis and financial impact assessment

At the level of Auchan Retail International, the transition risks generated by climate change were analysed in accordance with the requirements of the ESRs, including the assessment of the related financial effects. These risks are relevant for all entities in the group, including Auchan Romania, and are documented in the risk register. Among the most important risk scenarios identified are:

- Energy price shocks and rising commodity prices, impacting the group and the supply chain;
- Increase in costs caused by the increase in the price of GHG emissions;

- Changes in customer consumption behaviour, associated with slow reaction to market changes, which can lead to diminished demand.

These risks are continuously monitored and integrated into the company's risk management and financial planning processes, according to ESRs reporting requirements.

Policies related to climate change mitigation and adaptation

ESRS E1-2

Auchan Romania has adopted the Auchan Group's General Sustainability Policy, which provides the directions of action in accordance with the practices and standards recognized in the industry. The policy defines how sustainability principles are integrated into investment processes and describes the practices that the company aims to implement in this area. The company is committed to reducing climate and environmental impact, promoting social responsibility and applying sound governance practices in all areas of operation.

Auchan Romania's progress in managing climate risks is reflected in initiatives aimed at reducing greenhouse gas emissions and increasing the use of renewable energy sources. The company aims to expand the use of green energy and identify solutions that can help reduce its carbon footprint in the coming years. These measures support the integration of sustainable practices into the company's operations and contribute to reducing the impact on the environment.

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

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

Auchan Romania has developed an Energy Policy that promotes the responsible management of energy resources and supports the integration of sustainable development principles into energy management processes. The policy aims to identify and use energy resources efficiently, reduce emissions and increase the share of renewable energy sources, with the aim of reducing the impact on the environment. At present, no specific policies on climate change adaptation have been developed. The company plans to develop such a policy by 2027.

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

Actions and resources in relation to climate change policies

ESRS E1-3

Below are the main actions taken in the last year and the planned directions for managing climate change issues. These efforts are integrated into the company's business strategy and financial planning processes. The transition to a more sustainable economy is being implemented gradually, by developing initiatives related to sustainable activities and adapting internal processes. Progress is continuously monitored to assess the implementation of actions and the need for further action.

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

To achieve this goal, we have implemented a series of strategic actions aimed at involving suppliers in Auchan's decarbonization programs (Climate Questionnaire, Climate Event, e-learning platforms, etc.), increasing collaboration efforts and promoting best practices in the field of sustainability.

Climate change mitigation actions include:

- For the goods transported to Auchan stores, the company optimizes the routes and the load of the trucks, with the aim of streamlining logistics processes and reducing emissions associated with transport. Measures are also being taken to limit empty vehicle journeys on the way back by transporting tertiary packaging to the relevant centres.

- **The "Partners for Decarbonization" program** is Auchan's initiative to involve suppliers in order to decarbonize the supply chain, with the objective of reducing carbon emissions by 25% by 2030, compared to the 2020 baseline. In 2025, the program continued through the 3rd Edition (Wave 3), focused on strengthening collaboration with suppliers and monitoring their progress. A central element of the program is the annual climate data collection exercise, carried out by Auchan to assess the maturity level of suppliers and to track the performance and emission reductions achieved. In this edition, over 370 selected suppliers actively participated, along with over 50 colleagues from the Product department. This year's differentiating element is represented by the OpenClimat online platform, through which our suppliers were able to answer the Climate Questionnaire of this edition. In addition, the platform offers the possibility, both for suppliers and for the various departments of Auchan to have access to results in real time, so that the collaboration process is greatly improved. Dedicated supplier workshops are underway, with the aim of supporting suppliers prioritized on all three clusters, for the definition and implementation of action plans by the end of 2030.

- **Climate for Suppliers Event:** on October 21, 2025, Auchan Romania organized the second edition of the Climate Supplier Event, under the umbrella of the Climate Change Summit, in partnership with Social Innovation Solutions, bringing together over 150 participants (over 100 suppliers and 50 Auchan employees). The discussions focused on measures to increase the competitiveness of Romanian suppliers through the decarbonization of products and operations, regenerative agriculture, the climate resilience of Romanian agriculture, as well as the evolution of the sustainability strategy through the 2030 Climate Plan. The event included the launch of a green financing package together with BRD – Groupe Société Générale, based on a strategic partnership to support the decarbonization measures of Auchan suppliers, and an initiation workshop in decarbonization, with the definition of a framework for a first personalized action plan for suppliers. The event supports Auchan's goal of reducing Scope 3 emissions by 25% by 2030, compared to 2020, by increasing the resilience of the supply chain.



- **Climate Change Summit:** Auchan Romania is a strategic partner of the Climate Change Summit, an event dedicated to solutions for climate change management in Central and South-Eastern Europe. The summit brings together relevant partners, specialists and employees involved in decarbonisation initiatives to facilitate the exchange of practices and strengthen collaboration on climate action. In the 2025 edition, 100 suppliers involved in the climate questionnaire and over 50 Auchan colleagues, active in monitoring emissions and decarbonization initiatives in the area with the highest emissions (in line with the SBTi approach), were invited to participate. Auchan's involvement in this event is aligned with the company's goal of reducing Scope 3 emissions by 25% by 2030, compared to the base year 2020, and contributes to the development of internal capacities and the level of expertise in the field of climate action.
- To facilitate the aggregation and reporting of greenhouse gas emissions data, the **Carbon Tracking Tool**, a platform dedicated to calculation rules and simulations on emission reductions, was implemented. Auchan Romania participated in 2024 in the pilot phase of testing the instrument globally and implemented full scope in 2025. In parallel, a change management kit and related estimation rules were developed. The tool is used to verify the functionality and reliability of the generated data
- The carbon footprint is calculated for each Auchan country, covering Scope 1, 2 and 3 emissions, in accordance with the requirements of the SBTi (Science Based Targets Initiatives).
 - **Scope 1** - Direct emissions: stationary combustion sources, mobile combustion sources and fugitive emissions

- **Scope 2** - Indirect energy-related emissions: electricity and other grid energy consumption

- **Scope 3** - Other indirect emissions: purchased goods and services, capital goods, upstream energy, upstream transport and distribution, waste, business travel, commuting, downstream transport and distribution, use of sold products, treatment of the lifetime of sold products.

- A process is implemented that ensures the consistency and reliability of the activity data, as well as the proper application of the calculation methodology. Checks are carried out at every stage, including validation of the scope, units of measurement and comparisons between stores. The Sustainability Director, the Technical Director, the Logistics Director, the Transport Manager, the Product Directors and the Sustainability Department are involved in the data collection, calculation and verification. Auchan Romania monitors and pilots the decarbonization process in accordance with the objectives validated by SBTi for Scope 1, Scope 2 and Scope 3 emissions. This monitoring makes it possible to identify operational and logistical levers that can help reduce emissions and manage climate change impacts. In 2025, the reassessment of the SBTi for the 2030 Climate Plan metrics was prepared and the results will be published in the next reporting session.
- Auchan Retail International is **CDP Climate and Forest** certified, with a B score in 2025 for both topics.
- During 2025, the Sustainability, Legal and Product departments continued to develop a **Sustainability Addendum**, which is to be annexed to the commercial contracts with some of the suppliers. The approach was initiated in 2024, and at the time of this report the document was still being finalized, and the signing process will take place in 2026.

In terms of mitigating the impact of climate change, a significant target is for 10% of parking spaces to be equipped with EV charging stations by January 1, 2025.

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

- Implementation of electric transport for three supermarket stores in Bucharest
- Increasing the quality of store roofs by improving waterproofing: Reducing energy consumption, resulting in an estimated saving of 30,000 KWh per year. This initiative involved an initial capital investment (CAPEX).
- Since 2016, Auchan Romania has been involved in a process of reducing Scope 1 and Scope 2 emissions through HVAC changes, the change of lighting from fluorescent lighting to LED lighting, but also the change of refrigeration units (including refrigerated showcases that work with freon) into new systems that work on CO2. In 2025, sets of measures have been applied energy efficiency (lighting optimization, consumption reduction, rational use of equipment, etc.) that have contributed significantly to the reduction of energy consumption. Currently, five more locations are in the process of implementing energy-efficient systems.

- In order to continue to achieve the climate objectives, in February 2023 Auchan Renewable Energy (ARE) was registered, being wholly owned by Auchan Romania SA. The company's main activity is the production, transmission and distribution of electricity, so as to support Auchan Romania's activity regarding the transition to green energy, in addition to the solar panels already implemented. In 2025, it took over the electricity supply for all 39 Auchan locations.
- In 2022, we started installing photovoltaic panels on 18 locations (16 stores and 2 warehouses), which will also be operational during 2025, contributing to achieving the goal of 20% of the stores' energy needs being covered by solar energy.
- In order to improve energy performance and reduce its energy costs, Auchan decided in 2021 to apply for ISO 50.001, the Standard for Energy Management, certification. The official certification was obtained at the end of 2023, and will be renewed according to the ISO protocol, once every 3 years.
- Part of the company's Energy Policy is the Energy Sobriety Plan. This plan was created in 2022 (and updated annually) and contains concrete measures to reduce energy consumption in stores and warehouses, but also objectives pursued monthly within the Energy Efficiency Operational Committee.
- In 2025, the tender for the project to install smart electricity meters in hypermarket stores in the country was launched, with a deadline for completion of the implementation in locations estimated for mid-2026. In parallel, the project on the installation of smart gas meters is also underway, developed in partnership with Nhood Romania for the co-owned locations, with a completion deadline set for the end of 2026.
- Automating environmental data collection has become a priority in 2025, representing a key step in supporting climate change mitigation and adaptation efforts. Through monitoring, data-driven decisions, streamlining reporting processes and stimulating innovation, digitizing data flows, especially environmental ones, Auchan can respond more effectively to new climate conditions. The deadline for full automation of environmental data is 2027, and in 2025 significant progress has already been made, integrating more than 15% of the metrics into automated collection and reporting systems.
- Action to replace refrigeration equipment and transition from R404 refrigerant to low-emission alternatives has been initiated.

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

Energy efficiency – Targets	Estimated energy savings		
	2024	2025	2026
	-0.7% vs 2023	-0.9% vs 2024	-0.6% vs 2025
Energy efficiency plan	410,000 KWh/year		
Modernization of HVAC equipment	170,000 KWh/year		
Modernization of the cold line (modification to CO2)	240,000 KWh/year		

Targets related to climate change mitigation and adaptation

ESRS E1-4

At the level of the Auchan Group, the "2030 Climate Plan" was developed in 2021, which provides common directions for the decarbonization process in all the group's subsidiaries, including Auchan Romania. The plan sets emission reduction targets across the value chain and identifies four priority areas for action: energy, refrigeration equipment, transport and product assortment.

To ensure that we are in line with the Paris Agreement, which aims to limit the global temperature increase to below 2°C compared to the pre-industrial period – our targets were scientifically validated in 2023 by the Science Based Targets Initiative (SBTi) supported by **the Carbon Disclosure Project (CDP)**, the United Nations Global Compact. We are committed to reducing emissions both from our direct operations and throughout the value chain, as follows:

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

- Achieving a 45% share of green energy by 2025, through PPA contracts carried out by Auchan Renewable Energy.
- The transition to 100% green electricity by 2030.

At group level, it was decided to re-evaluate the SBTi based on the FLAG and NON-FLAG methodology, and the new results will be published in 2026.

At the level of the Auchan Group, including Auchan Romania, the following greenhouse gas (GHG) emission reduction objectives have been set and assumed, in accordance with the ESRs requirements and related reporting methodologies:

- **Scope 1:** Auchan Retail aims to reduce emissions generated by refrigerant leaks by 90%, as well as reduce the carbon footprint associated with natural gas consumption by 20% by the end of 2030.
- **Scope 2:** The main objective is to reduce by 20% the carbon footprint resulting from electricity consumption in stores, while transitioning to the exclusive use of electricity from renewable sources, with a deadline of completion by the end of 2030.

These objectives are formulated at Group level and implemented locally by each operational entity, including Auchan Romania.

Implementation measures in Auchan Romania

- Optimizing energy consumption by modernizing refrigeration systems and using refrigerants with low environmental impact; reducing the amount of refrigerants used according to Scope 1 targets.
- Renewable energy generation: In partnership with Helexia, by the end of 2024, photovoltaic panels have been installed in 16 stores in Romania, with a total capacity of 9.1 MW. The estimated annual production is 10.4 GWh, covering about 20% of the total electricity consumption of these stores and helping to avoid the emission of about 5,800 tons of CO₂ annually.
- Progressive implementation of solar panels: In 2023, photovoltaic panels were installed on four stores (Braşov Coresi, Cluj Iris, ATAC Braşov Vest, Auchan Oradea), which will be operational at the end of 2023 and the beginning of 2024. In 2024, the installation of the panels was extended to 14 more locations: ATAC Târgu Mureş, Auchan Pallady, ATAC Satu Mare, Auchan Baia Mare, Auchan Constanţa Maritimo, Auchan Pitesti Găvana, Auchan Timişoara Nord, ATAC Timişoara Sud, Auchan Pitesti Bradu, ATAC Ploieşti, Auchan Craiova, Auchan Berceni, Auchan Stefanesti Ambient Deposit and Auchan Stefanesti Fresh Warehouse.

Through these actions, Auchan Romania contributes to achieving the decarbonization targets set by the Group for 2030, ensuring an adequate control and monitoring framework for the auditability of the progress and efficiency of the measures adopted.

In the 2025 reporting year, we continued the change of the refrigeration installation from Freon R404 to a CO₂ refrigeration installation at the ATAC Ploieşti, Auchan Baia Mare, Auchan Iaşi and Auchan Crângăşi stores in order to reduce energy consumption and make the transition to a gas with a low impact on the environment, so as to support the achievement of the associated Scope 1 and 2 objectives.

In the table below we present the targets assumed at the level of Auchan Retail International, and the specific targets for Auchan Romania will be established after the completion of the results at the Auchan Retail group level.

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

Also in order to achieve climate goals, in February 2023 the **company Auchan Renewable Energy (ARE)** was registered, being wholly owned by Auchan Romania SA. The company's main activity is the production, transmission and distribution of electricity, so as to support Auchan Romania's activity regarding the transition to green energy, in addition to the solar panels already implemented. This company continued to support our energy transition throughout the 2025 financial year.

Also, together with our partners at **Helix Logistics Development**, we are working to achieve our goals of reducing the carbon footprint in the transport of our products to the stores in Bucharest. Thus, in 2023 we made the decision to **use a 100% electric truck** for goods deliveries to the U-Center store in Bucharest (supermarket format). This truck was also used in the reporting year 2024 when discussions on the use of a second electric truck for another store in Bucharest were started. In 2025 the implementation was completed, with two electric trucks being delivered to two other locations in Bucharest: Exigent and Obor.

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

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

At the Auchan Retail group level, in 2025 a process of re-evaluation of the climate objectives was started based on the SBTi FLAG and non-FLAG methodologies, the new results to be published in 2026 and subsequently declined at the level of Auchan Romania; Until this process is completed, the approach applied in the previous year (2024) shall be maintained for the reporting year 2025.

	UM	Reference year [*] , ^{**}	Target for 2030	Target for 2035	Target by 2050
Percentage of GHG emission reductions - Market-based Scope 2 of emissions compared to base year emissions	Percentage	N/A	N/A	It has not been established	It has not been established
GHG Emission Intensity Value - Market-Based Scope 2	decimal	N/A	N/A	It has not been established	It has not been established
Absolute value of GHG emission reductions - Scope 3	GHG emissions	N/A	N/A	It has not been established	It has not been established
Percentage of GHG emission reduction - Scope 3 compared to baseline year emissions	Percentage	N/A	-25%	It has not been established	It has not been established
GHG Emission Reduction Intensity Value - Scope 3	decimal	N/A	N/A	It has not been established	It has not been established

*Reference year is 2019 for Scope 1 and 2

**The reference year is 2020 for Scope 3.

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

- **Reduction of greenhouse gas (GHG) emissions – Scope 1&2:** a 46% decrease compared to 2019 levels is aimed.
- **Reducing greenhouse gas (GHG) emissions - Scope 3:** a 25% reduction compared to 2020 levels is targeted.
- **100% green electricity by 2030:** the aim is to fully switch to renewable sources of electricity by the end of the decade.
- **45% green energy by 2025:** Auchan Romania aims to reach 45% green energy through energy purchase agreements (PPAs). Currently, 16 of the 35 hypermarkets, together with two warehouses, already benefit from solar panels, which is an important step towards this goal.

These objectives support the reduction of environmental impact and the orientation of the company towards a more sustainable operating model. The adoption of renewable energy sources and the improvement of energy efficiency contribute to the reduction of carbon emissions and can support the management of energy costs in the long term.

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

Energy consumption and mix

ESRS E1-5

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

For the comparative year 2024 and the reporting year 2025, we recorded an energy consumption according to the table below.

Energy consumption and mix	Comparison 2024	Year N (2025)	% N/ N-1 (2025/ 2024)
(1) Fuel consumption from coal and coal products (MWh)	-	-	-
(2) Fuel consumption from crude oil and petroleum products (MWh)	1,050.6	3,007.81	+186.29%
(3) Fuel consumption from natural gas (MWh)	17,954.9	17,231.5	-4.03%
(4) Fuel consumption from other fossil sources (MWh)	-	-	-
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	95,898.8	51,309.24	-46.50%
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1-5)	114,904.3	107,896.31	-6.10%
Share of fossil sources in total energy consumption (%)	88.5%	69.45%	-21.53%
(7) Consumption from nuclear sources (MWh)	-	-	-
Share of consumption from nuclear sources in total energy consumption (%)	-	-	-

⁶ Corespunde unui consum de 241.771,81 litri diesel și 68.000,72 litri benzină (transformare în MWh conform principiului 1 litru de Diesel = 9,94 kWh și 1 litru de Benzină = 8,89 kWh)

Energy consumption and mix	Comparison 2024	Year N (2025)	% N/ N-1 (2025/ 2024)
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	-	-	-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	6,586.5	36,501.52	+454.19%
(10) The consumption of self-generated non-fuel renewable energy (MWh)	8,109.2	10,952	+35.06%
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	14,965.7	47,453.52	+217.08%
Share of renewables in total energy consumption (%)	11.5%	30.55%	+165.65%
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	129,870	155,349.83	+19.62%

Moreover, through Auchan Renewable Energy (ARE) we have purchased 62,979 MWh of energy. Of the total, 33,480 MWh are generated from non-renewable resources and 29,499 MWh from renewable sources.

The amount of electricity that is subject to production is measured in accordance with the provisions of the Electricity Metering Code, approved by order of the President of ANRE. The prosumer contract presents an estimate of the quantities of electricity to be produced, in total of approximately 10,550 MWh annually, with seasonal variations according to the specific territorial climate.

Non-renewable energy production and renewable energy production in MWh

	2024	2025
Producția de energie din surse neregenerabile (MWh)*	0	0
Producția de energie din surse regenerabile (MWh)	8,109.2	10,952

În tabelul de mai sus, valorile reflectate în dreptul producției de energie din surse regenerabile reprezintă energia provenită din producția panourilor fotovoltaice (8109,2 MWh în 2024 și 10.952 MWh în 2025).

Emisiile brute de GES de categoriile 1, 2, 3 și emisiile totale de GES

ESRS E1-6

Gestionarea schimbărilor climatice devine un aspect tot mai relevant pentru Auchan, în contextul în care riscurile climatice pot influența procesele operaționale și lanțurile valorice. În acest sens, analiza și monitorizarea sistematică a riscurilor climatice sunt necesare pentru identificarea potențialelor impacturi și pentru planificarea măsurilor adecvate de gestionare a provocărilor actuale și viitoare asociate schimbărilor climatice.

Pentru a proteja infrastructura și facilitățile, este esențială implementarea unor măsuri de adaptare la schimbările climatice, abordând diverse aspecte:

- **Operațional:** Garantarea continuității activităților zilnice, fără a fi afectate de evenimente meteorologice extreme precum inundații, furtuni sau valuri de căldură.
- **De mediu:** Aplicarea unor practici sustenabile și ecologice pentru a reduce impactul asupra mediului și emisiile de gaze cu efect de seră.
- **Financiar:** Evaluarea impactului financiar al riscurilor climatice și pregătirea resurselor și planurilor necesare pentru a face față potențialelor pierderi sau daune.



- **Social:** Analizarea efectului asupra comunităților și angajaților, asigurându-se că măsurile de adaptare sprijină siguranța și bunăstarea tuturor celor implicați.

Prin abordarea acestor dimensiuni, reducem riscurile și contribuim la eforturile globale de combatere a schimbărilor climatice, adoptând un model de afaceri sustenabil și responsabil. Acest lucru implică integrarea strategică a acțiunilor climatice în toate nivelurile de planificare și operare ale companiei, asigurându-le reziliența pe termen lung.

Amprenta de carbon prezentată în acest raport reprezintă emisiile totale de gaze cu efect de seră (GES) emise de compania noastră în cursul exercițiului financiar 2025, exprimate ca tone de dioxid de carbon echivalent. Protocolul privind gazele cu efect de seră (GHG Protocol) definește trei domenii de emisie:



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

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

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

The greenhouse gas emissions data included in the sustainability statement are aligned with the reporting period of the general-purpose financial statements, with the financial year 2025 corresponding to the calendar year 2025.

Material Scope 3 categories have been included in the emissions calculation.

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

Significant Category Scope 3	Reason for inclusion
1: Purchased goods and services	The expenses are significant
4: Upstream transmission and distribution	High volumes of emissions associated with transmission and distribution outsourced to third parties
5: Waste generated in operations	Moderate volumes of waste generated

Methodology

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

GHG Protocol

The GHG protocol has been used to estimate emissions along the value chain and provides the most widely used accounting standards (calculation of emissions) for the world's greenhouse gases (<https://ghgprotocol.org/about-us>), including a number of calculation tools. Guidance documents include one or more approaches for determining CO₂ and other greenhouse gas emissions, e.g. direct measurement, mass balance, etc. The calculation tools are available on the GHG Protocol website and are intended to complement the protocol and facilitate calculations, but their use is not mandatory (<https://ghgprotocol.org/calculation-tools>).

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

Auchan Romania's organisational boundaries for calculating GHG emissions were established, in particular for Scope 3, in alignment with the approach applied by **Auchan Retail International**.

The raw Scope 3 data for calculating emissions comes from local monitoring of products sold, transport and waste. The source of the emission factors used in the calculations is group-aligned and their values have been updated according to the latest published values. The databases used in the calculation of carbon emissions for Scope 3 include ADEME 2024 and DEFRA 2025.

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

Category Scope 3	Reason for exclusion
2. Capital goods	It is not material, the expenses are not significant
3. Fuel and energy-related Activities (e.g. losses of fuel/energy from the grid at the time of fuel/energy purchase)	It is not material, the expenses are not significant
6. Business Traveling	It is not material, the expenses are not significant
7. Employee commuting	It is not material, the expenses are not significant
8. Upstream leased assets	Not applicable, no upstream leased assets
9. Downstream transportation	Not material for B2C retail
10. Processing of Sold Products	Not applicable, Auchan Romania does not supply raw materials
11. Rented facilities (income earned from renting own buildings to third parties)	It is not material, the expenses are not significant
12. End-of-life treatment of sold products (treatment/disposal) (expenses for waste disposal and treatment of products sold by Auchan Romania, at the end of their lifetime)	It is not material, the expenses are not significant
13. Downstream leased assets	Not applicable, no downstream leased assets
14. Franchise	Not applicable for 2025, will not be included in reporting
15. Investments	Not applicable

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

Assumptions and notes on the methodology

- The greenhouse gas emissions inventory includes all relevant activities of Auchan Romania.
- The operational transport between stores or from warehouses to stores is carried out by **third parties** contracted by Auchan Romania. Thus, emissions from these activities are reported under Scope 3.
- The emissions associated with the waste generated, based on the amount and type of waste generated, were included in the calculation as significant/material.
- In order to avoid double reporting, the Scope 1 fuel quantities, for Auchan Romania's own fleet of cars, were reported separately from the emissions of external carriers (Scope 3).
- For certain locations in Romania, the latest published country emission factor was used to calculate location-based Type 2 emissions for electricity.

In the table below we present the emissions recorded by Auchan Romania during the financial year 2025 and the targets assumed at the level of Auchan Retail International for 2030:

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

Auchan Romania	Retrospective				Milestones and target years Auchan Retail International***			
	Base Year (2024)	Comparative 2024	N (2025)	%N/N-1	2025	2030	(2050)	Annual % target / Base year
Scope 1 GHG emissions								
Gross Scope 1 GHG emissions (tCO ₂ equivalent)	6,948.39	6,948.39	4,912.25	-29.31%	It has not been established	-23.5%	It has not been established	It has not been established
Percentage of Scope 1 GHG emissions from regulated emission trading sche (%)	0%	0%	0%	0%	It has not been established	It has not been established	It has not been established	It has not been established
Scope 2 GHG emissions								
Gross location-based Scope 2 GHG emissions (tCO ₂ eq) – location based	17,648.99	17,648.99	15,753.72	-10.74%	It has not been established	-22.5%	It has not been established	It has not been established
Gross market-based Scope 2 GHG emissions (tCO ₂ eq) market based	17,878.86	17,878.86	15,663.45	-12.39%	It has not been established	It has not been established	It has not been established	It has not been established

* Total GHG emissions _{by site} (tCO₂ equivalent) = Gross GHG emissions Scope 1 + Gross GHG emissions Scope 2 _{by site} + Gross GHG emissions Scope 3 _{by site}

** Total Market-Based GHG Emissions (tCO₂ Equivalent) = Gross GHG Emissions Scope 1 + Gross GHG Emissions Scope 2 _{Market-Based} + Gross GHG Emissions

Scope 3 _{Market-Based}

*** The reference year for Scope 1 and 2 is 2019 and for Scope 3 it is 2020.

**** The data for the 2024 financial year differs from that published in the Auchan Romania Sustainability Report for the 2024 financial year. As indicated in the latter, the results initially published were based on a methodology that is still being consolidated. Since then, a more accurate and comprehensive calculation has been carried out, leading to a restatement of the data. The calculations for the 2024 and 2025 financial years have now been prepared using a consistent methodology, ensuring the comparability of data for these two financial years. Previously published data has not been restated, as these changes do not impact overall trends.

Auchan Romania	Retrospective				Milestones and target years Auchan Retail International***			
	Base Year (2024)	Comparative 2024	N (2025)	%N/N-1	2025	2030	(2050)	Annual % target / Base year
Significant scope 3 GHG emissions								
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	1,052,848.37	1,052,848.37****	1,018,932.12	-3.22%	It has not been established	-25%	It has not been established	It has not been established
1 Purchased goods and services	1,033,242.59	1,033,242.59****	1,003,259.12	-2.90%	It has not been established	-21.75%	It has not been established	It has not been established
(Optional subcategory: Cloud computing and data centre services)	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
2 Capital goods	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
	N/A							
4 Upstream transmission and distribution	15,325.38	15,325.38	12,288.01	-19.82	It has not been established	-0.125%	It has not been established	It has not been established
5 Waste generated in operations	4,280.4	4,280.4	3,384.99	-20.92%	It has not been established	It has not been established	It has not been established	It has not been established
6 Business traveling	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
7 Employee commuting	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
8 Upstream leased assets	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
9 Downstream Transportation	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
10 Processing of sold products	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
11 Use of sold products	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
12 Treatment of products sold at the end of their life cycle	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
13 Downstream leased assets	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
14 Franchises	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
15 Investments	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
Total GHG emissions								
Total GHG emissions (location-based)* (tCO ₂ equivalent) location based	1,077,455.75	1,077,455.75****	1,039,507.82	-3.52%	N/A	N/A	N/A	N/A
Total GHG emissions (market-based)** (tCO ₂ equivalent) market based	1,077,455.75	1,077,455.75****	1,039,598.09	-3.51%	N/A	N/A	N/A	N/A

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

As part of the assessment of progress towards sustainability goals, Auchan Retail International chose 2019 (for reducing emissions for Scope 1&2) and 2020 (for reducing emissions for Scope 3) as benchmarks in monitoring and evaluating GHG emissions, in line with the decarbonization strategy adopted at the company level. Auchan Romania will define specific Scope 2 emission reduction targets after the completion of the Auchan Retail group-wide process.

