

# 2024

Distribuidora Internacional de Alimentación, S.A.  
and Subsidiaries

(Free translation from the original in Spanish. In the  
event of discrepancy, the Spanish-language version  
prevails.)



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# 1

## Welcome to Dia Group



## 1.1. Letter from the Chairman of the Board of Directors of Dia Group



**Committed to sustainable long-term value creation**

The completion of Financial year 2024 marks an important pivotal moment for Dia Group. A moment when we can look past the operational and financial transformation of the last several years and now turn decisively to a future focused on growth and the pursuit of market leadership.

Today, Dia is a stronger, more focused business than it was one, two and five years ago. Today, Dia has two outstanding franchises in Spain and Argentina and a strong capital structure. It is poised for a new growth trajectory.

On behalf of the Board, I want to take a moment to thank each of you for your unwavering belief in Grupo Dia. We have followed our strategic roadmap with precision under the firm guidance of an experienced Board and the relentless focus on performance by the management team. The path has not been easy but the results could not be clearer. More customers are choosing Dia. We are now seeing a consistent increase in customer, employee and franchisee satisfaction, a rise in market share, and continuous improvement in our financial performance. We have become a leaner, stronger, and more profitable business, delivering value to every stakeholder. We have taken actions to position our shares to better reflect the value of the business and we are seeing the benefits of these actions. We have more to do.

This success is not just about numbers. It is also about the people at Grupo Dia and their passion for serving our customers every day. I would like to express our sincere gratitude to the commitment and support shown by all our customers, employees, franchisees, suppliers, shareholders and investors during our transformation.

While we are all proud of what has been accomplished, Grupo Dia must now look forward and take the business to its full potential to become the unquestioned market leader. Furthermore, we must communicate our story broadly to ensure investors and all stakeholders fully appreciate the sustainable long term value being created.

We have an exciting year ahead of us in 2025. The Management Board will present the ambitions for the business at Grupo Dia's first Capital Markets Day in eight years. Just as management will set out our plans to re-new the growth focus for the business we will also be taking steps to re-align our governance to ensure we have the skills and representation to drive tomorrow's success. A strong alignment of interest with management has been put in place to ensure there is a clear focus on the delivery of sustained long term performance for Dia and its shareholders. Dia's Directors receive a significant component of their remuneration in shares, unlike most public companies in Spain.



**I would like to express our sincere gratitude to the commitment and support shown by all our customers, employees, franchisees, suppliers, shareholders and investors during our transformation**

Dia's ambition—to be the preferred food retailer in each neighbourhood and online – to be the leading proximity retailer in our markets — will be achieved by our employees, franchisees and suppliers working together, focused on our customers, collaborating, innovating, bringing a growth mindset to the business. The reward will be sustained long term value creation. At this pivotal moment, accomplishments of 2024 are a clear demonstration of how much higher we can take Grupo Dia.

Thank you for your commitment to Dia Group and its truly exciting future.

**Benjamin Babcock**

*Chairman of the Board of Directors of Dia Group*

## 1.2. Letter from the Global CEO



**2024, a year that strengthens our leadership in proximity**

Dia faces an extraordinary future. In 2024, we have completed a crucial stage of business transformation and simplification, creating two strong growth platforms in the business in Spain and Argentina. In addition, we have reached a refinancing agreement one year before the debt maturity, a milestone that provides us with a solid capital structure for the next strategic stage and reinforces our ambition to be the favourite neighbourhood and online store for local residents.

In Spain, the year has seen the consolidation of our exceptional omnichannel value proposition, which is committed to offering a balanced assortment between the most recognised national and international brands and top-quality Dia products, gives prominence to fresh and local food and a team that wants to offer better service every day. Thanks to our tireless commitment to the customer, we have won over new customers who visit us more frequently. More and more people come to our stores and online channel because they trust Dia and, more importantly, they decide to stay and make us their ally. It gives us great pride to feel like such an important part of millions of households.

In Argentina, we have faced a challenging year due to a macroeconomic context that has had a severe impact on household consumption. Millions of Argentines have trusted Dia in a complex year and we are very grateful that we have managed to meet their expectations. The strength of our brand, the commitment and professionalism of our team in navigating the uncertainty have allowed us to achieve progress in market share in volume and comparable area.

These accomplishments renew our determination to accelerate growth. At Dia, we will strengthen our focus on being closer to households every day, winning over and capturing more and more customers, and thus boosting the local economy.

I would like to thank our team, franchisees and suppliers for their daily commitment to making Dia's value proposition unique. Going forward, we will continue to improve the future performance of the business. A joint effort of great value to fulfil our commitment to customers, the community and shareholders. Thank you all for being part of this exciting journey.



**More and more people come to our stores and online channel because they trust Dia and, more importantly, they decide to stay and make us their ally**

**Martin Tolcachir**  
Global CEO of Dia Group



**QUESTION: What do you think are the main milestones achieved in 2024?**

**ANSWER:** It has undoubtedly been a year of great importance for the present and future of Dia. Completing the Company's turnaround and perimeter simplification stage has required making decisions that have not been easy, but were the right ones to give the Company a solid and profitable base. Added to this is the fact that we achieved the refinancing of the syndicated debt one year before its maturity.

These are two milestones that allow us to begin 2025 with the necessary energy and resources to make progress in our vision and I am very grateful to the whole team for the great effort and the commitment they have shown to get to this point. And I extend my thanks to all our customers, franchisees, suppliers, shareholders and investors. Their support and trust is key to Dia's success.

**In 2024, uncertainty has continued to impact consumer habits. How has Dia handled this situation?**

**A** The distribution sector is dynamic and competitive, it forces you to always be ready to change course. If we add to this other factors that add uncertainty, the best we can do for our customers is to work towards their satisfaction, be their ally in times when we are aware that they have to trim their budgets, but do not want to sacrifice quality.

That is why Dia, as a long-standing ally of household savings, maintains its commitment to freedom of choice by offering a balanced assortment of national and international manufacturer brands and Dia products of the highest quality. To this we add a powerful savings lever in the form of Club Dia, which we have improved and expanded to offer an even more personalised experience.



**We face the future of Dia with renewed enthusiasm. We want to take customer satisfaction to a new level and we will put all our efforts into achieving this.**

**Q: In four years, we have renewed more than 3,000 Dia products in terms of quality and image, succeeding in winning over customers again. What is the next step for the private label?**

**A** Dia products have been part of household pantries in Spain and Argentina for decades. They have earned their position of trust thanks to their quality at an affordable price. We are proud of the complete transformation of our product range, raising its quality and its perception as a modern and attractive brand. After rethinking the product range and creating entire new product categories, we are at an exciting stage where we aim to surprise our customers with innovations that make their daily lives easier. From new products, with ranges aimed at special needs, to convenient formats and presentations, aligned with current consumer trends.

**Q: What are your sustainability priorities for the coming year?**

**A** The focus for 2025 is on going ahead with the execution of our Strategic Plan 'Every day counts', focused on four lines: development of the local economy; promotion of a diverse and inclusive culture; care for our natural environment; and driving a more sustainable value chain. The first two encompass our priority commitments to generate differential value and we will address them through initiatives in our Eat Better Every Day program and by supporting job creation through our franchise network.

In addition, aware of the need to mitigate the impact of our operations on the natural environment, we will make progress in decarbonising the business and continuing to reduce food waste through prevention.

**Q: What challenges does Dia face in 2025?**

**A** We face the year with renewed enthusiasm. We have the ambition to be the favourite online and local food store in every neighbourhood and, to achieve this, the efforts and focus of our team will be on our customers. We want to get to know them better every day, so that every time they come to our store or access the online channel, they have the best possible experience, always finding a range that satisfies their tastes and needs and with attention and service that will make them come back. We want to raise their satisfaction to a new level and we are going to put all our efforts into achieving this.

# 2

## **Basis for preparation of the Consolidated Non-Financial and Sustainability Statement (ESRS-2)**



## 2.1 Basis for preparation (BP-1)

This Consolidated Non-Financial and Sustainability Statement is part of the Consolidated Management Report for 2024 of Distribuidora Internacional de Alimentación, S.A. and the subsidiaries that make up the Group (hereinafter indistinctly, "Dia", "Group", "Dia Group", "company", or "Company") and is issued annually<sup>1</sup>. It sets out the Company's business strategy in a detailed, clear and transparent manner and combines its financial and sustainability information, highlighting the issues that are relevant to the Group.

It has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) adopted by the European Union through Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34 / EU of the European Parliament and of the Council as regards to sustainability reporting standards. Directive (EU) 2022/2064 of the European Parliament and of the Council of 14 December 2022, known as the "CSRD" (hereinafter the "CSRD"), introduces amendments to the Code of Commerce, the Companies Act (Consolidating Act), the Accounts Auditing Act and its implementing regulation. At the year end (31/12/2024) and at the date of submission of the report (28/02/2025), the aforesaid Directive has not been transposed into the national legislation of Spain, the country in which the head office of the parent company the Report refers to is located and where the Company is listed on the Continuous Market of the Stock Exchanges of Madrid, Barcelona, Valencia and Bilbao.

As the deadline for transposition established by the European Union has passed, and in accordance with the recommendations received from the National Securities Market Commission (CNMV), the Company voluntarily and following the established format presents its "Consolidated Non-Financial and Sustainability Statement" under the reporting requirements set out in the CSRD and in Commission Delegated Regulation 2023/2772 of 31 July 2023 (ESRS Requirements).

With this "integrated" approach, in addition to information on the Group's financial position, the information necessary to understand the impact of the Dia Group's activity regarding environmental, social and employee-related issues is also provided.

The Directors of the Company expect that the Consolidated Non-Financial and Sustainability Statement 2024, which was drawn up on 27 February 2025, will be approved by the General Shareholders' Meeting without modification. The Consolidated Non-Financial Information Statement for the year 2023 (current Consolidated Non-Financial and Sustainability Statement) was approved at the General Shareholders' Meeting held on 28 June 2024 and filed at the Mercantile Registry of Madrid.

The Consolidated Non-Financial and Sustainability Statement has been prepared by the Board of Directors of the Dia Group and signed by all its members.

### 2.1.1 Contents

The definition of the Report's content is based on the matters that are relevant to the Dia Group's activity, its value chain and its main stakeholders, based on the Double Materiality Analysis carried out during the year, paying special attention to the provisions of Commission Delegated Regulation (UE)23/34 of the European Parliament and of the Council as regards sustainability reporting standards.

The Company has different systems for dialogue with its stakeholders, which are a source of analysis in defining the relevant content to be included in the Report. The results of this communication allow the mechanisms to identify their needs to be kept active, as well as allowing us to monitor the commitments made and the degree of compliance with the challenges posed in previous years.

In terms of reporting quality, Dia Group seeks to convey balanced information, reflecting both the positive and negative aspects of its performance in the key materiality areas identified in 2024, offering its stakeholders how material matters have evolved over time for their knowledge and comparability with other companies and industries.

### 2.1.2 Scope

The information reported corresponds to a control perimeter aligned with the parent company and subsidiaries that consolidated in the Consolidated Annual Accounts. This scope corresponds to the consolidated perimeter. However, certain indicators also include a reporting perimeter with a scope that may also include information pertaining to franchises. In such cases, this scope will be explicitly indicated where appropriate.

Furthermore, information regarding chapter S1 "Own workforce" includes figures of FTEs (Full Time Equivalents) for all types of own employees identified. In this regard, it should be noted that the figures for salaried Own Workforce include all types of workers (except interns) reflected in Dia Group's ERP management system.

In the case of information on energy and water consumption, as well as on the carbon footprint (scope 1, 2 and 3), the data are reported in accordance with the consolidated perimeter, including franchises. In this regard, the main environmental impact of Dia Group derives from the activity carried out in its stores.

<sup>1</sup> As in the previous year, the entire perimeter of companies that make up the Dia Group is included in this report. The treatment of companies accounted for using the equity method is the same as that adopted in the financial section of the Management Report. The figures stated throughout this report include the part of the activities sold during the year (Clarel, Portugal and Brazil) up to the respective dates of exit from the Group, as in Consolidated Annual Accounts, unless otherwise specified. Appendix 1 includes a breakdown of all the Group's key performance indicators without these three divisions. Where indicators refer to the company's value chain (mainly Dia Group's franchise network and its suppliers), this is indicated appropriately.

In those cases where the scope of the information varies from the criteria described above, this will be explicitly indicated.

It should be noted that this year the Company has not chosen to omit a specific element of information on intellectual property, know-how or results of innovation, and has not opted to omit the disclosure of imminent events or matters under negotiation.

## 2.1.3 Principles governing the preparation of the Sustainability Statement

This Consolidated Non-Financial and Sustainability Statement contains consolidated sustainability information with quantitative indicators and measurement data and qualitative information on the Company's sustainable management. In accordance with the provisions of Appendix B of ESRS 1, the process followed in preparing it has been guided by the following principles:

- **Accuracy:** the information presented reflects data in both quantitative and qualitative terms in a detailed and consistent manner, allowing stakeholders to evaluate the Company's impacts.
- **Balance:** the information contained in the Report is presented without bias, representing the positive and not so positive impacts of the Company's performance in order to prevent the information presented from inappropriately affecting the conclusions or evaluations of the users of the information.
- **Understandability:** the information contained in the Report is presented in a clear, accessible, comprehensible and concise manner. This allows any interested party to understand the information communicated.
- **Relevance:** the information presented is explained in the current market context and in a connected manner. It allows users to relate the information, providing them with the necessary data for decision making.
- **Comparability:** the information provided contains references to previous years so that the main stakeholders can analyse the evolution of the Company's performance. It also allows for comparability with the performance of other organisations. Consistency contributes to achieving comparability.
- **Completeness:** the Company reflects the main impacts identified as material, as well as the different actions and measures that Dia Group is carrying out to meet information needs and expectations. This Report details the Company's ESG performance during the reporting period, providing sufficient information to assess its impacts.

- **Faithful representation:** the information provided reflects the essence of the business's operations in terms of sustainability from a perspective of neutrality and prudence. In this regard, it allows the different stakeholders to know how the company has adapted its strategy and impact, risk and opportunity management to the reality of the business it operates.
- **Sustainability context:** the information is presented taking into account the global context in which it operates, with the objective of growing and creating value in a broad environment and context of sustainable development.
- **Timeliness:** the information is published on a regular annual basis and is made available to all stakeholders, giving them the ability to make decisions in accordance with the information provided.
- **Verifiability:** the information is verified by an independent third party, to assure that stakeholders can rely on it.

As a result, the Consolidated Non-Financial and Sustainability Statement aims to publish a neutral, accurate and consistent report on Dia Group's performance in relation to relevant matters for its strategy and its stakeholders. To this end, the Company establishes appropriate links between retrospective and prospective information, where appropriate, to facilitate understanding of the relationship between historical data and future projections.

Furthermore, the information contained herein represents the Company's prospects and forecasts at the date of preparing this statement. Such information involves known and unknown risks, uncertainties and other factors that may affect future forecasts such as the achievement of the stated objectives. Therefore, future events and occurrences may cause changes to the prospects and forecasts presented throughout the Consolidated Non-Financial and Sustainability Statement. In this regard, Dia Group may choose to update this information with future forecasts at a later time, but wishes to expressly state that it is not required to do so.

For Dia Group, the comparability of data and information with respect to previous years is key as a tool for their traceability and evolution. This Report, as in previous editions, has been prepared with the involvement and participation of the personnel responsible for the business areas and through dialogue with each stakeholder group, which allows us to align with and respond to relevant information expectations for Dia Group's value chain.

## 2.2 Disclosures in relation to specific circumstances (BP-2)

### 2.2.1 Time horizons

For the purposes of the information contained in this Consolidated Non-Financial and Sustainability Statement and in accordance with the information provided in Dia Group's Consolidated Annual Accounts, the Company refers to the following time intervals and time horizons:

- Current time horizon: year 2024;
- Short-term time horizon: less than 1 year (until 31/12/2025);
- Medium-term time horizon: between 1 and 5 years (from 01/01/2026 to 31/12/2030);
- Long-term time horizon: between 5 and 25 years (from 01/01/2031 to 31/12/2050).

Where the temporal scope of the information varies with respect to the criteria described above, this will be explicitly indicated.

### 2.2.2 Value chain estimation

Calculation of FTEs in franchised and managed stores: For franchised stores on which no data of persons in the system is available, an estimate has been made based on the information available in the system for stores with similar characteristics, for a total of 1,913 COFO (Company-Owned, Franchise-Operated, hereinafter "COFO") stores and a total of 393 FOFO (Franchise-Owned, Franchise-Operated, hereinafter "FOFO") stores. In this way, the aim is to obtain an approximation that is as precise as possible, ensuring the consistency and representativeness of the estimate in the overall context of the Company.

### 2.2.3 Sources of estimation and outcome uncertainty

- Taxonomy: the details of the estimated calculation of the key performance indicators referred to in Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 related to CAPEX and OPEX can be consulted in detail in "Appendix 3: Disclosure Activities Taxonomy."
- Waste generation: details regarding the assumptions, criteria and methodologies followed for the calculation can be seen in section E5-5 "Responsible waste management"
- Scope 3 emissions: details regarding the assumptions, criteria and methodologies followed to calculate the Company's scope 3 footprint can be found in chapter E1-6 "Gross scope 1, 2 and 3 GHG emissions and total GHG emissions". Dia Group will continue to work to improve the quality of the information reported in those categories in which it has used an estimate based on expenditure.

### 2.2.4 Changes in the preparation of sustainability information

This year the reported information has been adapted to the CSRD. Among the changes made to adopt its provisions, attention should be drawn to the extension of the categories considered in scope 3 according to the new legislation and the reclassification of the transport of goods from scope 1 to scope 3, as the CSRD refers directly to the consolidated perimeter, while the transfer of goods in Dia Group is a service provided by a third party.

### 2.2.5 Reporting errors in prior periods

No errors in prior periods have been identified.

### 2.2.6 Sustainability reporting standards and frameworks

In addition to the CSRD, the Company presents other applicable provisions of the regulatory framework:

- The Company's response to the legal requirements of Act 11/2018 of 28 December 28 regarding on non-financial and diversity reporting, and to Act 5/2021, of 12 April, amending the Companies Act (Consolidating Act) and EU guidelines 2017/C215/01 on non-financial reporting and the climate supplement incorporating the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).
- Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment which, in its first delegated act, establishes the obligation to disclose information on how and to what extent the company's activities are associated with economic activities that are considered environmentally sustainable, available in "Appendix 3: Disclosure Activities Taxonomy"

Regarding the voluntary sustainability reporting frameworks:

- The recommendations of the "Guide for the Preparation of the Management Report of Listed Entities" of the CNMV.
- Commitment to the Ten Principles of the United Nations Global Compact and the Sustainable Development Goals (SDG) approved by the United Nations General Assembly, which Dia integrates into its Strategic Sustainability Plan.

## 2.2.7 Incorporation by reference

Information is incorporated by reference to the Consolidated Annual Accounts for a better understanding, and is linked to the following disclosure requirements: BP-2, E1-3, E1-4, E1-5, S-11 and G1-6 and the Corporate Governance report in GOV-5.

Dia Group has not used the option of incorporating disclosures under ESRS requirements by reference to information not included in this report.

## 2.2.8 Use of phase-in provisions in accordance with Appendix C of ESRS 1

| ESRS    | Disclosure requirement | Full name of the disclosure requirement                                                                               | Phase-in or effective date (including the first year)                                                                                                                                                                                                                                                                                                         |
|---------|------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ESRS 1  | E1-9                   | Anticipated financial effects from material physical and transition risks and potential climate-related opportunities | The undertaking may omit the information prescribed by ESRS E1-9 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E1-9 by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures. |
| ESRS E2 | E2-6                   | Anticipated financial effects from pollution-related impacts, risks and opportunities                                 | The undertaking may omit the information prescribed by ESRS E2-6 for the first year of preparation of its sustainability statement. It may comply with ESRS E2-6 by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement.                                                                          |
| ESRS 3  | E3-5                   | Anticipated financial effects from water and marine resources-related impacts, risks and opportunities                | The undertaking may omit the information prescribed by ESRS E3-5 in the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E3-5 by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement.                                                              |
| ESR E4  | E4-6                   | Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities                | The undertaking may omit the information prescribed by ESRS E4-6 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E4-6 by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement.                                                             |
| ESRS E5 | E5-6                   | Anticipated financial effects from resource used and circular economy-related impacts, risks and opportunities        | The undertaking may omit the information prescribed by ESRS E5-6 in the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E5-6 by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement.                                                              |

Table 1: Use of phase-in provisions under Appendix C of ESRS 1

## 2.2.9 Subsequent events

This report considers the shareholder situation on the date of issue, and therefore the events after the end of the reporting period described in Note 14.1 to the Consolidated Annual Accounts have been considered in describing the shareholder structure in section 4.11 "Shareholders and General Shareholders' Meeting".