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

GHG removals and GHG mitigation projects financed through carbon credits

ESRS E1-7

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

Internal carbon pricing

ESRS E1-8

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

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

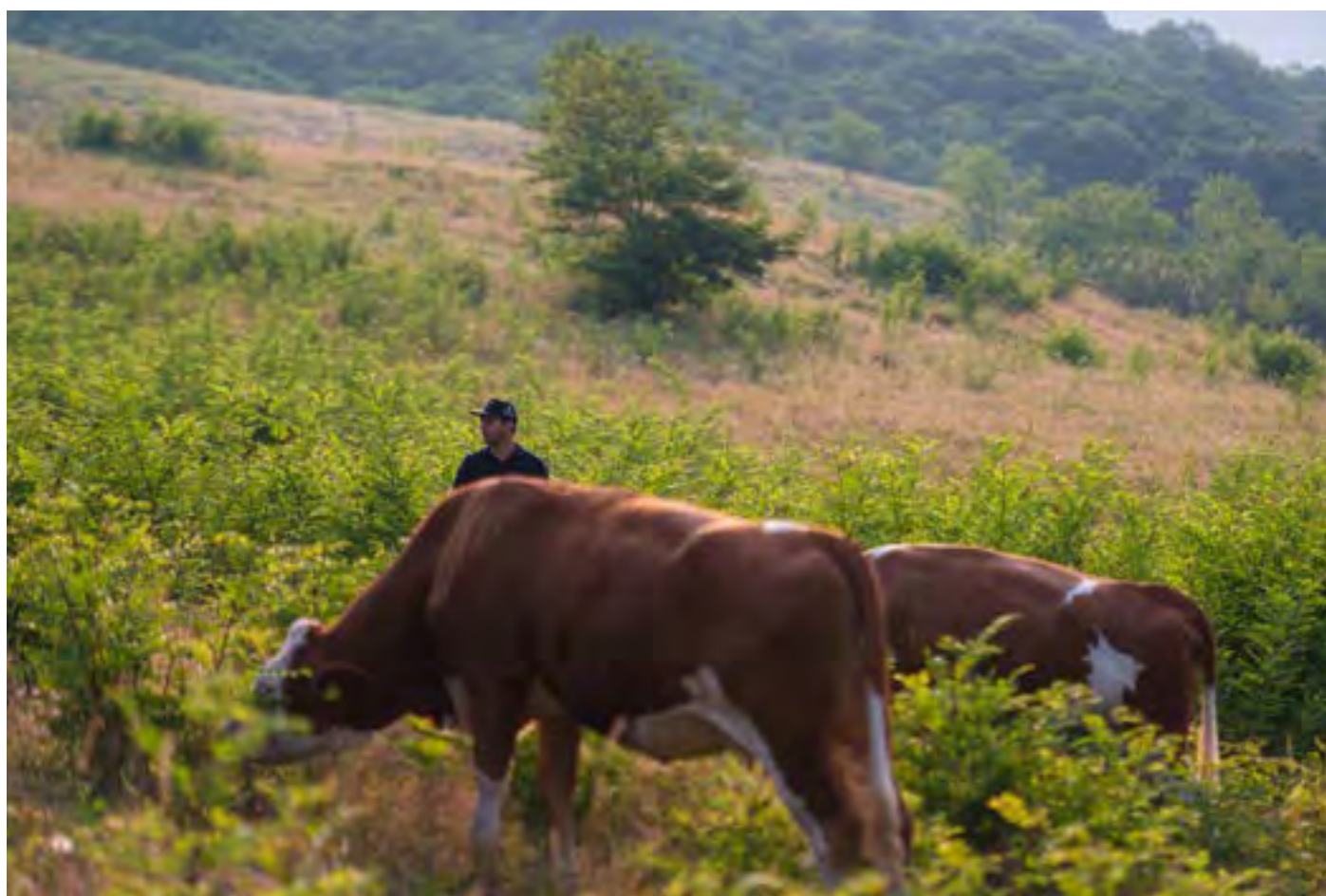
ESRS E1-9

The anticipated financial impact of significant physical and transition risks, as well as potential opportunities associated with climate change, has not yet been quantified in accordance with the requirements of ESRS standards. However, the importance of these aspects was recognized, and an analysis of climate risks and opportunities was developed at the level of the Auchan Retail International Group, being also relevant for Auchan Romania. The identified risks are documented in the risk register, and the relevant climate scenarios include: shocks associated with energy prices and the increase in the costs of goods in the supply chain, the increase in costs generated by the evolution of the price of greenhouse gas emissions, as well as changes in customer consumption behavior, together with the market's ability to react, which may lead to reduced demand.

Integration of sustainability-related performance into incentive schemes

ESRS 2 GOV-3

In the reference year 2024, at the level of Auchan Romania, performance metrics related to ESG aspects were integrated into the Remuneration Policy, both at a general and individual level. The members of the General Management and all managerial level employees in the company had sustainability metrics included in the individual variable remuneration processes and benefited from performance bonuses related to the sustainability objectives implemented and achieved. Within individual variable remuneration processes, between 10 and 30% of performance metrics are related to ESG aspects. The situation is also valid for the general metrics for the 2025 reporting financial year.



Additional Topic

Food waste and the management of products with old stocks

General disclosures

ESRS 2

Auchan Romania has established processes for identifying material impacts, risks and opportunities associated with its activities, in order to responsibly manage the environmental and social matters relevant to the undertaking.

The company continuously implements actions aimed at optimising the supply chain and applies measures to prevent and reduce food waste.

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Food waste

The company continuously implements actions aimed at optimising the supply chain and applies measures to prevent and reduce food waste.

Description of the processes for identifying and assessing significant impacts, risks and opportunities related to food waste

IRO 1

By continuously optimising orders and the product range, we monitor the ongoing performance of the assortment.

As part of the double materiality analysis process, the impacts, risks and opportunities associated with food waste were identified and assessed. The process included organising an internal workshop and consulting relevant literature sources. Following the double materiality analysis carried out for the topic "Climate change mitigation", "Management of products with old stocks" was identified as an additional material topic. The results of the analysis are summarised in the table below.

Subtopic – topic, additional material	Impact	Risk / Opportunity
Food waste	Medium-level negative impact on the environment - if no measures are put in place to reduce food waste and to manage products that remain in stocks.	Risk: Only in the situation of improper management of the quantities of food products generated can financial risk be generated through losses and fines, risk of non-compliance with the legal framework (Law 217/2026, but also a reputational risk for the company. Opportunity: Creating projects and implementing technologies to prevent food waste. Also, supporting the population's access to food at national level by organizing regular campaigns to donate unsold food to NGOs.

Policies related to food waste

Starting in 2022, the Auchan Group implemented a Group Food Waste Management Policy, applicable to all entities within the group, regardless of the country in which they operate. This policy establishes a coherent reference framework for the prevention and reduction of food waste, while allowing tools and measures to be adapted to the local specificities of each market.

The policy is aligned with the United Nations Sustainable Development Goal 12.3, which aims to reduce food waste per capita by 50%, as well as reduce food losses throughout the supply chain. In Romania, the application of the policy is carried out in accordance with the provisions of Law no. 217/2016 on the reduction of food waste.

At Auchan Romania, reducing food waste is identified as a strategic priority, both from the perspective of environmental protection and for streamlining the use of resources and increasing food availability. The company recognizes the importance of this approach in the context of limited natural resources and the incidence of food poverty at national level.

In this regard, Auchan Romania is committed to developing and implementing effective policies and programs to reduce food waste, with specific objectives periodically monitored locally and globally. The progress made is evaluated through the People Planet Profit (PPP) performance metrics, integrated into the group's reporting system.

The policy on food waste and management of products with old stocks will be updated, by the end of 2026, in line with the requirements of the ESRS standard. The update will include new provisions on sustainable sourcing along the entire value chain, both upstream and downstream.

Also, Auchan Romania's quality strategy integrates ten major ambitions, structured on a circular model that covers all six stages of the product life cycle, thus ensuring a systematic and sustainable approach in the prevention and management of food waste.

Design

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

Raw materials

3. Selection of raw materials with low environmental impact: the use of sustainable and low-carbon raw materials is prioritized.

4. Ensuring clear transparency about the origin of our raw materials: transparency is essential to earn and maintain the trust of the company's customers.

Production & Transportation

5. Guarantee of safety and compliance of Auchan products: all products comply with strict safety and compliance standards.

6. Reducing the carbon footprint and favouring local producers: reducing carbon emissions and supporting the local economy by collaborating with local producers.

Cast

7. Improving the quality in stores and managing recalls and withdrawals smoothly: a high quality of Auchan Romania products is ensured and any problem related to the products is managed efficiently.

Usage

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

End of life

9. Reducing plastic packaging and requiring the recyclability of materials: actions are taken to minimise the use of plastic and to favour the use of products made of recyclable materials.

10. Reducing food and non-food waste: Effective strategies are implemented to minimize waste in all aspects of the company's operations.

Actions and resources related to food waste

ESRS E1-3

Controls and range optimization

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

Zero Waste

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

Food Bank Partnership for Food Donation

As part of our strategic partnership, in 2025, our customers have demonstrated a remarkable commitment against food waste, donating over 630,000 lei through ballot boxes located at cash registers. This vital amount has been directed to the Food Bank, covering essential operational costs in the mission to combat food waste. The money is used to finance crucial expenses, such as the use of machines for the efficient collection and distribution of salvaged food, the rents of the warehouses where it is stored in optimal conditions, as well as other administrative costs necessary for the Food Bank to be able to carry out its activity.

Also, in October 2025 we initiated, together with the 9 Regional Food Banks, the process of donating products with a low shelf life, thus avoiding both the costs and the CO2 greenhouse gas emissions associated with their destruction process. Thus, during the 3 months of 2025, more than 120 tons of food were saved from food waste and redirected to vulnerable beneficiaries.

This generous contribution allows not only to facilitate access to food for vulnerable people, but also to significantly reduce the amount of food wasted, turning into the equivalent of 1,128,462 servings of food that reach those who need it most. Moreover, in direct support of the efforts to combat food waste, Auchan Romania provided the Bucharest Food Bank with a refrigerated van, thus ensuring the safe and optimal transport of the collected food, optimizing the process and decisively contributing to its deterioration.

Happy Hour

We are concerned daily with combating food waste through various measures, and Happy Hours are one of these actions. In 2025, every day, starting at 8 p.m. and until the store closes, any Auchan customer benefited from a 50% discount on all bulk bakery and pastry products (unpackaged). The discount was valid only through the MyCLUB Auchan loyalty card, within the limit of available stocks.

Mandatory training for all employees

To support efforts to reduce food waste, we have paid special attention to the training of our employees. During the reporting period, we provided employees with over 600 hours of training focused on reducing food waste. This ongoing training is essential to ensure that staff are well equipped to effectively implement waste prevention measures.

In order to train employees on the risks and impact of food waste, mandatory training programs dedicated to this topic have been maintained and strengthened in 2025. These training sessions targeted all staff, both from the head office and from the stores and the logistics sector. The roles and responsibilities of employees in the management of food waste have been clearly defined, and training programmes have been tailored specifically to employees, including food life cycle issues, in line with ESRs reporting requirements.

Automated waste and loss tracking dashboards

To make it easier to track progress on food waste, dashboards have been developed to support quick and informed decisions for operational teams. These dashboards also help with food donation, products that enter the Zero Waste program and the rest of the perimeters where the Zero Waste project is not applied.

Proof of concept with artificial intelligence for fruit and vegetable ordering

In 2025, testing began on a new digital solution that involves predicting orders in the fruit and vegetable department through artificial intelligence. The test included five Auchan and ATAC stores, and the results will be followed in 2026.

Turning food waste into biogas

The project involves the food waste generated by Auchan being transported for the purpose of making biogas, through a partnership with Genesis. Basically, this waste is avoided from reaching the landfill, avoiding the additional production of greenhouse gas emissions. Auchan does not currently use the biogas produced.

Additional communications on food waste

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

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



- **>4,4 mil** products saved
- **4,3 mil** meals saved
- **5.333** tons of CO2 emissions avoided

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

Targets related to food waste

ESRS E1-4

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

Metrics related to food waste

We continuously monitor the key indicators of the "Zero Waste" project through a digital interface. The total number of saved products represents the total quantity of products labelled with the yellow "Zero Waste" label and subsequently sold. The number of saved meals is calculated on the assumption that one meal represents 500 grams. Avoided CO2 emissions are expressed in tonnes and are based on estimates. One tonne of products saved is estimated to avoid 2.5 tonnes of CO2 emissions.

The results obtained through the "Zero Waste" project, for the period between January 1, 2025 and December 31, 2025 are as follows:

- Over 4.4 million products saved
- 4.3 million meals saved
- 5,333 tons of CO2 emissions avoided

Anticipated financial effects of food waste impacts, risks and opportunities

ESRS E1-9

The anticipated financial effects of food waste risks and opportunities in 2025 have not been thoroughly assessed or quantified. However, their relevance and significance were noted in the double materiality analysis. The register of environmental aspects includes a number of risks to be reconsidered and aligned with ESRS reporting requirements in the coming period.

Pollution



ESRS E2

Pollution

Auchan Romania - Pollution

General disclosures

ESRS-2

Pollution refers to the introduction into the environment of contaminants or agents that may generate adverse effects on ecosystems, human health or property. It may occur in various forms, depending on the environmental component affected.

In this context, Auchan Romania continuously implements actions aimed at limiting its environmental impact by reducing carbon emissions, optimising the supply chain, increasing energy efficiency, promoting the responsible use of resources within a circular economy, and preventing and reducing food waste.

This chapter presents information on substances of concern and microplastics, given their presence in the composition of certain marketed products. The other subtopics associated with pollution, namely pollution of air, water, soil, living organisms and food resources, as well as substances of very high concern, were not identified as material for Auchan Romania, as the retail activity carried out does not directly involve the generation of significant sources of pollution.

Microplastics and plastic pollution are among the topics of interest for Auchan Romania in the context of the evolving European legislative framework. In Romania, there is currently no specific law dedicated exclusively to the regulation of microplastics; however, the following EU directives and regulations are relevant in this area:

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

Microplastics are defined as small plastic particles, generally smaller than 5 mm. In recent years, their presence has been identified in an increasing number of environmental compartments, including the marine environment, certain food products and drinking water. As microplastics are generally not biodegradable, they can persist and accumulate in the environment once released, unless they are specifically designed to biodegrade in open conditions. Biodegradation is a complex process, particularly in the marine environment, which has increased concerns regarding the presence of microplastics in water and other environmental compartments, as well as their potential effects on the environment and, in the future, on human health. In this context, considering the use of synthetic polymer microparticles in certain product categories, especially cosmetics, the topic of microplastics is relevant for Auchan Romania and is considered in its sustainability reporting.

One of Auchan Romania's ambitions, established in line with its Sustainability Strategy, is to reduce the use of plastic packaging and promote the integration of recycled materials in packaging development. In this regard, the company is continuously taking steps to limit the use of plastics and to favour recyclable solutions, where possible.

Auchan Romania does not produce or market substances classified as substances of very high concern. However, certain cleaning and sanitising products marketed may contain substances of concern, such as biocidal products. These products are approved and registered in the National Register of Biocidal Products of the Ministry of Health and are marketed in accordance with the provisions of Regulation (EU) No 528/2012 concerning the making available on the market and use of biocidal products, as well as with the applicable national legislation.

In addition, pyrotechnic products, such as category F1 fireworks, are marketed seasonally, in accordance with the provisions of Law No 126/1995 on the regime of explosive materials, as subsequently amended and supplemented. Auchan Romania also notes that it does not operate sites falling within the scope of the Seveso Directive, either at lower-tier or upper-tier thresholds for the relevant quantities of dangerous substances. During 2025, no non-compliances were recorded.

In addition to complying with the environmental protection requirements set out in environmental permits, Auchan Romania's activities are subject to oversight by the competent authorities and public scrutiny. Consultations are carried out with all categories of stakeholders, both periodically to ensure adequate community involvement in decision-making processes and whenever new regulatory acts or revisions to existing ones are proposed. We comply with all legal requirements, as well as the conditions set out in authorisation procedures, and maintain a transparent and open dialogue with all stakeholders. Auchan Romania's sustainability performance is reported transparently.

Description of processes for identifying and assessing significant pollution-related impacts, risks and opportunities

ESRS 2 IRO-1

The material impacts, risks and opportunities associated with the Pollution topic have been identified through the materiality assessment processes carried out by Auchan Romania since 2021. These processes actively involved representatives of top management, who contributed to the identification and validation of the material topics relevant to the company's activities. The double materiality assessment was subsequently recalibrated and aligned with ESRS requirements and the provisions of the CSRD. In this context, the process was completed and reviewed in December 2024 during a dedicated double materiality workshop.

Within the materiality assessment, Auchan Romania analyses its activities through seven essential strategic directions: Responsible Employer, Production Model, Sustainable Relationships, Circular Economy, Responsible Consumption, Store Management and Governance. With the exception of the Responsible Employer directorate, all other directorates include at least one component relevant from the perspective of pollution prevention and effective management.

Risk management is a fundamental element of Auchan Romania's integrated strategy, with the role of supporting an efficient and sustainable operation of the company. The Board of Directors has a key role in this process, being responsible for ensuring an internal control system designed to identify, assess and manage major risks, in line with the company's strategy and objectives. Risk is defined as a possible event that, if it occurs, may negatively affect Auchan Romania's activities and the achievement of the set objectives.

In order to prevent and manage unforeseen situations, the company has implemented a risk management programme covering the stages of identification, analysis, evaluation, control and monitoring of the most relevant categories of risk. The system is managed by the Internal Control Department, which focuses on mapping and managing risks at company level, in collaboration with the group-wide Internal Audit team and other assurance functions, in order to regularly update the risk map. Strategic, operational, sustainability and environmental, IT, financial and compliance risks are analysed, and the identified matters are reported appropriately.

The Executive Committee of Auchan Romania (CODIR), together with support teams across the network, stores and warehouses, coordinates the implementation of the identified risk mitigation plans.

During 2025, no exceedances of environmental parameters or pollution incidents were recorded, and no fines or sanctions were received in this regard. This reflects Auchan Romania's continued commitment to environmental protection and the effectiveness of its environmental risk management system.

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

Last but not least, in order to identify potential risks and opportunities related to pollution, various sources of information were consulted, such as the sustainability reports of undertakings operating in sectors similar to that of Auchan Romania, as well as internal documents, regulations, permits and certifications held by the organisation.

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

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

Subtopic	Impact	Risk/Opportunity
Substances of concern	Negative impact at local level and on a small scale, with negligible economic costs associated with the possession, storage and handling of products for sale that may contain substances of concern (e.g. fireworks), as well as their use in cleaning processes. Medium-term probability of occurrence. Location: Own operations and the upstream value chain.	-
Microplastics	Actual and potentially moderately negative impact on the environment through the marketing of cosmetics containing microplastic particles. Long-term probability of occurrence. Location: Upstream (suppliers) and downstream (where products may ultimately release microplastics into the environment). Probability of long-term occurrence. Location: Upstream (added to suppliers) and downstream (from consumers can reach the environment)	-

The financial effects of the material risks and opportunities associated with pollution-related impacts for Auchan Romania, in the short, medium and long term, were assessed in the double materiality process and were considered

to have minimal negative financial effects (below 0.1% of turnover) for the material topic substances of concern, and moderate financial effects (above 0.1% but below 0.7% of turnover) for microplastics.

Policies related to pollution

ESRS E2-1

At Auchan Romania, the vision of living better, eating healthier and protecting the planet is supported by a Sustainability Strategy. This strategy explains how we transform our business model, taking into account present and future challenges. The Sustainability Strategy complements other policies relevant to pollution, and its pillar of protecting the planet includes ambitions such as reducing the carbon footprint across the value chain, combating food and non-food waste, and tackling plastic pollution. All of these have implications for pollution prevention and for the effective management of environmental factors. One of the other policies relevant in this area is the Corporate Social Responsibility (CSR) Policy, developed at group level and structured around three collective international objectives:

- Promoting healthy eating and combating food waste;
- Fight against plastic pollution;
- Reducing the undertaking's own carbon footprint.

Auchan Retail International has therefore decided to take responsibility for reducing the use of plastic, which is present throughout the entire life cycle of a product, from production, packaging and transport to delivery to the customer. This initiative requires voluntary action that mobilises and involves employees at all levels engaged in the life cycle of a product. The issue is a complex one, so alternative solutions are adopted only where they are considered to generate an overall sustainability benefit. This action is supported by strong momentum across all countries and teams within the group.

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

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

Since 2022, plastic packaging has been reduced as far as possible for fruit and vegetables, as well as for fresh, bulk, butcher, bakery, pastry, fish and seafood products. The bags currently used for the sale of bulk products in the fruit and vegetable, meat and fish departments are fully biodegradable.

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

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

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

The Sustainability and Quality Department of Auchan Retail International is the highest hierarchical level responsible for the application of pollution-related policies.

Auchan Romania's retail activities do not generate material air, water or soil pollution and, to date, no policy dedicated specifically to Pollution in accordance with ESRS requirements has been developed. Currently, no dedicated policy specific to the Pollution topic, nor related actions or targets in accordance with ESRS requirements, has been implemented. However, at group level, analyses and preliminary steps are under way to strengthen the reporting framework with a view to a more structured approach in future reporting periods.

Actions and resources related to pollution

ESRS E2-2

At Auchan Romania, we aim to comply strictly with all laws and legal provisions in force, including subsequent amendments, as well as with internal regulations and the requirements set out in the authorisations held by the company. This commitment applies across all stores and warehouses, to all employees, and extends to the supply chain as an ongoing process since the opening of the stores.

According to the Policy to Combat Plastic Pollution and the Corporate Social Responsibility (CSR) Policy, a CSR and Sustainability governance system applicable across the entire Auchan Group was implemented in order to turn these commitments into concrete actions. Since the end of 2020, precise metrics for monitoring plastic quantities have been tested, because plastics are a priority under both the CSR Policy and the Policy to Combat Plastic Pollution. We have also developed a system for the traceability of product packaging components, called PackTool, for private-label packaging, responsible filieres, imported products, retail packaging and checkout packaging. This enables us to monitor key actions that are essential to the group's fight against plastic pollution.

At the level of the entire Auchan Retail Group, microplastics are identified as substances of concern and are included in Auchan's internal "blacklist". Auchan's Charter of Quality Commitments aims to prevent the negative impacts associated with these substances. The product categories identified as significant contributors to microplastic pollution – and therefore subject to a feasibility analysis for the calculation of associated tonnages – are Auchan textile brands (including clothing and household linen), together with cosmetics, care products and detergents.

Current measures and results:

For the current financial year, Auchan Retail did not publish information on the use of microplastics due to the lack of a reliable and comprehensive methodology, especially for non-food products. An action plan is being developed to measure this data in the future. However, for microplastics generated by Auchan's own-brand textiles and footwear, the measured amount is 4.8 tonnes in 2025 (internationally), compared with 4.4 tonnes in 2024.

The measurement of microplastics generated by textiles is based on a meta-analysis (Plastic Leak Project) that estimates microfibre losses during washing cycles, based on sales data and the characteristics of Auchan-brand synthetic products. The current scope of calculation is limited to Auchan-brand products (textiles, including clothing and household linen), but does not cover interior decoration textiles or national-brand products.

For microplastics used in cosmetics and detergents, a reliable methodology has not yet been defined in 2025. Work is underway on a future publication (planned for 2027) in line with the European Regulation 2023/2055 on the prohibition of microplastics.

Future commitments:

Auchan Retail intends to gradually expand the measurement perimeter as the reliability of data and calculation methodologies improves, and to develop an action plan to meet the deadlines established by European regulation on microplastics.

In summary, the actions we take to combat plastic pollution include monitoring and complying with changes in applicable legal requirements and prioritising actions to maximise positive impact. In this context,

Auchan Retail has identified five major potential sources of plastic pollution across the company's value chain, presented below, for which various mitigation measures have been taken:



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

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

As of 1 May 2021, we stopped marketing certain single-use plastic products, aligning with Directive (EU) 2019/904 on the reduction of the impact of certain plastic products on the environment. Accordingly, private-label products fully comply with European Union requirements on the use of plastic, supporting the transition to a more sustainable consumption model.

In 2022, the development of a traceability solution (PackTool) was initiated for all types of plastic packaging associated with own-brand products, including primary, secondary and tertiary packaging. The objective of this action is to support detailed traceability of plastic use throughout the supply chain and to promote transparency and accountability in plastic management. This application has been operational since 2023 and allows the collection of information on the packaging of own-brand products, responsible filieres, imported products, sales packaging and checkout packaging. At the same time, the application helps monitor progress in reducing plastic use. More detailed information on the quantities of plastic present in the packaging of products sold under own brands in 2024 is presented in the reporting under ESRS E5 – Circular Economy.

We also note that we have established a list of prohibited materials in packaging composition and collect information from suppliers regarding the packaging components of our own-brand products.

During 2025, the following actions on social and economic responsibility were carried out, with an impact on reducing environmental pollution with packaging:

- Implementation of the official project Return Guarantee System (SGR) and the awareness and recycling incentive campaign (with bonus on the MyCLUB Auchan loyalty card)
- Inclusion of microplastics on Auchan's internal "blacklist",
- Measurement of the quantities of microplastics generated by Auchan's own brand textiles and footwear,
- Development of a reliable methodology for the identification of microplastics used for non-food products (planned for 2027)

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

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

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

We reiterate that the company's retail activity is not one that generates material air, water or soil pollution. In order to prevent and manage any pollutants arising from its own activities, domestic wastewater is discharged through specialised separators into the public sewerage systems of local operators, on a contractual basis. The quality of this wastewater complies with the legislative requirements in force in Romania and the EU, as well as with the contractual provisions.

Last but not least, in accordance with the Policy to Combat Plastic Pollution, for the five key areas presented above, Auchan's actions and commitments, respectively the deadlines for implementation, are presented in the table below:

Crt. no.	Key area	Objective	Action	Deadline for completion
1	Plastic products, in particular single-use products	Achieving a more sustainable lifestyle among consumers. To this end, product ranges are changed to reduce the use of single-use plastic products	Stopping the sale of single-use plastic tableware in the European Union	Made in 2020
			Discontinuing the supply of disposable plastic cutlery for all takeaway products	Made in 2021
			Development of the alternative range (and some reusable items) to disposable products	Made in 2021 - Actual Green range (disposable cutlery and tableware made from sustainable materials)
2	Own Brand Packaging (*)	A sustainable approach to primary packaging, in terms of private label products	Removal of the main plastics that disrupt waste management (PVC, EPS, carbon black) from packaging	2025
			Taking steps to make 100% of your packaging reusable, recyclable or compostable, in that order	2026 ⁷
			Incorporation of 30% recycled plastic in its own packaging	2030 ⁷
			Eco-design of packaging so that a minimum amount of material is used, while guaranteeing the protection, preservation and marketability of the product	2027
			Creating international synergies for the exchange of best practices	2021
			Inclusion of new packaging requirements in RFPs and specifications	2022
		In addition to its own brands, all Auchan Romania products should be sold in reusable, recyclable or compostable packaging	-	2030

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

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

⁷ The policy and objectives will be aligned with the PPWR (Packaging and Packaging Waste Regulation) in accordance with the Auchan Retail International Compliance Strategy.

Crt. no.	Key area	Objective	Action	Deadline for completion
3	Packaging for transport and storage	-	Maximise the use of recyclable pallet films and ensure their recycling in the store or warehouse	2021
			Encouraging suppliers to stop using coloured or printed foil and covers to facilitate recycling	2021
			Encouraging suppliers to stop using intermediate layers for plastic or solid wood pallets (Masonite)	2021
			Developing reusable solutions to limit single-use plastic for transport and storage	2021
4	In-store packaging** (?)	-	Elimination of plastic packaging from fresh food windows and self-service fruit and vegetable aisles	2021
			Offering reusable alternatives for fruit and vegetable packaging	2023
5	Cash register packaging	-	100% reusable, recyclable and/or compostable packaging, including in the case of e-commerce and drive	2026

Targets related to pollution

ESRS E2-3

As stated in this chapter, Auchan Romania's activities do not generate material air, water or soil pollution. Domestic wastewater resulting from the activity is discharged into the sewerage systems of local operators using specialised separators on a contractual basis, and the products marketed that contain substances of concern are handled, transported, stored and marketed in compliance with the legislation in force and do not represent significant sources of pollution. For these reasons, targets related to pollutant quantities have not been established to date. Since 2021, however, we have had a Policy to Combat Plastic Pollution at company level, and certain objectives and targets related to this topic are presented below. These objectives, actions and targets were established voluntarily by the organisation, in anticipation of evolving European legislation in this area.

A first objective is to improve the sustainability of the primary packaging used for private-label products. In this context, the company has achieved the elimination, to a proportion of 96.6%, of the main types of plastic that can negatively affect waste management, such as PVC, EPS and carbon black. At the same time, a target has been established to increase the recycled plastic content in own packaging, with a target of at least 30% by 2027.

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

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

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

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

Substances of concern and substances of very high concern

ESRS E2-5

We are committed to providing high-quality, safe and sustainable products in line with our long-term quality strategy, which is based on customer focus, careful partner selection, and high standards imposed on suppliers and products. For this reason, we work together with suppliers to remove controversial substances from our products and to ensure that all products sold within our store network comply with the highest safety and hygiene standards.

We do not produce or use substances of concern or substances of very high concern in our operations. However, within the retail segment in which we operate, certain marketed products, such as some cleaning and sanitising products, may contain substances that may be of concern. These products fall within the biocidal category and are approved and registered in the National Register of Biocidal Products of the Ministry of Health. They are marketed in accordance with Regulation (EU) No 528/2012 concerning the making available on the market and use of biocidal products and the Romanian legislation applicable in this area. Their labelling and packaging by manufacturers are also subject to strict requirements under Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures (CLP Regulation), as well as the applicable local legislation.

Another category of marketed products that may be relevant in this context is products containing microplastics. As mentioned above, microplastics are small plastic particles, often smaller than 5 mm. They may be intentionally added to the composition of certain cosmetic and personal care products to improve texture, act as exfoliants or enhance the overall appearance of the product.

Cosmetic products that may contain microplastics include:

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

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

We are committed to eliminating products containing intentionally added microplastics from the market, in accordance with the legislation in force. Currently, the policy related to this commitment is under development, with the objective that it be adopted and implemented at Auchan Retail group level by 2027. At the same time, specific policies, objectives and targets aligned with ESRS requirements are expected to be defined in the coming period.

Seasonally, pyrotechnic products such as category F1 fireworks, which may contain substances of concern, are also marketed. Their sale is carried out in strict compliance with the provisions of Law No 126/1995 on the regime of explosive materials, as subsequently amended and supplemented.

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

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

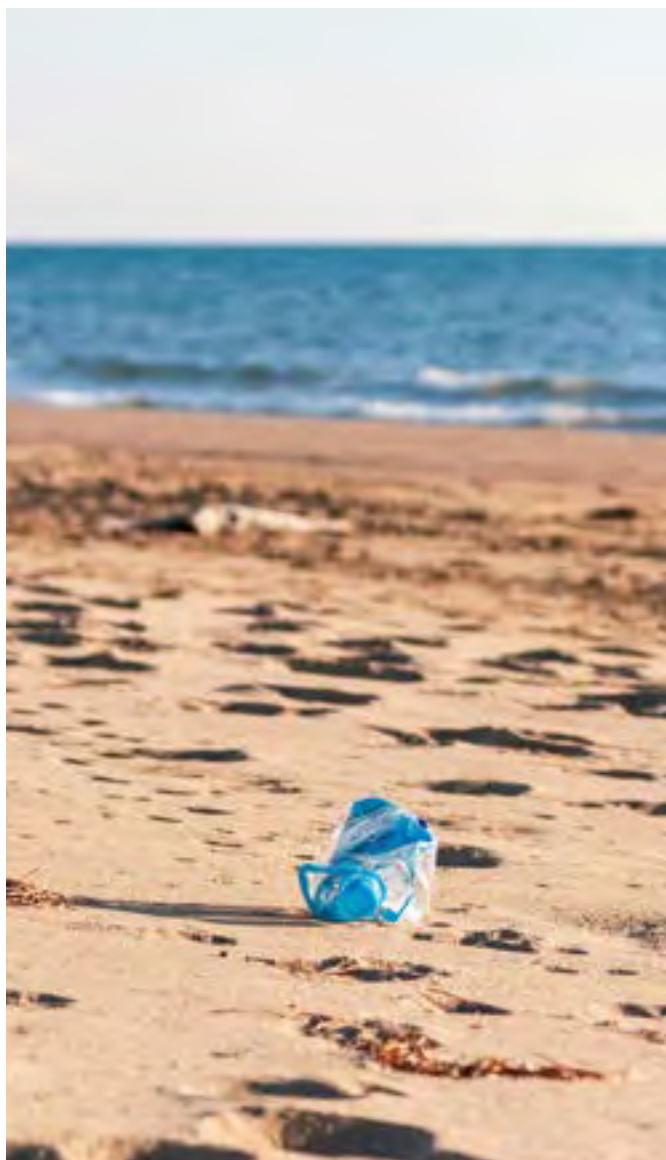
Other important steps have been taken by the Auchan Group and implicitly also by Auchan Romania regarding the elimination of substances harmful to human health from textile products marketed under its own brands. Thus, the entire Actuel home textiles range and two-thirds of the InExtenso range are certified according to OEKO-TEX standard 100 (one of the most recognized labels for certified noxious-free textiles worldwide), guaranteeing that every component of the products has been tested and certified to be free of substances harmful to human health.

Also, to ensure the highest standards of the products offered, the Auchan group has implemented a "Blacklist of Ingredients", which excludes the use of ingredients considered unsafe or harmful to health.

We note that Auchan Romania is not subject to the Seveso Directive, either at the lower-tier or upper-tier thresholds for the relevant quantities of substances of concern, nor is it within the scope of the Industrial Emissions Directive (IED) or the European Pollutant Release and Transfer Register (E-PRTR).

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

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



Anticipated financial effects from pollution-related risks and opportunities

ESRS E2-6

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

There were no pollution incidents during the reporting year 2025, and the company did not record any expenses associated with such situations or the deposits held. Also, no environmental contamination was reported at any of the company's locations or on other sites as a result of the activities carried out.



Water and marine resources

ESRS E3

Water and marine resources

Auchan Romania – Water and marine resources

Auchan Romania recognises the essential role of water as a resource and aims to reduce its consumption and ensure its responsible use. Across all company locations, relevant aspects relating to water consumption and the quality of discharged domestic wastewater are monitored in accordance with the contractual requirements agreed with local water and sewerage operators. In the 2025 reporting year, there were no penalties associated with non-compliant wastewater discharges.

In accordance with the topics considered material in the double materiality assessment, this chapter addresses, for water resources, the subtopics of water consumption and water withdrawal and, for marine resources, the subtopic of extraction and use of marine resources. The subtopics relating to water withdrawal and marine resource extraction are not within the scope of Auchan Romania's own retail operations, but they are relevant from the perspective of the upstream value chain, particularly in relation to strategic suppliers.

Auchan Romania does not make direct discharges into surface waters or the marine environment. Wastewater discharged from the company's operations is exclusively domestic wastewater and is directed to public sewerage networks in accordance with the contracts concluded with local operators. Accordingly, matters relating to direct discharges are not considered material for the undertaking in this chapter.

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

ESRS 2 IRO-1

Material impacts, risks and opportunities associated with water and marine resources were initially identified in the double materiality assessment conducted in 2021, revised in 2022 and 2023, and subsequently aligned with ESRS requirements. The analysis was updated in December 2024, in line with the ESRS and the CSRD, during a dedicated workshop. Auchan Romania's top management was actively involved in this process, and the results were revalidated for the 2025 financial year in accordance with the methodology applied at company level.

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

Subtopic	Impact	Risk/Opportunity
Water	Actual and potentially moderately negative impact arising from water consumption in own operations (including Auchan kitchens) and water withdrawal in the value chain. Continuous probability of occurrence (all time horizons) Location: Own operations and the upstream value chain Continuous probability of occurrence (all time horizons) Location: Own and upstream operations	Physical risk: in the context of climate change, associated with water consumption in local operations and water withdrawal in the upstream value chain.
Marine resources	Actual and potentially moderately negative impact associated with non-certified fish products. Continuous probability of occurrence (all time horizons) Location: Upstream value chain (see Seafood Blacklist) Continuous probability of occurrence (all time horizons) Location: Upstream (see seafood blacklist)	

The analysis was structured in two stages: (i) reviewing previously identified material matters and (ii) analysing the value chain to identify additional risks and opportunities, while integrating stakeholder feedback. The impact assessment considered criteria such as the scale of the impact, the potential for mitigation and the likelihood of occurrence, supported by relevant internal documents and industry best practices.

In 2025, there were no penalties related to water consumption, extraction and discharge.

The identification of material impacts, as well as the main risks and opportunities related to water resources, was carried out through the following steps:

1. collection and analysis of information on water sources by category of use, followed by the identification of recycling and reuse potential and the assessment of water quality before and after use;
2. identification of risk categories and assessment of their water-related impacts;
3. identification of existing opportunities for water reuse and the optimisation of water consumption;
4. consultation with stakeholders relevant to water management, in particular authorities and business partners;
5. monitoring of water-related matters in order to improve the company's strategy.

The same steps were followed in the validation process for the double materiality assessment.

In 2025, there were no penalties related to water consumption, extraction and discharge, underlining Auchan Romania's commitment to the protection of this resource.

The financial effects of the material risks and opportunities for Auchan Romania, in the short, medium and long term, arising from impacts associated with water resources, were assessed in the double materiality process and were considered to have significant negative financial effects (above 2% but below 3% of turnover) in relation to water consumption.

Based on the assessment presented in the table, a risk with a continuous probability of occurrence was identified for water resources, which may materialise across all time horizons. The location of the potential impacts associated with this risk covers both own operations and the upstream value chain. For marine resources, no risks were identified in the current double materiality assessment. The management of the risk associated with water resources is supported by avoidance and control measures, as detailed in the following sub-sections.

Policies related to water and marine resources

ESRS E3-1

The CSR/Sustainability Policy is based on three international strategic directions: promoting healthy eating, reducing plastic pollution and reducing the carbon footprint. In support of these objectives, the company applies the Responsible Quality Charter, which sets criteria for the use of raw materials from sustainable sources and for the development of responsible supply chains. At the same time, the Seafood Blacklist was updated and has applied since July 2024, following validation in both international CSR committees and international quality committees. This blacklist applies to all products sold in Auchan stores, including national brands, and its purpose is to support the conservation of marine resources and sustainable fishing.

Following an analysis of the risks and dependencies of Auchan Retail's business model in relation to biodiversity (CBF 2023), the impact of fisheries and aquaculture on biodiversity was identified by Auchan Retail as a key matter to be addressed.

A detailed analysis of our seafood supply chain helped us identify three priority areas for reducing the impact of fisheries on biodiversity:

- pressure on inventories
- seabed impacts related to targeting demersal species (fish living on or near the seabed, such as cod) and the associated fishing practices;
- by-catch impacts (species caught unintentionally, in particular through the use of Fish Aggregating Devices, i.e. floating structures designed to attract and concentrate fish, which may increase catches of non-target, threatened and juvenile species).

In order to address these risks, Auchan Retail has adopted a set of strategic commitments, described below.

The first commitment is to avoid species that are overfished or considered vulnerable. In this regard, Auchan Retail has developed the Seafood Blacklist, which restricts the sale of certain fish species identified as being at risk or sourced through unsustainable fishing practices.

The second commitment is to promote products from responsible and certified fisheries and aquaculture. This objective supports the progressive increase in the share of seafood products sourced in accordance with recognised sustainability standards.

Starting in 2020, Auchan Romania also implemented a sustainability approach for seafood sourcing, aligned with the group-level commitments. This approach supports the gradual strengthening of responsible sourcing, supplier traceability and marine-resource protection in the categories concerned.

The third commitment is to strengthen traceability and supplier engagement throughout the seafood supply chain. Through this approach, Auchan Retail seeks to improve transparency, promote more responsible sourcing practices and reduce the potential negative impacts associated with marine resources.

Starting with 2020, at Auchan Romania we have also implemented a Sustainability Strategy. It represents a comprehensive plan of the company, oriented towards transforming the business model to achieve the balance between profitability and sustainability. This strategy has set clear objectives through four main pillars:

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

The sustainability strategy is implemented throughout the organization, so that each department and each employee contributes to achieving the set goals. Sustainability is integrated into Auchan Romania's operations through dedicated training programs and by defining a governance framework for sustainability and climate management.

In line with the pillar of the Sustainability Strategy dedicated to promoting healthy eating and reducing food waste, as well as with Sustainable Development Goal 12 Responsible consumption and production, three of Auchan Romania's strategic ambitions are: selecting raw materials with low environmental impact, ensuring transparency regarding the origin of raw materials and guaranteeing the safety and compliance of the products sold. Prioritizing sustainable raw materials and applying rigorous quality and compliance standards help maintain customer trust. In this context, the company has banned the marketing of shark meat and pangasius fish, a measure that supports the protection of marine biodiversity and the promotion of sustainable practices in fisheries and aquaculture. A blacklist is also applied to eliminate products and raw materials considered controversial, helping to reduce some operational and reputational risks.

The policy on reducing plastic pollution is part of Auchan Romania's Sustainability Strategy and is aligned with the UN Sustainable Development Goals, namely SDG 6 Clean Water and Sanitation and SDG 14 Water Life. The company aims to reduce the quantities of plastic used, applying the principle of the hierarchy of packaging management solutions: reuse, recycling and composting. Auchan Romania's ambition is that 100% of the packaging of private label products (MDD) is reusable, recyclable or compostable. In addition, plastics are being phased out from the Self-Service Fruit and Vegetable departments and the Fresh Products departments (Bakery, Pastry, Meat, Cheese, Fish and Seafood, as well as the Gastronomy segment). These measures, together with the cessation of the sale of single-use plastic tableware (since 2020) and the cessation of the supply of single-use plastic cutlery (since 2021), contribute to reducing plastic consumption and, implicitly, to reducing the quantities of plastic waste, with positive effects on the protection of water resources.

Plastics entering waterways or the marine environment can cause pollution of water resources and risks to aquatic organisms, including through the formation of microplastics. For this reason, reducing the use of plastic is a priority for the conservation of water resources and marine ecosystems. Details on the policies and actions implemented are presented in the chapter related to the ESRs E2 standard – Pollution.

The policies implemented by Auchan Romania are periodically reviewed to ensure their timeliness and relevance. Employees and stakeholders have access to the content of the policies, and their elaboration has been carried out in accordance with the applicable legislation and internal regulations. The company treats requests for information and any complaints seriously and promptly. The commitments described also extend to the supply chain, helping to promote responsible practices throughout the operational journey.

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

Out of the total of 57 locations of Auchan Romania (53 stores, 3 logistics centres and the Headquarters), 23 are located in areas with water stress. However, water consumption is monitored at all company locations, regardless of location.

Actions and resources related to water and marine resources

ESRS E3-2

All Auchan stores use water from the local public network, authorized and monitored by the competent authorities. This ensures the use of a source that complies with legal requirements and is appropriate for the company's operational activities. To reduce water consumption and protect resources, water-saving equipment is installed in all stores, including low-flow taps (perlaters), and cleaning processes have been optimized by introducing techniques that minimize water use, such as dry cleaning systems used before water washing. In addition, the company is continuously analysing and implementing technical and operational solutions that can help improve water resource management.

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

A number of 23 Auchan Romania locations are located in areas identified with water stress (Bucharest and Pitesti municipalities). The other 34 locations are not included in this risk category. However, water consumption is monitored in all the company's units, regardless of the type of activities carried out, to support the prevention and reduction of water risk. For the next period, the company plans to develop a policy dedicated to the management of water resources and marine resources, in accordance with ESRS standards, which will include specific objectives, actions and targets.

The company does not discharge water into watercourses or into the marine environment and does not discharge industrial water, as Auchan Romania's activity is specific to the retail sector. The water discharged at the company's premises is exclusively domestic water and is directed to the public sewerage network through specialized separators, based on contracts concluded with local operators and in compliance with the applicable contractual requirements. In this context, no further action was needed in 2025 on the management of significant impacts or risks associated with discharged wastewater.

Also, no further action was taken on water resources, their management or potential sources of pollution, either in their own operations or at an extended level in the value chain.

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



One of the main actions taken to protect marine resources and biodiversity, as well as to reduce risks, was to ban the marketing of shark meat and pangasius fish. At the same time, a blacklist was also implemented with the aim of eliminating controversial products and raw materials, thus excluded from marketing.

Because we recognize the importance of an optimized, transparent and responsible supply chain, we have implemented the "farm to fork" strategy⁸. For all the products sold by Auchan, we carefully select the suppliers and the raw materials used, in order to comply with the highest ethical standards. Thus, along with various other measures associated with this strategy, the strategic decision was also taken to remove pangasius fish from Auchan Romania's portfolio, as early as 2021, as part of efforts to support sustainable fisheries and aquaculture, included in the broader environmental protection and conservation ambitions.

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

At the group level, an Auchan Responsible Filières for organic cotton was created in September 2020. Within it, captured rainwater is used for irrigation and only natural fertilizers that do not harm ecosystems are used. This guarantees responsible crops, free of pesticides or artificial watering, which are essential in the current context of climate change. All aspects are also confirmed by obtaining the Fair-Trade certification in this regard.

Another action of the Auchan group with an impact on the protection of water resources was the development of the InExtenso eco wash range of jeans, a sustainable product that focuses on saving water. These jeans are manufactured through an eco-friendly washing process, which significantly reduces water consumption compared to traditional methods, with savings of up to 50-80%. In addition, renewable energy is used and less harmful chemicals are used, thus helping to protect water resources and the environment. All these initiatives comply with international ecological standards and are certified by organizations such as OEKO-TEX⁹ and the Global Organic Textile Standard (GOTS).

The used cooking oil collection and recycling campaign initiated in 2019 and carried out continuously, is part of Auchan Romania's commitment to the circular economy and has actively involved the customer community. By properly collecting used oil, the campaign contributes to the prevention of water contamination, with potential positive effects on the protection of aquatic resources.

⁸ Only for Auchan Filières program and own brand products.

⁹ One of the most well-known labels globally for textiles certified free of harmful substances is OEKO-TEX Standard 100.

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

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

Targets related to water and marine resources

ESRS E3-3

Auchan Romania uses exclusively water supplied by local water and sewerage operators, without using water taken directly from surface sources. Water consumption is monitored in each location, regardless of the type of activities carried out. Most of the company's facilities are located in urban or peri-urban areas, where water supply infrastructure is available and regulated. Also, at the level of the organization, the total water consumption has steadily decreased since 2021, according to the data reported under the ESRs E3-4 – Water Consumption standard, in accordance with the policies adopted and the actions taken to reduce it.

To date, no specific targets have been set for water consumption or other issues related to the protection of water and marine resources. The company is considering the possibility of defining such targets in the coming period, in line with the applicable requirements of ESRs standards.

Finally, we specify that the targets to be set and implemented are voluntary, and the reference value for water consumption within the organization and against which future progress will be monitored is that of 2021.

Water consumption

ESRS E3-4

Water consumption

Water consumption in all Auchan Romania locations is carried out exclusively through local public networks, authorized and regulated by the competent authorities. This practice ensures the use of a safe and legally compliant source for the operational activities of the stores, including cleaning processes, Gastronomy activities and other daily activities.

In 2025, Auchan Romania's total water consumption was 271,528 m³, down significantly from 347,158.5 m³ recorded in 2024, continuing the downward trend observed in previous years. This evolution reflects the implementation of measures to make water consumption more efficient, including the use of energy-saving equipment and the application of low-water cleaning techniques.

Of the total Auchan Romania locations, 23 are located in water-stressed areas, registering a cumulative consumption of 99,683 m³ in 2025, compared to 135,332.5 m³ in 2024, which indicates a reduction in the pressure on water resources in water-sensitive areas. Auchan Romania does not store water in its own operations.



Regarding the reporting year 2025, the recorded values are detailed below:

- Total water consumption in the 53 stores – 253,056 m3;
- Total water consumption within the three logistics centres – 14,818 m3;
- Water consumption at Auchan Headquarters – 3,654 m3.

The 23 locations with water stress totalled a consumption of 99,683 m3, of which 3,654 m3 in the Auchan Headquarters, and the difference of 96,029 m3 in the other locations.

Water extraction

Auchan Romania does not extract water in its operations, given the specifics of its main activity (retail trade in non-specialized stores, with predominant sales of food, beverages and tobacco). At the value chain level, water extraction may be relevant upstream for strategic suppliers whose production processes may involve the use of water.

Discharged water

Auchan Romania does not use industrial water and does not carry out direct discharges or uncontrolled discharges of wastewater into watercourses or into the marine environment.

The water discharged within the organization is exclusively domestic water, coming from operational activities such as cleaning processes or activities in the Gastronomy segment, among others. The discharge of this domestic water is carried out through specialized separators – grease separators, hydrocarbon separators or water treatment plants, depending on the potential source of risk – to the sewerage network of the local authorized service providers. The quality of the discharged water complies with the legal requirements regarding the discharge, and the monitoring is carried out periodically, in accordance with the provisions of the contracts and takeover agreements concluded. No non-compliances were reported on these aspects during 2025.

Based on the aspects presented above, Auchan Romania is committed to creating sustainable value for all stakeholders and maintaining high quality standards in all its activities. The company strictly complies with applicable legislation, with the aim of protecting the environment and water resources. Sustainability remains a central pillar of business strategy.

However, the commitment to sustainability does not stop there. We continue to explore and implement innovative solutions that allow water resources to be managed in the most efficient way.

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

Key metrics	Unit of measurement	Quantity 2024	Quantity 2025
Total water consumption	m3	347,158.5	271,528
Drinking water consumption	m3	347,158.5	271,528
Industrial water consumption	m3	0	N/A
Total water consumption in water risk areas, including high water stress areas	m3	135,332.5	99,683
Total amount of water recycled and reused	m3	0	N/A
Total amount of water stored	m3	0	N/A
Changes in storage	m3	N/A	N/A
Water consumption intensity (total water consumption in own operations, in m3 per net income in EUR million)	m3 (%)	Not rated yet	Not rated yet
Additional Intensity Rates	m3 (%)	N/A	N/A
Total water withdrawals	m3	N/A	N/A
Total water discharges	m3	N/A	N/A

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

ESRS E3-5

At the level of Auchan Romania, we anticipate moderate financial risks (above 0.1%, but below 0.7% of turnover) related to marine resources, in the case of the commercialization of non-certified fish, as assessed and appreciated in the double materiality process. This risk has a continuous probability and is likely to occur within any time horizon.

However, we have implemented methods to avoid this type of risk (a blacklist for certain products). No other risks or opportunities with financial effects arising from impacts and dependencies on water resources are anticipated. The financial effects of the significant risks and opportunities for Auchan Romania, in the short, medium and long term, were assessed in the double materiality process and were assessed as having large negative financial effects (over 2% but below 3%) in terms of water consumption and extraction.

Resource use and circular economy



ESRS E5

Resource use and circular economy

Auchan Romania – Resource use and circular economy

General disclosures

ESRS 2

Auchan Romania maintains its strong commitment to protecting the environment and society, implementing concrete measures to achieve these objectives. In this regard, the company has developed processes dedicated to identifying significant impacts, risks and opportunities for its activity.

We are constantly taking action to reduce our environmental impact by optimising the supply chain and implementing measures that promote the responsible use of resources in the circular economy. We also effectively manage products with old stock to minimize waste and negative effects on the environment.

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

IRO 1

In order to identify and assess the impacts, risks and opportunities related to the use of resources and the circular economy, we carried out a process of analysis of the double materiality. This process included the organization of an internal workshop, through consultation with external stakeholders, some sources of literature were consulted, as well as the company's risk mapping. Following the evaluation of the Resource Use and Circular Economy topic, the Resource Outflows sub-topic (which includes waste and packaging) was classified as material (significant). The results of the analysis are summarised in the table below and detailed in the following sections.

Subtopic	Impact	Risk/Opportunity
Waste	Environmental negative impact – in the event of improper management of hazardous and non-hazardous waste (including packaging waste) Continuous probability of occurrence (all time horizons) Location: Own and downstream operations	Financial risk: Improper management of the quantities of waste generated (fines, reputational risk with significant financial effects) Opportunity: Auchan carries out multiple actions in order to properly manage the waste generated
Resource outflows related to products and services	Average negative impact on the environment - in the event of improper management of the packaging placed on the market by Auchan Romania in the process of selling to consumers (B2C) and until their final elimination. Continuous probability of occurrence (all time horizons) Location: Own and downstream operations	Financial risk: Improper management of packaging placed on the market. Opportunity: Auchan carries out multiple actions in order to properly manage the packaging placed on the market

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

For the 2025 financial year, we included environmental metrics such as waste resulting from the company's activity in the third-party audit process.

Policies related to resource use and circular economy

ESRS E5-1

We are committed to complying with national legislation and aligning ourselves with the fundamental principles and values of Auchan Retail International. The group's sustainability strategy guides the business model with the aim of addressing current and future challenges in terms of the circular economy. This is crucial to the company's success and supports the vision of living better, eating healthy and protecting the planet further. Since 2016, as a member of the UN Global Compact, Auchan Retail International has been following a strategy based on clear pillars, which aim to ensure a responsible impact on the environment and society.

In 2024 we started writing the Circular Economy Policy for our company. This Policy will include the circular economy strategy, objectives, actions and how to track results. The document will also address the issue of waste, in accordance with the provisions of the ESRS standard. In the 2025 reporting year, a strategic alignment was achieved at the international level of Auchan Retail, so it was decided to open a working group for a general Circular Economy Policy, applicable globally.

Since 2021, Auchan Retail International has launched an initiative to combat plastic pollution, by adopting a clear and structured policy in this regard. It continues to be applied in the financial year 2025 and establishes a common framework for all countries in which the group is present. The document defines the directions of action and the necessary steps to gradually reduce the use of plastic in the company's activities and products.

The Old Stock Products Management Procedure, updated in 2024, establishes clear rules for monitoring and managing old stocks in stores (all formats), platforms and MyAuchan Petrom stations. The document is addressed to operational teams and lists clear rules for applying discounts so that products with old stocks are reduced.

Actions and resources related to resource use and circular economy

ESRS E5-2

The company aims to integrate the "reduce - reuse - recycle" principle in as many business areas as possible. The business model includes ecodesign principles in the assortment development process, especially for non-food private label products. We implement actions such as the rental of a certain type of products such as tools for the home and garden, the reuse of pallets in transport and logistics, the sale of pre-loved products and upcycling projects (the production of green energy from biogas or the Fashion Week & Auchan partnership). We continue to develop circular economy solutions and products with an improved sustainability profile for customers.

Sustainable design – eco design

As of 2023, refillable packaging has been used for its own cosmetics brand, Cosmia, which has continued to be used in the 2025 financial year.

Also, all plastic Christmas globes and decorations in Auchan's offer are made, starting with 2023, from recycled plastic (reducing the use of pure plastic) or recyclable plastic. The same principles were valid in the reporting year 2025. At the same time, starting with 2024, all wooden, paper or cardboard Christmas decorations are FSC certified. The packaging of Christmas decorations is also made of sustainable materials, with 100% of the primary packaging made from recycled materials or FSC (Forest Stewardship Council) certified.

In terms of stationery, around 100 items in Auchan's own-brand supply range contained sustainability attributes in 2025. Writing and drawing instruments such as pens, highlighters, coloured pencils, markers and markers have 100% FSC certified packaging either, are or contain recycled plastic.

Also, about 13% of the items in the permanent and seasonal luggage ranges (7 backpacks + 6 trolleys) are made from recycled materials. We offer customers a 3- and 5-year warranty on Airport brand trolleys, which have a high quality, reducing the need for frequent replacement. We promote the repair of products to the detriment of product replacement and, for some of the trolleys in the range, we offer spare parts (handles, wheels, trolley system, cipher) so that customers extend the life and use of luggage even after the warranty expires.

Over the past year, our efforts have also focused on aligning Auchan's own garden and lighting products with rigorous circular economy and energy efficiency standards, directly contributing to reducing our customers' carbon footprint.

The DIY range has been optimised to meet the latest European energy labelling regulations. Thus, we made sure that the 7 lighting products (bulbs) in the portfolio remain at the top of the efficiency pyramid. Our bulbs consume 70% less energy than conventional lighting sources. We were also able to extend the service life of the products to 50,000 hours. This means a use of about 50 years (at an average of 3 hours/day), being 3.5 times more resistant than standard LED bulbs on the market.



For the range of garden items, we have made the transition to materials that support the transition to recycled materials. Thus, all 44 items in the Garden Star range of pots are made entirely of recycled plastic. Through this initiative, we are turning plastic waste into useful resources, reducing the need for virgin polymers and supporting a sustainable production flow for gardening enthusiasts.

Reducing plastic in stores

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

For its own brand products, in 2025, Auchan has reduced the amount of plastic used for water bottles by 5.3 tons annually, as a result of optimizing and reducing the thickness of the primary packaging.

The bags used for the sale of fish, meat and bulk products such as fruits and vegetables are completely biodegradable.

At the same time, in the 2025 reporting period, an alternative for customers was introduced on the market, the reusable paper bag, which does not generate an additional negative impact on the environment.

Sustainable toys

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



In the reporting year, around 120 sustainable products from Auchan's own-brand toy range were designed with a particular focus on reducing environmental impact.

These products include wooden toys, beach toys, and plush toys with recycled content or polyester. About 10 plush items are made from 95% - 100% recycled polyester. An important achievement in our product range is wooden toys. 6 items in the range are FSC (Forest Stewardship Council) certified, guaranteeing that the wood used comes from responsibly managed forests and 43 items in the toy range contain FSC-certified cardboard packaging.

As for beach toys, about 60 items in the range have been redesigned to integrate the use of plant fibers into the composition of the products and/or the packaging has been changed to cardboard, FSC certified.

Reducing plastic for private label products

Auchan Romania's short-term goal is for all packaging of these products to be reusable, recyclable or compostable. To achieve this goal, the entire product value chain, from production to distribution, is monitored so that the reduction of plastic pollution is addressed in an integrated way.

In the Bakery segment, starting from March 2023 and throughout the 2025 financial year, cardboard packaging with a recyclable plastic window was introduced, replacing plastic packaging.

In the Gastronomy and TakeAway segments, compostable packaging and various types of recyclable packaging are used, helping to reduce plastic consumption.

Responsible supply chains - „Auchan Filieres” program

Auchan Romania has developed a stable relationship with local suppliers over time. The "Auchan Filieres" program supports partnerships with selected local producers, ensuring the quality, safety, diversity and freshness of products. This program provides customers with transparency over the production process, from farm to shelf. Under this program, by 2025, 111 filieres have been developed. Of these, 4 filieres are for non-food products and 107 are for food products. Of the total food products, 100 products are developed in Romania and 7 are developed internationally and imported into Romania.

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

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

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

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

Organic cotton Filieres

Internationally, more than 60% of our products, the inExtenso brand, are made of cotton fibres. Considering the challenges associated with this sector and the impact it has on people and the planet (GMOs, forced labour, poverty, water management, chemicals, opacity, price volatility, etc.), we started in September 2020 the development of an Auchan Responsible Filieres for organic cotton.

The Code of Commercial Ethics ensures transparency regarding remuneration practices, so that producers are paid fairly and ethically. We also support the communities where the products or raw materials are manufactured and guarantee their traceability, from cotton cultivation to the store.

Moreover, captured rainwater is used for the irrigation of cotton plantations. Producers use natural fertilizers, which do not affect the surrounding ecosystems, do not degrade the soil and do not pose risks to workers in the production process. This approach supports responsible agriculture, without the use of pesticides or artificial irrigation.

We wanted to offer our customers a responsible, unique and different offer. We worked with our partner supplier to introduce us to the supply chain, which consists of 6 stages: cultivation, ginning, spinning, knitting, dyeing, manufacturing. The materials are comfortable and pleasant to the touch and also pass all quality tests for durability, confirmed aspects and obtaining FairTrade certification.

Eco-wash jeans

The range of sustainable items we have focused on also includes the InExtenso eco wash jeans. Compared to classic models, these jeans are made through a washing process that uses a small amount of water. This process helps to extend the life of the product and can reduce the need for frequent replacement of garments.

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

By 2025, the entire range of InExtenso jeans for women and men sold in Auchan stores were eco-wash jeans models, contributing to sustainable alternatives in the fashion industry

Reducing plastic in stores and warehouses - CHEP Partnership

In 2025, Auchan Romania continued its partnership with CHEP. This is essential in the development of a logistics system based on the reuse of pallets. These pallets contribute to reducing the use of plastics and lowering the carbon emissions associated with transporting goods. The use of reusable pallets allows for more efficient resource management and reduces the amount of waste and raw materials used to transport goods. The logistics model developed together with CHEP, the company's long-term partner, is based on the principles of circularity and reuse.

Tertiary packaging in stores and warehouses

By using recyclable films for pallets used in Auchan Romania stores and warehouses, the company contributes to reducing the impact generated by plastic on the environment. This measure is part of the strategy to reduce plastic waste and promote responsible practices in daily operations.