## 2.2.10 Queries

For any general queries regarding this report, please contact the Global Reporting and Communications Departments, located at Calle Jacinto Benavente 2A, post code 28232, Las Rozas de Madrid, or send an email to [comunicacion@diagroup.com](mailto:comunicacion@diagroup.com)

## 2.2.11 Verification of the Consolidated Non-Financial and Sustainability Statement

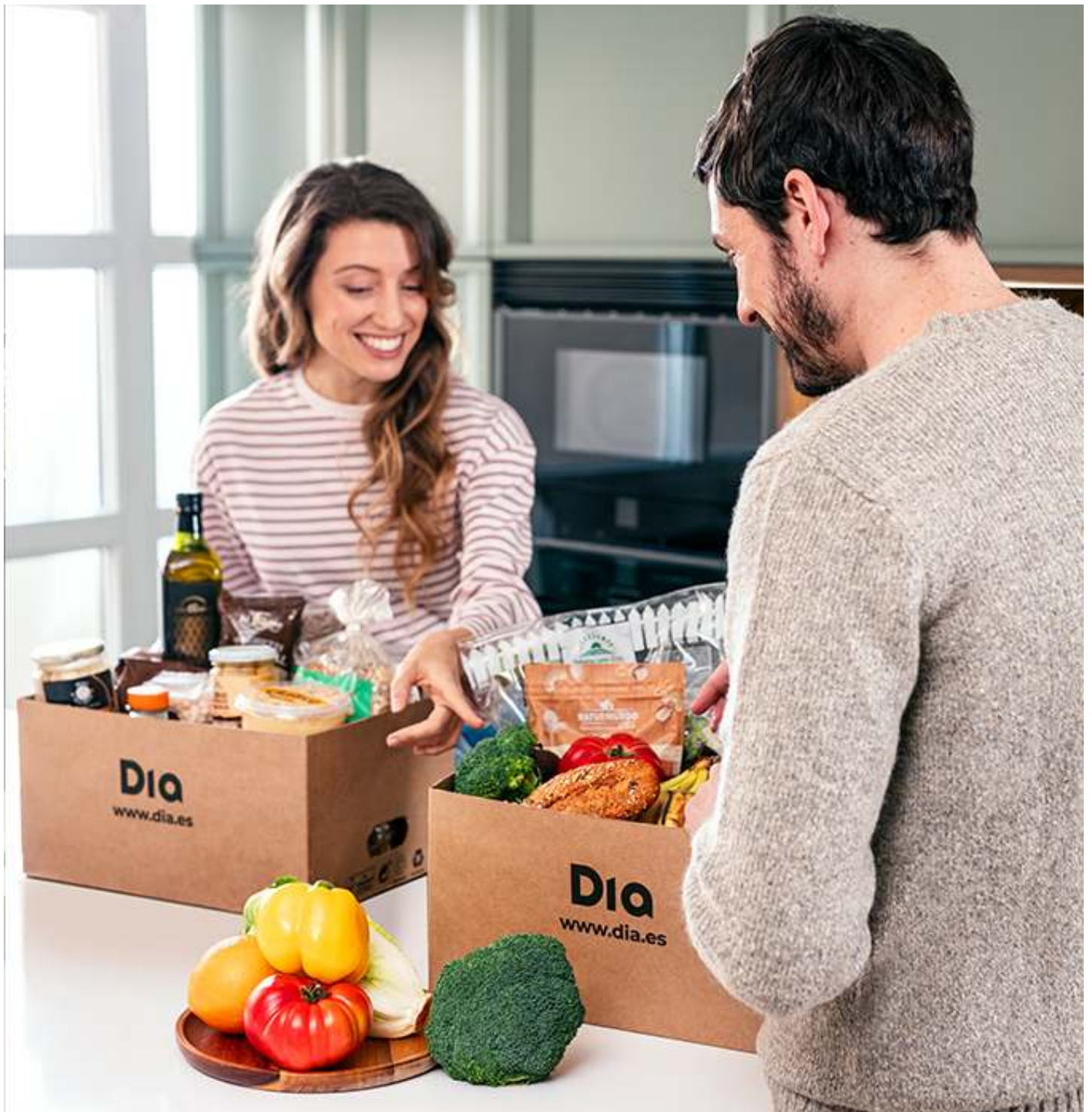
The Consolidated Non-Financial and Sustainability Statement has been verified by Ernst&Young S.L., an independent third party.

The Independent Review Report can be found in Appendix 4.



# 3

## **Dia Group: business model and strategic pillars (SBM-1)**



## BUSINESS MODEL AND STRATEGIC PILLARS (SBM-1)

Being closer every day so that we can offer great quality within everyone's reach is Dia Group's mission and the driving force behind the strategy to build a business model that seeks to create value by satisfying the daily food and hygiene needs of all families, regardless of where they live and what their needs are. This value is ratified by the more than 9.7 million loyal Dia customers around the world, to whom we provide access to healthy, quality food with a first-class experience, both in-store and online,

which is the reason for our "Eat Better Every Day" programme.

By analysing the competitive context in which the Group operates and identifying its strengths, the company defines a set of systems and activities to transform these assets into value created for its customers, employees, franchisees, suppliers, shareholders and other stakeholders.

### 3.1. Presentation of Dia Group

Dia Group (Distribuidora Internacional de Alimentación S.A.) is the leading network of local stores with 3,343 own and franchised establishments in Spain and Argentina (5,408 in 2023). Currently, Spain works with 1,120 suppliers and 493 in Argentina.

Founded in 1966 in Madrid, Dia opened its first store in Madrid in 1979. Its headquarters are located in Las Rozas de Madrid, it has been listed on the Continuous Market of the Spanish Stock Exchanges since 2011 and has a market share of close to 5% in Spain and 15% in Argentina, according to data from NIQ<sup>2</sup>. With 45 years of history, Dia Group's vast experience in local food distribution has allowed it to become what it is today:

- The local and online store that provides an easy, fast and complete shopping experience, with a wide range that gives prominence to fresh, locally sourced products and Dia products of the highest quality at affordable prices.

- A naturally diverse team that is committed to an inclusive environment with equal opportunities for all, free from labels and prejudices, that shares Dia's mission and values. Together, we move forward with the ambition of being the favourite neighbourhood and online store for customers.
- Another neighbour in the communities where we are present, working to achieve a positive impact on the economy and society by boosting the local economy with employment and entrepreneurship opportunities.

Dia Group achieved global net sales of 5.88 billion euros in 2024 (4.99 billion euros in 2023)<sup>3</sup>

Dia directly employs 16,896 people globally (28,776 in 2023, the decrease compared to 2024 is due to the sale of the Clarel, Brazil and Portugal businesses this year), and adds 1,491 franchisees and their 15,567 employees to its ecosystem. Franchising is a strategic focus for Dia. At the end of 2024, franchises managed 69% of the store network globally (54% in 2023) and are a key ally in the deployment of the proximity strategy and ensuring that Dia reaches all types of neighbourhoods and municipalities with a differential value proposition.

In addition, Dia Group relies on around 1,530<sup>4</sup> local suppliers (2,881 in 2023) from whom it makes 96% (94% in 2023) of its purchases locally. Suppliers are chosen based on strict quality and food safety criteria to supply its wide range and to develop Dia products, synonymous with high quality at affordable prices. Together with them, and thanks to a logistics distribution system that has more than 17 warehouses in Spain and Argentina, it is possible to offer customers a complete range that focuses on fresh products, combines our own brand and manufacturer brands, and adapts to the needs of customers at local, regional and national levels.

Because of its business model and the countries in which it operates, Dia Group does not have products and services that are prohibited in certain markets.



**Suppliers are chosen based on strict quality and food safety criteria to supply its wide range and to develop Dia products, synonymous with high quality at affordable prices**

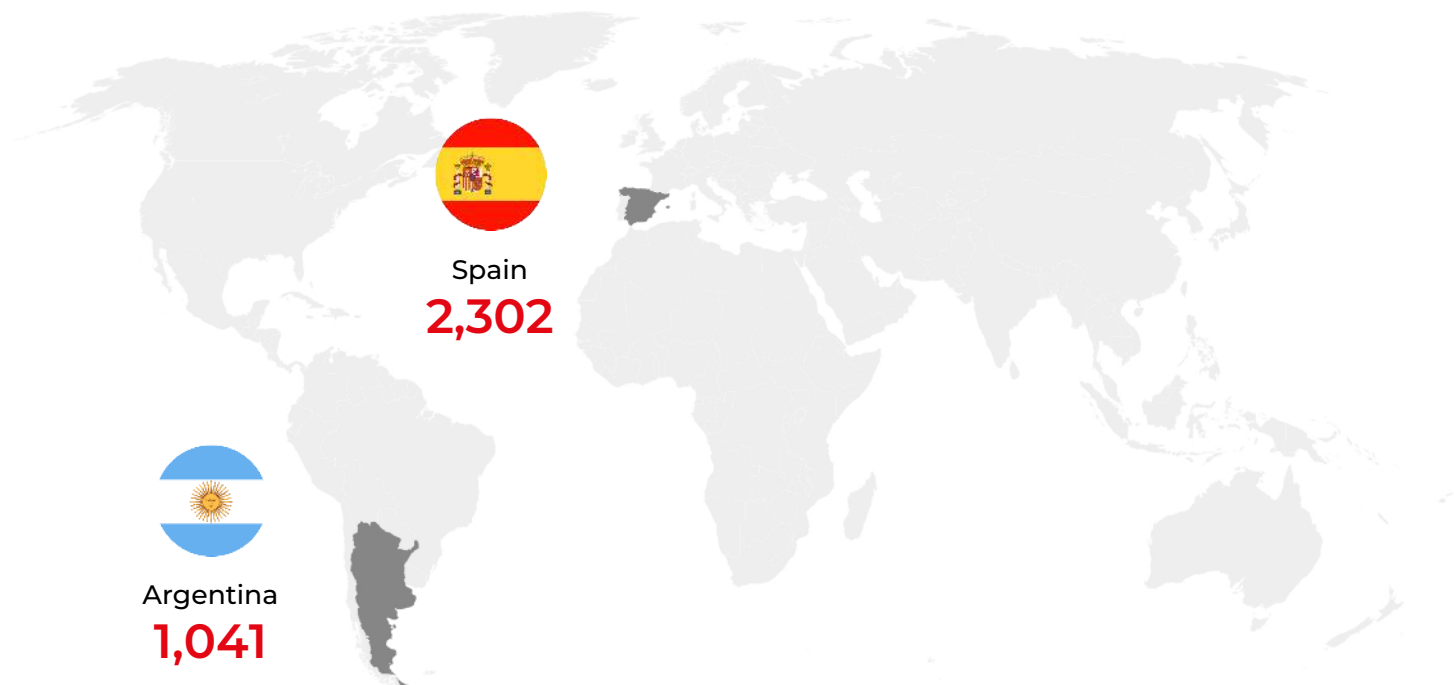
<sup>2</sup> Source: Market share provided by NIQ at the end of November 2024 calculated over the last twelve-month period.

<sup>3</sup> Excludes the sale of transferred stores in Spain, the sale of Clarel stores and the sale of the businesses in Portugal and Brazil.

<sup>4</sup> The variation with respect to 2023 is due to the sale of the Portugal, Brazil and Clarel business in 2024.

## 3.2. Dia Group, in figures

Store network map



Dia Team

**16,896**

people in stores,  
warehouses and  
offices



**1,491**

franchisees  
globally



that manage

**69%**

of the network of  
stores



and add

**15,567**

jobs to the Dia  
ecosystem



**2.4 %**

growth in  
Gross Sales  
under banner



**€5.88 B**

Net Sales

 **4.26 B €**

 **1.61 B €**



**9.7 M**

Club Dia loyalty  
programme  
customers



**292 M €**

Adjusted  
EBITDA

## FIRST HALF



The implementation of the 2024-25 Strategic Sustainability Plan, 'Every day counts'

Dia Argentina ranks 46th in **Merco Talent**.

**#MaximumQuality:** Dia Láctea natural yogurt and El Caprichoso creme caramel receive the "Flavour of the Year" seal, the VegeDia range of plant-based desserts is awarded the "Product of the Year 2024" prize, and the Image Vitamin C range receives the "Beauty Victory" award.

**Máximo Ventas**, new CIO of Dia Group

Approval of the first Dia Group **Diversity Policy**



Dia Spain celebrates its '**Big Day**' after achieving a net profit of 122 million in 2023 and completing the transformation of its Dia brand assortment to offer the highest quality on the market.

**#StrategicAllies:** Dia Argentina holds its first **national call for suppliers** to produce Dia products with the aim of expanding the value chain and contributing to the economic development of the communities where it operates.

**Closing of corporate transactions** for the sale of the Portugal, Brazil and Clarel businesses.

With the help of Voices!, Dia Argentina launches the **#E128EsParaVos** study to raise awareness about the barriers to equitable access to menstrual hygiene and management products.



**Dia Spain** moves up 8 places to 105, in the **Merco Business** best reputation ranking.



**Ricardo Álvarez**, recognised as CEO of the Year in the Distribution sector by La Razón and part of the Top 100 CEO 2024 by Forbes magazine



**#DiaOmnichannel.** First anniversary of the Dia app in Spain and Argentina with great success among customers. In Argentina, Dia's online channel wins the 'e-Commerce Awards 2024' in the Grocery&Foods category and gold in the Consumer Loyalty category of the +Digital 2024 Awards for its WhatsApp channel. In Spain, dia.es wins the award for the best website in the agri-food sector at the XIII Qcom.es Awards.

Approval of Dia Group's first **Responsible Marketing Policy**

**Joana Neto**, new Chief People & Culture Officer

**ESG Committee** Creation of cross-cutting committee in the organisation



## SECOND HALF

Dia presents the first edition of **Radar SaluDiable**, a study carried out within the framework of Eating Better Every Day to better understand consumption and eating habits in Spain and Argentina



**#TalentDia:** Dia Group obtains the European 'Diverse, Inclusive & Equal Company' distinction from the Excellence in Sustainability Club. Dia Spain, in turn, obtains the Intrama award in the 'Generational Diversity' category and the distinction as a company committed to generational diversity from the Generation & Talent Observatory, and is recognised among the 50 best-rated companies by the Infojobs Awards 2024.

Approval of the **Environmental and Cybersecurity Policies** and update of the **Sustainability Policy**

**Dia Argentina** moves up 3 places in the **Merco Business** ranking. It reaches 48th place and is among the **50 companies with the best reputation** in the country.

Dia Group closes the **syndicated debt refinancing agreement** one year before maturity.

Dia Spain closes 2024 with nine logistics centres certified in waste management with the Saic Natur '**Zero to Landfill**' seal.



### 3.4. Business context: trends and risks affecting the food distribution sector

To ensure business sustainability and take advantage of the strategic opportunities that both the retail sector context and changes in behaviour can offer, it is necessary to proactively address the challenges that the food distribution market currently presents.



In 2024 and looking ahead, some of the **most relevant** trends to take into account are:

#### Proximity

Among the main challenges facing the sector is the growing importance of proximity in food retail and consumers' preference for this type of format. The proximity of establishments is valued because it reduces the time and cost of getting to stores, and at the same time is perceived as the best option for buying fresh food<sup>5</sup>.

Another key for proximity formats is to offer consumers a varied range, with a sufficient supply of healthy products and at different price ranges. It can also be seen that although local supermarkets have gained importance in daily shopping, hypermarkets continue to be relevant for more planned shopping and large family units<sup>5</sup>.

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#### Price sensitivity and commitment to distributor brands

Price remains a determining factor in consumer purchasing decisions. Although there has been a relative improvement compared to previous years, the persistence of the inflationary context continues to affect household finances and reinforces the need to optimise food spending, as well as to show greater prudence in purchasing decisions<sup>6</sup>.

The period of high inflationary tension has led to a consumer with new purchasing skills, who prioritises special offers and discounts and choosing distributor brands (seeking the best value for money)<sup>6</sup> and establishments that offer them personalised discounts. Even so, unlike other periods in which households have shown prudence in spending, consumers are willing to pay more for value-added experiences and healthy eating.<sup>6</sup>

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#### Health and wellbeing

Health and wellbeing continue to gain prominence in consumer purchasing decisions, driving key trends in the food industry such as functional nutrition (foods enriched with proteins, probiotics and other ingredients) or the demand for transparency in labelling, with clear information on the origin of the product they consume.<sup>7</sup>

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#### Digitalisation and personalisation of the experience

The search for convenience and flexibility is driving the evolution towards omnichannel value propositions, allowing consumers to buy how and when they need to, choosing the delivery method that best fits their lifestyle. Digital transformation represents a strategic opportunity for companies in the sector that opt for it, taking advantage of the digitalization and automation of logistical processes to improve operational efficiency and the customer experience.

In addition to digitalisation, personalisation has become a key factor in encouraging customer loyalty. Retailers who stand out through their loyalty programmes based on personalisation achieve higher growth rates and emotional connection with their customers.

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<sup>5</sup> Dunnhumby, 'Barometer of Retail Preferences in Spain 2024'

<sup>6</sup> Panorama by Kantar Q4 2024

<sup>7</sup> Deloitte Global Retail Outlook 2024; Dunnhumby, 'Spain Retail Preference Barometer 2024'

## Responsible companies

In a context marked by uncertainty, trust in a company and its ability to respond to current sustainability challenges is becoming more and more valuable. Consumers are looking for sustainable products and transparency in the supply chain, making sustainability a factor in purchasing decisions. In addition, the emotional connection with the consumer is increasingly linked to social and environmental commitment, thus achieving a higher level of loyalty and sales growth.<sup>5</sup>

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The inherent risks of the food sector also define the competitive content that Dia faces. The most relevant ones are mentioned below:



### Uncertainty and consumer confidence

Economic uncertainty and persistent inflation in the countries where Dia Group operates affect both operating costs due to tension in the supply chain and households' purchasing power, perception and confidence, changing their consumption habits.

Many of Dia Group's private label and national brand products include highly volatile ingredients such as wheat, corn, oils, milk, sugar, proteins, cocoa and other commodities. Any increase in the prices of commodities or utilities, such as electricity or gas, can trigger a price increase that can affect the company's gross margins, reducing revenues as a result of a decrease in the number and average size of transactions with customers.

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### Highly competitive environment

Across the world and in all sectors, the intensity of competition has increased, as have its threats. In the food distribution sector, and more specifically for Dia, not only is the entry of new competitors considered a risk, but also the entry of substitute products and the possibility of losing negotiating power (and proximity) with customers and suppliers.

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### Proliferation of new regulatory requirements in health, environmental or commercial matters and lack of harmonisation of such requirements between the different territorial areas

Adapting to regulatory changes may require redesigning certain products to meet new standards in terms of formulation, packaging, labelling, etc., and may result in the discontinuation of certain items that cannot be reformulated, the creation and maintenance of additional records, or different labelling. In relation to store operations, continuous changes must also be implemented to anticipate and/or adapt to new local regulations in each country (among others, relating to prices, opening hours, environmental aspects, etc.).

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### Difficulty in responding to changes in customer attitudes and purchasing preferences

In addition to the new demands on value, quality, more sustainable products, price and variety, there are now new preferences regarding purchasing channels, which entail additional operational complexity in the necessary adaptation of companies to satisfy their customers' preferences.

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### Volatility of international markets

The Group's exposure to volatility in international markets is focused on its business in Argentina, an economy that in the last year has been marked by macroeconomic uncertainty and measures that have led to a sharp drop in household consumption.

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### 3.5. Unique proximity omnichannel value proposition

Dia is a unique business. The in-store and online value proposition sets the Company apart from its competitors in Spain and Argentina. The strength of proximity thanks to the strong capillarity of its network of stores and the reach of the online channel, is combined with a product range of the highest quality and a balance between products of national and international manufacturers and the Dia brand, guaranteeing freedom of choice for customers.

Furthermore, supported by a strong network of franchisees, strategic business allies, Dia can grow and fulfil its commitment to household savings in all types of neighbourhoods and municipalities.

Dia Group's omnichannel value proposition is based on the following pillars:

- The **best in-store and online shopping experience**: thanks to a renewed store network, with larger and brighter spaces and greater emphasis on fresh produce; and the boost to e-commerce with a new app and website in Spain and Argentina. The move towards omnichannel shopping allows us to personalise the shopping experience and strengthen the relationship with the customer. In 2024, efforts have focused on continuing to strengthen logistics, technology and product teams with the aim of accelerating the rollout of the digital offering.
- A **complete range**, with locally sourced fresh food and a balance between leading manufacturer brands and Dia products. The renewal of more than 3,000 **own-brand** products, both in quality and presentation, has managed to surprise and delight the thousands of customers who shop at Dia. The more than 1,500 suppliers in both countries are a key element in achieving the success of this range.

- **Creating loyalty and personalised experience with ClubDia**. Dia fulfils its historical commitment to savings thanks to a firm commitment to special offers and promotions and the advantages of ClubDia, the first loyalty card from a supermarket in Spain and a benchmark for Argentine households. Through ClubDia, the Company has the opportunity to find out customer tastes detail and adapt its commercial proposition, including through personalised promotions that meet their needs.
- The **renewed alliance with our franchisees** thanks to a new franchise model that builds a win-win relationship for both parties.



Dia's strength is its proximity, thanks to the strong capillarity of its network of stores and the reach of its online channel. This is combined with a product range of the highest quality and a balance between products of national and international manufacturers and Dia brands, guaranteeing freedom of choice for customers



# 4

## **Sustainability governance and double materiality**





Dia Group has a governance model designed to integrate the management of material impacts, risks and opportunities in decision making

## 4.1 Sustainability governance (GOV-5)

The organisation is governed by the recommendations contained in the Code of Good Governance for Listed Companies of the National Securities Market Commission (CNMV), as well as national and international best practice relating to this matter.

To ensure implementation of Dia Group's sustainability approach, a governance model has been defined in which

the Sustainability function reports directly to the CEOs at both Dia Group level and in each of the business units. The Board of Directors also carries out periodic supervision of performance in this area through two of its committees (Appointments and Remuneration Committee and Audit and Compliance Committee).

### FUNCTIONS OF THE AUDIT AND COMPLIANCE COMMITTEE IN RELATION TO SUSTAINABILITY

- Periodically review the effectiveness of internal control and sustainability risk management systems
- Supervise and evaluate the the process of drawing up both annual and interim sustainability information, its integrity and presentation to the market, reviewing compliance with regulatory requirements, adequate definition of the consolidation perimeter and correct application of accounting policies, submitting its reports to the Board of Directors.
- Supervise that the company's procedures in relation to environmental and social matters comply with the established policies.
- Monitor compliance with Corporate Governance policies and the internal rules of conduct that apply to the Company and the Group as a whole.