Starting with 2025, Auchan has started the implementation of the IFCO project for vegetables and fruits, which aims to reduce the environmental impact associated with tertiary packaging used in stores and warehouses. The project aims to reduce carbon emissions, food waste, water and energy consumption, as well as packaging waste in the fresh produce supply chain, by replacing traditional single-use packaging with IFCO reusable containers and optimizing logistics flows.





The initiative is based on a circular economy model developed by IFCO, under which reusable containers are prepared in IFCO service centers in Romania, delivered to Auchan growers and producers for the direct packaging of fresh products and used throughout the logistics route, from distribution centers to stores. Compared to single-use packaging, IFCO reusable containers enable significantly improved environmental performance, including up to a 62% reduction in CO₂ emissions, 96% in solid waste, 69% in water consumption, 63% in energy consumption and up to 98% in food waste, thus contributing to the transition from a linear make-use-throw model to a circular model based on reuse.

Circular economy partnerships and services for consumers through the reuse of goods

In 2024, a circular economy service for Auchan customers was introduced, which continued into the reporting year 2025. The service allows free rental of tools and tools for the home and garden, in selected Auchan stores. Customers with an active MyCLUB Auchan loyalty card can use these products for a period of 24 hours, exclusively for domestic use. The range of products available also included a selection of Kärcher vacuum cleaners.

In 2025, in all 13 stores active in this project, approximately 1,200 customers have embraced Auchan's recirculation initiative and rented tools.

A New Life by Auchan

In 2021, Auchan Romania launched "A New Life", the first local initiative as a retailer dedicated to the circular economy for clothing, with a focus on waste reduction and the reuse and recycling of textile materials. As part of the program, dedicated areas were set up in Auchan stores, where customers can purchase sanitized textile products, offering them a second use. The initiative contributes to the reduction of textile waste and encourages more responsible consumption behaviour.

During the reporting period, the campaign was active in 15 Auchan Romania stores across the country and recorded remarkable results, with approximately 360,000 products sold and an impressive saving of 864 tons of CO₂.

Circular Economy Solutions for consumers by recycling products and materials

In 2024, Auchan initiated various campaigns for its customers so that they too would have their own contribution to the circular economy model, which were continued in the reporting year 2025. In this regard, a series of campaigns have been implemented, as follows:

Paper collection and recycling campaign

In order to recycle waste paper, Auchan Romania has initiated an annual paper collection and recycling campaign since 2024. The types of paper accepted for recycling were the following: notebooks, books, textbooks, office paper, magazines, newspapers, catalogues and brochures, envelopes without plastic inserts, unplastitized paper bags, provided that they are in compliant condition for recycling. The minimum accepted quantity was 3 kg of waste. Thus, following this campaign, we contributed to the recycling of paper together with about 1000 of our customers. Each customer who contributed to recycling received a voucher with a 10% discount on the purchase of products participating in the Campaign.

The campaign continued throughout the reporting year 2025 and 1500 vouchers were used.

Used cooking oil collection and recycling campaign

In 2025, Auchan Romania continued its commitment to the circular economy through the waste oil collection and recycling campaign, initiated in 2019. This initiative mobilized considerable resources and actively involved the local customer community.

By the end of 2025, we have collected and recycled 1.7 million litres of used oil. This led to the rescue of 1.7 trillion litres of water from contamination, equivalent to the amount needed for the inhabitants of Bucharest in 1,270 years. 1.4 million customers got involved in the campaign and helped protect the environment and recycle used cooking oil, receiving dishwashing detergent and still water in return.

Waste pan recycling campaign

Auchan Romania's tradition of collecting and recycling used pans continued in 2025, encouraging customers to bring old pans to the specially arranged points in stores, benefiting in exchange for a 50% discount on the purchase of pans from the Simplicity+5 range. In 2025, approximately 3,000 customers were involved in the campaign and used 5,000 vouchers for the purchase of a new product, as a result of responsible behaviour, reinforcing the positive impact of the program in the direction of the circular economy.

Collection and recycling of tumble dryers

In 2025, Auchan Romania ran a collection and recycling campaign for tumble dryers, with the aim of encouraging responsible behaviour among customers, reducing the amount of municipal waste and supporting the reintroduction of materials into the circular economy. Within this initiative, approximately 1,200 customers were actively involved in the campaign, contributing to the protection of the environment, and 1,500 vouchers were used for the purchase of new products, thus stimulating the transition to more responsible consumption.

Deposit - Return System (DRS)

Auchan Romania started collecting packaging as early as April 2023, and the purpose of this pre-campaign was to increase the level of information on how to recycle in the Deposit - Return System among customers.

The project continued throughout the 2025 reporting year, complying with the legislative regulations in force. All our stores are equipped with RVM (Reverse Vending Machine) machines that ensure the automatic collection of packaging with warranty. In each Auchan store, customers can choose to recover the deposit of 0.5 LEI/piece on the Auchan loyalty card by generating a voucher in the mobile application (scanning the loyalty card at the time of recycling at RVM) or cash, at the cash registers and customer service.

In addition, in 2025, Auchan offered, in addition to the 0.5 LEI guarantee, a bonus of 0.1 LEI and even 0.7 LEI (at certain times of the year) for each recycled packaging at Auchan, based on the loyalty card, to encourage the recycling habit.

Biodegradable waste turned into green energy

In 2024, Auchan Romania implemented the pilot project for the management of biodegradable organic waste in 10 stores, collecting 228 tons. Under the initiative, biodegradable organic waste generated in stores – including vegetables, fruits, meat, dairy and grocery products – was selectively collected and periodically handed over, through authorized partners, to biogas production facilities.

In 2025, the project was extended to 16 stores, as a result of which, during the reporting period, a total of 1,608 tons of organic waste were recovered through the anaerobic process, being transformed into electricity and heat through cogeneration, thus contributing to the reduction of waste disposed of and to supporting a positive impact on the environment.



Waste management

Auchan Romania manages waste through an integrated approach, in accordance with the Internal Waste Management Procedure, which establishes responsibilities for the selective collection, recording and reporting of waste in all the company's locations. Waste management activities strictly comply with the applicable legislation in the field and cover both hazardous and non-hazardous waste, ensuring their full traceability.

In accordance with national legal requirements, all waste generated is collected separately, in containers duly marked with the waste code. The delivery of waste is carried out on the basis of the legal documents drawn up according to GD no. 1061/2008, and the waste management record is kept monthly for each work point, in accordance with GD no. 856/2002. The annual waste reporting is carried out in the Integrated Environmental System, until March 15 for the previous year, according to GEO no. 92/2021.

Recyclable waste is collected and directed to recycling and recovery processes, non-hazardous waste is recovered through authorized partners, and hazardous waste is disposed of exclusively through authorized operations. Waste management is carried out in partnership with authorized collectors, who ensure its collection, transport and treatment and provide supporting documents for each work point. Household waste is registered on the basis of documents issued by sanitation operators. In terms of packaging and packaging waste, Auchan Romania meets its annual recovery objectives through organizations that implement extended producer responsibility, in accordance with the applicable legal requirements.

Targets related to resource use and circular economy

ERS E5-3, ERS 2 MDR - T

For each circular economy project, concrete targets are set, and company-level objectives will be detailed and integrated into the Circular Economy Policy.

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

Starting with 2022, a Program for the prevention and reduction of waste quantities has been implemented, which has as its main objective to reduce the impact of activities on the environment. The program aims to reduce the amount of waste generated by its own activity, prevent accidental pollution by strengthening operational control, as well as reduce resource consumption. At the same time, the provisions of the environmental permits issued for each work point are complied with, and the staff is trained and made aware of the prevention of pollution and ensuring the response capacity in emergency or risk situations.

The Program shall also include the evaluation and selection of suppliers, taking into account the environmental aspects generated or potentially generated by the products and services delivered, as well as the maintenance and operation of technological installations, equipment and utensils, so that they operate at the designed parameters, in accordance with the technical maintenance and operation documentation.

To support the transition to a circular economy, Auchan has contracts with authorized collectors for the management of various waste streams. These include GreenPack and Genesis, which ensure the collection of biodegradable waste in order to recover it through composting, a process following which the compost is transformed into biogas and then into renewable energy. The company also collaborates with Tomra for the collection of packaging from the guarantee-return system, as well as with specialized suppliers for the collection of recyclable waste, thus contributing to the recovery of transport packaging (cardboard, plastic, metal, aluminium, wood) and used oil from customers.

Resource Outflows

ERS E5-5

Within this chapter, the quantities of packaging placed on the national market and the quantities of waste generated for which we are obliged to manage them in accordance with the legal provisions are reported. In 2025, waste was reduced by 3% compared to 2024, in the context of the opening of new stores. Measures have been taken regarding transport packaging through the implementation of IFCO crates but also other measures of analysis and dispersion between stores with the expansion of the biogas project to 26 stores.

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

Material ambalaje	Cantitate introdusă pe piața națională (tone) 2024	Cantitate introdusă pe piața națională (tone) 2025
Plastic (inclusiv PET)	4.867,8	6.477,35
Hârtie/carton	5.937,1	7.648,84
Metal	103,7	99,85
Aluminiu	92,6	95,87
Sticlă	323,4	289,98
Lemn	2.621,2	2.292,68

We approach waste management in an integrated and responsible way, according to the Internal Waste Management Procedure. It clearly sets out responsibilities for separate collection, registration and reporting of waste at all operational levels of the company's business. To ensure a significant reduction of waste and full traceability throughout its life cycle, specialised collection mechanisms are implemented. Through these mechanisms, both hazardous and non-hazardous waste are effectively managed, ensuring a minimum impact on the environment. Education and awareness on proper waste management are fundamental pillars in Auchan Romania's strategy. In 2025, a new recyclable waste management and reporting platform was implemented in all stores.

We provide educational programs for both Auchan Romania employees and customers, promoting sustainable waste management practices.

We also carry out projects aimed at raising awareness among customers about the importance of separate collection, and we provide clearly marked containers for this activity in all stores and at the company's headquarters.

During the reporting period (January 1, 2025 – December 31, 2025), we generated 20,592.55 tons of hazardous and non-hazardous waste, of which 14,870.02 tons were recovered. These data reflect only the waste generated by the activity of Auchan stores, while waste from logistics platforms, managed separately (rented), is not included in this total. All categories of waste generated are managed through authorized economic operators for collection and recovery/disposal, as the case may be.

The total quantities of waste generated in the reporting year 2025, in shops, warehouses and offices is presented below in tons, depending on their destination.

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

Type of waste	Incineration	Incineration with energy recovery	Other treatment	Recycling	Landfill in authorized landfills
Bulky waste (code 20 03 07)		4			
Cardboard (code 15 01 01)				9,974.30	
Waste glass (code 15 01 07)				13.81	
Metals (Code: 15 01 04 / 20 01 40)				423.29	
Waste Electrical and Electronic Equipment (WEEE) (code: 20 01 36)				259.46	
Other types of hazardous waste (excluding WEEE) (code: 15 01 10* / 20 01 29* hazardous packaging, hazardous absorbents, detergents)	14.08				
Other hazardous waste (including WEEE) (code: 20 01 33* / 20 01 21* / 20 01 35*)			6.68		
Other types of non-hazardous waste (code 20 10 30 non-hazardous detergents; 02 02 03 SNCU; 20 01 25 used oil; 20 03 01 household)	0.32	385.60		627.59	5,722.53
Plastic (code 15 01 02)			66.89	653.67	
Wood (pallets) (code 15 01 03)				807.08	

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

ESRS E5-5

In the double materiality analysis, the financial effects of waste management in stores were assessed as having a low financial effect.

The anticipated financial effects of risks and opportunities related to resource use and the circular economy have not been assessed or quantified in detail. However, their relevance and significance was noted in the double materiality analysis.



Own workforce

ESRS S1

Own workforce

Auchan Romania – Own workforce

(working conditions, opportunities and equal treatment for all)

General disclosures

ESRS 2

At Auchan Romania, the approach to employee development targets their entire professional path within the organization and is integrated into current human resources practices. The company applies the principle of equal opportunities in the relationship with the workforce, both in the case of external and internal candidates, without discrimination on demographic or professional criteria.

Internal recruitment and selection processes are governed by procedures that set out clear and transparent criteria for eligibility, training and compatibility with available roles. These processes are carried out in compliance with the principles of ethics, objectivity, diversity and inclusion, providing employees and candidates with fair access to vacancy opportunities. New employees, as well as people taking on new responsibilities, benefit from onboarding programs adapted to the context and role occupied.

The evaluation of professional performance is carried out periodically, based on methodologies oriented towards the recognition of individual merits. The results of these evaluations are used both to recognize and reward performance, and to identify the development potential of employees. In this regard, the company encourages internal mobility, including horizontally and geographically, and supports employees in defining individual development, career and succession plans.

At the same time, Auchan Romania continuously assesses the training and development needs of employees, aiming to align them with organizational objectives, market dynamics and relevant technological developments. Within this framework, the company supports a work environment based on regular feedback, continuous learning and individual responsibility for one's own professional development.

The rights and responsibilities of employees, as set out in individual employment contracts, the Collective Labour Agreement (CLA) and internal regulations, are defined for the purpose of respect for human rights and the right to work, in accordance with the principles enshrined in the International Bill of Human Rights and the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work. These principles are transposed into national labour relations law and are governed by consensus and good faith, which underpin all labour relations interactions.

Interests and views of stakeholders

ESRS 2 SBM-2

Own workforce is a relevant category of stakeholders for Auchan Romania, given the direct impact of operational activities on employees. This relevance was confirmed in the double materiality review process, which was reconfirmed in the reporting year 2025, with no significant changes compared to the previous year's conclusions. In this context, issues related to the interests, opinions and rights of employees, including respect for human rights, are taken into account in the process of defining and adjusting the strategy and business model, contributing to a better understanding of the needs of the workforce.

To monitor the social, human and managerial aspects associated with its workforce, Auchan Romania uses the Engagement and Satisfaction Barometer (BES). This tool allows for the structured collection of employee feedback and the assessment of relevant developments in relation to the internal objectives and strategic directions set by Vision 2032. BES results are analysed at the management level and support the process of monitoring the degree of employee involvement and satisfaction.

In 2025, the company continued to implement initiatives aimed at maintaining a suitable work environment adapted to the diversity of employees' needs, recognizing their role in the long-term performance and sustainability of the organization. Within this framework, the Engagement and Satisfaction Barometer was used as the main tool for tracking the evolution of employees' well-being and for substantiating relevant decisions in the field of human resources.

BES is applied through periodic anonymous surveys, which provide a detailed picture of the level of satisfaction and engagement of employees, as well as the main concerns reported by them. The information obtained supports the decision-making process and helps to define and adjust internal measures, with the aim of limiting potential negative effects and capitalizing on positive impacts on the workforce.

The results recorded for 2025 indicate a high level of employee engagement and a general alignment with Auchan's values. Employees actively participate in the company's initiatives and appreciate the measures implemented to ensure a safe, fair and motivating work environment.

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

ESRS 2 SBM-3, IRO 1

The impacts, risks and opportunities related to its own workforce are identified and evaluated within the double materiality analysis process carried out by Auchan Romania. In the reporting year 2025, this process was reconfirmed, by resuming the methodological steps previously used, without leading to significant changes in the conclusions on the materiality of the social aspects associated with the workforce. The process includes organising an internal workshop, conducting interviews with members of top management, consulting external stakeholders, as well as analysing relevant sources of literature. The results obtained are summarized in the table below and developed in the following sections of the report.

The actual and potential impacts identified in relation to its own workforce are analysed in close connection with Auchan Romania's business model and constitute a reference element for the continuous adjustment and implementation of human resources strategies. At the same time, the reporting includes a mapping of the relationship between material risks and opportunities arising from the impacts and dependencies associated with its own workforce and the company's strategy and business model.

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

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

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

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

Policies related to own workforce

ESRS S1-1

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

Auchan Romania's activity is carried out in the field of retail trade in non-specialized stores, according to NACE code 4711, having as its main object the sale of food, beverages and tobacco products, exclusively on the territory of Romania. In this context, the organization systematically assesses the potential negative effects associated with its operations, including issues related to personal data protection (GDPR), ethics and integrity, corruption, whistleblowing and complaint resolution mechanisms, collective bargaining, as well as other social issues identified as materially relevant.

As for the risks related to gender discrimination, gender violence, labour exploitation of minors or human trafficking, they are not considered significant for its own workforce in Romania, given the lack of cases reported within the organization. The national legislative framework prohibits the employment of minors under the age of 15 and sanctions their exploitation in activities that could affect their health, safety or development. At the same time, at the national level, there are currently no public reports from UNICEF or other non-governmental organizations indicating the existence of cases of labour exploitation of minors in Romania.

At Group level, Auchan recognizes the impact of its activities on the communities in which it operates and assumes respect for human rights and the protection of the dignity of the workforce, by promoting a safe, fair and respectful work environment.

Within Auchan Romania, the application of human rights principles is regulated by the Internal Regulations, which establish policies and procedures applicable to all categories of persons involved in the company's activity, including members of the management, permanent and temporary employees, collaborators, contractors, consultants, agents, trainees and candidates for filling vacant positions, as well as in entities in which the company holds shareholdings.

The Internal Regulations define the rights and obligations of employees and the employer and include specific measures to ensure health and safety at work. It also integrates requirements on professional ethics and promotes the principles of gender equality and equal opportunities in employment relations.

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

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

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

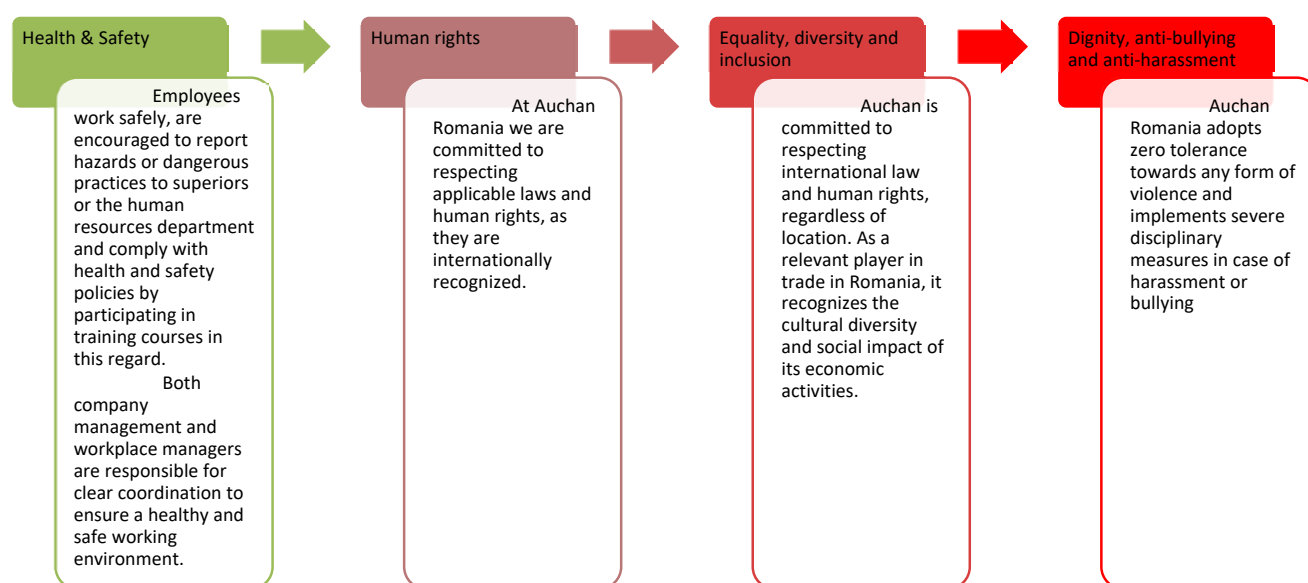
Document	Description
Charter of Ethics	It defines the company's core values, such as integrity, mutual respect, social responsibility, and environmental protection. It serves as a guide for all employees, setting the moral and ethical standards of the organization. It provides a frame of reference for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

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

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

This dual availability facilitates access to critical information for employees and partners, ensuring compliance and adoption of organizational values.

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



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

ESRS S1-2

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

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

Also, as of May 2021, we have implemented the SpeakUp Policy. It provides both employees and others outside the company with a secure and anonymous way to report ethics or legal compliance issues. The procedure explains in detail the steps to initiate an alert and guarantees the protection of those who choose to report irregularities.

All this information is publicly available on our SpeakUp platform: <https://auchan.whispli.com/ro/speakup>. This is a secure website, offered free of charge 24/7 by Auchan Retail, designed to make reports confidential and documented by filling out a predefined questionnaire, in the desired language. Anyone can submit a report and stay in touch in real-time with the persons responsible for processing it, while protecting their identity. The use of this channel is not mandatory, and no one can be sanctioned for not using the Speak Up process.

To strengthen compliance initiatives and improve advisory and alert mechanisms, we have made a number of strategic adjustments to our leadership structure. As of 2025, compliance responsibilities are overseen by the Chief Legal Officer. This change reinforces our commitment to integrity and compliance by effectively coordinating all of the company's compliance activities.

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

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

ESRS S1-3

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

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

In continuing its efforts to strengthen a motivating and inclusive work environment, Auchan maintains its focus on employee engagement and satisfaction, which are considered essential for the sustainable performance of the organization. A central role in this approach is played by the Engagement and Satisfaction Barometer (BES), which remains the main tool for evaluation and dialogue with teams.

BES, goes beyond the function of a simple survey and strengthens itself as a relevant mechanism of active listening. Through it, employees have the opportunity to freely and anonymously express their opinions, directly contributing to the identification of areas for improvement. The annual survey, adapted to the organizational context, provides a detailed perspective on the level of satisfaction and involvement, facilitating the implementation of concrete and rapid actions, aligned with the real needs of the teams.

The results for 2025 confirm the maintenance of a high level of involvement among employees, as well as the strengthening of the feeling of belonging to the company. The teams continue to appreciate the strategic directions taken, but also the sustained efforts to ensure a safe, fair and development-oriented work environment. These results reflect Auchan's consistency in building a solid organizational culture based on trust, transparency and collaboration.

BES 2025 Results

- Engagement rate: 89%
- 95% would recommend Auchan as a retailer
- 85% would recommend Auchan as an employer
- 90% believe that Auchan has good working and safety conditions (changing rooms, break rooms, offices, adapted equipment)
- 87% manage to find a good work-life balance
- 89% of colleagues receive regular and constructive feedback from their manager about the work done
- 81% would apply again for a position at Auchan if they were to start over
- 89% feel that they are part of a united team and that they can count on the support of their colleagues.

The results of the 2025 Engagement and Satisfaction Barometer (BES) form the basis of our continuous improvement process. This data is used to strengthen the quality of life at work and to maintain a constant and structured dialogue with our employees. Initiatives derived from BES support not only the well-being of the workforce, but also the achievement of the company's long-term strategic goals, including Vision 2032.

Agora Committee: commitment to people and values

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

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

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

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

Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

ESRS S1-4

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

Equal opportunities / Equal opportunities and treatment for all:

Auchan Romania's human resources practices are structured around a set of policies covering employee attraction, onboarding, training, performance evaluation and professional development. These policies are applied unitarily at the level of the organization and aim to support an organizational culture based on performance, regular feedback and individual responsibility.

The remuneration framework, which includes fixed salaries, variable components and benefits, is applied on the basis of periodic internal and external equity analyses, based on studies carried out by independent suppliers. The determination of the remuneration levels takes into account the specifics of each position, the level of seniority and the professional qualification, with the aim of ensuring fair working conditions and pay for women and men.

The recruitment processes are aligned with the company's strategy of attracting diverse and qualified human capital and are designed to provide equitable access to employment opportunities to all candidates, regardless of background, educational level, cultural context, gender, religion, opinions or life choices. This approach helps to maintain an inclusive work environment that supports employees' professional and personal development.

At the same time, the processes of identifying, evaluating and developing talents for internal nominations are based on the principles of fairness, objectivity and non-discrimination. They use modern evaluation tools and ensure transparency of selection and promotion decisions within the organization.

In order to ensure the objectivity, fairness and quality of the processes of attraction, recruitment and integration, or internal nomination and promotion, in addition to complying with the procedures that specify the steps of the process, the methodologies, roles and responsibilities of the actors involved, the principles of the decision-making process, etc., Auchan's recruitment and development departments also have other lines of action in progress such as:

- Continuous accompaniment and training of both employer managers and human resources managers on issues related to equity, objectivity, ethics and non-discrimination in recruitment and nomination processes
- Mandatory training on ethics and DE&I topics. All HR managers and employer managers undergo mandatory training on ethics, equity and non-discrimination in team management processes.
- Tracking conversion to recruitment metrics to ensure diversity and equity of applications from different and multiple sources
- Monitoring compliance with internal nomination principles on eligibility and compatibility criteria, as well as assessing readiness for internal promotion or lateral change of functions

- Establishment of enrolment criteria for all training and development programmes
- Providing "free" training and development resources – e-learning materials, language learning platform
- Providing visibility and transparency regarding vacancies in the organization, at national and international level
- Implementation of an internal scoring system with eligibility criteria transversal to functional perimeters, for access to higher managerial levels (career leavers or steps)

Working conditions:

All Auchan Romania locations are equipped with first aid medical kits and technical-sanitary materials within the validity period, ensuring adequate conditions for rapid interventions in emergency situations.

Depending on the specific risk factors of each job, namely the risks associated with the performance of professional tasks and the potential dangers of occupational injury or disease, employees benefit from appropriate personal protective equipment. The norm for granting personal protective equipment is established on the basis of risk assessments and in accordance with the provisions of Government Decision no. 1048/2006.

The individual protection system applicable to each worker is determined following the assessment of the risks to which he or she is currently exposed in the course of his or her activity. This system may include personal protective equipment, adapted to the type of activity, or other personal protective measures, designed to reduce and prevent the identified risks.

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

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

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

At Auchan, the belief that organizational performance is closely linked to employee well-being and engagement continues to be the foundation of our HR initiatives. In this context, the Human Project – "Enjoy Life" remains a central pillar of our strategy, being an initiative built together with employees and dedicated to their well-being and experience at work. The project actively contributes to achieving our long-term goals and materializing our vision for 2032.

The Human Project is constantly evolving, while keeping the elements that have defined it from the beginning: continuous listening and co-construction of initiatives through a bottom-up approach. Human Project 2.0 workshops facilitate open dialogue and direct involvement of employees in defining actions relevant to the organization, thus supporting the development of an organizational culture aligned with strategic priorities.

This initiative remains an authentic approach, built entirely on the contribution of the teams, who actively express their expectations and aspirations. Through the Human Project, we continue to strengthen a framework based on trust, free expression and shared responsibility in defining our identity as an employer.

The Human Project in 2025

In 2025, Auchan continued to develop initiatives aimed at supporting collaboration, inclusion and professional development of employees. We believe that through a culture based on cooperation we can respond more effectively to challenges and create a work environment in which every employee has the opportunity to develop.

An important focus has been maintained on promoting equal opportunities and diversity. We continued to carry out training and awareness programs dedicated to employees and management teams, with a focus on preventing discrimination, understanding unconscious behaviour patterns and valuing diversity. These initiatives contribute to the development of an inclusive work environment and to the strengthening of an organizational culture based on respect and equity.

Key figures

- 6,300 participants
- 420 workshops
- 14,500 hours of workshops
- 110 Ambassadors
- 1 dedicated internal community





Our commitment to employee well-being

The active participation of our employees in the Corporate Football and Table Tennis Championships was a manifestation of the team spirit, passion for sport and positive energy that define our organizational culture. These events underline the company's commitment to promoting a healthy work-life balance, as well as supporting activities that contribute to the physical and mental well-being of the workforce.

Our football team has shown outstanding performance, obtaining the third place in a competition characterized by a high level of competitiveness. This achievement has highlighted the ability to collaborate, resilience and determination of our employees in achieving common goals. At the same time, in the table tennis category, the participants exemplified a high degree of fair play and dedication, attitudes that reflect the values promoted within the organization.

Beyond the sports results, these initiatives have facilitated the strengthening of interpersonal relationships and the sense of belonging to a community, contributing to the creation of a collaborative work environment and mutual support. Such activities are essential for cultivating a positive organizational climate and boosting employee engagement.

Our company is dedicated to creating a dynamic and inclusive work environment that supports employees' personal and professional development, while cultivating team spirit and individual passions.

Prizes/Trophies

At Auchan, performance, involvement and innovation are constantly recognized, both through our results and through the distinctions obtained at national level. These recognitions reflect our commitment to building a relevant work environment, where people and their contribution are the centre of attention.

In 2025, Auchan Romania was certified **Top Employer** for the third consecutive year, a confirmation of our continuous efforts to create a work environment adapted to the needs of employees. The results obtained highlight performance above the market average in areas such as company values and purpose, work environment, employee listening, performance evaluation, ethics and sustainability.



In parallel, our colleagues continue to be recognized for their individual contribution. Ana-Maria Deaconescu, Own Brand and "Filierile Auchan" Coordinator was awarded at the "Women Changing Romania" Gala, and Ioana Toşa, Sales Director, was recognized at **the Women Redefining Business Gala** for her leadership and impact in transforming the organization and developing teams.

Recognition also comes for our products and initiatives. We were awarded at the **Gustul Ales 2025 Gala** for products developed in local Filieres, confirming the quality and solid collaboration with our partners. At the same time, the 18th anniversary campaign was awarded for excellence in communication, and our social initiatives dedicated to education and responsible consumption were appreciated at **the Leaders for Leaders Gala**.

All these results reflect an organizational culture built on trust, openness and excellence. We continue to invest in people, support their development and create an environment where everyone can contribute, learn and have an impact.

Through all the programs presented, we aim to increase the level of responsibility and awareness among our teams, ensuring that each employee feels valued and respected. Promoting diversity and inclusion remains a strategic direction, essential for strengthening a healthy and sustainable organizational climate.

At the same time, Auchan Romania continues to implement transparent and fair recruitment processes, offering equal opportunities to all candidates, regardless of gender, age or nationality. We remain committed to ensuring fair treatment for both our employees and those who wish to join us, thus helping to build a diverse and inclusive organization.

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

ESRS S1-5

At Auchan Romania level, for the reporting period, no specific targets were set regarding the management of significant impacts, the promotion of positive impacts or the management of risks and opportunities related to its workforce. The definition and formalization of these targets will be carried out as part of the process of developing the ESG strategy aligned with the ESRS requirements, which is currently being developed.

Characteristics of non- employees in the undertaking's own workforce

ESRS S1-6

For over 60 years globally and for 19 years in Romania, Auchan has been promoting an organizational culture based on responsibility and active involvement, paying special attention to creativity and innovation. This commitment is supported by the continuous encouragement of the exchange of knowledge and experiences between employees.

With an extensive network of stores nationwide and a total number of 7,283 employees, Auchan Romania recognizes that its success is built on the dedication and professionalism of each team member. The commitment to employees, aligned with the objective of contributing to the improvement of the quality of life, is reflected in the slogan "Enjoy life". The values of trust, openness and excellence are integrated into all the company's processes and projects, aiming to continuously improve the employee experience.



Auchan Romania aims to create a motivating and collaborative work environment, in which each employee is valued and encouraged to actively contribute to achieving common goals. The team is made up of professionals with diverse experiences, who work in different departments and business directions and who have solid technical and interpersonal skills.

The company respects and promotes equal opportunities, ensuring an appropriate balance of teams from the perspective of age groups and gender categories. This approach supports a diverse and inclusive work environment that values the contribution of each employee and supports the long-term success of the organization.

Employee data breakdown

Year	Gender	Number of employees
Comparative year 2024	Women	5,101
	Men	2,233
	Other	0
	Undeclared	0
	Total	7,334
Reporting year 2025	Women	5,059
	Men	2,224
	Other	0
	Undeclared	0
	Total	7,283

During the reporting period, a total of 104 employees retired, representing 1.4% of the total workforce. Data on the gender distribution of retired employees were not collected during this period. We will assess the possibility of collecting additional gender data in the future to improve the accuracy and relevance of reporting.

Breakdown of employee data (contract types)

Year	Gender	Permanent	Temporary	Unguaranteed hours
Comparative year 2024	Women	5,039	62	0
	Men	2,189	44	0
	Other	0	0	0
	Undeclared	0	0	0
	Total	7,228	106	0
Reporting year 2025	Women	5,018	41	0
	Men	2,175	49	0
	Other	0	0	0
	Undeclared	0	0	0
	Total	7,193	90	0

Full-time equivalent (FTE)

Year	Gen	Romania	
		Full-time	Part time
Comparative year 2024	Women	4,644	457
	Men	2,056	177
	Other	0	0
	Undeclared	0	0
	Total	6,700	634
Reporting year 2025	Women	4,643	416
	Men	2,049	175
	Other	0	0
	Undeclared	0	0
	Total	6,692	591

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

During the reporting period, 1,438 employees left the company, which corresponds to a staff turnover rate of 19.97%.

This indicator reflects the proportion of permanent employees who left the company during the reporting period, being calculated as the ratio between the total number of permanent staff departures and the average permanent workforce. This indicator is used to monitor and analyse the dynamics of permanent staff and to substantiate human resources management decisions.

FY25 reporting period

FEMALE	MALE	OTHER*	UNDECLARED	TOTAL
Number of employees (number of persons / ENI)				
5,059	2,224	-	-	7,283
Number of permanent employees (number of persons / ENI)				
5,018	2,175	-	-	7,193
Number of temporary employees (number of persons / ENI)				
41	49	-	-	90
Number of employees with non-guaranteed working hours (number of persons / ENI)				
-	-	-	-	-
Number of full-time employees (number of persons / ENI)				
4,643	2,049	-	-	6,692
Number of part-time employees (number of persons / ENI)				
416	175	-	-	591

Collective bargaining coverage and social dialogue**ESRS S1-8**

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

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

Diversity metrics**ESRS S1-9**

Diversity issues within Auchan Romania's structures are systematically monitored and reported to the Executive and Administrative Committee. This information is presented annually in the Sustainability Report, reflecting management's commitment to strengthening and developing diversity across the company.

The data collected is essential for assessing the progress made in promoting a diverse and inclusive work environment. By constantly monitoring these metrics, the company ensures that it implements concrete measures to improve organizational diversity and to create a work climate in which all employees feel valued and respected.

Auchan Romania reaffirms its commitment to social responsibility and sustainability by adopting and implementing practices that promote high ethical standards and a diverse and inclusive work environment. These principles are consistently integrated into all stages of the employment relationship, from recruitment processes to the termination of collaboration with employees.

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

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

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

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

To further support our aspirations to be an inclusive employer and developer, we have built **StarTalents programs**, with the aim of creating nurseries, attracting diversity of profiles, training and development. Based on two fundamental principles: inclusion and accelerated development, StarTalents programs mean: partnerships with the academic and educational environment (vocational schools, high schools, universities) for dual education programs, internships, internships, trainees, internships for young people in the early stages of their careers.

In 2025, 36 partnerships with schools were active and 1871 students took internships at Auchan. 201 students were part of the dual education program.

Also, both in Bucharest and nationally, 16 partnerships were signed with universities through which 75 students carried out internships in Auchan (15 students at the Auchan Headquarters and 60 students in stores).

In 2025, 10 participants started the trainee program, the 2025 edition, for a period of 6 months. Over the past few years, Auchan has integrated through employment over 50% of the participants in the trainee programs on entry-level positions. Thus, Auchan contributes to and has a direct impact on the professional training of future generations and offering development opportunities to young people from all over the country, from different areas or backgrounds.

In the reporting year 2025, Auchan's workforce structure was characterized by a majority share of female employees, who accounted for 69% of the total staff, while male employees accounted for 31%. This distribution is comparable to that of the reference year 2024 (70% women and 30% men), indicating a general stability of the gender staffing structure. In 2025, the total number of employees decreased by 51 people compared to 2024, the decrease being more pronounced among women (-42 people), compared to men (-9 people).

Total percentage of female employees

	2024	2025
Total percentage of female employees at Auchan Romania	70%	69%
Total percentage of women on the Board of Directors	20%	0%
Total percentage of female persons in the General Management	33%	33%

Breakdown of employee data (by gender and management level) for 2025

Number of employees				
Year	Gen	Manager	Non-manager	Total
Reporting year 2024	Women	678	4,423	5,101
	Men	454	1,779	2,233
	Other	0	0	0
	Undeclared	0	0	0
	Total	1,132	6,202	7,334
Reporting year 2025	Women	680	4,379	5,059
	Men	454	1,770	2,224
	Other	0	0	0
	Undeclared	0	0	0
	Total	1,134	6,149	7,283

Gender distribution at General Management level

	Numeric value	%
Age		
< 30	0	0%
30 - 50	7	78%
> 50	2	22%
Gen		
Women	3	33%
Men	6	67%
Diversity	0	0%
Total	9	100%

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

Distribution of employees by age groups

2025	<30 years old	30 – 50 years old	>50 years	Total
No. of employees	1.079	3.549	2.655	7,283
Percentage	15%	49%	36%	100%

Adequate wages

ESRS S1-10

The remuneration of Auchan staff is regulated in a unitary manner by the individual employment contract. At the company level, a system of hierarchy of functions and roles is implemented, based on the Mercer methodology, which takes into account the complexity of the activity, the level of qualification and the professional skills specific to each position in the organizational chart.

The determination of the individual salary takes into account the requirements provided in the Job Description, annexed to the Individual Employment Contract, as well as a comparative evaluation with the average levels of income practiced in similar activities at national level. In this way, the remuneration is determined in accordance with the limits set by the applicable salary scale.

Auchan uses a standard Individual Employment Contract, applicable to both fixed-term and indefinite employees. It includes provisions in accordance with the national legislation in force and complies with the clauses established by Order no. 2171/2022 on the approval of the framework model of the Individual Employment Contract.

Social protection

ESRS S1-11

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

All employees benefit from the right to maternity leave and parental leave, in accordance with the applicable national legislation and the provisions of the Collective Labour Agreement. In the reporting year 2025, a number of 181 employees benefited from parental leave, of which 173 women and 8 men.

As of December 31, 2025, a number of 128 employees with disabilities were integrated into the Auchan workforce, of which 59 men and 69 women, representing 1.8% of all Auchan employees. Auchan aims to double this percentage in the near future and in this regard, in 2025, partnerships have been established with CNADR and 7 other associations and NGOs in the field.

2025	FEMALE	MALE	TOTAL
Number of employees with disabilities	69	59	128
Total percentage of employees with disabilities	1.8%		

Training and skills development metrics

ESRS S1-13

Auchan is dedicated to the continuous development of the skills and level of professionalism of its employees, ensuring that they benefit from all the necessary resources to excel in their fields of activity. This commitment to continuous training and development contributes significantly to maintaining a high level of quality and professionalism in all operational aspects of the company and represents, according to BES 2025, the main lever of commitment of Auchan employees.

Persons with disabilities

ESRS S1-12

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

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

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

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

The programs implemented and the assistance provided to improve the skills of employees in 2025:

- approximately 7,500 hours of training dedicated to training programs dedicated to time management and efficiency increase (planning, organization, prioritization, management of unforeseen situations)
- 9 foreign language courses attended by 150 people with a total of approximately 1,800 hours of training
- Various certifications per profession attended by approximately 2600 people.

- Specific negotiation program for the Product department that had approximately 400 hours of training for the Procurement profession (43 people), as well as training for medium (53 participants) or advanced (24 participants)
- School of Commercial Managers - 21 graduates
- Peer Coaching Program Commercial Managers (25 teams/pairs)
- Performance and HR Refresh Programs (97 participants)
- Assessment programmes for trade roles (170 participants)
- 360 rating and 1-to-1 feedback meetings: 31 participants
- 1 to 1 feedback meetings / after different assessments with psychometric tools (60 sessions)

By 2025, 82% of employees have received at least one development training.

Training hours

Year	Hours of training
2022	103,180
2023	123,126
2024	99,454
2025	57,719

The 2022–2025 series is presented exclusively for information purposes on historical developments.

Training and skills development measures

Average number of training hours per employee in 2025

Men	Women	Other	Unreported
1.16	1.12	0	0
5.6	8.9	0	0

In 2025, 100% of eligible employees have benefited from their annual evaluation and discussion meetings. For the next reporting periods, we will document and report more detailed information about employee participation in the periodic evaluation and training.

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

Development can manifest itself on 3 levels:

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

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

For employees with high development potential within the organization, we have created premium training and development programs such as:

Auchan International Management (AIM) - 3 participants

- The premium Team Management Journey and Team Leadership Journey programs where we had approximately 2050 hours of training and 51 participants in the reporting year (TMJ - 31 people and TLJ - 20 people)
- Leadership Accelerator Program (15 participants)
- Premium coaching program attended by 57 people

For personal development and wellbeing, we carry out both individual and collective actions, through the platform „Te bucuri de viață” (Enjoy Life), where each colleague can find:

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

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

In 2025, the platform hosted over 2600 active users, with the trend growing.

- 11,600 feedback forms submitted on the platform
- 1 competition (held between February and December)
- 5 animations, on the occasion of special events (Easter, 1 year since the launch of the platform, June 1st, Auchan Anniversary, Christmas)

Health and safety metrics

ESRS S1-14

Prevention and protection in the field of safety and security at work is carried out within Auchan according to the laws in force at national level. The monitoring and evaluation of the measures implemented in this area are ensured with the help of the competent personnel. In the reporting year 2025, approximately 4 controls of the Territorial Labor Inspectorate (ITM) were carried out at Auchan's headquarters.

100% of its workforce is covered by the health and safety

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

During the reporting period, we were able to significantly reduce the number of accidents at work, which reflects the effectiveness of our health and safety measures.

The number of work-related accidents decreased from 32 to

21, of which 3 were minor accidents, not involving temporary incapacity for work, and the total number of days of sick leave associated with accidents decreased from 783 to 525. We have not recorded fatal accidents or occupational diseases among employees.

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

In the reporting year 2025, the situation regarding the occupational health and safety activity looks like this:

2025				
CRITERIA	METRIC	TARGET SET	VALUE OBTAINED	TARGET SET FOR THE NEXT YEAR
Ensuring the protection of personnel during the activities within Auchan	Rate of accidents at work	No targets were set according to an internal procedure.	165 %	0
Compliance with legal requirements regarding OSH	Degree of compliance (%) Non-conformities detected by the control bodies	No targets were set according to an internal procedure. No targets were set according to an internal procedure.	100% 0	100% 0
Fulfillment of the OSH program	Measures Implemented/ Measures Planned (%)	No targets were set according to an internal procedure.	100%	100%
Personal health insurance	Occupational disease rate	No targets were set according to an internal procedure.	0	0
Fulfillment of actions	Degree of achievement of measures and actions set at the time	No targets were set according to an internal procedure.	100%	100%
Meeting OSH objectives	Degree of achievement of objectives	No targets were set according to an internal procedure.	100%	100%
Compliance with the OSH training program	Conducting training according to schedule (no. of trainings performed/ no. of planned trainings)	No targets were set according to an internal procedure.	100%	100%

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

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

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

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

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

Situation of work accidents at workplaces within Auchan units, between 2024 and 2025

Events	2024	2025
No. of work accidents with temporary incapacity for work (own employees)	20	18
No. of work accidents with disability (own employees)	0	0
No. of work-related accidents with death (own employees)	0	0
Total events (own employees)	32	21
No. of work accidents with death (contracted employees)	0	0

2025			
UNIT	ACCIDENT ITM	ACCIDENT INVALID	ACCIDENT - DEATH
Locations	41	0	0
Head Office	0	0	0
Total	41	0	0

Number of days lost due to work-related injuries and deaths due to work-related accidents, work-related diseases and deaths due to diseases

2025			
UNIT	NUMBER OF CASES	TOTAL NUMBER OF HOURS LOST IN 2025	ABSENTEEISM RATE - DAYS
Locations	16	3,812	478
Head Office	2	376	47
Total	18	4,188	525

Lost time incident rate (LTIR)

	2025
Lost time incident rate (LTIR)	
Number of accidents x 1,000,000/ total number of hours worked in the year	1.41%

Number of employees trained in the field of Occupational Safety and Health

	2024	2025
Competent OSH specialists and employees with specific responsibilities in the field of OSH (number of people)	20	20
General OSH Introductory Trained Staff (Number of Persons)	579	853

Auchan Romania approaches occupational health and safety as essential elements of the way the activity is organized, with the objective of ensuring safe working conditions for all employees. Within this framework, the company pays special attention to the management of the activities carried out by external collaborators, by applying specific internal procedures, including access procedures, designed to ensure compliance with security requirements and standards in all work points.

The identification and management of occupational risks is carried out through systematic assessments, which allow the necessary measures to prevent, reduce or eliminate them in a timely manner.

The monitoring process is supported by periodic reports in the field of occupational health and safety, carried out on a weekly and monthly basis and transmitted both to the management structures of the stores and to the Central Services, contributing to maintaining an updated picture of the level of safety at the level of the organization. In order to strengthen the culture of prevention, the company conducts periodic training and additional training, adapted to the risks identified at work and the associated prevention measures. In parallel, information and awareness initiatives on occupational risks are implemented, detailed in the ESRs chapter S3 – Education, health and environmental activities. These steps support the objective of protecting the health of employees and maintaining a safe and efficient work environment.

Auchan Romania ensures employees' access to continuous medical surveillance services, adapted to the diversity of their needs, in compliance with data privacy requirements. Occupational health services include periodic health assessments and the development of medical recommendations that support specific protection measures, including for pregnant employees, people with disabilities and employees with medical conditions.

The prevention of occupational diseases is supported by a system of continuous surveillance of workers' health, implemented in accordance with the applicable legislation. To this end, Auchan Romania benefits from workers' health surveillance services provided at national level, based on a service contract.

The company has also set up a structured mechanism for informing and consulting employees in the field of occupational health and safety. The Occupational Health and Safety Committees, organised at the level of each work point and operating according to the legal framework, play a central role in this process, giving employees the opportunity to voice their concerns and contribute to improving working conditions.

Training in the field of occupational health and safety is approached in an integrated and continuous way, being adapted to the specifics of each job. Upon employment, each employee undergoes a general introductory training, organized by representatives of the Prevention and Protection Service, who provide information on the activities carried out, the general risks and the applicable prevention measures. Subsequently, employees benefit from specific on-the-job training, carried out by designated managers, based on the health and safety topics developed by the Prevention and Protection Service. These trainings target the specific risks of the activities carried out and the measures necessary to carry out work safely.

In order to maintain an adequate level of information and awareness, regular trainings are organised according to a set schedule, as well as additional trainings when legislative changes occur or new risks are identified.

Nationwide, the company annually conducts awareness initiatives in the field of compliance and security, such as the Compliance Week event, where informative and preventive materials are presented. This approach reflects Auchan Romania's commitment to promoting a safe, healthy and motivating work environment for employees.

Work-life balance metrics

ESRS S1-15

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

According to Vision 2032, from July 2023, a new benefit designed to support the purchasing power of employees has been implemented: a monthly discount voucher of 5% for purchases made in Auchan stores, on the auchan.ro or in the Auchan app. The value of this voucher varies depending on the purchases made in the previous month, with a maximum ceiling of 3000 lei. The 5% discount is in addition to all other advantages, discounts, bonuses or loyalty points offered through the MyClub Auchan program. This benefit was granted throughout the reporting year 2025.

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

Starting with December 2025, a new benefit was introduced, designed to celebrate employee commitment and involvement: the seniority voucher in the company. Employees who have more than 5 years of seniority within the company benefit from a monthly seniority voucher, loaded on the loyalty card, proportional to the working time (except for situations where the reduction in the norm is due to a degree of disability).

The monthly value of the voucher, calculated net for an 8-hour norm, will be as follows: 50 lei net/month (5-10 years old), 100 lei net/month (10-15 years old), 150 lei net/month (over 15 years old).

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

Through the internal regulation, employees have the right to paid days off for special family events or for other situations, as follows:

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

Beyond the benefits provided to colleagues, we are constantly concerned with building a pleasant work environment, in which people feel good, are appreciated and encouraged to adopt a balanced and healthy lifestyle. We believe that energy and well-being are built together, beyond everyday activity.

We frequently organize internal competitions dedicated to employees, which bring extra energy, involvement and team spirit, creating informal contexts for connection and collaboration.

An important role is played by sport, which we actively support through the participation of our teams in the Corporate Football and Tennis Championships. In 2025 our football team, Dream Team won third place in the UEFCE League of the National Corporate Football Championship, in a strong competition, demonstrating determination, cohesion and performance. In parallel, the table tennis team brought to the fore the passion for sports, positive energy and fair play, representing the company with professionalism and involvement.

Beyond the results, these experiences are about people: about mutual support, emotion and the joy of being together. Whether they are on or off the field, our teammates show that team spirit makes the difference.

We complement these initiatives with a series of meetings and hybrid sessions with internal and external guests, in which we address topics relevant to our colleagues, contributing to their professional and personal development in an open and collaborative environment.

Through the "Auchan Moments" series of events, we have created spaces for dialogue and inspiration for our colleagues. In 2025, these meetings brought to the fore diverse topics — from inclusion, cybersecurity and lifelong learning, to culture, values and human rights. Together with guests from different fields, from entrepreneurs and teachers to artists and specialists, colleagues had the opportunity to discover new perspectives, ask questions and connect beyond professional roles.

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

Remuneration metrics (pay gap and total remuneration)

ESRS S1-16

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

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

- 1. Fixed component: The basic salary provides financial stability to employees, being correlated with each one's position and responsibilities.
- 2. Variable component: Bonuses and bonuses are directly related to individual and team performance, with the aim of encouraging the achievement and exceeding of the set goals.
- 3. Other financial and non-financial components: Additional benefits, such as health and life insurance and personal and professional development programs, the number of days of leave, contribute to the overall well-being of employees and ensure work-life balance.

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

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

In the spirit of transparency, Auchan publishes the ratio between the total annual compensation of the highest paid person and the median annual compensation for all employees (excluding the highest paid person), which is 27.6%. This practice reflects the company's commitment to fairness and transparency in its remuneration policy.

Gender	Average remuneration	Gender pay gap (%)
Female	36.7	-16%
Male	43.8	19.35%

Ratio of total annual remuneration for the highest paid employee to the total annual median remuneration for all employees
27.6%

Contextual information

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

The percentage of the gender pay gap was determined by mathematical calculation as the ratio between the difference between the two values and the deductible value (first term of the operation).

In the tables above, the values are represented in lei. On the first two lines we reflect the average hourly remuneration for women, respectively men in lei. The percentage of the gender pay gap was determined by mathematical calculation as the ratio between the difference between the two values and the deductible value (first term of the operation). The calculation of 16.21% (compared to men's remuneration) is the one that corresponds to the standard definition of the "Gender Pay Gap" and shows how much less women earn. The calculation of 19.35% (compared to women's remuneration) shows how much more men earn.

Incidents, complaints and severe human rights impact

ESRS S1-17

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

2025	
Number of incidents of human rights violations	8
Number of employee complaints about human rights	6
Number of employee complaints about OSH	0



*Workers in the
value chain*

ESRS S2

Workers in the value chain

Auchan Romania – Workers in the value chain

(working conditions, equal treatment and opportunities for all)

Interests and views of stakeholders

SBM-2, SBM-3, IRO-1

Auchan Romania aims to develop solid relationships, based on trust and continuity, with all its partners and collaborators, based on principles of ethics, integrity and social responsibility.

The company constantly takes responsibility for protecting the environment and society by implementing concrete measures that support these commitments. Within procurement practices, the Code of Commercial Ethics is an essential element of the relationship with business partners, being mandatory signed by each collaborator. This document sets out clear requirements on the prohibition of child labour and forced labour, ensuring fair remuneration practices, promoting the principles of non-discrimination and anti-corruption, and protecting natural resources.

Relations with suppliers are regulated exclusively through formal contracts, renegotiated annually, with the aim of maintaining and strengthening high standards of responsibility and ethical conduct.

In order to strengthen this approach, in 2022 Auchan Romania initiated a process to require suppliers of services and products purchased indirectly to obtain EcoVadis certification. By the end of the reporting period, 143 suppliers had been evaluated in this process, out of a total of **168 eligible suppliers** demonstrating alignment with international standards of social and environmental responsibility.

Suppliers of exclusive Auchan products – i.e. own brand and Filieres – as well as local suppliers are subject to quality and social audit missions, carried out according to the procedures applicable at the level of the Auchan group.

By implementing these measures, Auchan Romania ensures compliance with quality, ethical and environmental standards and promotes a culture of sustainability and responsibility throughout the value chain. This approach contributes to the development of sustainable partnerships with a positive impact on society and the environment.

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

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

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

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

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

In 2025, Auchan Romania carried out a reassessment of the double materiality analysis (DMA), in order to continuously align with the requirements of the ESRS standards and the evolution of the operational context and the value chain. As part of this review process, the previously identified impacts, risks and opportunities (IROs) for the sub-topics related to workers in the value chain were reviewed.

As a result of this reassessment, certain IROs identified in the previous stages of the analysis have been removed from the updated analysis. The decision was based on the results of the assessment of the likelihood of occurrence, the severity of impacts, as well as the existence of mechanisms already integrated in the contracting, auditing and monitoring processes of suppliers, which contribute to the proper management of risks associated with working conditions, respect for human rights and equal treatment in the value chain. The updated analysis thus reflects a strengthened and proportionate approach to the relevant risks and opportunities, focused on the aspects considered material for Auchan Romania's activity, in accordance with the methodology applied and the results of the revaluation process carried out in 2025.

Subtopic	Impact	Risk/Opportunity
Working conditions		Significant financial risk: 5% of the turnover according to the laws to which Auchan Retail is subject, of which Auchan Romania is a part. It can occur at any time, given the complexity of the value chain. Relevant to cases of forced labour, migrant working conditions or child labour. Associated significant reputational risk.
Equal treatment and opportunities for all	Positive impact on a medium scale as Auchan positively impacts the development and opportunities offered by its suppliers through the multiple, diverse and positive collaborations it establishes with its partners. Auchan is a sales platform for distributors and partners. Continuous probability of occurrence (all time horizons) Location: Value chain (upstream)	

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

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

Policies related to value chain workers

ESRS S2-1

Auchan Romania's procurement processes are carried out in accordance with the applicable legislation, most of the suppliers being from Romania. In certain situations, purchases are also made from suppliers in other Member States of the European Union or outside the EU.

In addition to the legal requirements, Auchan Romania has implemented an internal supplier evaluation procedure, based on rigorous criteria and the Auchan Retail international checklist, in order to reduce the risks associated with the value chain and integrate ESG principles into the procurement processes. This approach also contributes to compliance with the minimum social criteria set out in Article 8 of Regulation (EU) 2020/852 on taxonomy. The evaluation procedure includes surveying suppliers on possible cases of non-compliance or non-compliance with legislation relating to human rights, working conditions, access to opportunities, non-discrimination, prevention of harassment at work and protection of employee privacy.

During the reporting period, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the International Labour Organization's Declaration on Fundamental Principles and Rights at Work were identified during the reporting period or in its upstream and downstream value chain.

Auchan Romania's value chain includes suppliers of products and services operating in Romania, where the national legislative framework, including Article 20 of the Romanian Constitution, enshrines the application of international and European human rights treaties. Organisations in Romania assess the potential negative effects associated with their activities, including issues related to the protection of personal data, corruption prevention, complaint handling and resolution mechanisms, collective bargaining and other relevant social issues identified as material.

Issues such as gender discrimination, gender-based violence, labour exploitation of minors or human trafficking do not represent a significant risk in the context of employees in Romania. No such cases have been identified or reported, except in isolated situations in the family environment. National legislation prohibits the employment of minors under the age of 15 and any form of their exploitation, and there are currently no public reports from UNICEF or other non-governmental organizations indicating the existence of systemic cases of child labour in Romania.

To a limited extent, Auchan Romania's value chain also includes suppliers from other European countries, which have their own commitments and policies regarding respect for human rights, health and safety at work. These commitments are publicly communicated by the providers, including through their own websites. In addition, Auchan Romania periodically carries out, through its specialized internal structures, compliance audit actions at suppliers with significant exposure to quality, environmental, health and occupational safety risks.

The prevention of accidents at work is ensured by the strict application of the legislation in force, aligned with the requirements and guidelines of the European Union.

Specific policies are implemented at Auchan Romania to prevent discrimination and harassment, promote equal opportunities and support diversity. The Code of Commercial Ethics, mandatory for all collaborators, regulates business relations based on the principles of fairness, transparency and ethics, and business partners are required to comply with the same standards. This framework contributes to the development of business relationships based on trust, respect and integrity.

In all these steps, strict legislation is applied, in full accordance with the requirements and guidelines of the European Union.

Processes for engaging with value chain workers about impacts

ESRS S2-2

Auchan Romania applies a structured materiality analysis process, in which the impacts, risks and opportunities associated with suppliers in the value chain, as well as their employees, are assessed. This approach allows the identification of relevant issues and their integration into the company's operational and decision-making practices.

Under the umbrella of the "Filieres" program, Auchan Romania has developed long-term partnerships with small and medium-sized local producers, providing them with a stable and predictable framework for carrying out their activity. By strengthening this program, in collaboration with Romanian producers, the company supports the development of local communities and promotes the adoption of a healthy and balanced lifestyle. Local products from local producers and farmers are constantly promoted, and customers are provided with information on their benefits, as well as suggestions for use and consumption.

At the same time, Auchan Romania has developed a long-term partnership with CHEP (Commonwealth Handling Equipment Pool), based on the use of reusable pallets. The logistics model implemented with CHEP is based on the principles of circularity and reuse, which are essential in the transition to a more sustainable economy. By managing, transporting and supplying a significant number of reusable equipment, this model contributes to the efficiency of the supply chain and the reduction of environmental impact, involving farmers, producers, distributors and traders.

Starting with 2025, Auchan Romania has started the implementation of the IFCO project for vegetables and fruits, with the objective of reducing the environmental impact associated with tertiary packaging used in stores and warehouses. The initiative aims to reduce carbon emissions, food waste, water and energy consumption, as well as the quantities of packaging waste generated in the fresh produce supply chain, by replacing traditional single-use packaging with reusable containers and optimizing logistics flows.

The project is based on a circular economy model developed by IFCO, in which reusable containers are prepared in IFCO service centres in Romania, delivered to partner producers and growers for the direct packaging of fresh products and used throughout the logistics route, from distribution centres to stores. Compared to single-use packaging, the use of IFCO reusable containers enables significantly improved environmental performance, helping to reduce CO₂ emissions, solid waste, water and energy consumption, as well as food waste, thus supporting the transition from a linear to a circular, reuse-based model.

Processes to remediate negative impacts and channels for value chain workers to raise concerns

ESRS S2-3

Auchan's complaints policy as well as the related channels are applicable and available to workers in the value chain, being presented as part of the Governance Chapter. Through these channels, consultation takes place directly with the workers in the value chain. All complaints are considered for resolution, the perspectives of the workers in the value chain inform the decisions aimed at managing the actual and potential impacts. The process of auditing the management systems at the supplier level facilitates the implementation of the necessary measures.

SpeakUp's policy is intended to provide employees, suppliers, partners and other interested parties with a safe and confidential channel for reporting ethics issues or violations of legal norms. This initiative is designed to encourage transparency and accountability within the company, clearly detailing the process of reporting concerns and guaranteeing the protection of those who choose to communicate them. Full information about the procedure is publicly available on the dedicated SpeakUp platform, underlining the company's commitment to integrity and compliance: <https://auchan.whispli.com/ro/speakup>

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

ESRS S2-4

During the reporting period, no serious human rights issues or incidents were identified or reported among workers in Auchan Romania's value chain. Also, no non-compliance with working conditions, the treatment applied to suppliers' employees or their confidentiality were reported.