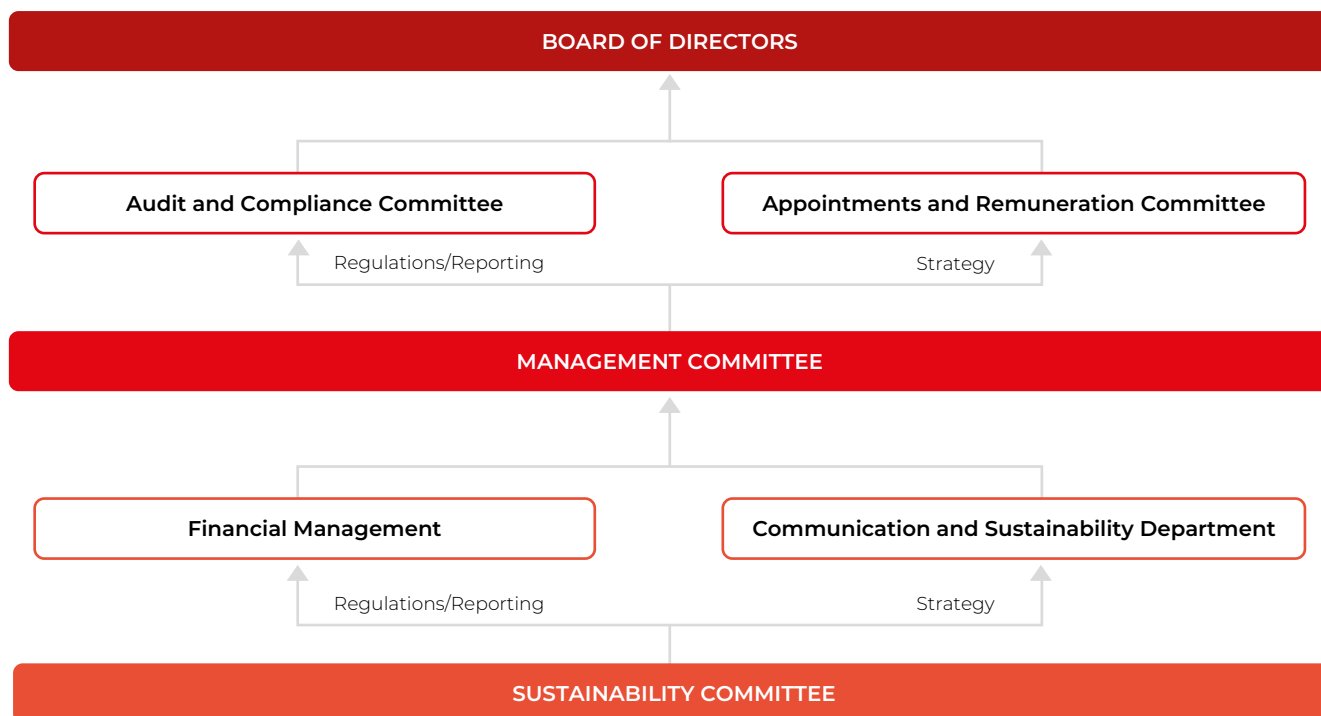
### FUNCTIONS OF THE APPOINTMENTS AND REMUNERATION COMMITTEE IN RELATION TO SUSTAINABILITY

- Identify and guide the sustainability and corporate governance policies, rules, commitments and good practice.
- Be familiar with and monitor the sustainability strategy, the goals set, the lines of action and compliance with the key performance indicators defined by the Dia Group, while ensuring that the corporate culture is aligned to its mission and values.

The main environmental, social and governance (ESG) issues discussed by both committees at meetings in 2024 were as follows:

- Approval of the Diversity Policy
- Approval of the Responsible Marketing Policy
- Approval of the Sustainability Policy
- Approval of the Environmental Policy
- Approval of the Information Security Policy
- Approval of the Strategic Sustainability Plan 24-25
- Monitoring sustainability performance, especially in matters related to the Strategic Sustainability Plan 2024-2025
- Monitoring the implementation of the system of Internal Control over Sustainability Reporting (ICSR)
- Implementation of a new Sustainability reporting tool
- Implementation of new CSRD regulation and adaptation of the Double Materiality analysis to that regulation

Additionally, in 2024, Dia Group has created a Sustainability Committee which acts as an instrument of and provides support to the Board in supervision, risk management and the application of best practice in relation to Sustainability reporting. The Committee meets as necessary, normally on a monthly basis.



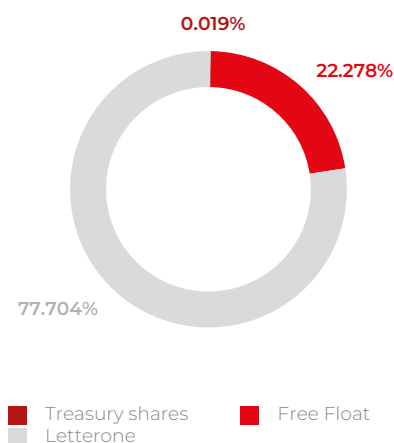
The Non-Financial Information Statement for 2023 was submitted for review and approval by the General Shareholders' Meeting, as required by Act 11/2018, and was approved with a vote in favour of 99.9% of the capital present. Shareholders have the opportunity to comment on the initiatives and performance described.



### 4.1.1 Shareholders and General Shareholders Meeting

At the date of preparation of this Report, the parent company's share capital is represented by 58,066 thousand ordinary shares, recorded in book entries, with a par value of 10.00 euros each, fully subscribed and paid up.

SHAREHOLDERS AT THE DATE OF PREPARATION OF THIS REPORT



The company's Articles of Association do not contain any type of restriction or maximum limit on the exercise of voting rights by a shareholder.

In relation to the Annual General Shareholders' Meeting (AGM), in order to guarantee and facilitate communication with all shareholders, including minority shareholders, in accordance with the provisions of the Companies Act, Dia Group has an electronic shareholders' forum in place prior to holding the AGM. Proposals intended to be submitted as a supplement to the agenda announced in the notice of the AGM, requests to support proposals, initiatives aimed at reaching a sufficient percentage to exercise a minority right provided for by law, as well as offers and requests for voluntary representation may be published there. Dia Group also establishes communication channels with its shareholders and investors through its Investor Relations department.

Furthermore, on publishing the notice of the AGM, Dia Group makes a system for remote voting via Internet or by post available to shareholders on its website, in order to facilitate the exercise of the right to vote.

The 2024 AGM was held both in person and remotely, making it possible for shareholders or their representatives to participate and follow the meeting, allowing them to ask questions or make comments and exercise their voting rights on the different items of the agenda.

At the Ordinary General Shareholders' Meeting held on 28 June 2024, various matters were discussed, including:

- 1) Annual accounts, application of the result and corporate management
- 2) Approval of the individual and consolidated annual accounts and management reports of the Company and its consolidated group for the year 2023.
- 3) Approval of the non-financial information statement for the year 2023.
- 4) Approval of the proposed application of the results for the year 2023.
- 5) Approval of the management by the Board of Directors for the year 2023.
- 6) Re-election of Ernst & Young, S.L. as auditor of the Company and its consolidated group for the year 2024.
- 7) Re-election of Mr José Wahnón Levy as independent director of the Company.
- 8) Re-election of Ms Gloria Hernández García as independent director of the Company.
- 9) Re-election of Ms Luisa Deplazes de Andrade Delgado as independent director of the Company.
- 10) Re-election of Mr Vicente Trius Oliva as independent director of the Company.
- 11) Re-election of Mr Sergio Antonio Ferreira Dias as other external director of the Company.
- 12) Re-election of Mr Marcelo Maia Tavares de Araújo as other external director of the Company.
- 13) Ratification of the appointment by co-optation and re-election of Mr Alberto Gavazzi as external proprietary director of the Company.
- 14) Advisory vote on the annual report on directors' remuneration for the year 2023.

## 4.1.2 Board of Directors

The Board of Directors, in accordance with its regulations and through its Appointments and Remuneration Committee, ensures that the director selection procedures promote diversity of knowledge, experience, age and gender. In total, the Board brings more than 150 years of experience in the consumer retail sector.

The proposed appointments are always based on a prior analysis of the Board's needs, so that each member is a professional with a clear executive profile and extensive experience in businesses related to retail and consumer goods.

The career path of the members of the Board of Directors can be consulted on Dia's corporate website, together with the changes in the composition of the Board during the reporting year, which can be consulted in the Annual Corporate Governance Report (ACGR). In the performance of its duties, the Board will always pursue the Company's corporate interest, which is understood to be achieving a profitable and sustainable business in the long term. It is made up of a majority of independent members who entrust the day-to-day management to the Management Committee.

At 31 December 2024, the Board of Directors had the following composition:



**Mr Benjamin J. Babcock**

Chairman  
External Proprietary Director  
2023



**Mr Alberto Gavazzi**

External Proprietary Director  
2024



**Ms Luisa Deplazes de Andrade Delgado**

Independent Director  
2021  
Chair of the Appointments and  
Remuneration Committee



**Ms Gloria Hernández García**

Independent Director  
2022  
Chair of the Audit and Compliance  
Committee



**Mr Sergio Antonio Ferreira Dias**

Other External Director  
2019  
Audit and Compliance Committee



**Mr Marcelo Maia Tavares de Araújo**

Other External Director  
2021  
Appointments and Remuneration  
Committee



**Mr Vicente Trías Oliva**

Independent Director  
2021  
Appointments and Remuneration  
Committee



**Mr José Wahnnon Levy**

Independent Director  
2019  
Audit and Compliance Committee

The evaluation of the performance of the functions and positions of each director, the chairman and the Committee chairs, will be carried out annually based on the report submitted by the Appointments and Remuneration Committee.

During this financial year, the Board of Directors, at the proposal of the Appointments and Remuneration Committee, engaged the services of a specialised company to carry out an assessment of the performance of the Board of Directors and its Committees. The main conclusions of the assessment report were presented, after having been considered by the Appointments and Remuneration Committee, at the meeting of the Board of Directors on 26 February 2025 and, on the basis of these, it was agreed to prepare an action plan to implement the recommendations made by the external consultant and approved by the Board of Directors at the proposal of the Appointments and Remuneration Committee, which will be implemented during the financial year 2025 and thereafter. Without prejudice to the fact that the consultant concluded that, in general, Dia's Board of Directors performs its duties appropriately, the recommendations focused mainly on points of attention to improve the efficiency of the Board of Directors and its Committees.

To prepare this report, interviews were conducted with all members of the Board of Directors to collect their assessment of the functioning of the Board of Directors

and its Committees, as well as new areas of action for the future.

The evaluation of the functioning of the Committees and their post holders is also carried out on the basis of the report that each Committee prepares for this purpose. This evaluation includes the contribution and performance of each member.

Article 7 of the Board Regulations establishes that the Board shall evaluate once a year the quality and efficiency of the functioning of the Board, the performance of their functions by the Chairman of the Board and by the Chief Executive of the Company, the functioning and composition of its Committees, the diversity in the composition and powers of the Board, and the performance and contribution of each director, with special attention to those responsible for the different Committees.

For the evaluation of the various Committees, the reports submitted by them to the Board will be used as a starting point, and for the evaluation of the Board, the report submitted by the Appointments and Remuneration Committee will be used as a starting point.

This task is part of the policy of compliance with the corporate governance rules applicable to the Company, complying with recommendation number 36 of the Code of Good Governance.

#### Attendance and meetings of the Board of Directors and committees in 2024

|                             | Board of Directors | Audit and Compliance Committee | Appointments and Remuneration Committee |
|-----------------------------|--------------------|--------------------------------|-----------------------------------------|
| Quorum in-person attendance | 100%               | 100%                           | 100%                                    |
| Number of meetings          | 12                 | 11                             | 8                                       |

Table 2: Attendance and meetings of the Board of Directors and committees in 2024

### Board Committees

The Board has two committees that are governed by the Group's Articles of Association, the Regulations of the Board of Directors and the specific regulations of its committee, in the case of the Audit and Compliance Committee. At 31 December 2024, the Board's committees had the following composition:

#### Audit and Compliance Committee

##### Chair

- **Ms Gloria Hernández García** (independent director)

##### Members

- **Mr Sergio Antonio Ferreira Dias** (other external director)
- **Mr José Wahnón Levy** (independent director)

#### Appointments and Remuneration Committee

##### Chair

- **Ms Luisa Deplazes de Andrade Delgado** (independent director)

##### Members

- **Mr Vicente Trius Oliva** (independent director)
- **Mr Marcelo Maia Tavares de Araújo** (other external director)

### 4.1.3 Management Committee

The Management Committee is made up of 9 professionals of five nationalities who, united by a clear vision and roadmap, have taken on the internal and external challenges that have successfully driven Dia's business and relationships with its social and economic ecosystem. Together, the Management Committee brings to the company more than 90 years of experience in the retail industry. This responsible leadership model begins with the CEOs of each business unit to generate a cross-cutting impact and is consolidated in a Committee that, aligned with the vision of the Board of Directors, builds a culture of approachability that breaks silos and works closely and honestly.



**Martín Tolcachir**

Global CEO



**Ricardo Álvarez**

CEO of Dia Spain



**Agustín Ibero**

CEO of Dia Argentina



**Guillaume Gras**

Chief Financial Officer



**Pilar Hermida**

Chief Communication & Sustainability  
Officer



**Patricio Morenés**

General Counsel  
and Secretary of the Board of Directors



**Joana Neto**

Chief People & Culture Officer



**Antonio Serrano**

Chief Strategy Officer



**Máximo Ventas**

Chief Technology Officer

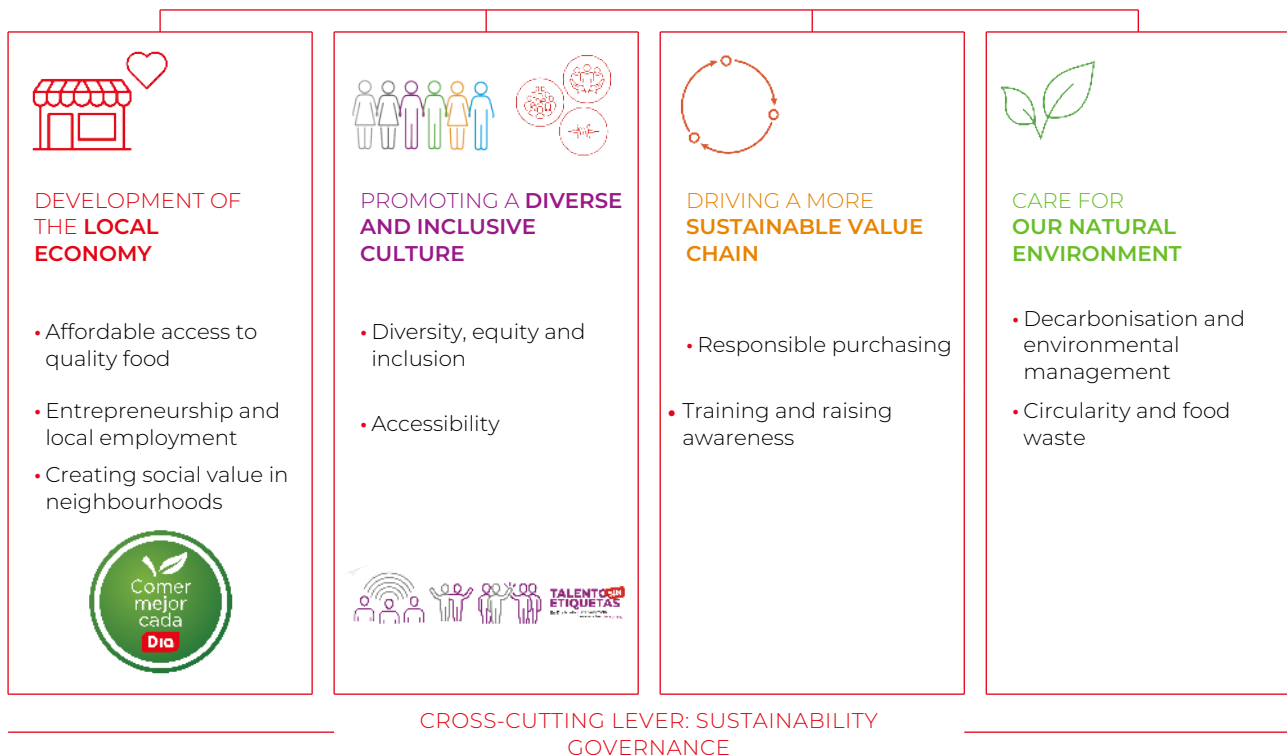
## 4.2 Strategic Sustainability Plan 2024-25

In 2024, Dia Group has started implementing its Strategic Sustainability Plan 2024-2025 with the motto "Every day counts". This roadmap has gone from ensuring compliance with ESG regulatory aspects to leadership in what is "unique and differentiating" about the company. Leveraging the strength of what differentiates the company in the sector,

proximity, and its corporate mission "Closer Every Day", with this plan the company seeks to create value in a differential way by developing the local economy and promoting a diverse and inclusive culture, with Sustainability Governance as a cross-cutting lever.



*Cada día  
más cerca*



These four pillars establish the basis and standards for the 2024-2025 objectives, guaranteeing a minimum sustainability threshold in all aspects (Environment, Social and Governance) and giving more visibility to Dia Group's strengths to boost its recognition as a responsible company.



Dia Group has begun implementing its 2024-25 Sustainability Strategic Plan 'Every day counts', where it has gone from ensuring compliance with ESG regulatory aspects to leadership in what is "unique and differentiating"



The main objectives of the Plan are as follows:

| PILLARS                                                                                                                            | COMMITMENTS                                                                                                                                              | OBJECTIVES                                                                                                                                                                                                                                                                                                                                                                                                    | ACTION PLANS                                             |
|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
|  <p>DEVELOPMENT OF THE PROXIMITY ECONOMY</p>      | <b>COMMITMENT #1</b><br>Facilitate access <b>to healthy, quality food</b> so that everyone can eat better every day                                      | <ul style="list-style-type: none"> <li>↑ % fresh sales share</li> <li>↑ % online sales</li> <li>↑ % sales of EMED categories (focus on fresh products) in certain neighbourhoods/ municipalities</li> </ul>                                                                                                                                                                                                   | "Eating better every day" program (EMED)                 |
|                                                                                                                                    | <b>COMMITMENT #2</b><br>Stimulate <b>entrepreneurship</b> and employment through our ecosystem of franchisees and <b>local suppliers</b>                 | <ul style="list-style-type: none"> <li>≥95% purchases from national suppliers in products offered to customers</li> <li>Increase in the number of franchises</li> <li>Increase in the number of franchisees with multi-franchise</li> </ul>                                                                                                                                                                   | "Employment" Network: Revitalising local business fabric |
|                                                                                                                                    | <b>COMMITMENT #3</b><br>Promote, through our activity, a <b>positive social impact in the neighbourhoods</b> and areas where our stores are located      | <ul style="list-style-type: none"> <li>No. of beneficiaries (donations, Dia Academy...)</li> <li>No. of socio-economic initiatives or campaigns</li> </ul>                                                                                                                                                                                                                                                    | Umbrella social value programme                          |
|  <p>PROMOTING A DIVERSE AND INCLUSIVE CULTURE</p> | <b>COMMITMENT #4</b><br>Ensure equality in a more diverse, inclusive and accessible environment                                                          | <ul style="list-style-type: none"> <li>Increase in the ratio of women in management positions (levels 1 to 5)</li> <li>Increase in hiring of older and unemployed people</li> <li>Increase in DE&amp;I training hours and number of participants</li> <li>100% digital channels aligned with accessibility criteria</li> <li>100% of new-build stores aligned with accessibility criteria in Spain</li> </ul> | DE&I plan for employees<br><br>Improving accessibility   |
|  <p>CARE FOR OUR NATURAL ENVIRONMENT</p>        | <b>COMMITMENT #5</b><br>Advance in the <b>decarbonisation</b> of our business and supply chain                                                           | <ul style="list-style-type: none"> <li>Drawing up a Climate Transition Plan</li> <li>Incorporating Scope 3 emissions measurement*</li> </ul>                                                                                                                                                                                                                                                                  | Climate Transition Plan                                  |
|                                                                                                                                    | <b>COMMITMENT #6</b><br>Increase the <b>recyclability</b> of our packaging and the <b>circular economy</b>                                               | <ul style="list-style-type: none"> <li>100% recyclable, reusable or compostable own-brand packaging in Spain</li> <li>+20% virgin plastic own-brand packaging, fresh produce and auxiliary material vs. 2020 in Spain</li> <li>100% "Zero Waste" warehouses in Spain</li> </ul>                                                                                                                               | Circular economy                                         |
|                                                                                                                                    | <b>COMMITMENT #7</b><br>Reduce <b>food waste</b> with strategies based on prevention and redistribution                                                  | <ul style="list-style-type: none"> <li>Drawing up a Food Waste Prevention Plan</li> <li>+30% food waste in 2030 vs. 2020</li> </ul>                                                                                                                                                                                                                                                                           | Food waste prevention and management plan                |
| <p>DRIVING A MORE SUSTAINABLE VALUE CHAIN</p>                                                                                      | <b>COMMITMENT #8</b><br>Mobilise our <b>value chain</b> towards a <b>sustainable</b> management model <b>based on responsible production standards</b>   | <ul style="list-style-type: none"> <li>Drawing up responsible sourcing standards for own-brand</li> <li>Establishing a human rights due diligence system and activating it in the supplier approval system</li> <li>Integrating ESG criteria (deforestation priority) into the purchasing policy</li> </ul>                                                                                                   | Food chain standards<br><br>ESG criteria for suppliers   |
| <p>SUSTAINABILITY GOVERNANCE</p>                                                                                                   | Drive a <b>cultural change</b> that includes sustainability in all our <b>business decisions and builds</b> relationships of trust with our stakeholders | <ul style="list-style-type: none"> <li>Improving the NPS score of customers, suppliers and franchisees</li> <li>Improving ESG Reputation within the GRI</li> </ul>                                                                                                                                                                                                                                            | Sustainability governance                                |

\*Note: Scope 1 (direct emissions from the combustion of mobile sources, e.g. company cars, air conditioning/refrigeration equipment); Scope 2 (indirect emissions from the consumption of electrical energy) and Scope 3 (indirect emissions from the value chain)

The implementation of the company's sustainability strategy and the fulfilment of its commitments are linked to a percentage of the variable remuneration of executives, managers and part of the technical and support staff.

This annual assessment considers the achievement of sustainability objectives such as the socioeconomic, functional and intergenerational diversity of our staff, gender equality and a safe working environment.

More specifically, the following objectives have been established for each of the areas:

- Human Resources, Operations and Franchise Development.
  - Objectives for implementing socioeconomic, functional and intergenerational diversity. Weight: 10%

- Implementation objectives of the Group's ESG Plan for 2024. Weight: 10%
- Financial Management
  - Implementation of the Group's ESG Plan for 2024. Weight: 10%
- Commercial Management
  - Implementation of the Group's ESG Plan for 2024. Weight: 10%
- Communication and Sustainability Department
  - Implementation of the Group's ESG Plan for 2024. Weight: 15%



The implementation of the company's sustainability strategy and fulfilment of its commitments are linked to a percentage of the variable remuneration of executives, managers and part of the technical and support staff

## 4.3 Relationship with stakeholders, interests and views of stakeholders (SBM-3)

Communication and ongoing dialogue are the pillars of the relationship between the Dia Group and the individuals and organisations directly or indirectly affected by the company's activities. In short: employees, customers, local communities, suppliers, franchisees, public administrations, regulatory bodies, shareholders, investors and analysts.

The Corporate External Communication Policy and the Shareholder, Institutional Investor and Proxy Advisor Information, Communication and Contact Policy identify the main stakeholder groups and their needs and expectations to facilitate the generation of shared value and the establishment of long-term relationships.

### INTERACTIONS WITH STAKEHOLDERS

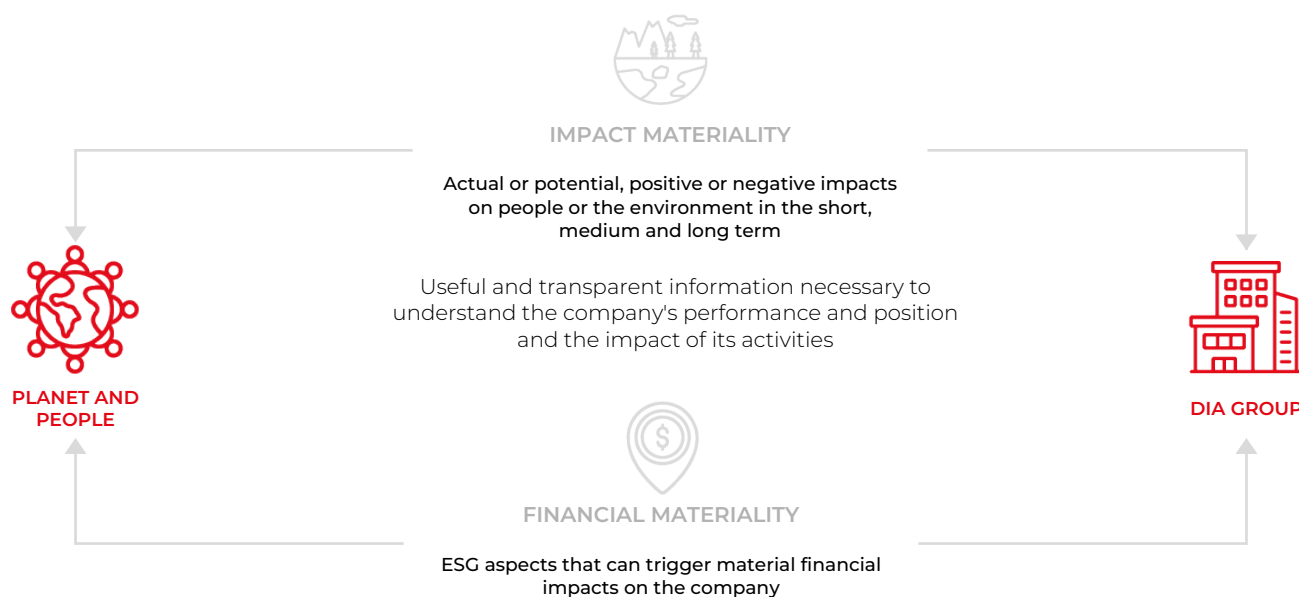
| STAKEHOLDERS *                                      | COMMUNICATION MODEL                                                                                                                          | RELEVANT MATTERS IN 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Employees</b>                                    | E-mail, Intranet, meeting points, surveys, apps, newsletters and corporate videos                                                            | Approval of the DEI Plan, Health and Safety, information on general services and sustainability initiatives                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Local communities</b>                            | E-mail, forms, meetings, suggestion boxes and call centres                                                                                   | Information sessions, fundraising and food collections                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Customers</b>                                    | Call centre, surveys, e-mail, social media                                                                                                   | Sales process, support, quality and product safety                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Suppliers</b>                                    | Supplier mailbox, supplier portal, audits, meetings.                                                                                         | Human rights, use of tools for purchasing and incidents. Creation of a newsletter in Spain with relevant information on the company.                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Franchisees</b>                                  | Franchisee mailbox, franchisee portal, surveys, newsletter, training                                                                         | <ul style="list-style-type: none"> <li>• Implementation of EFT payment , which lets customers make card payments using the same Dia system, favouring the franchisee's productivity and improving both the economic conditions and the results in the NPS of franchisee employees.</li> <li>• Obtaining state subsidies to obtain a "digital kit" (digital screens, background music, smartphones, etc.), offering an innovative and modern image to the store, improving the customer's shopping experience.</li> </ul> |
| <b>Public administrations and regulatory bodies</b> | Public consultation processes                                                                                                                | Regulatory frameworks for distribution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Investors and analysts</b>                       | Conferences, presentation of results, Annual Accounts and Management Report, Sustainability Information, e-mail, call centre and video calls | Integration of ESG issues, transparency, financing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Shareholders</b>                                 | Website, presentation of results, video calls, social media, e-mail, General Meeting                                                         | Sustainability targets, directors' remuneration and financial performance                                                                                                                                                                                                                                                                                                                                                                                                                                                |

\*For more detailed information on Dia Group's interaction with its various stakeholders, please refer to the corresponding chapters: S1 Own Workforce, S2 Workers in the Value Chain, S3 Affected Communities and S4 Consumers and End-Users.

## 4.4 Material impacts, risks and opportunities and their interaction with strategy and business model. Double Materiality Analysis (SBM-3)

The Double Materiality analysis was updated in 2024, taking into account the Group's strategy and objectives, the Sustainability strategy and the requirements of

different reporting and sustainability frameworks, such as the Global Reporting Initiative (GRI) and the CSRD.



Within the CSRD framework, Double Materiality is critical for the Dia Group, as it identifies the Impacts, Risks and Opportunities (IROs) that the Company faces and assesses their relevance for all stakeholders. It also allows us to visualise which are the most relevant matters that need to be addressed, and thus, define and establish correct management through action plans and objectives.

### ANALYSIS PHASES (ESRS 2 IRO-1)



## 1) Analysis of the context and business model

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p><b>Analysis of the regulatory framework</b></p> <ul style="list-style-type: none"> <li>A detailed analysis of the applicable ESG regulations in the context of Dia Group has been carried out, providing information on their potential impact on the organisation.</li> <li>The analysis of the regulation allows us to obtain a strategic vision in the evaluation of the double materiality analysis.</li> </ul> |  <p><b>Trend analysis</b></p> <ul style="list-style-type: none"> <li>An analysis of ESG trends has been carried out with the aim of understanding market dynamics. To do so, an approach focused on general trends and ESG principles at a general level has been established, facilitating decision-making.</li> </ul> |  <p><b>Analysts' results</b></p> <ul style="list-style-type: none"> <li>An analysis of the retail sector has been carried out, evaluating its results in the ESG assessments of the analysts MSCI, SASB and S&amp;P. This has allowed us to identify the most relevant topics for the sector analysts.</li> </ul> |  <p><b>Value Chain</b></p> <ul style="list-style-type: none"> <li>All phases of the Dia Group's value chain have been identified.</li> <li>Upstream: investors, shareholders, suppliers, raw materials, regulators, etc.</li> <li>Own operations: own brand production and packaging, logistics, marketing, etc.</li> <li>Downstream: own stores, franchises and customers, consumers and local communities</li> </ul> |  <p><b>Sector analysis</b></p> <ul style="list-style-type: none"> <li>An analysis of the main competitors has been carried out, evaluating their sustainability strategies and future actions and double materiality approaches.</li> <li>As a result, best practice, potential areas for improvement, as well as key issues for competitors have been identified.</li> </ul> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## 2) Identification of impacts, topics and sub-topics

To identify Dia Group's the impacts, topics and sub-topics, the following have been taken into account:

- The topics and sub-topics proposed by the ESRS.
- The context analysis.
- The topics reflected in Dia's prior double materiality analysis.
- Material topics identified by MSCI, SASB and S&P analysts.
- The topics of the prior materialities of the competitors selected in the analysis carried out.
- How the topics relate to the Dia Risk Map.

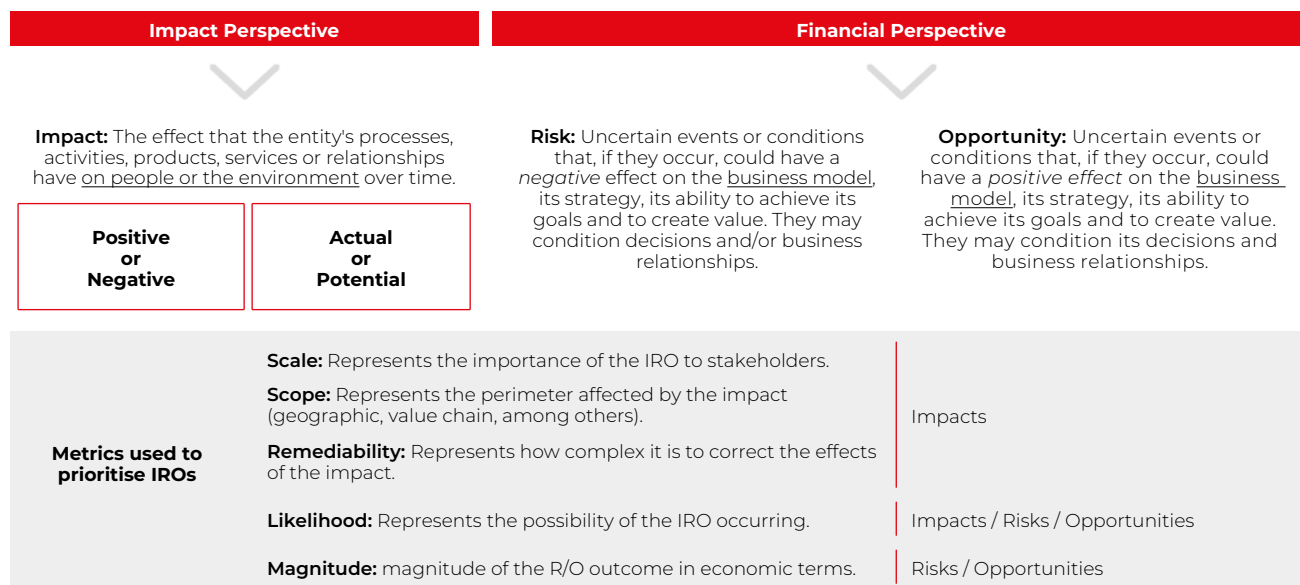
- How the topics related to external reports from the distribution sector

In this regard, traceability both of alignment and consistency with the previously reported double materiality and of coverage through the identified IROs, of the different topics and sub-topics proposed by ESRS has been left out, and some topics and sub-topics of importance for the sector have been incorporated that are not contemplated by the ESRS but that, following the EFRAG guidelines, need to be incorporated into the analysis.

In identifying Impacts, Risks and Opportunities (IROs), the company's entire value chain has been taken into account.

### 3) Evaluation of IROs

Two perspectives were taken into account in the evaluation:



The impact assessment has taken the following into account:

|                                                                                                                                                                                                                                                                                                                                                                            |                   |                                                                                                                                                                                                                                                                                                                       |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>Impact materiality</b>                                                                                                                                                                                                                                                                                                                                                  |                   | <b>Scale of the Impact</b>                                                                                                                                                                                                                                                                                            |                   |
| <b>Impact</b><br>Impacts are classified as follows: <ul style="list-style-type: none"> <li><b>Actual Positive:</b> (Scale + Scope) x 1.5</li> <li><b>Potential Positive:</b> (Scale + Scope) x 1.5 x Likelihood</li> <li><b>Actual Negative:</b> Scale + Scope + Remediability</li> <li><b>Potential Negative:</b> (Scale + Scope + Remediability) x Likelihood</li> </ul> |                   | The value is obtained by dumping the global data by sub-topic of the surveys carried out with the different stakeholders.                                                                                                                                                                                             |                   |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | <b>Likelihood of the Impact</b>                                                                                                                                                                                                                                                                                       | <b>Definition</b> |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 4                                                                                                                                                                                                                                                                                                                     | Very likely       |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 3                                                                                                                                                                                                                                                                                                                     | Likely            |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 2                                                                                                                                                                                                                                                                                                                     | Possible          |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 1                                                                                                                                                                                                                                                                                                                     | Remote            |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | <b>Remediability of the Impact</b>                                                                                                                                                                                                                                                                                    | <b>Definition</b> |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 5                                                                                                                                                                                                                                                                                                                     | Irremediable      |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 4                                                                                                                                                                                                                                                                                                                     | Very difficult    |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 3                                                                                                                                                                                                                                                                                                                     | Difficult         |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 2                                                                                                                                                                                                                                                                                                                     | With effort       |
|                                                                                                                                                                                                                                                                                                                                                                            |                   | 1                                                                                                                                                                                                                                                                                                                     | Easy              |
| <b>Scope of the Impact</b>                                                                                                                                                                                                                                                                                                                                                 | <b>Definition</b> |                                                                                                                                                                                                                                                                                                                       |                   |
| 3                                                                                                                                                                                                                                                                                                                                                                          | Global            | <b>Global impact:</b> refers to IROs that have an extensive effect on the population (affecting all human beings or all internal and/or external workers) and geography (an entire environment, whether aquatic, terrestrial or aerial, with impacts that have the capacity to move and increase in physical effect). |                   |
| 2                                                                                                                                                                                                                                                                                                                                                                          | Medium            | <b>Medium impact:</b> refers to geographically defined groups or spaces (province, autonomous community/ federal state, country) and population (the company's employees, customers, suppliers throughout the supply chain)                                                                                           |                   |
| 1                                                                                                                                                                                                                                                                                                                                                                          | Limited           | <b>Local impact:</b> refers to a very specific sector, environment or topic within the general scope to be addressed, with defined margins at the geographic (town/city, local community) and population level (office workers, customers of a service, suppliers of certain materials/products, etc.)                |                   |

The following have been taken into account in assessing risks and opportunities:

<

#### 4) Consultation with stakeholders

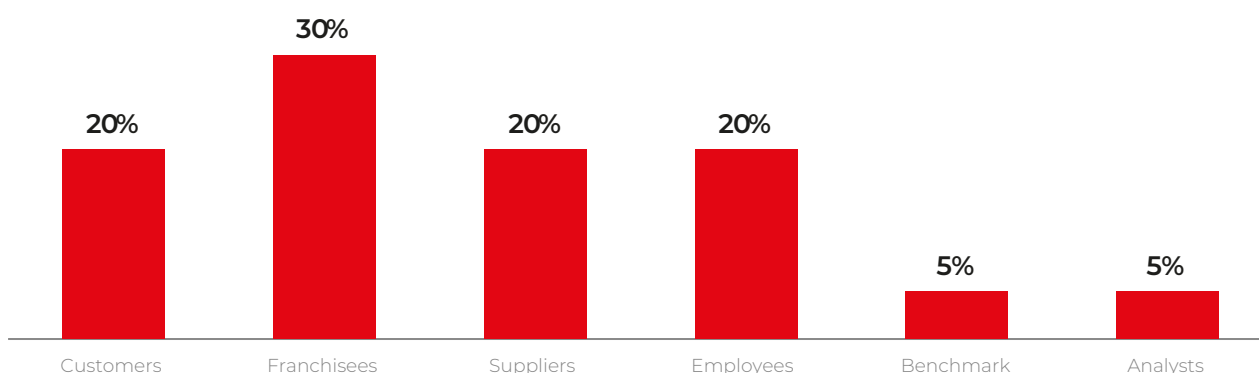
In order to determine the relevance of each of the material impacts and topics, the following methodology has been followed:

- Identification of stakeholders:

| Stakeholders consulted by Dia                                                       |                                                                                     |                                                                                      |                                                                                       |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|  |  |  |  |
| Internal: Employees                                                                 | External: Customers, Suppliers, Franchisees and Investors                           | Analysts                                                                             | Benchmark                                                                             |
| Online survey                                                                       | Online survey                                                                       | Public information from SASB, MSCI and S&P                                           | Public information of competitors                                                     |

Once the stakeholders that will participate in the double materiality analysis have been selected, they are given a weighting. This weighting represents the relevance of the responses received from each of the stakeholder groups.

#### Weighting of stakeholders



## 5) Understanding results

|                                                                                 |   |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                         |
|---------------------------------------------------------------------------------|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Materiality</b>                                                              | > | Topic or sub-topic relevant to the company, either due to the importance of one or more impacts (Impact Materiality) and/or one or more risks and opportunities (Financial Materiality). These topics will be divided into two levels, material and non-material, in order to establish a difference in the categorisation between them: |                                                                                                                                                                         |
|                                                                                 |   | <b>I &gt; Material topic/sub-topic</b>                                                                                                                                                                                                                                                                                                   | <b>I &gt; Non-material topic/sub-topic</b>                                                                                                                              |
| <b>A topic/sub-topic will be material if</b>                                    | > | Its "impact materiality" is material if its value is greater than 3.6.<br>Its "financial materiality" is material if its value is greater than 3.1.<br>Its "impact materiality" or "financial materiality" is material.                                                                                                                  |                                                                                                                                                                         |
| <b>Definition of the threshold</b>                                              | > | The threshold has been set at 75% of the Impact value with the highest score for Impact Materiality.<br><b>The resulting threshold value is 3.6.</b>                                                                                                                                                                                     | The level has been set at 75% of the value of the Risk or Opportunity with the highest score for Financial Materiality.<br><b>The resulting threshold value is 3.1.</b> |
| <b>The level of relevance of the topics for the stakeholders is obtained by</b> | > | Comparing the results obtained for each stakeholder individually for each topic/sub-topic. The aim is to highlight those aspects that have been most significant for each of them.                                                                                                                                                       |                                                                                                                                                                         |

## 6) Supervision and validation of the double materiality process

In this phase, the results of the double materiality analysis were presented to the ESG Committee and the Audit and Compliance Committee, and were subsequently approved by the Company's Board of Directors.

The involvement of multiple key areas has played a crucial role in the process, providing a holistic and comprehensive view to the double materiality analysis.

All of this has given senior management a better understanding of and approximation to the reality of the business in ESG terms, distinguishing between external impacts and dependencies, risks and opportunities that the environment offers in the Dia Group business model, both in Spain and Argentina.

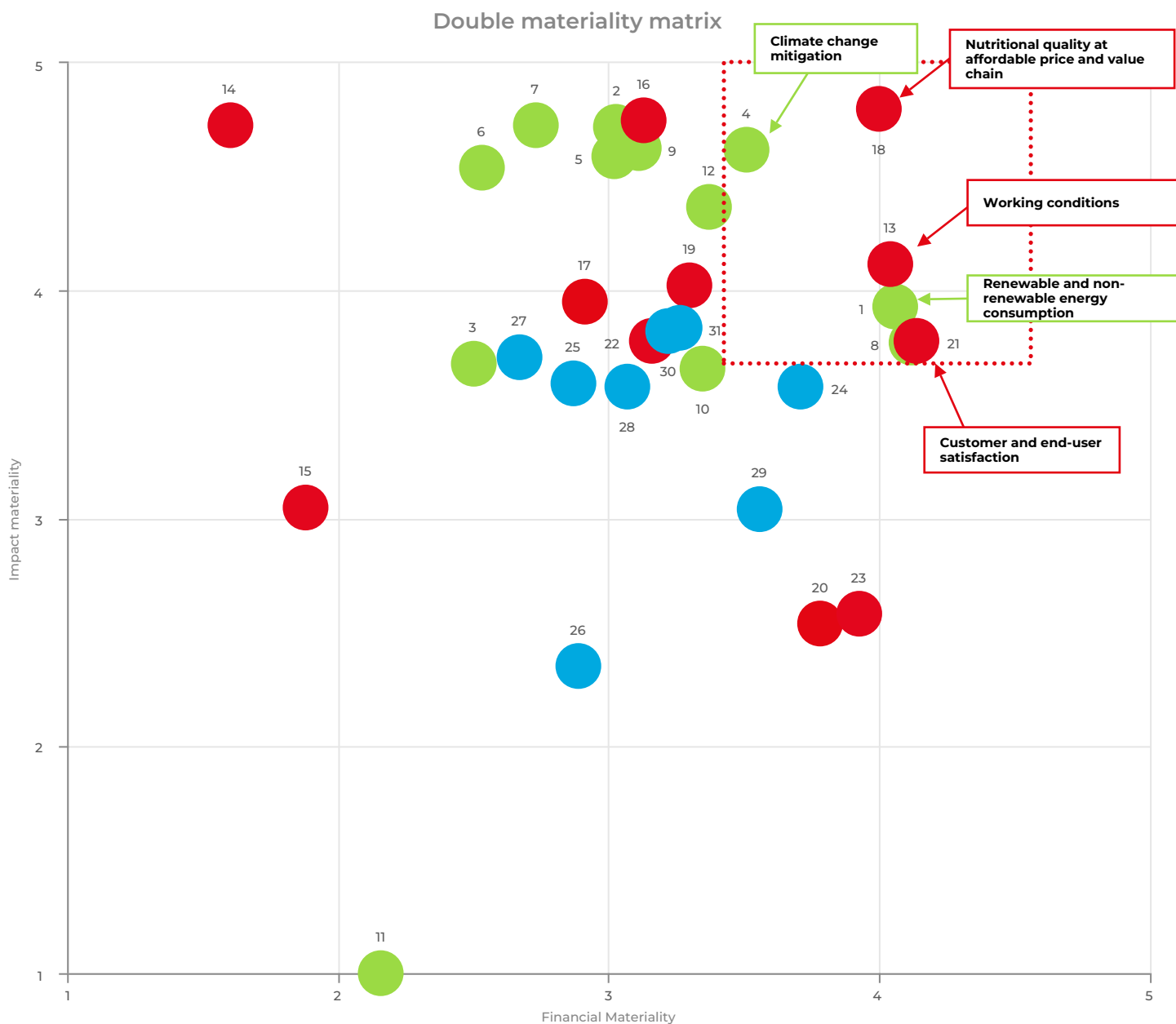
In this regard, each of the phases of the process has been reviewed by the corporate manager of the area involved in

the process, whose validation is a point and element of internal control for the correct conduct of the analysis, guaranteeing its quality and the consistency of the results obtained.

The combination of internal controls and collaboration with an independent external auditor has ensured the quality, objectivity and reliability of the double materiality analysis.

The analysis has also provided a broad and comprehensive view of the Company's situation, a solid basis for identifying priority issues, risks and emerging opportunities that allows the Company to align these results with its growth strategy.