As part of the annual due diligence processes carried out for national partners and suppliers, Auchan Romania assesses essential aspects, including the risks associated with the labour exploitation of minors and the use of forced labour, in order to prevent potential negative social impacts.

At the same time, periodic audits are carried out, respectively every three years for own brand products and annually for suppliers in the supply chain. During the reporting period, 166 such audits were carried out and the results obtained did not reveal any actual or potential negative social impacts at the level of suppliers or along the supply chain.

The selection process of suppliers and service providers is based on objective and qualitative criteria, which take into account their performance, as well as compliance with the company's values, ethical rules and sustainable development principles, in accordance with the applicable legislation. Key requirements include the prohibition of forced labour and exploitation of minors, as well as the prevention and combating of corrupt practices.

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

ESRS S2-5

No targets have been set related to the management of significant adverse impacts, the promotion of positive impacts and the management of significant risks and opportunities. These will be developed as an integral part of the ESG sustainability strategy at Auchan Retail level between 2024 and 2026.



DEPARTAMENTUL PENTRU
DEZVOLTARE DURABILĂ



Bun pentru Gust, bun

Affected communities

Parteneri Sustenabili în Educație

Edenia

ECOCERT

KOTÁNYI

Auchan

Hutton

MICHELIN

Europcar

NO

12 Gesturi Antirisipă Alimentară



Alegeți produse locale și de sezon
de la producători locali, din filierele scurte.



La restaurant sau acasă ai grijă
ca "echi" să ai fie mai mic
decît eticheta.



Alegeți să cumpărați legume și fructe în vrac,
pentru a evita utilizarea excesivă a plasticului.



și pentru a păstra
bine alimentele.



Cumpărați produse proaspete
apre sfârșitul cumpărăturilor.



Aranjați în mod logic alimentele în frigider
și păstrați igiena curățându-l
în mod regulat.



Respectați circuitul produselor congelate și
produselor sub temperatură controlată +2...+4
(primul congelat, primul consumat).



Încălziți și utilizați mai bine
resturile alimentare.

După ce ați terminat
cine nu pot fi
în mod responsabil pe

WWW.SARBATOAREA-GUSTULUI.RO



ESRS S3

Comunitățile afectate

Auchan Romania – Affected communities

(economic, social and cultural rights – under additional sub-theme: education, health and environmental activities)

Interests and views of stakeholders

SBM-2, SBM-3, IRO-1

Auchan Romania approaches the relationship with end users and local communities in a structured framework, based on compliance with legal requirements and applicable regulatory acts. Engagement and consultation processes are integrated into formal authorisation and decision-making mechanisms, ensuring transparency, fair treatment and taking into account relevant views in assessing the impacts associated with the activities carried out.

The communities that are affected to a limited extent by Auchan's operations are:

- those who live or work near Auchan Romania sites
- more distant communities
- online visitor communities

These groups could be affected by activities carried out in physical locations and on virtual domains. Communities in areas related to the group's supply chain, as well as other indigenous populations outside Romania, are not considered to be significantly affected by Auchan's local operations.

In the reporting year 2025, we continued to strengthen our commitment to local communities by supporting numerous social projects and solidarity campaigns.

The social impact of these initiatives was significant, reflected in the support of **42 social projects and in total donations of 4 million Lei** (equivalent to approximately 785,985 Euro). This amount is the result of the annual budget allocated to investments in community and CSR projects, to which is added 280,000 lei offered by the Auchan Foundation to

support social projects.

Auchan Retail takes an active role in corporate social responsibility (CSR) and focuses on positive impact on communities. The four strategic directions essential for our sustainable development are:

- 1. Education for healthy eating:** Promoting healthy eating can have a significant impact on public health, helping to reduce nutrition-related diseases and improve quality of life.
- 2. Environmental protection:** Environmental protection initiatives help conserve natural resources and reduce pollution, contributing to a healthier and more sustainable ecosystem.
- 3. Reducing food waste:** By reducing food waste, resources are saved and environmental impact is reduced, while supporting the food needs of communities.
- 4. Supporting vulnerable communities:** Providing support to vulnerable communities is essential to ensure access to equal resources and opportunities, helping to reduce social inequities.

The interests and points of view of the potentially affected communities are also collected through additional consultations carried out in the communities where the Auchan Group operates and are analysed as part of the materiality analysis process. The impacts, risks and opportunities associated with affected communities are identified and assessed as part of the double materiality analysis process, through an internal workshop, consultations with relevant external stakeholders, as well as the analysis of other sources of information and literature.

Following the reassessment of the double materiality analysis carried out in 2025, the impacts, risks and opportunities previously identified for the potentially affected communities were reconfirmed, with no changes compared to the existing set of IROs. The results of this analysis are summarised in the table below and detailed in the following sections.

Subtopic	Impact	Risk/ Opportunity
Communities' civil and political rights	Positive impact, through the actions carried out by Auchan in the field of education, health and environmental activities (under additional sub-topic) Continuous probability of occurrence (all time horizons) Location: Own operations (communities in which we operate)	Opportunity. Economic, educational and cultural support of local producers in the communities in which we operate

The customer needs are carefully monitored by Auchan Retail and are aimed at the quality of the services and products offered, the website browsing experience, but also the quality and efficiency of customer support services. Auchan's activities prioritize the needs of the community of customers and potential customers and ensure compliance with partnerships with stakeholders. The rules of transparency and ethics are promoted, through which a permanent relationship of trust is built together with the community.

The financial effects on Auchan Romania in the short, medium and long term of the significant risks and opportunities arising from the impacts on communities are assessed as moderate (above 0.7% but below 2% of the annual turnover), within the process of double materiality analysis.

Auchan Romania's performance for the 2025 reporting year was validated by an independent auditor.

¹⁰ Calculation made at the euro exchange rate available on 31 Dec 2025, 1 euro = 5.0985 lei.

Policies related to affected communities

ESRS S3-1

In the reporting year 2025, Auchan Romania does not yet have a formalized policy dedicated to the affected communities. However, the development of such a policy is planned for the period 2026–2028, with a view to strengthening the governance framework and continuous alignment with reporting requirements and relevant best practices.

Auchan Romania is committed to promoting the well-being of communities through responsible and supportive initiatives, aligned with the Sustainable Development Goals of the United Nations. An essential pillar of the sustainability strategy is the "Social and Societal Commitments", which aim at the active involvement of both the company and its employees, contributing to the development of an organizational culture oriented towards sustainability and social responsibility.

During the reporting period, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the International Labour Organization's Declaration on Fundamental Principles and Rights at Work were identified or reported as a result of Auchan Romania's activities or in its upstream and downstream value chain. It is also mentioned that in Romania, the geographical area covered by this report, there are no indigenous populations.

During the reference period and in the reporting period, Auchan Romania did not register any cases of non-compliance with the human rights of the communities in which it operates.

Processes for engaging with affected communities about impacts

ESRS S3-2

Regarding the collaboration processes with potentially affected communities, Auchan Romania ensures compliance with the legal requirements regarding obtaining regulatory acts issued by the competent authorities in each country where it operates, including in Romania. Consultations with the local community take place within the framework of authorisation procedures, and community members may participate in public debates organised in this context, without discrimination on the basis of gender, age or other characteristics. The comments and views expressed are analysed and taken into account in the decision-making process related to the authorisation procedures.

In addition, for the financial year 2025, Auchan Romania carried out a materiality analysis process, in which previously collected results regarding the perception of the communities with which the company interacts were integrated. The analysis took into account the sustainability aspects relevant to these communities, with each interlocutor assessing the level and nature of positive or negative impacts associated with the company's activities, including from environmental, social and governance perspectives. This approach is the basis for evaluating the effectiveness of Auchan Romania's collaboration with the affected communities. The frequency of consultations is set at intervals of a maximum of three years or whenever necessary.

It is noted that in Romania, the relevant geographical area for this report, there are no indigenous populations.

Auchan Romania believes that improving the quality of life involves more than providing quality products. In this regard, the company aims to develop authentic relationships with the communities in which it operates and to be involved in local initiatives and projects that generate concrete benefits for the inhabitants, contributing to the consolidation of more united and prosperous communities.

Auchan Romania is a member of the following associations:

- Association of Large Commercial Networks in Romania (**AMRCR**)
- Association of Retailers for the Environment
- French Chamber of Commerce and Industry in Romania (**CCIFER**)
- Concordia Employers' Confederation
- Federation of Food Banks in Romania (**FBAR**)
- Foreign Investors Forum (**FIG**)

Processes to remediate negative impacts and channels for affected communities to raise concerns

ESRS S3-3

As a socially responsible organization, Auchan Romania takes responsibility for remedying the negative impacts on the communities in which it operates, in the event that they occur. In this regard, the company has implemented procedures aimed at ensuring direct remediation or cooperation in order to remedy any negative impacts on the affected communities.

To facilitate the expression of concerns and the reporting of relevant situations, Auchan Romania provides communities with dedicated communication channels, including complaint resolution mechanisms. At the company level, a specific procedure is implemented for the management of incidents reported by customers, which establishes the rules regarding the receipt, registration, analysis and resolution of requests, as well as the communication of related responses.

Auchan Romania ensures that potential affected communities are informed about the existing procedures, developed in accordance with the legal provisions, which allow them to express their concerns or needs and participate in the processes of solving them. The way of handling complaints is also analysed in the context of the preparation of the Directors' Report.

Detailed information on the channels through which affected communities can voice their concerns is presented in the ESRS chapter G1 – Professional conduct. The main channel used is the SpeakUp platform, available on the www.auchan.ro website. The notifications received are subject to analysis and, as the case may be, investigation processes, and corrective measures are implemented in the relevant situations. Communities are subsequently informed, where appropriate, of the actions taken to remedy them.

Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

ESRS S3-4

With regard to the adoption of measures regarding the significant impacts on the affected communities and Auchan Romania's approaches to managing significant risks and pursuing significant opportunities related to the affected communities, as well as the effectiveness of these actions, it is envisaged to comply with the legal requirements for obtaining regulatory acts from the authorities.

Through our collaborations and alliances with different national and international networks and organizations, we foster a collaborative work environment that promotes innovation and the development of sustainable solutions. We are actively involved in applying best practices, keeping up to date with the latest trends and innovations in our field.

In this way, we make a significant contribution to the progress and continuous improvement of the sector in which we operate. Social commitments are one of the 4 pillars of our sustainability strategy. To turn our commitments into reality, we focus on concrete and measurable actions.

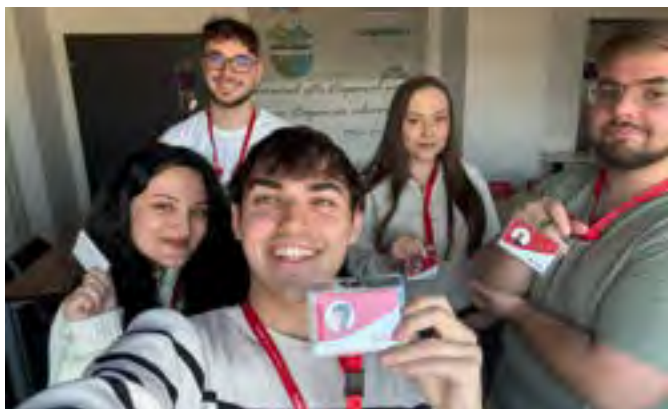
In the reporting year 2025, no serious human rights problems and incidents were reported within the communities in the area of activity of the Auchan Romania sites. No significant negative (social and cultural) impacts on communities were identified. By the nature of its activities, Auchan has a positive impact on the community on a medium scale, which consists of creating jobs in the communities in which it operates and carrying out various social projects aimed at supporting the needs of these communities.

Auchan Trainee

In an ever-changing world, the transition from academic to professional life is a challenge for many young graduates. To meet this difficulty, we launched the Auchan Trainee program, designed to support young people in finding their first job after graduating from higher education and in developing a solid career. The program offers young people from communities a real chance to start a career relevant to their studies, offering well-paid jobs and a flexible schedule that allows them to continue their studies and develop practical skills.

Young people involved in our teams have the opportunity to learn directly from experienced professionals, ensuring a safe and development-friendly work environment. Participants in the program gradually take on greater responsibilities and face complex situations that help them develop their skills and prepare for leadership roles.

In 2025, 10 participants started the trainee program, for a period of 6 months. Over the past few years, Auchan has integrated through employment over 50% of the participants in the trainee programs on entry-level positions. Thus, we have a direct positive impact on the professional training of future generations and contribute to providing development opportunities to young people across the country.



Auchan Dual Education Program

Through the Auchan Dual Education program, we are redefining the concept of professional education for young people in Romania. This program, part of the Star Talents initiative, aims to prepare students for the labor market through a complete educational experience, which combines theory with practice in a harmonious and effective way. Young people have the opportunity to undergo a three-year training cycle, based on the principles of modern apprenticeship, benefiting from solid theoretical education and practical sessions in the real work environment, providing them with the necessary knowledge and skills, as well as the values and attitudes that allow them to become active and responsible citizens, ready to contribute to the development of society.

An essential aspect of the program is the partnership with numerous educational institutions in the country, ensuring a robust and diversified educational framework. During the reporting period, we had over 35 active partnerships with schools across the country, facilitating the access of 1871 students in practice to Auchan. Of these, 201 students were part of the dual education program.

Internship & partnerships with the academic environment

Through strategic partnerships with universities in the country, Auchan Romania contributes to the training of future retail leaders and specialists. In 2025, we partnered with 16 universities to facilitate access to quality educational resources and share industry best practices. Our Internship and Trainee programmes provide students and graduates with a solid foundation for their careers, through direct learning from industry experts, mentorship and access to valuable professional networks.

Our activities include participation in events such as FIA Food Fest in Suceava, promotion of Internship and Trainee programs at Transilvania University of Brasov, participation in the Job Fair of the University of Bucharest and HUB-UCv at the University of Craiova.

In 2025, we opened the doors to 75 curious and energetic students to carry out internships both at the Headquarters (15 participants) and nationally, in the Auchan store network (to 60 participants).

Responsible/sustainable products

At Auchan Romania, we take on a broader role than simply marketing food products, promoting healthy eating and providing valuable nutrition information to positively influence the lives of our customers. We believe that education is the foundation of a balanced diet and we pride ourselves on investing in educating our customers and employees to create a positive impact on the community.

We are constantly working to become a trusted partner for our customers on their way to a healthy lifestyle by providing accessible and relevant information about smart food choices. In the company, employees benefit from regular training sessions and workshops to improve their knowledge of healthy eating.

During the reporting period, we continued to organize campaigns to promote healthy eating, such as BIOjoi for the promotion of organic products on social networks, the Zero Waste Program for education in the management of food scraps and food products, but also the promotion of healthy recipes, including vegan and sugar-free options.

Within Auchan Streams we promote local products, which we closely follow from seed to when they reach the shelf, providing customers with information about their benefits.

Targets related to the management of significant adverse impacts, the promotion of positive impacts and the management of significant risks and opportunities

ESRS S3-5

Auchan Romania has not set performance metrics or targets related to the management of significant negative impacts, the promotion of positive impacts and the management of significant risks and opportunities. These will be established as part of the sustainability strategy between 2025 and 2027.

Additional Sub-Topic

Education, Health and Environmental Activities

Interests and views of stakeholders

SBM-2, SBM-3, IRO-1

Auchan Romania collaborates with its partners, customers and employees to provide support to various categories of people and to consider the interests of communities potentially affected by its activities. Through the initiatives carried out, the company promotes environmental protection, healthy eating, food waste reduction and social support. Auchan Romania believes that the future of modern commerce belongs to organizations that adapt their business model to integrate the principles of sustainability into operations. In this regard, the company pursues a clearly defined strategy, which guides progress in essential areas, both at the organizational level and in terms of impact on the environment, society and business practices.

Auchan Romania employees support the company's projects and actively contribute to promoting change, having an important role in strengthening an organizational culture oriented towards social responsibility and environmental protection. A significant part of the initiatives is supported by the direct involvement of colleagues in stores and support departments, and supporting social causes is a relevant component of the employee experience, through the Personal Sustainability Program. This program brings together employees and customers, encouraging their participation in joint actions of transformation, motivation and responsible involvement.

Through the Personal Sustainability Program, employees and customers have the opportunity to get actively involved and contribute to the development of the communities they are part of. The programme provides a structured framework for action to reduce the impact of climate change, food waste and the excessive use of plastics. At the same time, Auchan Romania facilitates the participation of employees and customers in initiatives such as projects to reduce food waste, collection and recycling of used oil, aluminium cans and textile items, as well as in other projects carried out within the Personal Sustainability Program.

Policies related to affected communities

ESRS S3-1

The Personal Sustainability Program (PSP) is an essential pillar of Auchan Romania's corporate social responsibility (CSR) strategy, providing employees with the necessary framework to contribute, through sustainable actions, to the response to society's needs. Through this program, employees have the opportunity to get involved in causes they choose to support, the company facilitating these activities even during working hours. In this regard, Auchan Romania employees benefit from an additional day off for blood donation and two days for volunteer activities. These provisions are included in the Collective Bargaining Agreement and reflect the company's commitment to sustainable development and social responsibility.

At the same time, within the CSR policy, for the "Social and Societal Commitments" pillar, the ambition to implement the CSR Day was established, which involves the involvement of all employees in volunteering actions, under the aegis of the Personal Sustainability Program.

Auchan Romania is also involved in social projects that support students in Romania in continuing their studies and facilitate the integration into the labour market of young people from disadvantaged groups, providing them with the necessary support to build a sustainable professional and social path.

During the reporting period and reporting period, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the International Labour Organization's Declaration on Fundamental Principles and Rights at Work were identified or reported as a result of Auchan Romania's activities or in its upstream and downstream value chain. It is mentioned that in Romania, the geographical area covered by this report, there are no indigenous populations.

During the reference period and in the reporting period, Auchan Romania did not register any cases of non-compliance with the civil and political rights of the communities in which it operates.

Processes of collaboration with affected communities on impacts

ESRS S3-2

As for the collaboration processes with the affected communities, Auchan ensures compliance with the legal requirements for obtaining regulatory acts from the authorities.

In addition, for the financial year 2025, Auchan Romania implemented a materiality analysis process, in which previously collected results were integrated regarding the perception of the communities with which the group interacts in its activities, focusing on sustainability aspects relevant to them. Each interlocutor assessed the level of positive or negative impact, as well as the nature of this impact, whether environmental, social or governance, related to the company's activity. This is also how Auchan Romania assesses the effectiveness of its collaboration with the affected communities. The frequency of these consultations is at intervals of a maximum of 3 years, or more often, if necessary.

There is no indigenous population in Romania, representing the relevant geographical area for this report.

Processes to address adverse impacts and channels through which affected communities can voice their concerns

ESRS S3-3

As a socially responsible organization, Auchan takes responsibility for actions to remedy the negative impacts on the communities in which it operates, if they occur. Auchan Romania has implemented various procedures to ensure remediation or cooperation in order to remedy the negative impact on the affected communities. The company has made specific channels, including complaint-resolution mechanisms, available to these communities to voice their concerns and address potential issues.

Taking action on significant impacts on affected communities and approaches to managing significant risks and pursuing significant opportunities related to affected communities, as well as the effectiveness of these actions

ESRS S3-4

Through our collaborations and alliances with different national and international networks and organizations, we foster a collaborative work environment that promotes innovation and the development of sustainable solutions. We are actively involved in applying best practices, keeping up to date with the latest trends and innovations in our field. In this way, we make a significant contribution to the progress and continuous improvement of the sector in which we operate. Social commitments are one of the 4 pillars of our sustainability strategy. **In this context, our Personal Sustainability Program (PSP) is an essential pillar of the corporate social responsibility (CSR) strategy, providing employees with the opportunity to contribute through sustainable actions to meet the needs of society.** To turn our commitments into reality, we focus on concrete and measurable actions.

In 2025, our colleagues actively participated in the actions organized by the company but also individually by carrying out Personal Sustainability Programs (PSPs). In the previous year, we recorded 8,960 such individual activities carried out by employees within the PSP. These activities include volunteering at events organized by the company, but also participating in events organized by other organizations.

Some of the most significant social projects carried out and/or supported by Auchan in 2025 are:

Promoting Healthy Eating and Reducing Food Waste

Through our partnership with the Federation of Food Banks, we have continued to **donate food** to people in need and raise funds to facilitate access to food for vulnerable people.

For the reporting year 2025, **over 630,000 lei were collected** in the ballot boxes made available to generous customers, near the cash registers in all Auchan stores.

Auchan stores participated in the National Food Collection, held at Easter and Christmas. Together with customers, we provided about **96 tons of food** in the 6 days of collection (3 days of collection at Easter, where about 37 tons were collected, and 3 days of collection at Christmas, where about 59 tons of non-perishable food were collected).



In the 2025 reporting period, the 8th edition of the national educational program Celebration of Taste took place, under the motto **"Good for Taste, Good for Health, Good for the Planet!"**, organized by the Celebration of Taste Association and financed by the Auchan Foundation with over 24,000 euros. The program, meant to transmit to the younger generations the principles of healthy eating and responsible gestures, supports teachers by providing teaching support for the optional module of "healthy eating and a healthy lifestyle" included in the school curriculum. The 8th edition of the Celebration of Taste program, supported by the Ministry of Education, took place in approximately 400 primary and secondary schools, between October 16, 2025 and May 31, 2026, being dedicated to third grade students.

The "Lessons of Taste" interactive workshop tour, part of the Celebration of Taste program, took place in 21 schools in Bucharest, where 90 interactive workshops were held with the participation of almost 2,500 third-grade students. Under the guidance of Daniel Dobre, chef and personal development trainer, the children learned how to eat diversified and how to distinguish quality foods, thus stimulating their creative and critical thinking, a cognitive ability necessary for children for a harmonious development.



Social solidarity

In 2025, Auchan Romania continued to support Habitat for Humanity Romania's interventions in the field of affordable housing, contributing to the **construction of eight new homes** in Bacău (Zemeș) and Prahova (Berceni) counties, for 8 vulnerable families. Through this extensive involvement, Auchan Romania has supported efforts to provide access to safe and decent housing for families in need, strengthening a partnership based on continuity, stability and long-term impact in local communities.

Environmental activities and projects

Year 2025 Auchan has been the main sustainability partner and supporter of the circular economy in two major events in terms of impact for Romanian communities: Bucharest Fashion Week and Climate Change Summit.

- During **Bucharest Fashion Week 2025**, the Next Generation program was launched, a visionary initiative dedicated to empowering the new generation of designers and capitalizing on Romanian traditions. Proudly supported by Auchan, this program stimulates creativity, strengthens business strategies and essentially promotes sustainable practices in the fashion industry. A distinctive and innovative element of Auchan's commitment to this project was the supply of textiles. Through its circular economy initiative, "A New Life", Auchan has made second-hand clothes available to young student designers, turning them into precious resources for creation. This action represents an innovative example of upcycling, where clothing items take on a new life and aesthetic value. The selected students had the mission to create innovative capsule collections, inspired by Romanian traditions, using these pre-worn materials, thus demonstrating that fashion can be both aesthetic and sustainable. The collections of young designers shone on the catwalk of Bucharest Fashion Week, alongside established designers, and the Fashion Talent Award winner benefited from creative guidance and an international exchange of experience at the prestigious Polimoda Fashion School in Florence.



- And in 2025, Auchan was a strategic Sustainability partner of the **Climate Change Summit**, demonstrating a firm commitment to limiting the impact of climate change on the environment. By participating in the discussions at the event, we provided expertise on the need to integrate the sustainable transition at the retail industry, the role of companies in the supply chain in combating climate change and shared the company's good practices in this field. For example, the integration into each segment of the business strategy of clear climate objectives meant to lead the organization towards meeting the decarbonization targets. This involvement and participation in the summit allowed us to connect with industry leaders, share best practices and strengthen our reputation as a responsible company. Our support has helped to increase the visibility of the summit and promote innovative solutions for a greener future.



We consider this partnership a key element in our collaboration with stakeholders, inviting and having with us the company's employees, customers and partners and in contributing to the sustainable development goals. In the 2025 edition, 100 suppliers involved in the climate questionnaire and over 50 Auchan colleagues, active in monitoring emissions and decarbonization initiatives in the area with the highest emissions (in line with the SBTi approach), were invited to participate. The support of this event is aligned with the company's goal of reducing Scope 3 emissions by 25% by 2030, compared to the base year 2020, and contributes to the development of internal capacities and level of expertise in the field of climate action.

Auchan's involvement in these prestigious events comes from the constant ambition to protect the environment through sustainable, ethical actions and more responsible consumption.

The implementation of these projects has been possible thanks to the solid external partnerships, developed over time, which allow us to address societal challenges with long-term commitment. We rely on the continuity and recurrence of our campaigns – each year, we better understand the specific needs of our communities and adjust projects to meet those needs, ensuring they are aligned with our strategy.

Targets related to the management of significant adverse impacts, the promotion of positive impacts and the management of significant risks and opportunities

ESRS S3-5

Auchan Romania has not set performance metrics or targets related to the management of significant negative impacts, the promotion of positive impacts and the management of significant risks and opportunities. These will be established as part of the sustainability strategy between 2025 and 2027.

Consumers and end users



ESRS S4

Consumers and end users

Auchan Romania – Consumers and end users

Interests and views of stakeholders

SBM 2, SBM3, IRO 1

Auchan Romania's consumers and end users are included in the stakeholder map in the "customers" category and are represented by individuals and legal entities that purchase the company's products and services.

Auchan Romania's customer interests are diverse and may vary depending on factors such as individual experiences, the general perception of the company and the services offered, as well as the specific expectations of each customer. In essence, the interests and points of view of the clients can be summarized as follows:

- **Efficiency and quality:** Auchan Romania's customers want to purchase quality products that comply with the label.
- **Transparency and fairness:** Customers want clear and transparent information about the composition of the products, the ingredients used, as well as offers and prices. They expect Auchan to act fairly and impartially in its relationship with all partners, without favouritism or discriminatory practices.
- **Accessibility and ease of use:** Customers want affordable products and services. They expect to find the products and services they are looking for, and the latter to be easy to access and use, through accessible, interactive and adaptable platforms/applications, allowing users to easily interact with Auchan.

- **Quality and safety assurance:** Many customers are concerned about the quality and safety of the products they purchase. They expect Auchan to follow the principles of supplier selection policies and impose strict safety and emissions standards along the value chain, thus contributing to the protection of the environment.
- **Efficient information and support services:** Customers appreciate the availability of efficient information and support services, which provide prompt answers and appropriate solutions to their questions and needs. They expect professional assistance and guidance from Auchan Romania staff.

The company's strategy and business model are defined so that the impacts on consumers and end users are positive in the long term, contributing to the development of society. Auchan Romania aims to properly manage the risks and opportunities that derive from the interaction with customers.

The impacts, risks and opportunities associated with consumers and end-users are identified and assessed as part of the double materiality analysis process, through an internal workshop and by consulting other relevant sources. The process has been reconfirmed for 2025 and the results are summarised in the table below and detailed in the following sections.



Subtopic	Impact	Risk/Opportunity
Information-related impacts for consumers and/or end-users	Moderate negative impact on the destination of the products marketed, which include a wide range of products, including products that require a greater need for information. Probability of occurrence in the short term. Location: Value chain (downstream)	Moderate reputational and financial risk, with increased probability of occurrence in the very short term (in less than 1 year), enhanced by the nature of the products that include food supplements, dermato-cosmetics, treatments, dangerous substances. Physical risk: control over the entire value chain
Personal safety of consumers and/or end-users (including physical safety)	Moderate negative impact on the destination of marketed products, which address all age groups and require a greater need for information. Continuous probability of occurrence (all time horizons) Location: Value chain (downstream)	Limited reputational and financial risk, with little possibility of occurrence in the next 5-10 years. Physical risk: associated with safety and hygiene in the processing of predominantly food products in the value chain
Social inclusion of consumers and/or end-users	Positive impact generated by the company's efforts to offer accessible products to all categories of buyers. Continuous probability of occurrence (all time horizons) Location: Value chain (downstream)	Opportunity: Auchan offers facilities for people with disabilities (shopping assistance) and families (designated parking spaces), complies with the law on cash registers intended for pregnant women and adults accompanied by children up to 5 years old. In addition, Auchan aims to develop a wide range of products accessible to all categories of buyers and to ensure the safety of access to food for the population.

The financial effects on Auchan in the short, medium and long term of the significant risks and opportunities arising from the impacts on consumers and end users are assessed as:

- Significant (between 0.7% and 2% of turnover) in the case of the sub-topic "information impacts"
- (between 0.7% and 2% of annual turnover) in the case of the sub-topic "personal safety" and
- moderate level (between 0.1% and 0.7% of turnover) as regards the sub-topic "Social inclusion". The evaluation was carried out as part of the double materiality analysis process.

In the 2025 financial year, Auchan's performance was validated by an auditor.

Policies related to consumers and end-users

ESRS S4-1

In accordance with the applicable legal obligations, Auchan Romania processes personal data in the context of providing services specific to its field of activity. The Company respects its customers' right to privacy, freedom of expression and access to accurate and quality information. A policy on the processing of personal data has been developed at Auchan level, and data subjects are duly informed about this processing, through dedicated information notes.

Auchan Romania processes the personal data of customers who have expressed their consent to their processing for marketing purposes. The categories of data processed may include, as the case may be, name and surname, e-mail address, telephone number, date of birth, physical address, as well as information regarding the history of purchases made in the Auchan network.

The company recognizes the importance of protecting the personal data of employees, customers and online visitors and is committed to ensuring its privacy and security. The data processing is carried out in good faith and in accordance with the provisions of Regulation (EU) 2016/679 on the protection of personal data (GDPR), as well as with the provisions of Law no. 190/2018 on its application measures.

The data subjects whose personal data is processed by Auchan are predominantly the company's customers.

The categories of personal data processed are:

- data relating to website users: <https://www.Auchan.ro/>
- data relating to users of MyCLUB Auchan, MyBUSINESS CLUB Auchan and MyBEBE CLUB Auchan loyalty cards;
- data relating to its own employees;
- data relating to contact persons, representatives or employees of partners or legal and natural persons with whom Auchan carries out activities on the basis of an existing contract between the parties or on the basis of legal obligations (such as: partners, representatives in the value chain);
- data relating to individuals who come into contact with Auchan through the support sections on the website/ email or telephone.

For the reporting financial year 2025, there are no reported cases of violation of the rights of consumer and end-user (customer) communities.

The processing of personal data, at the level of Auchan, is carried out for the following purposes:

- for the fulfillment of Auchan's legal obligations in the field of retail trade, with predominant sale of food, beverages and tobacco, respectively for the provision of specific Auchan Retail services;
- for reasons of commercial interest, when there is no legal obligation, such as for the transmission of news related to the product range;
- to improve the services offered to customers, individuals or legal entities;
- for the training and evaluation of its own staff;
- to respond to data subjects to the message sent by them through the Website;
- for financial management: making payments, issuing invoices, financial reports, etc.;
- for the defense of a right in justice.

The duration of data storage is, as the case may be:

- for **personal data of customers** and for purposes related to the services offered, personal data will be stored **for the duration necessary for the provision of the requested services** and in accordance with the legal obligations provided by the applicable legislation, including those related to the archiving of documents (National Archives Act);
- **the data on video surveillance to ensure the security of goods and people**, will be stored **for a period of 30 calendar days**, respectively in accordance with the grounds provided by the legislation in force;
- for **personal data sent via the Contact Form or by e-mail**, the retention period is **3 years from the last correspondence with the person concerned**, after which they will be deleted through specific procedures or until the moment when the person exercises his right of erasure (right to be forgotten) or right to object, communicated on Auchan's e-mail address;
- for **audio recordings of telephone conversations** with callers to telephone numbers published on the websites of the entities of the Auchan group, **the retention period is 3 years**;
- for **personal data used in the framework of contracts concluded with Auchan**, the retention period is in accordance with the existing legislation in the tax field or taking into account the general limitation period **of 3 years**, established by the Civil Code.

All personal information that we process at Auchan Romania level is kept on secure servers, within or in Auchan's data centres and can be accessed by our own personnel designated for this purpose, only on the basis of service attributions.

Processes for engaging with consumers and end-users about impacts

ESRS S4-2

Regarding the processes of collaboration with consumers and end users in relation to the impacts associated with the activities carried out, Auchan Romania considers compliance with the applicable legal requirements and the provisions included in the regulatory acts issued by the competent authorities. Consultations with the local community are carried out within the procedures for obtaining regulatory acts, and members of the community can participate in public debates organized in this context, without discrimination based on gender, age or other criteria. The comments made during these consultations are analysed and taken into account in the decision-making process related to the authorisation procedures.

In terms of direct interaction with customers, Auchan Romania uses structured feedback collection mechanisms. After visits to stores, online purchases or interactions with the Auchan Contact Centre or with the company's representatives in stores, customers can receive invitations to complete satisfaction surveys. They have the role of evaluating the shopping experience and the quality of interactions with Auchan staff. At the same time, customers are asked about the degree of satisfaction with the answers received or the resolution of requests, as well as on the need for additional support after interactions.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

ESRS S4-3

In terms of the processes for remedying the negative impacts and the channels through which consumers and end users can express their concerns, Auchan Romania is considering compliance with legal requirements. Auchan provides its customers with multiple ways to collect feedback from online platforms, such as: dedicated email addresses and contact forms, as well as Contact Center services, in-store support and chat on the official auchan.ro website. Thus, we offer various ways to obtain customer feedback to keep the dialogue open.

Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

ESRS S4-4

In the reporting year 2025, no serious problems or incidents regarding the protection of personal data (GDPR) were reported. Also, no significant negative economic or social impacts on consumers and end-users were identified.

By the nature of the activities carried out, Auchan Romania generates a positive impact on consumers on a medium scale, by providing quality, competitive and accessible products and services on a large scale.

From the perspective of consumer and employee safety, the teams responsible for physical security have gone through training programs and operational transformation processes, with the objective of ensuring a safe environment in stores, shopping malls, warehouses and at the headquarters level. At the same time, in 2025, investments were made in dedicated technologies, designed to support the work of security teams and contribute to the protection of consumers.

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

ESRS S4-5

Auchan Romania has not yet set specific targets regarding the management of significant negative impacts, the promotion of positive impacts or the management of significant risks and opportunities in relation to consumers and end users of the group's services.

However, all complaints received from customers are handled through dedicated Customer Service structures, both at the level of physical stores and at the level of the headquarters and the Contact Center. Response times are constantly monitored and established according to criteria such as the type of request submitted by the client, the seriousness of the reported situation and the potential impact on clients.

The effectiveness of the complaint management process is evaluated both from the perspective of the customer experience and from an internal point of view, as an indicator of operational efficiency in the relationship with customers.

Professional Conduct



ESRS

G1

Professional Conduct

Auchan Romania – Professional Conduct

Business Conduct

ESRS 2 GOV-1

At Auchan Romania, the management of the activity is carried out in a framework characterized by responsibility and ethical conduct, taking into account the interests of the company, the communities in which it operates and the impact on the environment. Corporate governance principles are a central element in ensuring transparency, integrity and compliance with applicable legal values and regulations. The company's decisions and representation are based on these values and on the commitment to act in a responsible and sustainable way.

The corporate governance system implemented at Auchan Romania level is aligned with the governance framework applicable at Auchan Retail International level and ensures the coherent direction of actions, efficient risk management and responsible use of resources.

The member directors of the General Management, reporting to the General Manager, are responsible for ensuring a sound operational framework and effective control mechanisms in order to achieve the company's objectives in a sustainable way. They adopt the necessary measures to implement and comply with the relevant legislative provisions for the areas they coordinate and supervise.

The Board of Directors and the executive management, respectively the Chief Executive Officer and the members of the General Management, have a key role in defining and implementing strategies, achieving objectives and managing risks. The General Manager, who has been delegated representation duties, is responsible for managing the company's day-to-day operations and ensuring that they are carried out in optimal conditions.

The management of the company is carried out by the Board of Directors, which is composed of 3 members in the reporting year 2025:

Name	Function	Date of appointment	Date of last extension	Expiry date of the mandate
Gerrard Germain Claude Gallet	Chairman of the Board of Directors	01.01.2025	-	31.12.2028
David Nicolas Mulliez	Board Member	08.01.2024	01.01.2025	31.12.2028
António Américo da Conceição Ribeiro	Board Member	01.07.2025	-	31.12.2028

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

IRO-1

Impacts, risks and opportunities are identified and assessed through a double materiality analysis process, which includes relevant internal consultations and the analysis of additional sources of information.

The initial double materiality analysis according to ESRS standards was carried out in the financial year 2024, in accordance with the applicable methodology and reporting requirements in force. In 2025, this process was reassessed, with the objective of reconfirming the relevance of the previously identified impacts, risks and opportunities. As a result of this revalidation, no changes were found at the level of the identified IROs, which remained unchanged compared to the analysis carried out in the previous financial year.

Subtopic	Impact	Risk/Opportunity
Corporate culture	Moderate positive impact in terms of developing a fair and healthy organizational culture and developing the company's Code of Ethics. Continuous probability of occurrence (all time horizons) Localization: own operations with effects on the entire value chain	Opportunity: Continuing to effectively manage internal affairs and ensuring fair remuneration, as well as ensuring working conditions, helps to prevent sensitive situations in its operations. Variable financial risk generated by potential compliance costs.
Protection of whistle-blowers	Small-scale negative impact if legal regulations are not complied with (Law no. 361.2022 on the protection of whistleblowers in the public interest). Continuous probability of occurrence (all time horizons) Location: own and upstream operations	The risks generated by non-compliance with the legislation as well as reputational risks that can lead to the loss of customers and suppliers. Opportunity: the company can develop and integrate values and measures that have a positive impact and are well received by the Romanian society.

Subtopic	Impact	Risk/Opportunity
Animal welfare	Positive impact by accessing certified, organic, high-quality sources, where the animals are raised according to the regulations in force Negative impact generated by the risk of a complete replacement of the stock that would endanger food safety for certain categories of consumers. Continuous probability of occurrence (all time horizons) Location: upstream	Physical and financial risk: The total phase out of products with food codes that indicate more precarious conditions for animals is a financial risk for Auchan and its customers (food accessibility risk) Opportunity: continue to develop the catalog of options with organic, ecological alternatives, from sources that respect animal welfare throughout life.
Management of relationships with suppliers including payment practices	Moderate potential negative impact if internal procedures are not followed in relation to suppliers, including if payments are not made in a timely manner. Continuous probability of occurrence (all time horizons) Location: own and upstream operations	Potential reputational risks can lead to loss of supplier relationships. Potential financial risk to profitability. However, Auchan has a wide range of collaborators. Physical risk: control over the entire value chain
Corruption and bribery (economic security + AML)	Moderate negative impact if internal codes and procedures on corruption and bribery, including economic security and AML, are not followed. Continuous probability of occurrence (all time horizons) Location: own and upstream operations	Potential reputational risks can lead to loss of supplier relationships. Very high financial risk in case of incidents of corruption or bribery (5% of the Group's turnover) according to the laws to which the Auchan Group is subject in France, or the interruption of activities for 6 months and a maximum fine of 7 million lei for the economic operator in cases of violation of AML legislation.

The financial effects on Auchan Romania in the short, medium and long term of the significant risks and opportunities arising from the impacts on consumers and end users are estimated to be high (above 2.0% but below 3.0% of turnover).

This Auchan Romania Sustainability Report was voluntarily subjected to a third-party audit, thus ensuring the transparency and accuracy of the information presented.

Business conduct policies and corporate culture

ESRS G1-1

Auchan Romania has implemented a clearly defined set of policies, part of which are adopted at the level of the Auchan Retail International Group. In this context, the Auchan Retail Group has developed and submitted for immediate application, in all the countries where it operates, three fundamental documents: the Charter of Ethics, the Code of Ethics and the Code of Commercial Ethics. Each entity within the group, including Auchan Romania, is responsible for implementing, communicating and ensuring the accessibility of these documents at local level, for all relevant stakeholders.

Regarding their accessibility and application, the Code of Commercial Ethics is annexed and signed together with all the company's contracts, being kept as an integral part of the contractual documentation. The Code of Ethics is presented to new employees as part of the onboarding process, and together with the Charter of Ethics it is included in the annual training sessions in the field of Compliance, intended for relevant employees. Each training session is documented by attendance sheets, which confirm that the participants have become aware of the information and documents presented.

The three documents are available both in digital format, through Auchan Romania's internal network, and in physical format, at the Human Resources Department at the headquarters and in each store, so that they can be consulted whenever necessary.

- **Charter of Ethics:** This document sets out the company's core values and commitments, serving as a guide for employees. It includes principles such as honesty, mutual respect, social commitment, and environmental protection, providing a framework for desired behaviour within the organization.
- **Code of Ethics:** Provides precise guidance on employees' professional behaviour, covering issues such as respect, integrity, diversity, and avoidance of conflicts of interest. Set expectations for interactions between employees and business partners, ensuring alignment with the company's core values and principles.
- **Code of Commercial Ethics:** This document regulates the company's business interactions, ensuring transparency and fairness. Business partners are encouraged to sign this code, committing to adopt the same ethical standards. The document ensures that business relations are based on trust, respect and integrity.

Auchan Romania reaffirms its commitment to maintaining an ethical and responsible business environment by implementing essential policies that reflect the company's core values and set clear standards for responsible business conduct. These policies not only support the efficiency and coherence of internal processes but also contribute to ensuring consumer safety and environmental protection, in line with applicable legal requirements and best practices. Among the most important are:

- **The Controversial Substances Disposal Policy** aims to identify and eliminate chemicals from marketed products that may pose a risk to consumers' health and the environment. This demonstrates the company's commitment to the safety and well-being of its customers by promoting the use of safe and sustainable materials.
- **The Ethics in Procurement Processes policy** focuses on ensuring ethical and responsible practices in the supply chain. Auchan Romania works with its suppliers to ensure that production processes comply with high standards of integrity, transparency and social responsibility, thus contributing to the development of business relationships based on trust and mutual respect.
- **GDPR management and control policies**, procedures and mechanisms, regarding the processing of personal data and respect for the rights of data subjects
- **The Anticorruption Code of Conduct** aims to address the situations that all employees may face, regardless of the perimeter and level of management, in the exercise of their professional duties and ethical conduct that any of them must maintain.
- **The General Policy on International Economic Sanctions** aims to organize internal control mechanisms to allow Auchan Retail to eliminate business risks with partners, industries or jurisdictions for which prohibitions and restrictions on trade in targeted goods, technologies or services are applied with certain countries, measures to freeze funds and economic resources and sometimes restrictions on access to financial services.
- **The Dialogue and Social Relations Policy** underline the company's fundamental commitment to promote a constructive and trust-based dialogue with social partners at all levels – local, national and international. This policy is supported by involving employee representatives in key decisions, ensuring professional and personal development, promoting participatory management and implementing training programs dedicated to both managers and human resources specialists, all of which contribute to strengthening a positive organizational culture and sustainable performance.
- **The conflict-of-interest management procedure** focuses on identifying and managing situations that could compromise the integrity of employees, especially those in high-risk positions, known as the 'sensitive population'. This procedure is clearly communicated within the company, emphasizing the importance of maintaining integrity and compliance standards. Although the procedure is well put in place, specific information about conflicts of interest is not disclosed, thus ensuring the confidentiality of personal data.

- **The procedure regarding gifts and invitations** aims to regulate the acceptance and granting of gifts and invitations for partners or potential partners, establishing cost limits, categories of gifts or circumstances in which they can be granted or accepted, so that these exchanges carried out by and with Auchan employees do not lead to the violation of the legislation, and the level of perception of the business relationship is kept within the limits of the Anticorruption Code of Conduct and the Code of Ethics Auchan.
- **SpeakUp's policy** is intended to provide employees and other interested parties with a safe and confidential channel for reporting ethics issues or violations of legal norms. This initiative is designed to encourage transparency and accountability within the company, clearly detailing the process of reporting concerns and guaranteeing the protection of those who choose to communicate them. Full information about the procedure is publicly available on the dedicated SpeakUp platform, underlining the company's commitment to integrity and compliance: <https://auchan.whispli.com/ro/speakup>
- **The Auchan Retail Vigilance Plan** (as part of the ELO Group) is a mandatory framework, established in accordance with French law no. 2017-399 of 27 March 2017 on the due diligence of parent companies and contracting companies. It was created to identify, prevent and mitigate serious risks of violations of human rights and fundamental freedoms, the health and safety of persons, and the environment. The plan covers not only the ELO Group's own activities (including Auchan Retail), but also those of its subsidiaries, subcontractors and suppliers, with the aim of ensuring responsible conduct throughout the value chain.

Management of relationships with suppliers

ESRS G1-2

Managing supplier relationships is an essential element for ensuring operational continuity and the quality of the services offered by Auchan Romania. The company assumes the application of transparent and accountable governance, supported by principles of ethical conduct and active involvement in the community. In this context, Auchan Romania aims to maintain high standards of integrity and promotes an organizational culture based on responsibility, compliance and transparency.

The collaboration is carried out with suppliers who share the company's values, with the objective of ensuring that the products offered to customers are obtained under fair production conditions, with respect for human rights and the principles of business ethics. In the reporting year 2025, Auchan Romania continued to collaborate mainly with local suppliers, over 91% of the suppliers being from Romania, a level maintained constant in recent years. In order to ensure compliance with the assumed standards, periodic audits are carried out both at the level of suppliers and at the level of Auchan Romania.

Auchan Romania also conducts regular consultations with stakeholders, including suppliers, in order to evaluate and continuously improve commercial relations. This consultation process includes the use of an online reputation questionnaire, which provides a structured platform for collecting relevant feedback.

Relationships with suppliers are based on respect for the environment and the community, and sustainability objectives are approached in a responsible way and constantly monitored to ensure their fulfilment. Auchan Romania applies strict social standards for suppliers of private labels and exclusive local products, requiring certifications in accordance with recognized international standards.



In this regard, Auchan Romania conducts regular audits, respectively every three years for its own brand products and annually for suppliers in the supply chain. In 2025, 166 social audits were carried out, and their results did not reveal the existence of real or potential negative social impacts among suppliers or along the supply chain.

Prevention and detection of corruption and bribery

ESRS G1-3

The perception of an organization's integrity is significantly influenced by the individual behaviour of its members, both internally and externally. While the level of impact of each employee may vary, their contribution is essential in building and maintaining a core value: organizational integrity, as perceived by internal and external stakeholders. This process is dynamic and complex, integrity developing over time as part of the organizational culture but can be significantly affected by inappropriate behaviour. In this context, the conduct of all members of the organization, manifested explicitly or implicitly, has a decisive role.

In this regard, preventing and combating fraud and corruption is a priority for Auchan Romania. The company's management is committed to continuously improving management systems by implementing appropriate measures to reduce the risks associated with corruption practices.

Auchan Romania attaches great importance to maintaining high standards of ethics and integrity in all its activities. The Company rejects any form of corruption or non-conforming behaviour, regardless of the circumstances or the position of the persons involved and reaffirms its commitment to comply with the applicable legal framework and the principles of fair and responsible business conduct.

To ensure an open and fair working environment, we launched an **Anti-Corruption Code of Conduct** in June 2022, which was distributed to all employees. This document highlights the importance of integrity and clearly explains society's expectations of staff behaviour.

The principles of the Anticorruption Code of Conduct are incorporated into **the Code of Commercial Ethics**, which is attached to all contracts with Auchan Romania's partners and signed by them. Also, in the reporting year 2025, 98% of employees who are exposed to corruption risks, including directors, managers and staff in indirect procurement, technical and product departments, participated in specialized training sessions.

Incidents of corruption or bribery

ESRS G1-4

At Auchan Romania, integrity and business ethics are fundamental principles that guide all our activities. We are strongly committed to preventing and combating corruption. Until the reporting year, there have been no investigations or controls by the competent authorities in France or Romania regarding such practices in our operations.

In the reporting year 2025, Auchan Romania was not subject to convictions for crimes according to the applicable legislation on combating corruption or bribery.

Auchan Romania has implemented several types of measures to deal with possible cases of non-compliance with the internal procedures and standards in force regarding the fight against corruption:

- **Internal investigations:** If reasonable suspicions are identified, an internal investigation is initiated to understand the circumstances, mechanisms involved and identify those responsible.
- **Disciplinary measures:** Where appropriate and depending on the seriousness of the misconduct, appropriate disciplinary measures are applied, ranging from warnings to termination of the employment contract.
- **Improving internal controls:** Internal controls are continuously improved to prevent the recurrence of such incidents, including by reviewing existing mechanisms and analysing risks according to the geographical areas and activities affected.
- **Training and awareness:** Auchan Romania conducts training programs to ensure that employees, especially those who are most at risk, understand anti-corruption policies and know how to apply them in their daily work. These training courses are regularly updated according to the incidents that have arisen.
- **Whistleblowing Communication:** Regular communications are made to ensure that any whistleblower can use the secure reporting channel to report reasonable suspicions of breaches of internal procedures and anti-corruption standards. As internal mechanisms through which we regularly communicate about the whistleblowing system, we mention Compliance week and the training of new employees.
- **Monitoring and evaluation:** The company's internal procedures are regularly reviewed and adapted to reflect changes in the corporate environment and to ensure the organization's ability to address any identified deficiencies.

Payment practices

ESRS G1-6, ESRs 2 MDR-A

An internal payment policy has not been developed for the reporting year 2025. Instead, payments are based on a commercial contract agreed by the parties, in which the payment terms are mentioned, and these are made automatically from the company's accounting system.

There are no ongoing legal processes related to late payments. Payments are made on time in a proportion of 78% and on average, **payments are made in 38 days**, calculated from the moment when the contractual or legal payment term begins to be calculated.

Additional Sub-Topic

Additional sub-topic – Digital Security

The risk register identifies items specific to digital security, as follows:

- Cybersecurity
- Data privacy (including personal data)

For each aspect analysed within the organization, different tools are taken into account that serve for internal control and monitoring of activities.

Digital Security

Specific actions are also implemented to address the identified risks, and each action is managed by a responsible compartment, designated to ensure efficient and effective administration.

As part of the double materiality analysis, which was carried out for the 2024 reporting year, various impacts, risks and opportunities related to digital security were identified. This detailed analysis was reconfirmed in 2025 and allowed us to continue to focus on the essential aspects that influence both internal activity and the relationship with the external environment, highlighting the importance of proactive and strategic digital security management to protect the organization's data and resources, as well as to capitalize on development and innovation opportunities:

Subtopic	Impact	Risk/Opportunity
Computer data protection	Actual and potentially moderate negative impact in case of incidents or accidents related to IT data security. Continuous probability of occurrence (all time horizons) Location: own and upstream operations	Risk of losing all customer data as a result of cyberattacks, with financial, reputational and physical effects

The financial effects on Auchan Romania in the short, medium and long term of the significant risks and opportunities arising from the impacts on consumers and end users are estimated to be high (over 2.0% to 4.0% of turnover) in terms of the additional topic "digital security". The evaluation was carried out as part of the double materiality analysis process.

Auchan Romania's performance will be validated by an external body or an auditor.

Digital security policies and how to apply them through specific procedures

ESRS G1-1

We take comprehensive measures to protect all equipment, programs and information resources at our disposal. These measures include both technical and non-technical solutions to ensure a high level of security and protection. Auchan Romania's management is firmly committed to continuously reducing the risks to which its information resources are exposed, adopting a proactive and preventive approach.

In this regard, strict digital security policies are implemented and maintained, designed to protect the company's sensitive data and information. These policies are fundamental to preserving data integrity and confidentiality and are built on a detailed set of specific measures. These measures and policies include, but are not limited to:

- **Personal Data Protection Policy**
- **Information Security Policy**
- **Consent Management Policy**

Through these policies, measures and commitments, Auchan Romania aims to protect not only its digital infrastructure, but also to maintain the trust of its customers and partners, demonstrating a constant commitment to cybersecurity and data protection, including personal data.

We are aware of the importance of training our employees in terms of data protection. For this reason, each employee participates in 1.5-hour training sessions annually, focused on information security and GDPR regulations. In this way, we ensure that all team members are informed about best practices and legal obligations related to data protection.

Specific procedures for enforcing these policies include, but are not limited to:

- Internal Code for the Use of Information Systems
- Data breach procedure
- Procedure For Handling Data Subject Requests
- Procedure regarding the processing of personal data
- Procedure For Storing And Deleting Personal Data
- Data Protection Impact Assessment Procedure

These combined measures provide a robust security framework designed to protect our data from unauthorized access, loss, or compromise. In addition, at management level, general objectives relevant to the reporting year were set to improve performance in the field of information security and GDPR compliance.

Actions undertaken, planned or ongoing to prevent or mitigate significant negative impacts related to digital security



In the reporting year 2025, Auchan Romania has carried out the following actions to address the digital security risk:

- Periodic verification of permissions on file servers.
- Making an internal awareness film on the topic of Cyber Security, which focused on protecting the information of employees, but also of the company. Topics such as: phishing attacks on security breaches, awareness and education against cyber threats, the implications of AI in cybersecurity were touched upon.
- Regular internal communication on cybersecurity and data. The information that has been sent to employees contains awareness and prevention measures regarding the risks of theft/destruction/leakage of data, etc.
- Full implementation of the ban on the use of USB ports.
- Implementation of Multi-factor authentication (MFA) for all internal users of Auchan Romania.
- Business continuity plan (BCP) update for the IT department.

We are constantly working on the implementation of good practices that we identify within benchmarks both within Auchan Retail countries and in the Romanian market.

At a strategic level, the company focuses on protecting employee and consumer data, which is very important to Auchan.

By implementing this IT Risk Management program, we ensure that IT risks are proactively managed, thus reducing the likelihood and impact of security incidents on our business.

Activities or programmes to ensure or enable remedial action in relation to an actual significant impact

No remedial measures were imposed, because there was no real significant impact at any of Auchan Romania's sites.

Action plans and resources for managing significant company impacts, risks, and opportunities related to digital security

Within Auchan Romania and Simply by Auchan Rosetti, we have built a Business Continuity Plan (updated annually) that defines the action (plan) and the resources involved in managing the company's incidents (impacts), risks and vulnerabilities related to digital security.

By implementing these measures, we ensure that our IT infrastructure is robust and resilient to cyberattacks, thus protecting our organization's sensitive data and information and maintaining the continuity of operations.

Digital security incidents/accidents in the reporting year

ESRS G1-4

In February 2025, a critical security incident was identified, consisting of short-term unauthorized access to certain internal systems. The incident was detected at an early stage, being immediately isolated and eliminated. Further investigations did not reveal any data leaks or damage. Following the analysis, a plan of measures was developed to immediately remedy the identified issues, as well as a multiannual plan to strengthen cybersecurity.

At the same time, the Company was registered with the DNSC for the inclusion in the NIS2 standard in the category of essential entities.

Annex 1



Annex 1

Report pursuant to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council (the 'Taxonomy Regulation')

Introduction

This report has been prepared to describe the information submitted pursuant to Article 8 of the Taxonomy Regulation (Regulation (EU) 2020/852) to be included in the Sustainability Report of Auchan Romania S.A. (hereinafter referred to as "Auchan"), for the financial year 2025.

The information complies with the reporting requirements under Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852), the Delegated Act (Commission Delegated Regulation (EU) 2021/2178) and subsequent amending acts, Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2022/1214, Delegated Regulation (EU) 2023/2485, Delegated Regulation 2023/2486 and Delegated Regulation (EU) 2024/3215, the Simplification Regulation (EU Regulation 2026/73) and in accordance with Directive 2013/34/EU on non-financial reporting.

Article 8 Taxonomy Regulation

The Taxonomy Regulation is a key component of the European Commission's action plan to redirect capital flows towards a more sustainable economy. It is an important step towards achieving carbon neutrality by 2050, in line with EU targets, as the Taxonomy is a classification system for sustainable economic activities.

In the next section, we, as a non-financial undertaking, present the share of turnover, capital expenditure (CAPEX) and operational expenditure (OPEX) for the 2025 reporting period, which are associated with **eligible economic activities and aligned** with one of the six environmental objectives in accordance with Article 8 of the Taxonomy Regulation and subsequent delegated acts.

Following the internal assessment, 6 **eligible secondary activities** were identified under the Taxonomy Regulation for which alignment with the six environmental objectives was carried out.

An economic activity is considered **taxonomy-eligible** if it is described in delegated acts adopted pursuant to Articles 10(3), 11(3), 12(2), 13(2), 14(2) and 15(2) of Regulation (EU) 2020/852, irrespective of whether or not that economic activity meets all the technical screening criteria laid down in those delegated acts.

An economic activity is considered **taxonomy-aligned** if it contributes substantially to one or more of the environmental objectives, does not significantly harm any of the other environmental objectives and complies with minimum social guarantees.

Overview

Art. 8 (2) Regulation on taxonomy in conjunction with Art. 10 para. (2) of the Delegated Act

Proportion of ineligible, eligible and aligned economic activities from the perspective of the Taxonomy for Auchan (by turnover, CAPEX and OpEx)

		Eligibility – Financial Year 2025		Alignment – Financial Year 2025
KPI	Total (RON)	Share of economic activities eligible for the taxonomy (%)	Share of economic activities not eligible for the Taxonomy (%)	Share of eligible economic activities aligned with the Taxonomy (%)
Turnover	8,218,418,275	0.48%	99.52%	100%
Capital expenditures (CapEx)	202,644,366	84.73%	15.27%	75.92%
Operational expenses (OpEx)	882,430,538	0%	100%	0%

Description of activities

The main activity of the company consists of retail trade in non-specialized stores, with predominant sale of food, beverages and tobacco according to NACE code 4711. This activity has been identified as **ineligible** for the Taxonomy.

Instead, the following have been identified as **eligible secondary activities**:

Income-generating side activities:

Water supply, sewerage, waste management and pollution activities:

- 5.5 Collection and transport of non-hazardous waste in source segregated fractions

Construction and real estate activities:

- 7.7 Acquisition and ownership of buildings

Non-income-generating side activities:

Construction and real estate activities:

- 7.2 Renovation of existing buildings
- 7.3 Installation, maintenance and repair of energy efficiency equipment
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings

Environmental protection and restoration activities:

- 3.6 Construction, extension and operation of wastewater collection and treatment systems.

These secondary activities related to 2025 are eligible and aligned with the taxonomy, according to the assessment carried out:

- 5.5 Collection and transport of non-hazardous waste in source segregated fractions
- 7.2 Renovation of existing buildings
- 7.3 Installation, maintenance and repair of energy efficiency equipment
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings
- 7.7 Acquisition and ownership of buildings

The turnover related to eligible income-generating secondary activities **aligned** with the taxonomy is **RON 39,435,982**, which represents a share of **0.48% of the total turnover**.

The value of the amount of investments related to the **eligible and taxonomy-aligned** secondary activities is **RON 204,905,591**, in proportion to **76%** of the total value of the investments, and the operational expenses related to the **eligible and taxonomy-aligned** secondary activities are in proportion to 0% of the total value of the operational expenses representing a total of **RON 0** tag.

4.1 Economic activities eligible for taxonomy and their assessment for alignment

Section. 1.2.2.1 point (a) of Annex I to Art. 8 Delegated act

An economic activity is considered eligible for the taxonomy if it fits the description of the activity presented in the EU taxonomy. In order to identify eligible activities under **Auchan Romania**, we conducted a comprehensive assessment of our activities and compared these activities with the description of the economic activities/outflows listed in Annexes I or II of the EU Delegated Acts on the climate taxonomy and the activities listed in Annexes I, II, III and IV of the EU Delegated Acts on the environment.