As a result of the analysis set out above, the Group's Double Materiality Matrix for the years 2024-2025 has been obtained:



**LEGEND**

- |                                                  |                                                            |                                               |
|--------------------------------------------------|------------------------------------------------------------|-----------------------------------------------|
| 1 Renewable and non-renewable energy consumption | 13 Working conditions                                      | 25 Communication and whistleblowing channel   |
| 2 Energy efficiency measures                     | 14 Diversity, equity and inclusion                         | 26 Animal welfare                             |
| 3 Climate change adaptation                      | 15 Training and talent development                         | 27 Prevention of money laundering and bribery |
| 4 Climate change mitigation                      | 16 Health and safety                                       | 28 Tax transparency                           |
| 5 Air pollution                                  | 17 Workers in the value chain                              | 29 Innovation and new technologies            |
| 6 Soil pollution                                 | 18 Nutritional quality at affordable price and value chain | 30 Cybersecurity                              |
| 7 Waste management                               | 19 Manufacturer brand suppliers                            | 31 Data privacy                               |
| 8 Food waste                                     | 20 Local communities                                       |                                               |
| 9 Resource use                                   | 21 Customer and end-user satisfaction                      |                                               |
| 10 Water consumption                             | 22 Food safety                                             |                                               |
| 11 Water pollution                               | 23 Complaints and claims management                        |                                               |
| 12 Impact on biodiversity                        | 24 Good governance, ethics and integrity                   |                                               |
- Environmental  
● Social  
● Governance

| ID                                                       | Topic                                                                                                                                                                                                                                                 | Impact Materiality | Financial Materiality |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| E1 CLIMATE CHANGE                                        |                                                                                                                                                                                                                                                       |                    |                       |
| <b>1. Renewable and non-renewable energy consumption</b> |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 1                                                        | A high percentage of consumption corresponds to conventional energy due to the lack of measures that prioritise renewable energy consumption.                                                                                                         | I (-)              |                       |
| 2                                                        | Increase in the consumption of energy from renewable sources, thereby reducing the consumption of non-renewable energy                                                                                                                                | I (+)              |                       |
| 3                                                        | Increased costs due to volatility in fossil fuel and electricity prices due to the geopolitical situation.                                                                                                                                            |                    | R                     |
| <b>2. Energy efficiency measures</b>                     |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 6                                                        | Reduction in energy consumption through the Remodelling Plan carried out (LED lighting, doors in cold cabinets, consumption monitoring, home automation...) and implementation of the EEM (energy efficiency model)                                   | I (+)              |                       |
| 7                                                        | Implementation of the Cold and Climate Renewal Plan, to replace refrigeration equipment with others that use gases with lower GWP.                                                                                                                    | I (+)              |                       |
| <b>3. Climate change adaptation</b>                      |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 11                                                       | Positive influence on the sector, promoting the incorporation of climate change adaptation measures                                                                                                                                                   | I (+)              |                       |
| <b>4. Climate change mitigation</b>                      |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 14                                                       | Greenhouse gas emissions generated by transport inherent to the Dia Group business model                                                                                                                                                              | I (-)              |                       |
| 16                                                       | Optimisation of delivery routes, thus achieving a reduction in fuel consumption and, consequently, in greenhouse gas emissions                                                                                                                        | I (+)              |                       |
| 17                                                       | Increased costs and resources due to compliance with emerging sustainability regulations                                                                                                                                                              |                    | R                     |
| E2 POLLUTION                                             |                                                                                                                                                                                                                                                       |                    |                       |
| <b>5. Air pollution</b>                                  |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 21                                                       | Replacing high-GWP refrigerant gases with natural gases or low-GWP refrigerants                                                                                                                                                                       | I (+)              |                       |
| <b>6. Soil pollution</b>                                 |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 27                                                       | Absence of microplastics in products that could be susceptible to containing them, backed by supplier certification                                                                                                                                   | I (+)              |                       |
| 28                                                       | Replacing products used in business operations with more sustainable and therefore less polluting alternatives                                                                                                                                        | I (+)              |                       |
| E3 WATER AND MARINE RESOURCES                            |                                                                                                                                                                                                                                                       |                    |                       |
| <b>10. Water consumption</b>                             |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 31                                                       | Supply problems due to water shortages in areas of water stress and during periods of drought                                                                                                                                                         |                    | R                     |
| 138                                                      | High water consumption throughout the entire value chain                                                                                                                                                                                              | I (-)              |                       |
| E4 BIODIVERSITY AND ECOSYSTEMS                           |                                                                                                                                                                                                                                                       |                    |                       |
| <b>12. Impact on biodiversity</b>                        |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 35                                                       | Loss of biodiversity due to deforestation for agricultural crops that supply Dia Group                                                                                                                                                                | I (-)              |                       |
| 36                                                       | Biodiversity loss and deforestation associated to sourcing practices that, according to the EUDR, cause deforestation                                                                                                                                 | I (-)              |                       |
| 37                                                       | Economic sanctions due to environmental alteration, soil degradation, loss of biodiversity, social conflicts, among others; as a consequence of the activities of Dia Group's value chain                                                             |                    | R                     |
| E5 RESOURCE USE AND CIRCULAR ECONOMY                     |                                                                                                                                                                                                                                                       |                    |                       |
| <b>7. Waste management</b>                               |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 42                                                       | Improving the recyclability of packaging, using mono-material packaging                                                                                                                                                                               | I (+)              |                       |
| 43                                                       | Using recycled materials instead of virgin materials, thus increasing the circularity of raw materials                                                                                                                                                | I (+)              |                       |
| 44                                                       | Implementation of a waste management model, separating waste at source (following the hierarchy model)                                                                                                                                                | I (+)              |                       |
| <b>8. Food waste</b>                                     |                                                                                                                                                                                                                                                       | ●                  | ●                     |
| 48                                                       | Improving management of unsold products, prioritising donations                                                                                                                                                                                       | I (+)              |                       |
| 49                                                       | Managing large amounts of food waste requires a significant investment of human and economic resources to manage it.                                                                                                                                  | I (-)              |                       |
| 51                                                       | Reputational loss due to a bad image resulting from having large quantities of food waste                                                                                                                                                             |                    | R                     |
| 52                                                       | Economic losses attributable to the generation of food waste, since the impossibility of selling the food may be due to the deterioration of the product or to causes such as the end of a campaign, short shelf life, loss of grouper in packs, etc. |                    | R                     |

| ID                                               | Topic                                                                                                                                                                                                                                  | Impact Materiality | Financial Materiality |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| <b>9. Resource use</b>                           |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 55                                               | Reduction in the quantity of raw materials consumed due to the use of materials with a lower density for the manufacture of packaging                                                                                                  | I (+)              |                       |
| 56                                               | Marketing of third-party products containing non-recycled or non-recyclable materials                                                                                                                                                  | I (-)              |                       |
| 57                                               | Financial losses due to investments made in sustainability in products, and lack of customer awareness                                                                                                                                 |                    | R                     |
| S1 OWN WORKFORCE                                 |                                                                                                                                                                                                                                        |                    |                       |
| <b>13. Working conditions</b>                    |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 59                                               | Low job satisfaction due to low salaries compared to the competition and lack of work-life balance.                                                                                                                                    | I (-)              |                       |
| 61                                               | Rising labour costs due to high inflation, which reduces the purchasing power of wages. (Argentina)                                                                                                                                    |                    | R                     |
| 62                                               | Improvements in wellbeing policies, to attract and retain talent, reducing staff turnover costs                                                                                                                                        |                    | O                     |
| <b>14. Diversity, equity and inclusion</b>       |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 63                                               | Employee satisfaction derived from the promotion of Equality, diversity and inclusion - in terms of working conditions, professional growth, etc. - beyond what is established by local legislation and what is required by the market | I (+)              |                       |
| <b>16. Health and safety</b>                     |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 74                                               | Reduction in costs associated to work-related accidents and illness through preventive programmes.                                                                                                                                     |                    | O                     |
| S2 WORKERS IN THE VALUE CHAIN                    |                                                                                                                                                                                                                                        |                    |                       |
| <b>17. Workers in the value chain</b>            |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 75                                               | Improved working conditions for workers in the supply chain through social/labour audits and certifications.                                                                                                                           | I (+)              |                       |
| <b>18. Own-brand suppliers</b>                   |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 79                                               | Promotion of good practice through the approval of suppliers, establishing supplier evaluation procedures and action plans based on their risk level, requesting criteria beyond Human Rights (work-life balance, equality, etc.)      | I (+)              |                       |
| 80                                               | Improving the quality of life of people and the natural environment, through continuous innovations and improvements, facilitating healthier and more sustainable products                                                             | I (+)              |                       |
| 81                                               | Risk of supply interruptions due to social or labour problems at suppliers, which generate direct losses for the Dia Group                                                                                                             |                    | R                     |
| <b>19. Manufacturer brand suppliers</b>          |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 83                                               | Raising awareness of sustainability in the sector due to the promotion of sustainable alternatives                                                                                                                                     | I (+)              |                       |
| 85                                               | Risk of fluctuations in product costs due to changes in market conditions or availability of materials, leading to a lower final profit margin.                                                                                        |                    | R                     |
| S3 AFFECTED GROUPS                               |                                                                                                                                                                                                                                        |                    |                       |
| <b>20. Local communities</b>                     |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 88                                               | Loss of community support that may affect local operations, due to poor user experiences with Dia Group products                                                                                                                       |                    | R                     |
| S4 CONSUMERS AND END-USERS                       |                                                                                                                                                                                                                                        |                    |                       |
| <b>21. Customer and end-user satisfaction</b>    |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 91                                               | Loyalty programmes based on customer satisfaction that increase loyalty.                                                                                                                                                               | I (+)              |                       |
| 93                                               | Losing customers due to bad reviews and low public ratings                                                                                                                                                                             |                    | R                     |
| <b>22. Food safety</b>                           |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 97                                               | Guarantee of safe and high quality products that strengthen customer confidence.                                                                                                                                                       | I (+)              |                       |
| 99                                               | Litigation and sanctions due to non-compliance with food safety regulations.                                                                                                                                                           |                    | R                     |
| <b>23. Complaints and claims management</b>      |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 102                                              | Increase in complaints and claims, which may affect the company's reputation.                                                                                                                                                          |                    | R                     |
| 103                                              | Use feedback from complaints and claims to continually improve products and services.                                                                                                                                                  |                    | O                     |
| G1 BUSINESS CONDUCT                              |                                                                                                                                                                                                                                        |                    |                       |
| <b>24. Good governance, ethics and integrity</b> |                                                                                                                                                                                                                                        | ●                  | ●                     |
| 104                                              | Promoting good conduct by disseminating the Code of Ethics through internal platforms                                                                                                                                                  | I (+)              |                       |
| 106                                              | Reputational loss due to the publication of incorrect information or forecasts that affect investors' assessment                                                                                                                       |                    | R                     |
| 108                                              | Reputational loss due to unfavourable payment practices towards suppliers, making long-term negotiations difficult                                                                                                                     |                    | R                     |

| ID                                                    | Topic                                                                                                                                       | Impact Materiality | Financial Materiality |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| 109                                                   | Loss of reputation due to failure to meet payment deadlines required by current legislation                                                 |                    | R                     |
| 111                                                   | Competitive advantage in the market due to Dia Group's adherence to benchmark ethical and compliance standards.                             |                    | O                     |
| <b>27. Prevention of money laundering and bribery</b> |                                                                                                                                             | ●                  | ●                     |
| 120                                                   | Promoting good practice among companies in the sector through the application of a strict corruption and money-laundering prevention policy | I (+)              |                       |
| <b>29. Innovation and new technologies</b>            |                                                                                                                                             | ●                  | ●                     |
| 129                                                   | Fall in company profits resulting from a competitive disadvantage in the face of technological advances by competitors.                     |                    | R                     |
| 130                                                   | Attracting investors and customers due to the improvement and innovation of product preservation systems                                    |                    | O                     |
| <b>30. Cybersecurity</b>                              |                                                                                                                                             | ●                  | ●                     |
| 131                                                   | Security breach in outdated computer systems                                                                                                | I (-)              |                       |
| 132                                                   | Financial losses caused by a security breach in the company's systems                                                                       |                    | R                     |
| 133                                                   | Increased costs due to the need for Dia Group to update its cybersecurity measures                                                          |                    | R                     |
| <b>31. Data privacy</b>                               |                                                                                                                                             | ●                  | ●                     |
| 135                                                   | Loss of confidentiality of personal data of stakeholders due to poor management of such data                                                | I (-)              |                       |
| 137                                                   | Reputational improvement derived from adequate data management throughout the value chain                                                   |                    | O                     |
| ● Material      ● Not Material                        |                                                                                                                                             |                    |                       |

Points 11. Water pollution, 15. Training and talent development, 25. Communication and whistleblowing channel, 26. Animal welfare, and 28. Tax transparency are not included in the table as they obtained scores below the impact and financial materiality thresholds.

#### Key findings from the double materiality analysis



4 of the 5 topics linked to Dia Group's mission are among the highest priority on both axes: Nutritional quality at an affordable price and value chain, Working conditions, Climate change mitigation, Energy consumption and Customer and end-user satisfaction.



These topics are also in the TOP 4 most important topics for customers in all markets.



In second place in terms of importance are social issues related to own workforce as well as working conditions and health and safety.



Regulation causes a sharp increase in the importance of other topics related to the environment and governance, such as climate change mitigation and energy consumption.

#### 4.4.1 ESRS disclosure requirements met in preparing the sustainability statement following the outcome of the materiality assessment

Based on this initial analysis, the Group has determined the material ESRSs in accordance with the aforementioned CSRD. The material standards, as well as the omitted topics and their reasons, are detailed below:

| Cross-cutting ESRS |                                                                                                               | Material for Dia Group                                                                        |
|--------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| ESRS 1             | General Requirements                                                                                          | Yes                                                                                           |
| ESRS 2             | General Disclosures                                                                                           | Yes                                                                                           |
| Environment ESRS   |                                                                                                               | Material for Dia Group                                                                        |
| <b>ESRS E1</b>     | <b>Climate Change</b>                                                                                         | <b>Yes</b>                                                                                    |
| E1-7               | GHG removals and GHG mitigation projects financed by carbon credits                                           | Omitted, the company does not participate in carbon credit markets or carbon storage projects |
| <b>ESRS E2</b>     | <b>Pollution</b>                                                                                              | <b>Yes</b>                                                                                    |
| <b>ESRS E3</b>     | <b>Water and marine resources</b>                                                                             | <b>Yes</b>                                                                                    |
| <b>ESRS E4</b>     | <b>Biodiversity and ecosystems</b>                                                                            | <b>Yes</b>                                                                                    |
| E4-1               | Transition plan and review of biodiversity and ecosystems in the strategy and business model                  | Omitted, Dia Group's activity does not have a direct impact on Biodiversity                   |
| <b>ESRS E5</b>     | <b>Circular economy</b>                                                                                       | <b>Yes</b>                                                                                    |
| E5-6               | Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities | Omitted, phase in                                                                             |
| Social ESRS        |                                                                                                               | Material for Dia Group                                                                        |
| <b>ESRS S1</b>     | <b>Own Workforce</b>                                                                                          | <b>Yes</b>                                                                                    |
| <b>ESRS S2</b>     | <b>Workers in the value chain</b>                                                                             | <b>Yes</b>                                                                                    |
| <b>ESRS S3</b>     | <b>Affected groups</b>                                                                                        | <b>Yes</b>                                                                                    |
| <b>ESRS S4</b>     | <b>Consumers and end-users</b>                                                                                | <b>Yes</b>                                                                                    |
| Governance         |                                                                                                               | Material for Dia Group                                                                        |
| <b>ESRS G1</b>     | <b>Business conduct</b>                                                                                       | <b>Yes</b>                                                                                    |

# 5

## **Sustainability risk management**



## 5.1 ESG Risk Management

Risk management is a strategic process in Dia Group driven by the Board of Directors. It identifies, assesses and manages events that could potentially have an impact on the company and its business. The process ensures the appropriate treatment and control of the identified risk scenarios, so that they remain within a tolerance threshold acceptable to the organisation.

The Audit and Compliance Committee oversees the company's internal risk control, management and mitigation procedures. The Risk and Internal Control Director reports to the CFO and the Audit and Compliance Committee on the complete annual risk management process, including sustainability risks (risk identification, tolerance thresholds, mitigation measures, residual risk, financial impact, etc.). This process is audited externally as part of the verification of financial, non-financial and sustainability information.

In addition to the Board, the bodies responsible for the various risk management systems are:

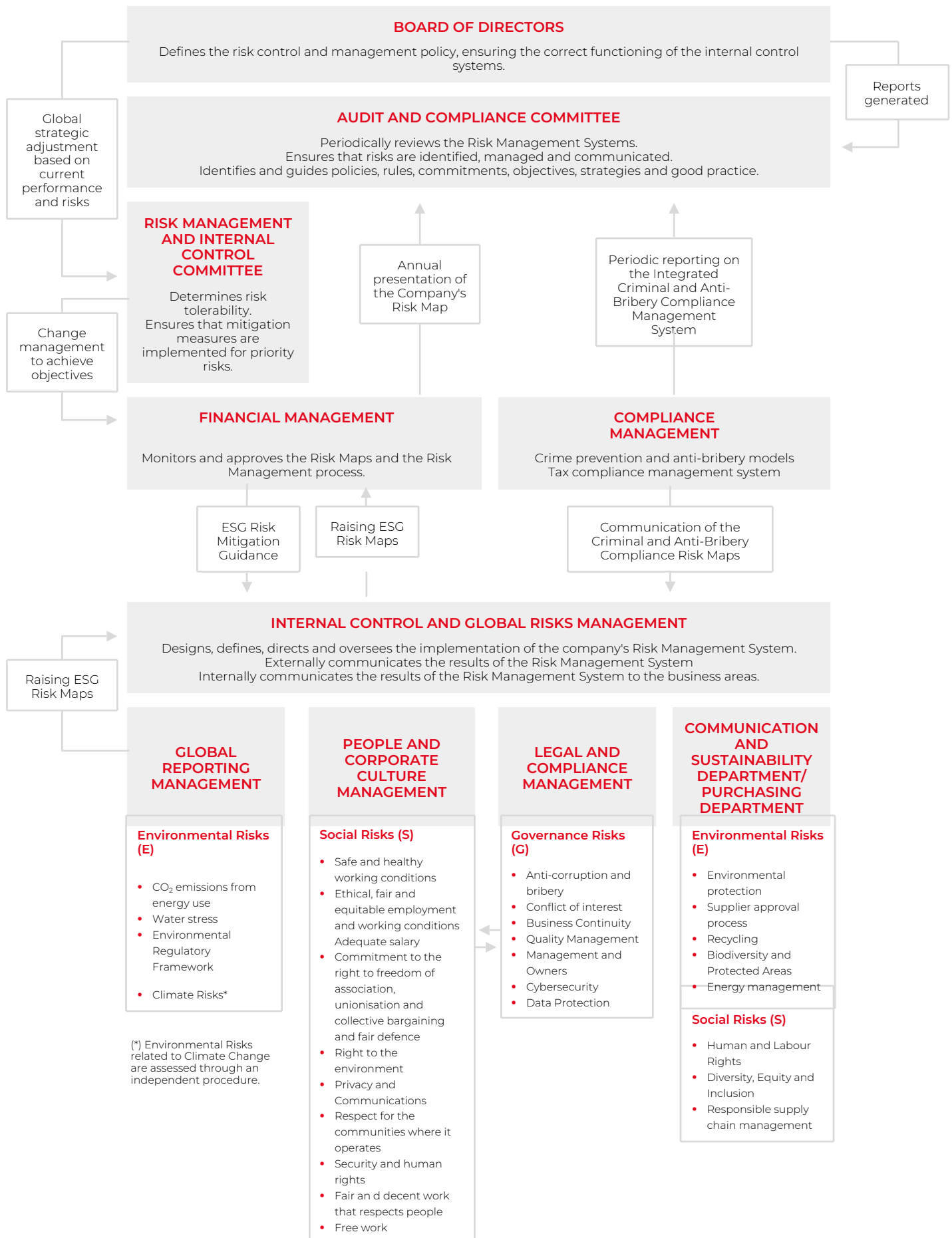
- The Board of Directors, which, as a non-delegable function included in article 529. ter of the Companies Act, supports and promotes the Risk Management System so that the Company's relevant risks are identified, assessed, treated, mitigated and controlled.
- As an advisory body, the Audit and Compliance Committee oversees the adequacy of the assessment and response system for the relevant risks identified, and reports to the Board of Directors.

- The Risk and Internal Control Committee is responsible for determining risk tolerance and ensuring that appropriate treatment measures are taken for priority risks.
- The Risk and Internal Control Department, part of the Financial Department, is responsible for designing, defining, monitoring and communicating the implementation of the Risk Management System, providing the necessary team to carry out this task.
- Communication and Sustainability Management is the executive body that supports Risk Management in identifying and assessing risks and opportunities related to Climate Change.
- The business departments, which play a dual role in the Risk Management System, provide the information necessary to identify and assess the risks affecting the company and, together with Risk Management, implement measures to deal with priority risks.

The sustainability risk management process is carried out on an annual basis. Each risk event is assessed based on criteria of likelihood, economic-financial impact, reputational damage, impact on sustainability and the company's capacity to manage it.



## 5.1.1 ESG risk information flow



## 5.1.2 Analysis methodology

The classification criteria for the different risks are detailed below. These criteria are common to any risk assessment and management process at Dia Group.