The activities identified as eligible and aligned with the results of their evaluation are presented below.

4.1.1 Economic activities assessed for taxonomy

Economic activity	Environmental objective	Eligible	Aligned	Substantial contribution	DNSH	Compliance with minimum social guarantee requirements*
3.6 - Construction, extension and operation of wastewater collection and treatment systems	Climate change mitigation	Yes	No	No	-	YES
	Climate change adaptation			-	YES	
	Water and marine resources			-	YES	
	Circular economy			-	N/A	
	Pollution prevention and control			-	YES	
	Biodiversity and ecosystems			-	YES	
5.5 - Collection and transport of non-hazardous waste in source segregated fractions	Climate change mitigation	Yes	Yes	YES	-	YES
	Climate change adaptation			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	YES	
	Pollution prevention and control			-	N/A	
	Biodiversity and ecosystems			-	N/A	
7.2 - Renovation of existing buildings	Climate change mitigation	Yes	Yes	YES - Partially	-	YES
	Climate change adaptation			-	YES	
	Water and marine resources			-	YES	
	Circular economy			-	YES	
	Pollution prevention and control			-	YES	
	Biodiversity and ecosystems			-	N/A	

Economic activity	Environmental objective	Eligible	Aligned	Substantial contribution	DNSH	Compliance with minimum social guarantee requirements*
7.3 - Installation, maintenance and repair of energy efficiency equipment	Climate change mitigation	Yes	Yes	YES	-	YES
	Climate change adaptation			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	N/A	
	Pollution prevention and control			-	YES	
	Biodiversity and ecosystems			-	N/A	
7.5 - Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings	Climate change mitigation	Yes	Yes	YES	-	YES
	Climate change adaptation			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	N/A	
	Pollution prevention and control			-	N/A	
	Biodiversity and ecosystems			-	N/A	
7.7 - Acquisition and ownership of buildings	Climate change mitigation	Yes	Yes	YES	-	YES
	Adaptarea la schimbări climatice			-	DA	
	Resursele de apă și cele marine			-	N/A	
	Economia circulară			-	N/A	
	Prevenirea și controlul poluării			-	N/A	
	Biodiversitatea și ecosistemele			-	N/A	

* See below tables with DNSH assessment results and social criteria

According to the analysis carried out, during the reporting period January 1, 2025 – December 31, 2025, the following activities carried out by Auchan contribute significantly to one of the six environmental objectives and do not significantly prejudice any of the other 5 environmental objectives defined in Article 17 of Regulation (EU) 2020/852, namely:

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

Taxonomy-aligned (sustainable) activities are:

- Activity 5.5 - Collection and transport of non-hazardous waste in source segregated fractions
- Activity 7.2 - Renovation of existing buildings
- Activity 7.3 - Installation, maintenance and repair of energy efficiency equipment
- Activity 7.5 - Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings
- Activity 7.7 - Acquisition and ownership of buildings

The results of the DNSH analysis and the results of the verification of the fulfillment of the minimum social guarantees can be found in the following tables below.

4.1.2 DNSH analysis result

1. Construction, extension and operation of wastewater collection and treatment systems

Environmental objectives assessed according to technical criteria Substantial contribution	Result
Climate change mitigation	No – At the time of this carry-over, Auchan was only able to partially demonstrate its substantial contribution to this environmental objective.
Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no prejudice
Sustainable use and protection of water and marine resources	Yes – no prejudice
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this lens
Prevention and control of air, water or soil pollution	Yes – no prejudice
Protecting and restoring biodiversity and ecosystems	Yes – no prejudice

The activity **does not** make a substantial contribution to the Climate Change Mitigation objective and does not significantly harm the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

2. Collection and transport of non-hazardous waste in source segregated fractions

Environmental objectives assessed according to technical criteria Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria
Environmental objectives assessed according to the DNSH principle	Result
Climate change adaptation	Yes – no prejudice
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this lens
Circular economy, including waste prevention and recycling	Yes – no prejudice
Prevention and control of air, water or soil pollution	N/A – there are no DNSH requirements for this lens
Protecting and restoring biodiversity and ecosystems	N/A – there are no DNSH requirements for this lens

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not significantly harm the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

3. Renovation of existing buildings

Environmental objectives assessed according to technical criteria Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Climate change adaptation	Yes – no prejudice
Sustainable use and protection of water and marine resources	Yes – no prejudice
Circular economy, including waste prevention and recycling	Yes – no prejudice
Prevention and control of air, water or soil pollution	Yes – no prejudice
Protecting and restoring biodiversity and ecosystems	N/A – there are no DNSH requirements for this lens

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not significantly harm the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

4. Installation, maintenance and repair of energy efficiency equipment

Environmental objectives assessed according to technical criteria Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Not all material topics are equally important, and the approach in the report reflects this hierarchy. In order to prepare the sustainability statement in accordance with the ESRS, Auchan Romania applied the principles of the double materiality assessment. For the 2024 financial year, Auchan Romania updated its material topics in accordance with the requirements of the ESRS, adopted on 31 July 2023, while also taking into account the characteristics of the industry in which it operates. The interests of stakeholders, the economically, socially and environmentally significant external impacts of Auchan Romania, the substantial financial effects that a topic may have on Auchan Romania, as well as the associated risks and opportunities, were taken into account across the value chain. The materiality assessment for the 2024 financial year consisted of a structured process, which involved:

Environmental objectives assessed according to the DNSH principle	Result
Climate change adaptation	Yes – no prejudice
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this lens
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this lens
Prevention and control of air, water or soil pollution	Yes – no prejudice
Protecting and restoring biodiversity and ecosystems	N/A – there are no DNSH requirements for this lens

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not significantly harm the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

5. Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings

Environmental objectives assessed according to technical criteria Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Climate change adaptation	Yes – no prejudice
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this lens
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this lens
Prevention and control of air, water or soil pollution	N/A – there are no DNSH requirements for this lens
Protecting and restoring biodiversity and ecosystems	N/A – there are no DNSH requirements for this lens

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not significantly harm the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

6. Acquisition and ownership of buildings

Environmental objectives assessed according to technical criteria Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Climate change adaptation	Yes – no prejudice
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this lens
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this lens
Prevention and control of air, water or soil pollution	N/A – there are no DNSH requirements for this lens
Protecting and restoring biodiversity and ecosystems	N/A – there are no DNSH requirements for this lens

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not significantly harm the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

4.1.3 Result of the verification of the fulfillment of the minimum social criteria

Auchan carries out an economic activity aligned with the OECD Guidelines for Multinational Organizations and the **UN Guiding Principles on Business and Human Rights** (including gender equality and child labour), as well as the principles and rights set out in the eight fundamental conventions identified in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the Charter international human rights movement).

Summary - Fulfilment of the minimum social criteria		Result
Commitment to respect for human rights		Yes
Human rights reflected in operational policies and procedures and embedded throughout the organization		Yes
Human Rights Breach Background Check Process to Identify, Prevent and Mitigate Human Rights Impacts in Operations and Supply Chain		Yes
Complaints mechanism (including legal rights of legal action)		Yes
External communication on how to address the impact on human rights		Yes
Identifying and remedying the negative impact on human rights through legitimate processes		Yes
Tax Risk Management Policy		Yes
Health and Safety Policy		Yes
Labour policy (Labour Code)		Yes
Policies that set standards for responsible business conduct:	GDPR – Processing of personal data	Da
	Anti-Corruption Policy	
	Whistleblowing mechanism/procedure	
	ESG procurement policy/procedure	
	Trade union policy – collective bargaining – employment contract	

4.2 Decisions in identifying eligibility and alignment of our activities

The main (retail) activity **is not eligible**.

However, 6 eligible secondary activities **were identified** both income-generating and non-income-generating:

- 3.6 Construction, extension and operation of wastewater collection and treatment systems
- 5.5 Collection and transport of non-hazardous waste in source segregated fractions
- 7.2 Renovation of existing buildings
- 7.3 Installation, maintenance and repair of energy efficiency equipment
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings
- 7.7 Acquisition and ownership of buildings

For alignment, the following were performed:

- **DNSH assessment** for secondary activities;
- **Verification of the fulfillment of the minimum social criteria;**
- **A study to assess the climate risk and vulnerability** of the activities was also carried out for the DNSH analysis.

Following the evaluations carried out, it was found that:

- **5 activities contribute substantially to climate change mitigation**, without prejudice to the other 5 environmental objectives and meet the minimum social criteria.

The following secondary activities of Auchan are aligned with the Taxonomy at the level of the financial year 2025 and contribute to the following KPIs:

Activity	Turnover	Capital expenditure (CAPEX)	Operational expenditure (OPEX)
3.6 Construction, extension and operation of wastewater collection and treatment systems	-	-	-
5.5 Collection and transport of non-hazardous waste in source segregated fractions	39,435,982	8,268,057	-
7.2 Renovation of existing buildings	-	47,308,746	-
7.3 Installation, maintenance and repair of energy efficiency equipment	-	73,950,956	-
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings	-	136,245	-
7.7 Acquisition and ownership of buildings	-	-	-
Total (RON)	39,435,982	129,664,004	-

4.3 CapEx Plan

The CapEx plan includes the list of taxonomy-eligible economic activities in 2025 and provides information on the CapEx planned for their financing with the aim of increasing sustainability over the next 5 years. The CapEx plan for eligible activities shall be based on the most recent business plan approved by the company's management, while the time horizon shall reflect the five-year period for a CapEx plan referred to in Annexes 1 to 5 of Commission Delegated Regulation (EU) 2020/852. Planned CapEx may be subject to revision and modification.

Eligible economic activity	CAPEX 2025 in RON	Year of completion of the investment for which the expenses were made in 2025	Total CapEx planned to be invested by 2030 (next 5 years ¹¹) RON
Activity 3.6 Construction, extension and operation of wastewater collection and treatment systems	318,275	2030+	1,900,000
Activity 5.5 Collection and transport of non-hazardous waste in source segregated fractions	8,268,057	2030+	48,900,000
Activity 7.2 – Renovation of existing buildings	89,017,210	2030+	526,500,000
Activity 7.3 – Installation, maintenance and repair of energy efficiency equipment	73,950,956	2030+	437,400,000
Activity 7.5 – Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings	136,245	2030+	800,000
Total	171,690,744		1,015,500,000

For the 2025 financial year, **eligible non-income-generating activities have been included** in a CapEx plan, as shown in the table below.

Turnover, CapEx and OpEx

Key performance metrics ("KPIs") include the Turnover KPI, the CapEx KPI, and the OpEx KPI. For the 2025 reporting period, KPIs must be disclosed for Taxonomy-Aligned/ Taxonomy-Aligned and Non-Taxonomy-Aligned Activities (Art. 10(2) of the Delegated Act).

Section. 1.2.1 (a), (b) of Annex I to Art. 8 Delegated act

The setting of KPIs shall be determined in accordance with Annex I to Art. 8 Delegated Act. We determine the eligible KPIs for the taxonomy in accordance with legal requirements and describe our accounting policy in this regard as follows:

Turnover KPI

Definition - The share of economic activities eligible for the taxonomy in the total turnover was calculated as part of the net turnover derived from products and services associated with the economic activities eligible/aligned for the taxonomy (numerator) divided by the net turnover (denominator), for the financial year from 01.01.2025 to 31.12.2025.

The turnover KPI denominator is based on the net turnover according to the Profit and Loss Account (F20), row 1 (Net turnover).

The turnover KPI numerator is defined as the net turnover derived from products and services associated *with economic activities eligible for the Taxonomy*.

CapEx KPIs

Definition - The CapEx KPI is defined as Taxonomy-eligible/ Taxonomy-aligned CapEx (numerator) divided by total CapEx (denominator – Notes to the annual individual Financial Statements for the financial year ended 31.12.2025, Note on Fixed Assets – Property, Plant and Equipment, Total Increases).

OpEx KPIs

Definition – OpEx KPI is defined as Taxonomy-eligible/ Taxonomy-aligned OpEx (numerator) divided by total OpEx (denominator – Profit and Loss Account (F20), row 11.1 External benefit expenses – ct. 611, 612, 624, 628, see Balance Balances as of 31.12.2025).

Total OpEx consists of uncapitalised direct costs relating to research and development, building renovation measures, short-term rental, maintenance and repairs and any other direct expenses related to the day-to-day servicing of assets, properties, facilities and equipment.

¹¹ Where the relevant technical screening criteria are changed before the completion of the CapEx plan, non-financial undertakings shall either update the plan within two years to ensure that those economic activities are aligned with the amended technical screening criteria upon completion of the plan or restate the CapEx KPI numerator.

4.4 KPI metrics at Auchan

Turnover

Financial year	Year 2025			Substantial contribution criteria						DNSH criteria ("Do no significant harm")									
Economic activities (1)	Codes (a) (2)	Absolute turnover (3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water & Marine Resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water & Marine Resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum (social) guarantees (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2024 (18)	Enabling activity (19)	Transitional activity (20)
		RON	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Facilitation	Transitional
A.TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	39.435,982	0.48%	N	Y	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.48%	Facilitation	Transitional
Acquisition and ownership of buildings	CCM 7.7	0	0%	N	Y	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.05%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		39,435,982	0.48%	0%	0.48%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0.53%		
Of which Enabling		0	0%	%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%		
Of which Transitional		0	0%	%						Y	Y	Y	Y	Y	Y	Y	0%		Transitional
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities)																			
				EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)	EL: N/EL (f)										
Turnover of activities eligible for the Taxonomy but not environmentally sustainable (non-Taxonomy-aligned activities) (A.2)		0	0%	%	%	%	%	%	%										
Total (A.1 + A.2)		39,435,982	0.48%	%	%	%	%	%	%										
B.TAXONOMY-INELIGIBLE ACTIVITIES																			
Turnover of activities not eligible for the Taxonomy (B)		8,178,982,293	99.52%																
Total (A + B)		8,218,418,275	100%																

CapEx

Financial year	Year 2025			Substantial contribution criteria						DNSH criteria ("Do no significant harm")									
Economic activities (1)	Codes (a) (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water & Marine Resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water & Marine Resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum (social) guarantees (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2024 (18)	Enabling activity (19)	Transitional activity (20)
		RON	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Facilitation	Transitional

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1. Environmentally sustainable activities (Taxonomy-aligned)

Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	8,268,057	4.08%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.87%		
Renovation of existing buildings	CCM 7.2	47,308,746	23.35%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	28.20%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	73,950,956	36.49%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	33.33%		
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings	CCM 7.5	136,245	0.07%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.48%		
CapEx of environmentally sustainable activities (Taxonomy aligned) (A.1)		129,664,004	63.99%	63.28%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	62.90%		
Of which Enabling		74,087,201	36.56%	36.56%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	Facilitation	Transitional
Of which Transitional		47,308,746	23.35%	23.35%						Y	Y	Y	Y	Y	Y	Y	0%		

A.2 Activități eligibile din punctul de vedere al taxonomiei, dar care nu sunt durabile din punctul de vedere al mediului (activități nealinate la taxonomie) (g)

				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
Construction, extension and operation of wastewater collection and treatment systems	CCM 3.6	318,275	0.16%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Renovation of existing buildings	CCM 7.2	41,708,465	20.35%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										

Financial year	Year 2025			Substantial contribution criteria						DNSH criteria ("Do no significant harm")											
Economic activities (1)	Codes (a) (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water & Marine Resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water & Marine Resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum (social) guarantees (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2024 (18)	Enabling activity (19)	Transitional activity (20)		
		RON	%	Y: N; N/EL (b)(c)	Y: N; N/EL (b)(c)	Y: N; N/EL (b)(c)	Y: N; N/EL (b)(c)	Y: N; N/EL (b)(c)	Y: N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Facilitation	Transitional		
CapEx related to activities that are taxonomy-eligible but not environmentally sustainable (non-taxonomy-aligned activities) (A.2)		42,026,740	20.74%	%	%	%	%	%	%								0%				
A. CapEx related to taxonomy-eligible activities (A.1+A.2)		171,690,744	84.73%	84.73%	0%	0%	0%	%	%								0%				
B. TAXONOMY-INELIGIBLE ACTIVITIES																					
CapEx of Taxonomy-non-eligible activities (B)		30,953,622	15.27%																		
Total (A + B)		202,644,366	100%																		

The monitoring and reporting of the implementation of these measures continued in the 2025 reporting year, in line with the audit and verification requirements relevant to ESRS E1. Details of the greenhouse gas emission reduction targets are set out in the section on climate change mitigation and adaptation targets (E1-4).

OpEx

Financial year	Year 2025			Substantial contribution criteria						DNSH criteria ("Do no significant harm")															
Economic activities (1)	Codes (a) (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water & Marine Resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water & Marine Resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum (social) guarantees (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2024 (18)	Enabling activity (19)	Transitional activity (20)						
		RON	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Facilitation	Transitional						
A.TAXONOMY-ELIGIBLE ACTIVITIES																									
A.1. Environmentally sustainable activities (Taxonomy-aligned)																									
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	%	%	%	%	%	%	%								%								
Of which Enabling			%	%	%	%	%	%	%	Y	Y	Y	Y	Y	Y	Y	%	Facilitation							
Of which Transitional			%							Y	Y	Y	Y	Y	Y	Y	%								
A.2 Activități eligibile din punctul de vedere al taxonomiei, dar care nu sunt durabile din punctul de vedere al mediului (activități nealiniate la taxonomie) (g)																									
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)																
OpEx of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities) (A.2)	0	0%	%	%	%	%	%	%	%																
A. OpEx of taxonomy-eligible activities (A.1+A.2)	0	0%	%	%	%	%	%	%	%																
B.TAXONOMY-INELIGIBLE ACTIVITIES																									
OpEx of activities not eligible for taxonomy (B)	882,430,538	100%																							
Total (A + B)	882,430,538	100%																							

Annex 2



Annex 2

ESRS reporting requirements covered by the corporate sustainability statement

ANNEX 2 - ESRS reporting requirements covered by the corporate sustainability statement

IRO-2

The disclosure requirements for this report are included in the table below.

Standard	Cerințe de prezentare (CP)	Puncte de date aplicabile
ESRS 2		
	BP-1 – General basis for preparation of sustainability statements	5(a), 5(b), 5(c), 5(d)
	BP-2 – Disclosures in relation to specific circumstances	6, 15, 17 (a), 17 (b), 17 (c), 17(d), 17(e)
	GOV-1 – The role of administrative, management and supervisory bodies	19, 20 (1) (b) (c), 21 (a) - (e), 22 (a) - (d), AR 3
	GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	24, 25, 26 (a), 26 (b), 26 (c), AR 6
	GOV-3 – Integration of sustainability-related performance in incentive schemes	27
	GOV-4 – Statement on due diligence	30, 32, AR 8 – AR 10
	GOV-5 – Risk management and internal controls over sustainability reporting	34, 36 (a-e), AR 11
	SBM-1 – Strategy, Business Model and Value Chain	39, 40(a) – (g), 42, 42 (a), 42 (b), 42 (c), AR 12-14
	SBM-2 – Interests and views of stakeholders	45 (a-d)
	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	48 (a-h)
	IRO-1 – Description of the processes to identify and assessing material impacts, risks and opportunities	53 (a-h)
	IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement	56, 59
	MDR-P – Policies adopted to manage material sustainability matters	63, 65 (a), 65 (b), 65 (c), 65 (e), 65 (f)
	MDR-A – Actions and resources in relation to material sustainability matters	66, 68, 69
	MDR-M – Metrics in relation to material sustainability matters	75, 76, 77 (a), 77 (b)
	MDR-T – Tracking the effectiveness of policies and actions through targets	79, 80, 81 (b)
	GOV-3 – Integration of sustainability-related performance in incentive schemes	AR7
	SBM-3 – Strategy, Business Model and Value Chain	18
	IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	20, 21, AR 11, AR 12, AR 15
	E1-1 – Transition plan for climate change mitigation	14, 16 (a-j), AR 1-5
	E1-2 – Policies related to climate change mitigation and adaptation	22, 25 (c)
	E1-3 – Actions and resources in relation to climate change policies	26, 29, AR 21
	E1-4 – Targets related to climate change mitigation and adaptation	30, 34 (a-f)
	E1-5 – Energy consumption and mix	35, 37, 38, 39, 40, 41, 42, 43
	E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	44, 45, 48, 49, 50, 51, 52, AR 45
	E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	
	E1-8 – Internal carbon pricing	

Standard	Cerințe de prezentare (CP)	Puncte de date aplicabile
	E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	
	IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities	11, AR 9
	E2-1 – Policies related to pollution	12, 15
	E2-2 – Actions and resources related to pollution	19, AR 13, AR 15
	E2-3 – Targets related to pollution	20
	E2-5 – Substances of concern and substances of very high concern	32, 34, 35
	E2-6 – Anticipated financial effects from pollution-related impacts, risks and opportunities	39(a), 39(b), 39(c), 40, 41
	IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	11(a), 11(b)
	E5-1 – Policies related to resource use and the circular economy	15(a), 15(b)
	E5-2 – Actions and resources related to resource use and the circular economy	20(e), 20(f)
	E5-3 – Targets related to resource use and circular economy	
	E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	43
	SBM-3 – Strategy, Business Model and Value Chain	
	S1-1 – Policies related to own workforce	19, 20(a), 20(b), 20(c), 21, 22, 23, 24(a), 24(b), 24(c), 24(d)
	S1-2 – Processes for engaging with own workers and workers' representatives about impacts	27, 28
	S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	32
	S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	
	S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
	S1-6 – Characteristics of the undertaking's employees	50
	S1-7 – Characteristics of non-employee workers in the undertaking's own workforce	55(a)
	S1-8 – Collective bargaining coverage and social dialogue	60
	S1-9 – Diversity Metrics	66
	S1-10 – Adequate wages	69, 70
	S1-11 – Social protection	74, 75
	S1-12 – Persons with disabilities	-
	S1-13 – Training and skills development metrics	-
	S1-14 – Health and Safety Metrics	88(a), 88(b), 88(c), 88(d), 88(e)
	S1-15 – Work-Life Balance Metrics	93, 94
	S1-16 – Compensation metrics (pay gap and total compensation)	-
	S1-17 – Incidents, complaints and severe human rights impacts	103, 104
	S2-1 Policies related to value chain workers	17, 18, 19

Standard	Cerințe de prezentare (CP)	Puncte de date aplicabile
	S2-2 – Processes for engaging with value chain workers	22(a), 22(b)
	S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	25, 27
	S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	30, 32(a)
	S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
	S3-1 – Policies related to affected communities	
	S3-2 – Processes for engaging with affected communities about impacts	19, 21(a), 21(b)
	S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns	25, 27, 28
	S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	30, 32, 34, 35, 36, 38
	S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
	S4-1 – Policies related to consumers and end-users	
	S4-2 – Processes for engaging with consumers and end-users about impacts	18, 20(a), 20(b)
	S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	23, 25, 26
	S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	28, 29, 30, 33, 35, 37
	S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
	G1-1 – Corporate culture and Business conduct policies	7, 10(a), 10(b), 10(c)
	G1-2 – Management of relationships with suppliers	12
	G1-3 – Preventing and detecting corruption and bribery	16, 18(a)
	G1-4 – Confirmed incidents of corruption or bribery	22, 25(a)
	G1-5 – Political influence and lobbying activities	Not applicable; there are no political interests
	G1-6 – Payment practices	31

Annex 3



Annex 3

Data points stemming from other
EU legislation

ANNEX 3 - Data points stemming from other EU legislation

Data points from other EU legislation related to this report are included in the table below:

Reporting requirement and related data point	SFDR Reference ¹¹	Pillar 3 reference ¹²	Benchmark Regulation reference ¹³	EU Climate Law Reference ¹⁴	Location in report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ¹⁵ , Annex II		ESRS 2 – General information
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		ESRS 2 – General information
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				ESRS 2 – General information
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		E1-4 Climate change mitigation and adaptation targets
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				E1-5 Energy consumption and energy mix
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				E1-5 Energy consumption and energy mix
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				This is not the case

¹¹ Regulamentul (UE) 2019/2088 al Parlamentului European și al Consiliului din 27 noiembrie 2019 privind informațiile privind durabilitatea în sectorul serviciilor financiare (JO L 317, 9.12.2019, p. 1).

¹² Regulamentul (UE) nr. 575/2013 al Parlamentului European și al Consiliului din 26 iunie 2013 privind cerințele prudențiale pentru instituțiile de credit și societățile de investiții și de modificare a Regulamentului (UE) nr. 648/2012 (Regulamentul privind cerințele de capital, „CRR”) (JO L 176, 27.6.2013, p. 1).

¹³ Regulamentul (UE) 2016/1011 al Parlamentului European și al Consiliului din 8 iunie 2016 privind indicii utilizați ca indici de referință în cadrul instrumentelor financiare și al contractelor financiare sau pentru a măsura performanțele fondurilor de investiții și de modificare a Directivelor 2008/48/CE și 2014/17/UE și a Regulamentului (UE) nr. 596/2014 (JO L 171, 29.6.2016, p. 1).

¹⁴ Regulamentul (UE) 2021/1119 al Parlamentului European și al Consiliului din 30 iunie 2021 de instituire a cadrului pentru realizarea neutralității climatice și de modificare a Regulamentelor (CE) nr. 401/2009 și (UE) 2018/1999 („Legea europeană a climei”) (JO L 243, 9.7.2021, p. 1).

¹⁵ Regulamentul delegat (UE) 2020/1816 al Comisiei din 17 iulie 2020 de completare a Regulamentului (UE) 2016/1011 al Parlamentului European și al Consiliului în ceea ce privește explicația din declarația privind indicii de referință a modului în care se reflectă factorii de mediu, sociali și de guvernanță în fiecare indice de referință furnizat și publicat (JO L 406, 3.12.2020, p. 1).

Reporting requirement and related data point	SFDR Reference ¹¹	Pillar 3 reference ¹²	Benchmark Regulation reference ¹³	EU Climate Law Reference ¹⁴	Location in report
ESRS E1-6 Gross values 1, 2, 3 and total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)		E1-6 Gross GHG emissions Scope 1, 2, 3 and total GHG emissions
ESRS E1-6 Gross GHG emissions intensity Paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		E1-6 Gross GHG emissions Scope 1, 2, 3 and total GHG emissions
ESRS E1-7 GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	This is not the case
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		This is not the case
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c). ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.			This is not the case
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral.			This is not the case
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		This is not the case

Reporting requirement and related data point	SFDR Reference ¹¹	Pillar 3 reference ¹²	Benchmark Regulation reference ¹³	EU Climate Law Reference ¹⁴	Location in report
ESRS E2-4 Amount of each pollutant listed in Annex II to the E-PRTR Regulation (European Pollutant Register for Emitted and Transferred Pollutants) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				ESRS E2 – Pollution
ESRS E3-1 Water and marine resources, paragraph 9	Indicator number 7 Table #2 of Annex 1				ESRS E3 – Water and marine resources
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				ESRS E3 – Water and marine resources
ESRS E3-4 Total water recycled and reused, paragraph 28(c)	Indicator number 6.2 Table #2 of Annex 1				ESRS E3 – Water and marine resources
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				ESRS E3 – Water and marine resources
ESRS 2 – IRO-1 – E4 paragraph 16(a)(i)	Indicator number 7 Table #1 of Annex 1				It is not material
ESRS 2 – IRO-1 – E4, paragraph 16(b)	Indicator number 10 Table #2 of Annex 1				It's not material
ESRS 2 – IRO-1 – E4 paragraph 16(c)	Indicator number 14 Table #2 of Annex 1				It's not material
ESRS E4-2 Sustainable land/ agriculture practices or or policies pt 24(b)	Indicator number 11 Table #2 of Annex 1				It's not material
ESRS E5-5 Non-recycled waste, Paragraph 37(d)	Indicator number 13 Table #2 of Annex 1				ESRS E5 – Circular economy
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	Indicator number 9 Table #1 of Annex 1				ESRS E5 – Circular economy
ESRS S1-1 Human rights policy commitments: paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				This is not the case
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		S1-1 Own Workforce Policies
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				This is not the case

Reporting requirement and related data point	SFDR Reference ¹¹	Pillar 3 reference ¹²	Benchmark Regulation reference ¹³	EU Climate Law Reference ¹⁴	Location in report
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				This is not the case
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				This is not the case
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		S1-14 Health and Safety Metrics
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				This is not the case
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		S1-16 Remuneration metrics (pay gap and total remuneration)
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				This is not the case
ESRS S1-17 Incidents of discrimination paragraph 103(a)	Indicator number 7 Table #3 of Annex I				This is not the case
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Art. 12(1)		S1-17 Incidents, Complaints, and Serious Human Rights Issues and Incidents
ESRS 2- SBM-3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11(b)	Indicators number 12 and n. 13 Table #3 of Annex I				It's not material
ESRS S2-1 Human rights policy commitments Paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				It's not material
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				It's not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)		It's not material
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		It's not material

Reporting requirement and related data point	SFDR Reference ¹¹	Pillar 3 reference ¹²	Benchmark Regulation reference ¹³	EU Climate Law Reference ¹⁴	Location in report
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				It's not material
ESRS S3-1 Human rights policy commitments, paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				It's not material
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Art.12(1)		It's not material
ESRS S3-4 Human rights issues and incidents, paragraph 36	Indicator number 14 Table #3 of Annex 1				It's not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1				
ESRS S4-4 Human rights issues and incidents, paragraph 35	Indicator number 14 Table #3 of Annex 1				
ESRS G1-1 United Nations Convention against Corruption paragraph 10(b)	Indicator number 15 Table #3 of Annex 1				This is not the case
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				This is not the case
ESRS G1-4 Fines for violating anti-corruption and anti-bribery laws paragraph 24(a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		G1-4 Combating corruption and bribery
ESRS G1-4 Standards of anti corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				This is not the case