### Likelihood

| 1 - Remote                                                   | 2 - Possible    | 3 - Likely       | 4 - Very likely          |
|--------------------------------------------------------------|-----------------|------------------|--------------------------|
| LIKELIHOOD BASED ON HISTORICAL DATA                          |                 |                  |                          |
| No occurrence                                                | 1 time per year | 2-5 times a year | More than 5 times a year |
| PROBABILITY OF OCCURRENCE (BASED ON SECTOR AND EXPECTATIONS) |                 |                  |                          |
| 0% - 10%                                                     | 10% - 30%       | 30% - 50%        | 51% - 99%                |

### Impacts

| 1 - Slight                                                                                                                                               | 2 - Moderate                                                                                                                                                                        | 3 - High                                                                                                                                                                                                           | 4 - Strong                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FINANCIAL IMPACT                                                                                                                                         |                                                                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                       |
| Negative variation in sales                                                                                                                              |                                                                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                       |
| (<0.3%)                                                                                                                                                  | (0.3%-0.5%)                                                                                                                                                                         | (0.5%-1%)                                                                                                                                                                                                          | (>1%)                                                                                                                                                                                                                                                                                                                                                                 |
| Negative variation in EBITDA                                                                                                                             |                                                                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                       |
| (<1.5%)                                                                                                                                                  | (1.5%-2.3%)                                                                                                                                                                         | (2.3%-3%)                                                                                                                                                                                                          | (>3%)                                                                                                                                                                                                                                                                                                                                                                 |
| STRATEGIC IMPACT                                                                                                                                         |                                                                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                       |
| No significant impact on objectives and strategy.                                                                                                        | The incident affects the group's strategic objectives in a specific country in isolation and requires review.                                                                       | The incident prevents the achievement of some of the Group's strategic objectives in several geographies and requires review.                                                                                      | The event may lead to the need to significantly modify the corporate strategy at a global level.                                                                                                                                                                                                                                                                      |
| IMPACT ON REGULATION AND COMPLIANCE                                                                                                                      |                                                                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Procedures:</b> Does not involve the commencement of administrative or judicial proceedings.<br><br><b>Penalties:</b> No risk of significant penalty. | Commencement of administrative proceedings.<br><br>Without penalty or risk of significant financial penalties.                                                                      | Commencement of judicial proceedings (civil or labour).<br><br>Penalties with significant economic and/or operational impact.                                                                                      | The event may lead to the commission of a crime (procedure)<br><br>Event likely to entail criminal liability of the legal entity.<br><br>Restriction or cessation of activity.                                                                                                                                                                                        |
| IMPACT ON OPERATIONS                                                                                                                                     |                                                                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                       |
| No impact on processes and activities.                                                                                                                   | Limited discontinuity in support processes (hours) that does not affect the continuity of key activities.                                                                           | Limited discontinuity in key processes (sales, distribution, etc., 24 hours) that could affect the continuity of key activities.                                                                                   | Significant business discontinuity in key processes (sales, distribution, etc., more than 24 hours) and operations.                                                                                                                                                                                                                                                   |
| REPUTATIONAL IMPACT                                                                                                                                      |                                                                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Media coverage:</b> No coverage outside the company.<br><br><b>Stakeholders:</b> No significant impact on stakeholders.                               | Appearance in local media with a certain duration or transcendence at the national level.<br><br>The event affects a stakeholder group in isolation, that is not a key stakeholder. | Reported in national media with high capacity for dissemination and coverage in other countries.<br><br>The event affects one or more key stakeholders (customers, suppliers) with an impact on the group's image. | Considerable coverage in national and international media (physical and digital) with high capacity for dissemination and global coverage (e.g. trending topic on social media).<br><br>The event affects key stakeholders (customers, suppliers, shareholders) and may change their perception of the group and/or generate significant impacts on its market value. |

# 6

**Work  
proactively  
on environmental  
challenges**



## 6.1. Climate change E-1

### 6.1.1. Governance (GOV-3)

Dia Group has a regulatory and organisational framework to manage both the financial risks and opportunities and the environmental impacts of its operations, especially climate-related impacts.

To integrate climate change management into its business strategy, the company adopts a systematic approach that enables it to assess and manage impacts, risks and opportunities.

This process seeks to ensure that risks associated with climate change remain within acceptable limits, while allowing for proactive pursuit of the opportunities arising from the transition to a low-carbon economy.

Dia Group has plans in place for the implementation of mitigation or adaptation strategies, the assessment of potential impacts (in terms of EBITDA, OPEX and CAPEX) and the identification of climate-related risks (for example, water shortages, increase in average temperatures, etc.)

At the same time, the company proactively seeks opportunities arising from the global need for sustainable solutions, aligning its business model with innovative and climate-responsible practices. This approach not only contributes to decarbonisation, but also opens up new avenues for innovation, financing, growth and increased competitiveness.

Responsibilities for carrying out this process fall on different teams within the organisation, including risk management, sustainability, business areas and senior management teams. They all play a relevant role in identifying risks and opportunities, implementing mitigation and adaptation strategies and promoting sustainable innovations.

As the highest supervisory body, the company's Board of Directors and its Audit and Compliance Committee make up the supervisory body for risk and opportunity analysis.

Dia Group has not implemented variable remuneration systems related to the reduction of GHG emissions, although there are environmental objectives linked to the sustainability plan that are described in chapter ["4.2 Strategic Plan 24-25"](#)

### 6.1.2. Strategy (SBM-3)

Dia Group's climate agenda is based on two strategic lines that encompass the company's commitments and initiatives.

These lines seek to ensure that the strategy and business model are compatible with limiting global warming to 1.5°C and contribute significantly to having a positive impact on the planet.

- Business strategy aligned with the European taxonomy of sustainable activities. Alignment with the objective of mitigating climate change in investment in new openings<sup>8</sup>
- Compliance with the path to reduce emissions generated, in the period 2020-2030, in line with the Objectives Established in the Paris Agreement of not raising global temperature by more than 1.5°C.

Within the Dia Group's Strategic Sustainability Plan (SSP), there is an area dedicated exclusively to climate. This plan, which came into force this year, defines the specific initiatives and commitments that the company must carry out and comply with in relation to Climate Change. The Communications and Sustainability Department, responsible for the SSP, reports directly to the Appointments and Remuneration Committee on its compliance.

During 2024, the Dia Group has developed its Climate Resilience Plan and specifically has a Climate Transition Plan to address the challenge of aligning itself with the objectives of the Paris Agreement. To do so, it has relied on a specialised consultant who has evaluated a series of climate risk situations based on the geographic location and type of activity of all the company's centres or groups of centres.



**Dia Group has not implemented variable remuneration systems in relation to the reduction of GHG emissions, although there are environmental objectives linked to the sustainability plan described in chapter "4.2 Strategic Sustainability Plan"**

<sup>8</sup> Dia Group does not carry out any activity related to fossil fuels

### 6.1.3 Impacts, risks and opportunities arising from climate change (IRO-1)

| ID                                                    | Topic                                                                                                                                                                                                                   | Impact Materiality | Financial Materiality |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| E1 CLIMATE CHANGE                                     |                                                                                                                                                                                                                         |                    |                       |
| <b>Renewable and non-renewable energy consumption</b> |                                                                                                                                                                                                                         | ●                  | ●                     |
| 1                                                     | A high percentage of consumption corresponds to conventional energy due to the lack of measures that prioritise renewable energy consumption.                                                                           | I (-)              |                       |
| 2                                                     | Increase in the consumption of energy from renewable sources, thereby reducing the consumption of non-renewable energy                                                                                                  | I (+)              |                       |
| 3                                                     | Increased costs due to volatility in fossil fuel and electricity prices due to the geopolitical situation.                                                                                                              |                    | R                     |
| <b>Energy efficiency measures</b>                     |                                                                                                                                                                                                                         | ●                  | ●                     |
| 6                                                     | Reduction in energy consumption through the Remodelling Plan carried out (LED lighting, doors in cold cabinets, consumption monitoring, home automation...) and the implementation of the EEM (energy efficiency model) | I (+)              |                       |
| 7                                                     | Implementation of the Cold and Climate Renewal Plan, to replace refrigeration equipment with others that use gases with lower GWP.                                                                                      | I (+)              |                       |
| <b>Climate change adaptation</b>                      |                                                                                                                                                                                                                         | ●                  | ●                     |
| 11                                                    | Positive influence on the sector, promoting the incorporation of climate change adaptation measures                                                                                                                     | I (+)              |                       |
| <b>Climate change mitigation</b>                      |                                                                                                                                                                                                                         | ●                  | ●                     |
| 14                                                    | Greenhouse gas emissions generated by transport inherent to the Dia Group business model                                                                                                                                | I (-)              |                       |
| 16                                                    | Optimisation of delivery routes, thus achieving a reduction in fuel consumption and, therefore, in greenhouse gas emissions                                                                                             | I (+)              |                       |
| 17                                                    | Increased costs and resources due to compliance with emerging sustainability regulations                                                                                                                                |                    | R                     |

The procedure for identifying risks related to climate change is aligned with the European Commission's climate information reporting guidelines and the recommendations of the Financial Stability Board, through its Task Force on Climate-related Financial Disclosures (TCFD), as well as the requirements established in the European Sustainability Reporting Standards (ESRS).

For the analysis corresponding to the 2024 financial year, Dia Group has evaluated climate hazards by following these steps:

- 1) Identification of:
  - Climate scenarios
  - Sources of risk
  - Potential impacts
- 2) Once the climate scenarios have been defined, each risk is assessed based on the combination of:
  - Probability of occurrence
  - Economic-financial consequences
  - Reputational consequence
- 3) The graphic representation for each climate risk situation of the variables represented in the previous point allows the construction of the Dia Group Climate Risk Map.
- 4) Climate risk situations that present a higher probability of occurrence and economic, financial and/or reputational consequences are considered material. Being classified as material means that these risks are included in the company's Risk Matrix and the options for mitigation, adaptation, transfer or acceptance of the risk and their estimated cost are reported to the company's decision-making bodies.
- 5) Finally, the climate risk situations identified and analysed are integrated into the Dia Group's general Risk Management System to determine whether the risk is tolerable, continuing with the hierarchical structure presented in section [5.1.1 ESG risk information flow ESG risk information flow"](#)

### 6.1.3.1 Results of the Climate Risk Analysis

During the risk assessment and management process carried out in 2024, potential risk events related to climate change have been analysed, both in our own operations and in the value chain (upstream and downstream). Following this assessment, no significant financial impacts resulting from physical or transitional climate risks have been observed.

The types of risks assessed have been:

- Physical risks:

Physical risks arising from climate change refer to changes in the frequency and intensity of weather events (acute risks such as torrential rainfall, flooding, heat waves, hurricanes, etc.) as well as medium- and long-term changes in weather patterns (chronic risks such as sustained increase in temperature, desertification and land degradation, rising sea levels, etc.) that may lead to physical damage to companies' assets, disruptions in the supply chain or increased costs necessary to address them.

- Transition risks:

These risks refer to the potential financial losses that may arise, directly or indirectly, from the process of adjusting to a lower CO<sub>2</sub> emissions and more environmentally sustainable economy. They are directly related to the development of new regulations, laws, market changes, investor demands, etc.

In the 2024 risk analysis, the IPCC and [NGFS](#) scenarios have been used and the following criteria have been applied by type of risk and country of operation:

- In situations where the risk event is physical in nature, two scenarios are used:

- RCP 8.5 scenario (pessimistic scenario). This scenario predicts an average temperature increase of 3.7°C in 2100. Under this scenario, chronic and acute risks are analysed.
- The RCP 4.5 scenario (intermediate scenario). Emissions would peak around 2040 and then decline, reaching a temperature increase of 1.8°C by 2100.

- For those transitional events, both Spain and Argentina have a Net Zero commitment by 2050 in their NDCs (Nationally Determined Contributions), so the Net Zero scenario has been used, where the average temperature increase is projected to be 1.5°C by 2050 (with a progressive decrease in emissions). This scenario analyses Market, Policy and legislation (current and emerging), Reputational and Technology risks.

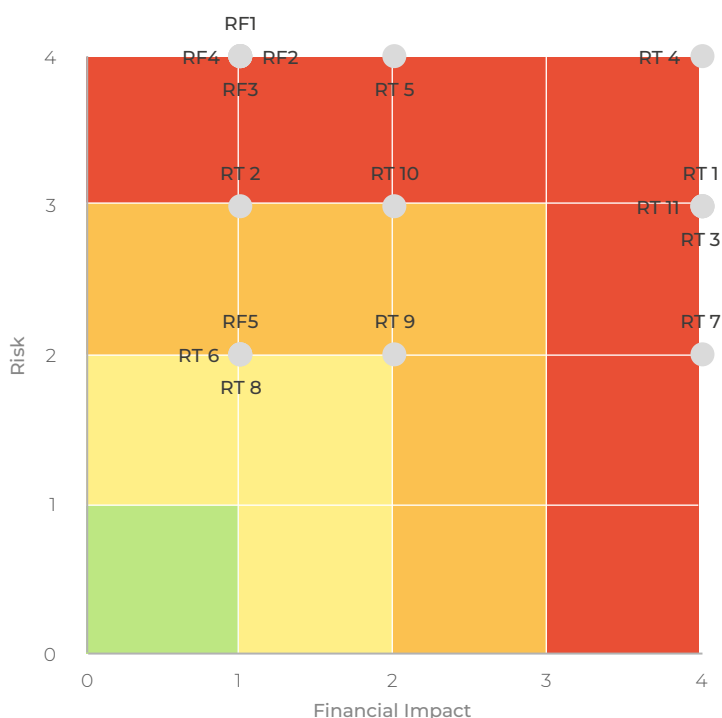
The time horizons associated with the [NGFS](#) climate scenarios are shown in 5-year intervals from 2015 to 2100. The most commonly used time horizons in climate change risk analysis in 2024 were:

- Projections to 2025, in reference to the period of validity of the company's SSP
- By 2030, the first compliance period marked on the decarbonisation path
- A 2050, time limit in reference to the Net Zero target in general terms.

Additionally, when analysing the possible risks related to climate change, Dia Group takes into account any situations and/or geopolitical contexts that could maximise or represent a risk per se for the development of the analysed activity.

The operating model is considered robust and resilient to climate change. The risks analysed have a moderately low potential and a slight impact on opportunities is observed.

Risk vs. Financial Impact 2050



#### LEGEND

|      |                                                                                                                            |       |                                                                                               |
|------|----------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------------------------------------------------------------------|
| RT 1 | Non-compliance with European regulations on fluorinated gases                                                              | RT 9  | Significant increase in operating costs due to rising electricity costs and green electricity |
| RT 2 | Non-compliance with national and European regulatory requirements on packaging and packaging waste (Circularity)           | RT 10 | EU DR                                                                                         |
| RT 3 | Non-compliance with the obligation to incorporate reusable containers and the implementation of SDDR Systems (Circularity) | RT 11 | Increase in the cost of raw materials affected by the EU Regulation on deforestation (EU DR)  |
| RT 4 | Difficulty in accessing financing due to having a weak climate strategy                                                    | RF 1  | Extreme weather events related to water: cut-off flows - extreme storms - Floods - hail       |
| RT 5 | Non-compliance with the new regulation on ETS 2 (buildings, road transport, etc.)                                          | RF 2  | Heat waves                                                                                    |
| RT 6 | Difficulty in reducing GHG emissions and achieving objectives                                                              | RF 3  | Extreme weather phenomena related to air masses (medicanes - hurricane force winds)           |
| RT 7 | Non-compliance with the European Directives on greenwashing and greenclaims (focus on GHG emissions)                       | RF 4  | High temperatures                                                                             |
| RT 8 | Decrease in sales due to changes in end-consumer behaviour and demand (zero-emission products/eco-products)                | RF 5  | Increase in forest fires                                                                      |



Low



Medium



High



Critical

### 6.1.3.1.1 Physical Risks

#### 6.1.3.1.1.1 Flood risk in Spain

Flood zones and the flood risk with a return period of 100 years have been assessed using the official mapping of the National Geographic Information Centre (CNIG), a Spanish autonomous body belonging to the General State Administration, of the Ministry of Ecological Transition and Demographic Challenge (MITERD), through processing with Shapefile layers, crossed with the exact geolocation by coordinates of the facilities. This analysis included a specific re-evaluation, with the incurred flood mapping, generated by the European Copernicus programme carried out after the devastating cut-off low of October 2024 in southern Valencia, which raised the stores at risk of flooding (the stores in Paiporta and Catarroja were destroyed).

Of the 2,302 stores currently evaluated by Dia in Spain, only 105 of them appear to be located in areas at risk of flooding, which together with the Orihuela warehouse means that 4.6% of all Dia Spain facilities are located in flood-prone areas.



#### 6.1.3.1.1.2 Heat waves in Spain

Data on the frequency and duration of heat waves in Spain have been obtained through the AdapteCCa Scenario Viewer. This viewer includes the complete set used in the latest IPCC-AR6 report for the regional analysis of climate change (RCP 4.5 and RCP 8.5) at different time horizons. The number of exposed facilities is 1,467 out of 2,302 stores (63.73%) in the provinces of Madrid, Guadalajara, Toledo, Zaragoza, Granada, Seville, Huelva, Badajoz, Cáceres, Málaga, Cádiz, Valencia, Alicante, Almería, Cuenca, Jaén, Segovia, Murcia, Córdoba, Ávila, Albacete, Castellón, Ceuta and Melilla and 10 warehouses out of 17 (Madrid, Seville, Málaga, Alicante, Badajoz, Toledo, Zaragoza, Jaén, Valencia and Almería), which represents 66.67% of the total. However, no major incidents have been recorded and action measures and protocols are in place.

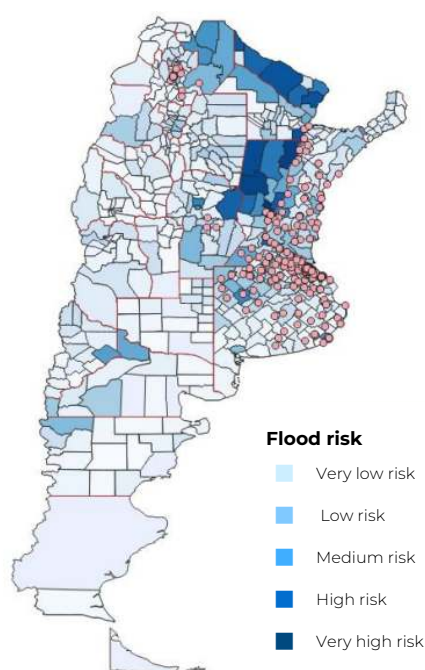
#### 6.1.3.1.1.3 Forest fires in Spain

Most Dia Group stores are considered urban, although they could be affected by supply interruptions and logistical problems due to blocked roads. However, after a historical analysis of reported incidents, this risk is considered low.

#### 6.1.3.1.1.4 Flood risk in Argentina

In Argentina, there are no map layers of flood zones at the same level of detail as in Spain. In this case, the official mapping of the Geospatial Information for the Management of Natural Disasters (IG-GIRD), linked to the Argentine Ministry of Defence, was used as a reference.

In total, 458 (44%) of the 1,041 Dia stores in Argentina are in a very high flood risk area, most of them located in the metropolitan area of Buenos Aires (456). All the neighbourhoods on the list of Dia stores with a very high flood risk, except Santa Fé (1) and Santo Tomé (1) (province of Santa Fé) belong to the Autonomous City of Buenos Aires (CABA).



#### 6.1.3.1.1.5 Heat waves in Argentina

Unlike Spain, the increase in the intensity and duration of heat waves in Argentina is not supported by cartographic material. The data has been extracted from the increase in the maximum temperature reached per day for the country.

At least 457 Dia Argentina stores located in the province of Buenos Aires are in a high-risk heatwave zone. This represents 43.90% of the total number of stores. However, there have been no major incidents recorded with heatwaves that have affected workers or stock.

#### 6.1.3.1.1.6 Forest fires in Argentina

Most of the Dia Group stores are considered urban, although they could be affected by supply interruptions and logistical problems due to blocked roads. However, after a historical analysis of reported incidents, this risk is considered low.

## 6.1.3.1.2 Transition Risks

Regarding transition risks, no assets and business activities have been identified that are incompatible with

the transition to a climate-neutral economy or that require significant efforts to do so.

Below is a breakdown of the risk events considered relevant at company level:

| ID   | Country             | Category        | Sub-category               | Description                                                                                                                                 | 2050<br>Likelihood of<br>Net Zero<br>scenario<br>occurring | Total<br>inherent<br>financial<br>impacts | Risk management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------|---------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TR 1 | Spain               | Transition risk | Regulatory                 | Non-compliance with European regulations on fluorinated gases                                                                               | Likely                                                     | Strong (> €7.4M)                          | Dia Group has developed a specific strategy to ensure compliance with this regulation in a timely manner, as well as the necessary investments (CAPEX amounting to €170.7 million and OPEX €15.1 million). This strategy, which has been launched in 2024, is aligned with the plan to decarbonise refrigeration facilities in stores.                                                                                                                                                                                                                                                                                          |
| TR 2 | Spain               | Transition risk | Regulatory                 | Non-compliance with national and European regulatory requirements on packaging and packaging waste                                          | Likely                                                     | Slight (<3.7M€)                           | Eco-design measures are currently being implemented in packaging for own-brand products, fresh produce and auxiliary materials, in accordance with Dia's objectives in this area, as well as the legal obligations that come into force under regional, national and European regulations.                                                                                                                                                                                                                                                                                                                                      |
| TR 3 | Spain               | Transition risk | Regulatory                 | Failure to comply with the obligation to incorporate reusable containers and the implementation of Deposit, Return and Refund Systems (DRS) | Likely                                                     | Strong (> €7.4M)                          | Dia is part of the sectorial working group that is preparing a proposal for a Roadmap for the implementation of SDR in Spain. This group includes ASEDES and AECOC and works in coordination with the Ministry.                                                                                                                                                                                                                                                                                                                                                                                                                 |
| TR 4 | Spain and Argentina | Transition risk | Financial and reputational | Difficulty in accessing financing due to having a weak climate strategy                                                                     | Very likely                                                | Strong (> €7.4M)                          | The company is investing in developing and/or updating different plans in 2024: <ul style="list-style-type: none"> <li>• Transition plan with objectives created for future alignment with the Paris Agreement with a special focus on refrigerants and transport.</li> <li>• Climate resilience plan</li> <li>• Updated Sustainability Policy integrating new goals and adapted to double materiality.</li> <li>• Carbon footprint verification (Scope 1, 2 and 3).</li> </ul>                                                                                                                                                 |
| TR 5 | Spain               | Transition risk | Regulatory                 | Non-compliance with the new regulation on ETS 2 (buildings, road transport, etc.)                                                           | Very likely                                                | Moderate (€3.7M - €5.7M)                  | A specific construction guide (white paper) has been developed in line with the Taxonomy requirements that will be applied to new constructions: <p>This guide includes information on:</p> <ul style="list-style-type: none"> <li>• Energy-efficient design: The use of materials and designs that minimise emissions will be encouraged, such as efficient thermal insulation, use of renewable energy, natural ventilation where possible, etc.</li> <li>• Use of low-emission technologies: Low-emission and low-environmental-impact food coolers or heating and cooling systems that consume less energy, etc.</li> </ul> |
| TR 6 | Spain and Argentina | Transition risk | Reputational               | Difficulty in reducing GHG emissions and achieving targets                                                                                  | Very likely                                                | Slight (<3.7M€)                           | The company is investing in developing and/or updating different plans in 2024: <ul style="list-style-type: none"> <li>• Transition plan with objectives designed for future alignment with the Paris Agreement and integrated into the next sustainability statement (CSRD). Special focus on refrigerants and transport.</li> <li>• Resilience plan to be integrated into the next sustainability statement (CSRD).</li> <li>• Updated Sustainability Policy integrating new goals and adapted to double materiality.</li> <li>• Carbon footprint verification (Scope 1, 2 and 3) from 2017.</li> </ul>                       |
| TR 7 | Spain and Argentina | Transition risk | Compliance                 | Non-compliance with the European Directives on greenwashing and greenclaims (focus on GHG emissions)                                        | Possible (unlikely)                                        | Slight (<3.7M€)                           | Over the past year, the Packaging team has been reviewing the labelling, eliminating any stamps, messages or images relating to environmental characteristics that were not supported by a certificate, and requesting certificates if the mention was left in place.                                                                                                                                                                                                                                                                                                                                                           |

| ID           | Country             | Category        | Sub-category | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2050<br>Likelihood of<br>Net Zero<br>scenario<br>occurring | Total<br>inherent<br>financial<br>impacts | Risk management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------|---------------------|-----------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>TR 8</b>  | Spain and Argentina | Transition risk | Market       | Decrease in sales due to changes in end-consumer behaviour and demand (zero-emission products/eco-products)                                                                                                                                                                                                                                                                                                                                                                                                       | Possible (unlikely)                                        | Slight (<3.7M€)                           | Dia Group does not perceive a significant increase in demand for this type of products.<br><br>There are no specific measures designed in the short term since their impact is not considered significant.                                                                                                                                                                                                                                                                                                                                                              |
| <b>TR 9</b>  | Spain               | Transition risk | Regulatory   | Significant increase in operating costs due to rising electricity costs and green electricity                                                                                                                                                                                                                                                                                                                                                                                                                     | Likely                                                     | Moderate (€3.7M - €5.7M)                  | Dia Group has a fixed-price electricity contract for 2026, which can be reviewed after completion and includes a defined percentage of renewable energy according to the decarbonisation path outlined.                                                                                                                                                                                                                                                                                                                                                                 |
| <b>TR 10</b> | Spain               | Transition risk | Regulatory   | Deforestation Regulation (EUDR)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Likely                                                     | Moderate (€3.7M - €5.7M)                  | Dia Group is implementing the appropriate measures to comply with the Regulation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>TR 11</b> | Spain               | Transition risk | Market       | Increase in the cost of raw materials affected by the EUDR                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Likely                                                     | Strong (> €7.4M)                          | Dia Group prioritises the purchase of local and nearby products and raw materials on which this Regulation has no significant impact.                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>PR 1</b>  | Spain and Argentina | Physical Risk   | Acute        | <p>Intensification in frequency and intensity of extreme climate-related phenomena.</p> <p>Consequences:</p> <ul style="list-style-type: none"> <li>• Expansion of flood zones and increased danger levels, which may directly affect shops and warehouses, especially those located in low-lying areas and near rivers and streams.</li> <li>• Damage to infrastructure and loss of stock.</li> <li>• Logistical problems due to road closures due to flooding (impossibility of obtaining supplies).</li> </ul> | Possible (unlikely)                                        | Slight (<3.7M€)                           | <p>The insurance for the premises covers damage to the goods and part of the material damage.</p> <p>The warehouses have specific materials to mitigate adverse weather effects, such as sandbags or containment boards for floods or salt bags in case of frost/snow.</p> <p>A contingency plan is in place to guarantee the continuity of both the operations in our warehouses and transport to the store in the event of any incident that alters the normal operation of the activity, such as meteorological disasters, technical incidents and even strikes.</p> |
| <b>PR 2</b>  | Spain and Argentina | Physical Risk   | Acute        | <p>Climate change is increasing the duration and intensity of heat waves.</p> <p>Consequences:</p> <ul style="list-style-type: none"> <li>• Risk to employee health, especially in non-air-conditioned facilities (logistics centres).</li> <li>• Increased energy consumption in store air conditioning.</li> <li>• Reduced customer traffic on days of extreme heat.</li> </ul>                                                                                                                                 | Very likely                                                | Slight (<3.7M€)                           | Dia Group complies with the legislation. In Spain, according to RD 4/2023, work is not permitted when the AEMET declares a red or orange alert for high temperatures (from 37-39 degrees depending on the area).                                                                                                                                                                                                                                                                                                                                                        |
| <b>PR 3</b>  | Spain and Argentina | Physical Risk   | Acute        | The continued increase in global temperature will increase the risk associated with medicanes, even in an intermediate scenario such as RCP 4.5. The most affected areas of Spain are the Mediterranean coast, the South, the Canary Islands and the Balearic Islands in the autumn and winter.                                                                                                                                                                                                                   | Possible (unlikely)                                        | Slight (<3.7M€)                           | The insurance for the premises covers material damage caused by wind.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| ID  | Country             | Category      | Sub-category | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2050<br>Likelihood of<br>Net Zero<br>scenario<br>occurring | Total<br>inherent<br>financial<br>impacts | Risk management                                                                                                                                                                                                  |
|-----|---------------------|---------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PR4 | Spain and Argentina | Physical Risk | Chronic      | <p>Increase and maintenance of temperatures above normal, as well as the frequency and intensity of heat waves both within and outside summer periods. The IPCC scenarios indicate that the rise in temperature is widespread, both in the RCP 4.5 scenario, where it is expected that in the Mediterranean area (all of Spain) the temperature will increase by 1.6 degrees in the period 2021-2040. The RCP 8.5 scenario places this rise at 1.9 degrees for the same period.</p> <p>Consequences:</p> <ul style="list-style-type: none"> <li>• Greater need for cooling in facilities, which increases energy costs.</li> <li>• Risks for the storage of perishable products due to possible failures in refrigeration systems.</li> </ul> | Very likely                                                | Slight (<3.7M€)                           | Dia Group complies with the legislation. In Spain, according to RD 4/2023, work is not permitted when the AEMET declares a red or orange alert for high temperatures (from 37-39 degrees depending on the area). |
| PR5 | Spain and Argentina | Physical Risk | Acute        | <p>Historical data shows that most fires in Spain are intentional, but factors such as the abandonment of land and excessive undergrowth in wooded areas, linked to favourable conditions that derive from global warming and its effects (lower relative humidity, more sunshine, drought, higher number of consecutive days without precipitation, etc.) are variables that increase the probability of natural fires in the area, as well as their spread and intensity.</p> <p>Consequences:</p> <ul style="list-style-type: none"> <li>• Although most Dia stores are located in urban areas, there may be supply disruptions and logistical problems due to blocked roads.</li> </ul>                                                   | Remote                                                     | Slight (<3.7M€)                           | <p>Compliance with current legislation.</p> <p>There is no specific protocol for action in the event of forest fires. If they occur, the recommendations of official sources would be followed.</p>              |

### 6.1.3.2 Opportunities

The most notable opportunities are:

| No. | Topic                     | Sub-topic                  | Description                                                                                                                                                  | Impact/<br>Opportunity                 | OPPORTUNITY MANAGEMENT                                                                                                                                                                                                                                                                                                                                                             |
|-----|---------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Energy                    | Energy efficiency measures | Improved reputation and reduced costs due to the implementation of energy efficiency measures                                                                | Reduction in costs and emissions       | As part of its decarbonisation plan, Dia Group is upgrading its cooling, refrigeration and air conditioning equipment to more efficient equipment that uses refrigerant gases with lower GWP, as well as implementing LED projects and home automation equipment, with the aim of reducing electricity consumption.                                                                |
| 2   | Climate Change Mitigation | Transport                  | Optimisation of delivery routes, thus achieving a reduction in fuel consumption and, therefore, in greenhouse gas emissions                                  | Reduction in consumption and emissions | The Strategic Sustainability Plan 24-25 includes, as a commitment, the formalisation of a Decarbonisation Plan in which both objectives and specific plans for their achievement are defined, including the development and implementation (in progress) of a TMS transport management system that will allow the optimisation of routes and therefore the reduction of emissions. |
| 3   | Packaging eco-design      | Improve packaging          | Implementing eco-design principles helps reduce the environmental impact of packaging, align with European climate regulations and improve brand perception. | Cost reduction                         | The Dia Group is currently developing eco-design measures for packaging of its own brand products, fresh produce and auxiliary materials, in accordance with Dia's objectives in this area, as well as legal obligations.                                                                                                                                                          |

### 6.1.3.3 Conclusions

Following the evaluation carried out and the results obtained, it is evident that:

- All physical risks assessed have a low impact on the activities, facilities and value chain of the Dia Group. In all cases, a low economic financial impact has been quantified (< €3.7M), with regard to both inherent and residual risk, due to the low exposure of the assets and the low existing vulnerability, since measures are in place even in cases of non-significant risks. Therefore, no physical risk of significant importance is identified at present or in the short term.

Although the level of risk increases in the medium and long term, the economic impact is still considered minor and of no significant importance. Adaptation costs have been assessed as not relevant in all cases. The following physical risks have been assessed in detail:

- Heat waves.
- High temperatures.
- Extreme weather phenomena associated with water (floods, cut-off lows, extreme storms, etc.).
- Extreme weather phenomena associated with hurricane-force winds.
- In the case of transition risks, the likelihood of occurrence with a negative impact is between remote and likely at present and in the different time horizons. In this case, there is a difference between the potential economic impact associated with the inherent risks and the residual economic impact, showing the efficiency of the preventive measures implemented by the company to avoid sanctions, decreased sales revenue, increased operating costs, etc. The residual economic impact in all cases is slight (< €3.7M), so no significant climate transition risks are identified.

The transition risks assessed in detail include the following:

- Non-compliance with European regulations on fluorinated gases.
- Non-compliance with national and European regulatory requirements on packaging and packaging waste. (Circularity).
- Failure to comply with the obligation to incorporate reusable containers and implement DRS. (Circularity).
- Difficulty in accessing financing due to having a weak climate strategy.
- Non-compliance with the new regulation on ETS 2 (buildings, commercial buildings, road transport, etc.).
- Difficulty in reducing GHG emissions and meeting targets.
- Non-compliance with the European Directives on greenwashing and greenclaims (focus on GHG emissions).

- Decrease in sales due to changes in end-consumer behaviour and demand (zero-emission products/eco-products).
- Significant increase in operating costs due to rising costs of electricity and green electricity.
- EUDR. Impact of European Union Regulation (EU) 2023/1115 on deforestation-free supply chains.
- Increase in the cost of raw materials affected by the EUDR.

The four potential hazards with the highest economic impact associated to inherent risk and which fall to the lowest level in the economic impact associated to residual risk are as follows:

| Type of risk | ID    | Potential danger                                                                  | Inherent € impact      | Residual € impact |
|--------------|-------|-----------------------------------------------------------------------------------|------------------------|-------------------|
| Regulatory   | TR 1  | Non-compliance with European regulations on fluorinated gases                     | Strong (>7.4 M €)      | Slight (<3.7 M€)  |
| Regulatory   | TR 5  | Non-compliance with the new regulation on ETS 2 (buildings, road transport, etc.) | Moderate (€3.7M-€5.7M) | Slight (<3.7 M€)  |
| Regulatory   | TR 10 | EUDR                                                                              | Moderate (€3.7M-€5.7M) | Slight (<3.7 M€)  |
| Market       | TR 11 | Increase in the cost of raw materials affected by the EUDR                        | Moderate (€3.7M-€5.7M) | Slight (<3.7 M€)  |

In relation to ESG opportunities, no opportunities with a significant economic impact on Dia Group's business have been identified.

### 6.1.4 Climate change mitigation transition plan (E1-1)

Dia Group has voluntarily approved its Climate Change Mitigation Transition Plan, which identifies solutions for decarbonisation, assessing their effectiveness in terms of abatement potential vs. cost. This plan has been approved by the company's Sustainability Committee, which includes the Global and Spanish CEOs, as well as the the Chief Financial Officers of both units and the Chief Communication and Sustainability Officer and a group of experts.

Dia Group's path towards decarbonisation has defined quantifiable goals based on the methodology of the 'Science Based Targets Initiative' (SBTi), which is compatible with the objectives of the Paris Agreement. Although Dia Group is not currently formally signed up to this initiative, it has adopted its principles to guide its sustainability efforts:

- -42% absolute scope 1 and 2 emissions (2020-2030)
- -49% Scope 3 emissions intensity (2023-2030)

The objectives of the Transition Plan are integrated into the Strategic Sustainability Plan (SSP). This plan, which came into force in the current year (2024), strategically defines the specific initiatives and commitments that the company must carry out and comply with in relation to climate change.

The carbon footprint calculation, on which the Climate Transition Plan is based, has been carried out on all of Dia Group's assets (stores, warehouses, logistics centres and fleet of vehicles), located in both Spain and Argentina at the end of 2023, including, likewise, its upstream and downstream value chain.

The scope therefore includes emissions under the company's direct operational and financial control (scope 1 and 2), as well as indirect emissions associated to its value chain (scope 3).

Facilities in Brazil and Portugal have not been taken into account in this scope, as they were sold in 2024 and their inclusion in the 2023 emissions would not be aligned with future emissions scenarios. They are therefore considered out of scope for 2023.

Clarel's emissions were included in the 2020 financial year, as they were not calculated independently but at group level. Clarel, which in 2020 represented only 4% of the group's turnover, is currently not part of the Dia Group.

The main lines of the decarbonisation plan are described below.

#### 6.1.4.1. Scopes 1 and 2

- The decarbonisation of fluorinated gases, with a refrigeration renovation plan to which an expected investment of 145 million euros will be allocated until 2030 and which plans to reduce greenhouse gas leaks by up to 90% in Spain. This plan includes both the renovation of equipment in stores (with propane equipment that has a low calorific value) and warehouses, with natural refrigerant gases, mainly ammonia (NH<sub>3</sub>) and negative CO<sub>2</sub>. The Store Renovation Plan prioritises:

- 1) Those that use more polluting gases (higher GWP)
- 2) Those that had the most gas leaks in 2023
- 3) Stores with older equipment (higher power consumption and potential for future leaks)

During 2024, Dia Group has implemented a decarbonisation plan for fluorinated gases for more than 1,904 stores in Spain. In addition, the new warehouse in Dos Hermanas has been built to replace the existing one, which has the highest number of fluorinated gas leaks. The new building has a natural gas cooling system and a BREEAM Very Good certificate in process.

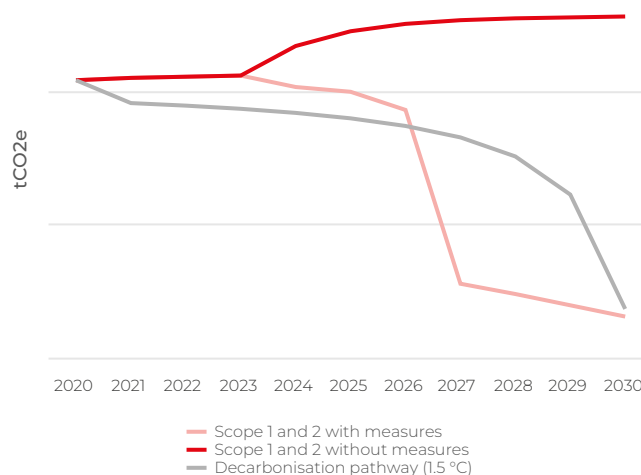
In Argentina, the group has implemented specific control measures for refills of fluorinated gases, with which it also hopes to achieve significant reductions.

These measures aim to achieve a 28% reduction in emissions compared to the base year (2020), i.e. 115,697 TnCO<sub>2e</sub>. This percentage includes both the reduction in fluorinated gases and the effect on the reduction in electricity consumption (around 50%), because the new propane equipment is also more efficient.

The company's expansion plan would not affect this objective, since all new openings do not incorporate fluorinated gases.

- Acquisition of electricity with Guaranteed Renewable Origin (GO). This measure is focused on reducing the organisation's scope 2, with the aim of reducing scopes 1 and 2 by 27% (109,002 TnCO<sub>2e</sub> in absolute terms) and is planned to be implemented in Spain, with at least 80% of the electricity consumed by 2030 to be with GO, which represents 50% of total electricity globally. In calculating these reductions, the reduction commitments of the electricity supplier have not been considered, due to the uncertainty at to the attainment of objectives and considering that the emission value of the MITERD has not changed in line with them. In addition, to project the achievement of this objective, the projection of emissions with the expansion plan that the company has planned has been taken into account.

The proposed decarbonisation path, aligned with the objective of limiting the temperature increase to 1.5 °C, compared to the current scenario, projected to 2030, is shown in the graph below:



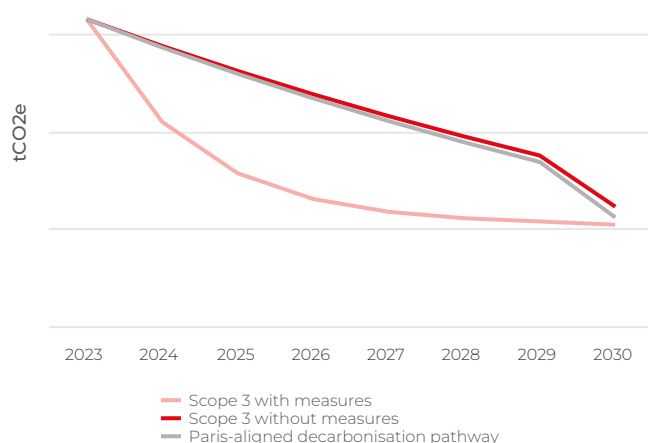
#### 6.1.4.2. Scope 3

- Purchase of electricity with GO, this measure indirectly affects category "3.3 Fuel and electricity-related activities". It would only apply to Spain, since it is the business that would have renewable electricity by 2030. At a global level and taking into account the growth forecast in both Spain and Argentina, this category would be reduced by 37.2% (34,838 TnCO<sub>2e</sub>) from the base year 2023 to 2030, considering 80% of electricity with GO purchased in Spain. This reduction is contemplated in the abatement cost calculated for the GO measure.
- Decarbonisation of the fleet of vehicles used to transport products between warehouses and stores,

helping to reduce Scope 3 emissions. In 2025, the tender process for the implementation of 35 liquefied natural gas vehicles will be carried out to cover the low-emission zones of the city of Madrid. Dia Group already has a pilot project in which an electric truck is used for the distribution of merchandise originating in the Illescas warehouse and is part of the Lean and Green strategy, which seeks to award stars to recognise the achievement of objectives based on operational efficiency, while minimising negative impacts on the environment and considering aspects such as the carbon footprint of warehouses and the supply chain. Total emissions would be reduced by 6.6% (4,010 TnCO<sub>2e</sub>).

- Implementation of the "Zero Waste" model in all warehouses and stores. This measure aims to reduce waste generation as much as possible, especially waste that cannot be recycled or recovered correctly. Currently, Dia Group has made a commitment to zero waste by 2030, so the correct recovery of the fractions that currently go to landfill (packaged food) would be composted and thus reduce their emissions. The measure would save a total of 1,612 TnCO<sub>2e</sub> (0.4%).
- Creation of a "White Paper" for the works to be carried out in its Expansion Plan from 2025 onwards, which will allow them to be aligned with the European Green Taxonomy, leading to more efficient buildings with fewer emissions.
- Additionally, for the year 2025, the Dia Group will implement a plan with reduction targets for its main suppliers. This means that the Group's main suppliers must officially join the Science Based Target Initiative (SBTI) platform or have specific plans to reduce their carbon footprint.

In a similar way to Scopes 1 and 2, Dia Group's Scope 3 emissions have been projected based on expected growth from 2023 to 2030, taking into account the company's OPEX and CAPEX developments and new openings in Spain and Argentina. Growth in the business travel category has not been considered due to the group's current policy of promoting teleworking and online meetings, nor has commuter travel been projected, since the growth plan includes the opening of franchises, not own stores:



### 6.1.4.3. Abatement costs

Transition risks arising from the costs associated to the adoption of low-emission technologies, the replacement of products or services, or unprofitable investments in new technologies, are mitigated by a detailed assessment of the efficiency of different abatement measures based on their abatement cost:

| Measure                                 | €/t      | % Emissions 2024 |
|-----------------------------------------|----------|------------------|
| Cold decarbonisation plan (Scope 1)     | 1,250.68 | 25.88%           |
| Electricity with renewable GO (Scope 2) | 26.49    | 19.72%           |
| Decarbonisation of transport (Scope 3)  | 68.33    | 8.73%            |
| Zero waste in warehouses (Scope 3)      | 416.70   | 1.21%            |

Table 2: Abatement costs

The table shows the cost in euros of reducing each tonne of CO<sub>2e</sub> generated by Dia Group's activities and the percentage it represents in relation to the company's total emissions in 2024.

### 6.1.4.4. Locked-in emissions

Locked-in emissions, according to the Corporate Sustainability Reporting Directive (CSRD), refer to greenhouse gas (GHG) emissions resulting from assets or infrastructure whose replacement is not feasible in the short term due to technological, contractual or economic constraints.

In the case of Dia, it has been determined that the only applicable locked-in emissions correspond to:

- Emissions from the use of company vehicles, including cars used for commercial operations in Spain and Argentina that run on fossil fuels, the replacement of which with electrified or low-emission alternatives is not immediate because of technological and economic constraints. These emissions represent only 0.5% of the company's total scope 1 and 2 emissions, so they do not represent a conflict with achieving the agreed reduction targets.
- Emissions from non-renewable electricity consumption, applicable to the company's facilities in Spain (where 20% of electricity will continue to be conventional by 2030) and Argentina, where access to 100% renewable energy is limited or not viable in the short term. The remaining emissions from conventional energy account for 19.21% of the total for scope 1 and 2 emissions and may be subject to further updates by the company, so they do not currently represent a challenge to achieving the reduction targets indicated.
- Emissions derived from refrigerant gases: by having a specific plan for the replacement of machinery that uses conventional refrigerant gases with other machinery that uses propane, and by having a shadow price calculation applied to refrigerant emissions, the total emissions derived from these emission sources are not considered locked-in emissions. Stores not included in the Dia Group renovation plan would be considered within possible

locked-in emissions despite being subject to future studies and decisions.

Despite the existence of these locked-in emissions, they are not considered to compromise the company's compliance with its reduction targets. This is because their contribution to total Scope 1 and 2 emissions is residual compared to other emission sources. The company's decarbonisation strategy therefore remains viable, aligned with its sustainability commitments and CSRD requirements.

During 2024, Dia has made significant investments in refrigeration and air conditioning equipment and has improved its logistics footprint. These reductions are detailed in points E1-3, E1-4 "Actions, resources and targets related to climate change policies".

Dia Group does not allocate resources to oil-related activities.



**During 2024 Dia has made significant investments in refrigeration and air conditioning equipment and has improved its logistics footprint**

#### 6.1.4.5. Business strategy aligned with the European taxonomy of sustainable activities

The 2024-2025 Strategic Sustainability Plan includes an increase in the identification and alignment of activities included in the European Taxonomy of Sustainable Activities for the objectives of climate change mitigation and adaptation.

The company has set as its objective the alignment of CAPEX amounts allocated to long-term leases of new buildings and their refurbishment works for openings linked to its Expansion Plan in Spain (€400M by 2030), as

well as 100% of OPEX amounts allocated to waste management, within the "Zero Waste" Project for all its warehouses in Spain (€5M annually).

Dia Group does not carry out activities related to coal and gas nor does it have any planned investments in this regard.

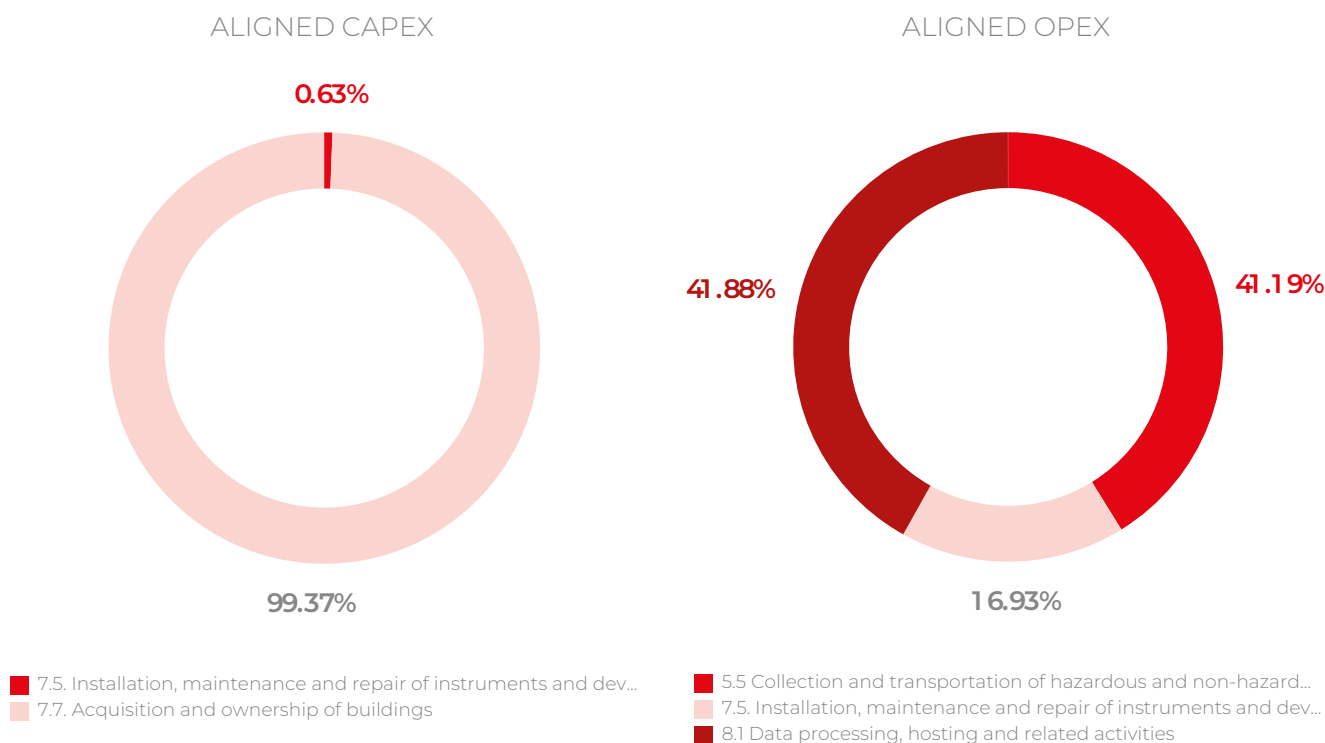
The proportion of economic activities classified as eligible according to the Taxonomy is set out below:

#### CLIMATE CHANGE ADAPTATION AND MITIGATION DELEGATED REGULATION (EU) 2021/2178

|        |                | TOTAL   | ELIGIBLE | ALIGNED / ELIGIBLE | ALIGNED / TOTAL |
|--------|----------------|---------|----------|--------------------|-----------------|
| CAPEX  | %              | 100%    | 21%      | 22%                | 5%              |
|        | Thousand euros | 242,840 | 51,372   | 11,508             | 11,508          |
| OPEX   | %              | 100%    | 17%      | 55%                | 9%              |
|        | Thousand euros | 128,985 | 22,248   | 12,235             | 12,235          |
| INCOME | %              | 100%    | —%       | —%                 | —%              |
|        | Thousand euros | 6,370   | —        | —                  | —               |

Table 3: Climate change adaptation and mitigation delegated regulation (EU) 2021/2178 (thousand euros)

The breakdown of the proportion of activities that make up the aligned CAPEX and OPEX figure of Dia Group is shown below:



The calculation methodology and data breakdown in accordance with Annex II of Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 can be found in Appendix 3 of this Report.



### 6.1.5 Climate change policy (E1-2)

The management of impacts, risks and opportunities arising from climate change is included in the Environmental Policy in its section on Climate Change, which establishes as a priority objective the promotion of the transition towards a low-carbon business model that reduces or mitigates the adverse effects of climate change and is compatible with the 1.5°C Scenario and temperature increase of the Paris Agreement. This includes the adoption of science-based emission reduction targets, as well as the development of projects, products and services that contribute to the reduction of Greenhouse Gases (GHG).

The objective of this policy is to establish the management framework for the company's decarbonisation and climate action strategy, as well as to define the principles of responsible business conduct necessary to identify, assess and manage the

dependencies, impacts, risks and opportunities related to climate change mitigation and adaptation.

In establishing the Policy and its objectives, stakeholders' views on the different aspects of the Policy, collected as part of the Double Materiality analysis carried out by the Group, have been taken into account.

The policy was approved in 2024 by the Audit and Compliance Committee of the Board of Directors.

This policy applies to the entire group, including subsidiaries and companies in Spain and Argentina. The company also promotes the adoption of these values among suppliers, franchisees and other stakeholders. This policy is available on the Dia Group corporate website for anyone interested in it.

### 6.1.6 Actions, resources and targets related to climate change policies (E1-3) (E1-4)

Dia Group has an ambitious roadmap based on achieving SBTi-based emission reduction targets based to avoid an increase in the average global temperature by more than 1.5°C. The climate scenarios to detect relevant environmental, social, technological, market and political developments and determine the decarbonisation levers are described in section IRO-1 "Impacts, risks and opportunities arising from climate change".

The decarbonisation pathway sets a 43% reduction in direct emissions (Scope 1) and those derived from electricity consumption (Scope 2 based on the market) by 2030 in absolute terms. In the case of Scope 3 emissions, a reduction of 51 % for each euro of turnover is established until 2030. The reduction target for Scope 1 and 2 uses the emissions figure for the year 2020 as a reference and is based on investment in new refrigeration equipment and the purchase of energy with GO, while for Scope 3 the year 2023 has been used, since it is the first year of calculation in accordance with the new categories related to the CSRD and includes measures such as investment in the decarbonisation of transport or in the Zero Waste model.

The decarbonisation strategy has four fundamental pillars:

- 1) Monitoring compliance with the decarbonisation objectives and the carbon budget drawn up for such monitoring in both Spain and Argentina, by calculating the carbon footprint.
- 2) Calculating carbon intensity, by relating emissions to revenues.
- 3) The implementation of an internal carbon price, promoting energy efficiency and circularity.
- 4) Monitoring climate and transition risks in the different scenarios observed to ensure compliance with the decarbonisation pathway

These pillars have been established in line with the results of the company's Double Materiality Analysis, in which all its stakeholders have participated.

In 2024, €8.1M of CAPEX and €0.4M of OPEX have been allocated to the refrigeration equipment Renewal Plan and €5M OPEX to waste management. The amounts allocated to each of the measures in the transition plan for the reduction of emissions, as well as the objectives and the relationship with the key performance indicators required by Commission Delegated Regulation (EU) 2021/2178 are detailed in chapter E1-1 "Transition plan for climate change mitigation".

#### OWN EMISSIONS (SCOPE 1)

|           | Carbon budget 2025 (tCO <sub>2</sub> (Scope 1)) | Carbon emissions 2024 (tCO <sub>2</sub> (Scope 1)) | Variation with respect to base year (2020) (tCO <sub>2e</sub> ) | % Variation compared to the base year (2020) | Carbon emissions 2023 (tCO <sub>2</sub> (Scope 1)) | Target carbon emissions 2030 (tCO <sub>2e</sub> ) (Scope 1) | Net sales 2023 | Net sales 2024 | 2023 (tCO <sub>2e</sub> /M€) | 2024 (tCO <sub>2e</sub> /M€) | % Variation |
|-----------|-------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|----------------|----------------|------------------------------|------------------------------|-------------|
| Spain     | 66,523.16                                       | 79,100.99                                          | -17,074.76                                                      | (17.8)%                                      | 107,970.05                                         | 15,671                                                      | 4,046          | 4,265          | 26.69                        | 18.55                        | (30.5)%     |
| Argentina | 119,376.13                                      | 119,376.13                                         | 49,541.96                                                       | 70.9%                                        | 135,678.49                                         | 135,678.49                                                  | 946            | 1,615          | 143.42                       | 73.92                        | (48.5)%     |

Table 4: Own emissions (Scope 1). The considered emissions are those of Spain and Argentina, corresponding to the scope of the Transition Plan. The breakdown of Net Sales can be found in note 19 to the Consolidated Annual Accounts.

## OWN EMISSIONS (SCOPE 2 location method)

|           | Carbon budget 2025 (tCO <sub>2</sub> (Scope 2)) | Carbon emissions 2024 (tCO <sub>2</sub> (Scope 1)) | Variation compared to base year (2020) (tCO <sub>2e</sub> ) | % Variation compared to the base year (2020) | Carbon emissions 2023 (tCO <sub>2</sub> (Scope 2)) | Net sales 2023 | Net sales 2024 | 2023 (tCO <sub>2e</sub> /M€) | 2024 (tCO <sub>2e</sub> /M€) | % Variation |
|-----------|-------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|----------------------------------------------|----------------------------------------------------|----------------|----------------|------------------------------|------------------------------|-------------|
| Spain     | 131,067.91                                      | 128,625.58                                         | -54,436.09                                                  | (29.7)%                                      | 136,229.60                                         | 4,046          | 4,265          | 33.67                        | 30.16                        | (10.4)%     |
| Argentina | 46,085.75                                       | 45,472.11                                          | -4,169.46                                                   | (8.4)%                                       | 44,172.83                                          | 946            | 1,615          | 46.69                        | 28.16                        | (39.7)%     |

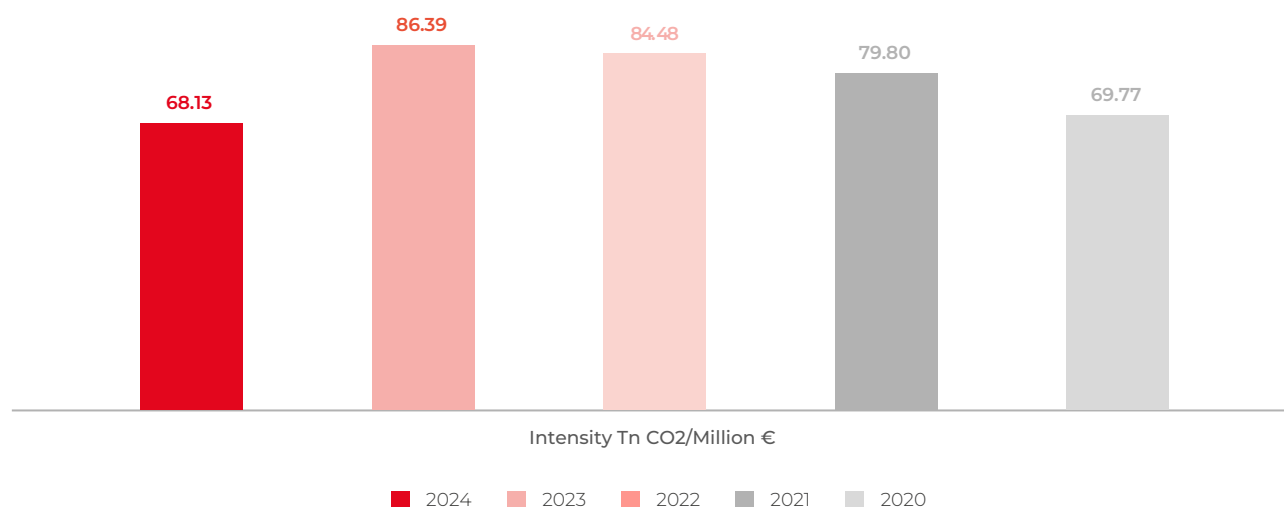
Table 5 Own emissions (Scope 1+2 location method). The considered emissions are those of Spain and Argentina, corresponding to the scope of the Transition Plan. A breakdown of Net Sales can be found in note 19 to the Consolidated Annual Accounts.

## OWN EMISSIONS (SCOPE 2 market method)

|           | Carbon budget 2025 (tCO <sub>2</sub> (Scope 2)) | Carbon emissions 2024 (tCO <sub>2</sub> (Scope 2)) | Variation compared to base year (2020) (tCO <sub>2e</sub> ) | % Variation compared to the base year (2020) | Carbon emissions 2023 (tCO <sub>2</sub> (Scope 2)) | Target carbon emissions 2030 (tCO <sub>2e</sub> ) (Scope 2) | Net sales 2023 | Net sales 2024 | 2023  | 2024  | % Variation |
|-----------|-------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|----------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|----------------|----------------|-------|-------|-------------|
| Spain     | 130,573.20                                      | 128,130.87                                         | -54,930.30                                                  | (30.0)%                                      | 135,705.64                                         | 27,039                                                      | 4,046          | 4,265          | 33.54 | 30.04 | (10.4)%     |
| Argentina | 31,012.82                                       | 30,399.18                                          | -19,242.39                                                  | (38.8)%                                      | 29,530.58                                          | 50,026                                                      | 946            | 1,615          | 31.22 | 18.82 | (39.7)%     |

Table 6 Own emissions (Scope 1+2 market method). The considered emissions are those of Spain and Argentina, corresponding to the scope of the Transition Plan. A breakdown of Net Sales can be found in note 19 to the Consolidated Annual Accounts.

## Historical Scope 1+2 emissions intensity (by location)



## VALUE CHAIN EMISSIONS (SCOPE 3)

|           | Carbon budget 2025 (tCO <sub>2</sub> (Scope 3)) | Carbon emissions 2024 (tCO <sub>2e</sub> ) (Scope 3) | Carbon emissions 2023 (tCO <sub>2e</sub> ) (Scope 3) | Variation with respect to the base year (2023) (tCO <sub>2e</sub> ) | % Variation compared to the base year (2023) | Target carbon emissions 2030 (tCO <sub>2e</sub> ) (Scope 3) | Net sales 2023 | Net sales 2024 | 2023  | 2024  | % Variation |
|-----------|-------------------------------------------------|------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------|----------------|----------------|-------|-------|-------------|
| Spain     | 356,468.18                                      | 409,068.07                                           | 376,541.56                                           | 32,526.51                                                           | 8.6%                                         | 394,880.26                                                  | 4,046          | 4,265          | 92.81 | 95.91 | 3.3%        |
| Argentina | 40,524.18                                       | 58,189.17                                            | 40,216.53                                            | 17,972.64                                                           | 44.7%                                        | 55,898.78                                                   | 946            | 1,615          | 41.84 | 36.03 | (13.9)%     |

Table 7: Value chain emissions (scope 3). The emissions considered are those of Spain and Argentina, corresponding to the scope of the Transition Plan. A breakdown of Net Sales can be found in note 19 to the Consolidated Annual Accounts.

The description of the GHG inventory is detailed in section E1-6 "Gross GHG emissions of scope 1, 2 and 3 and total GHG emissions" and the reference values taken, as well as the contribution of each decarbonisation lever are described in chapter E1-1 "Transition plan for climate change mitigation (E1-1)".

Total Scope 3 emissions are increasing due to the forecast increase in turnover, however emissions in relative terms (per euro of net sales) are decreasing by 51% as projected.

## 6.1.7 Energy consumption (E1-5)

In 2024, Dia Group consumed 1,055,207 MWh of energy, of which 22.29% came from renewable sources.

This objective has been met in the same way as the scope 1 and 2 emissions objectives.

The company's 2030 GHG emissions reduction target for Scopes 1 and 2 by 43% intrinsically implies a target to reduce its non-renewable energy consumption.

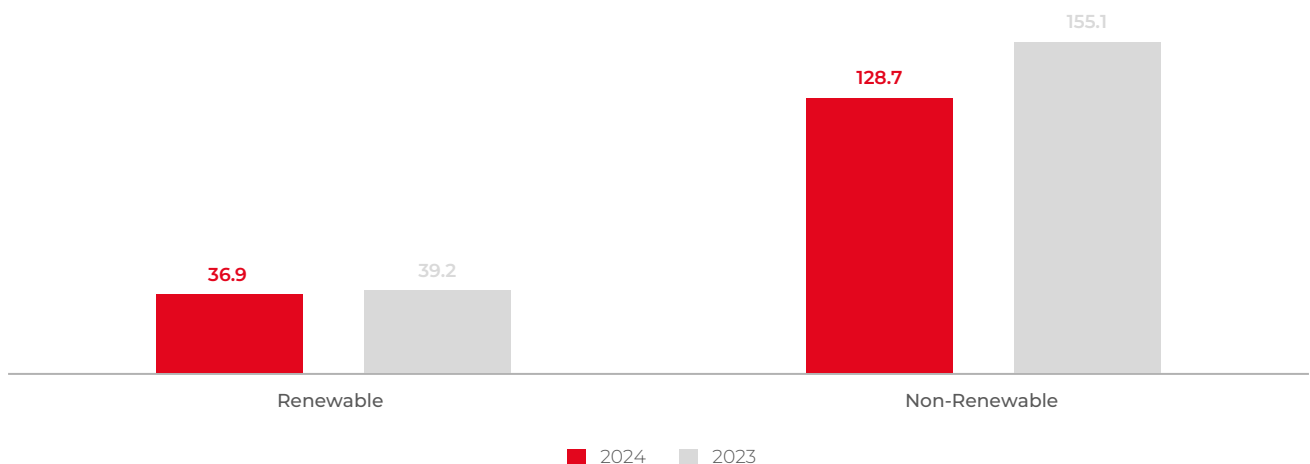
### Energy consumption

|                                                                                                  | TOTAL Mwh <sup>9</sup> |                  |
|--------------------------------------------------------------------------------------------------|------------------------|------------------|
|                                                                                                  | 2024                   | 2023             |
| Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources | 200,359                | 219,202          |
| Consumption of self-generated renewable energy that is not used as fuel                          | 34,827                 | 75,192           |
| <b>Total renewable energy consumption</b>                                                        | <b>235,186</b>         | <b>294,394</b>   |
| Diesel/petrol fuel consumption from crude oil and petroleum products                             | 320,841                | 496,593          |
| Natural gas fuel consumption                                                                     | 74                     | 205              |
| Propane fuel consumption                                                                         | 2                      | 6                |
| LPG fuel consumption                                                                             | 3,859                  | 5,463            |
| Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources    | 135,552                | 148,299          |
| Consumption of electricity, heat, steam and cooling purchased or acquired from nuclear sources   | 122,194                | 133,686          |
| Electricity consumption Other sources                                                            | 237,499                | 379,122          |
| <b>Total non-renewable energy consumption</b>                                                    | <b>820,021</b>         | <b>1,163,374</b> |
| <b>Total (Mwh)</b>                                                                               | <b>1,055,207</b>       | <b>1,457,768</b> |
| <b>% Renewable energy</b>                                                                        | <b>22.29%</b>          | <b>20.19%</b>    |
| <b>% Fossil/non-renewable energy sources</b>                                                     | <b>77.71%</b>          | <b>79.81%</b>    |

Table 8: Energy consumption

The total energy intensity of the Dia Group in 2024, resulting from the sum of the energy intensity from renewable sources 36.9 (MWh/M€ of sales) and from non-renewable sources 128.7 (MWh/M€ of sales) stood at 165.7 MWh/M€ of sales (this calculation has been made with the net sales for the year detailed in note 19 to the Consolidated Annual Accounts).

MWh/Net sales M€



<sup>9</sup> The origin of the electricity reported in the table above comes from the energy mix of the supplier. Dia Group does not have a specific contract for the supply of renewable energy.

### 6.1.8 Gross scope 1, 2 and 3 GHG emissions and total GHG emissions (E1-6, E1-7)<sup>10</sup>

The last few years have been a turning point in global climate science, with the highest average temperatures since records began. This could be the beginning of a worrying trend of rising temperatures, caused by the increase in greenhouse gas emissions and the associated consequences, such as the intensification of extreme weather events (unprecedented forest fires, record heat waves and devastating floods) that are evidence of the warnings and consensus on the consequences of climate change.

To stop the rise in global temperature, with potentially catastrophic consequences, it is essential to revert the situation by promoting new, more sustainable development models.

The activity of distribution and sale of food products entails significant greenhouse gas emissions, especially upstream, in everything related to the production of the goods that distribution puts on the market.

In order to manage the company's impact on climate change, the first step is to carry out a detailed characterisation of the carbon footprint associated to its activity and, to the extent possible, to the activities integrated into its value chain.

The calculation of Dia Group's emissions is carried out under the financial and operational control approach, consolidating as CO<sub>2</sub> equivalent the emissions corresponding to all greenhouse gases (GHG) relevant to the company: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC and C<sub>3</sub>H<sub>8</sub>. Dia Group has operational and financial control over the activity it

manages, with the exception of the franchises under the FOFO<sup>11</sup> regime, the footprint of which has been included in scope 3. The inventory calculation is applied in the countries in which it has a presence and all business units (this calculation methodology is based on the GHG Protocol). As for the emission factors, they are updated periodically, and depending on the emission source, the DEFRA "Greenhouse Gas Conversion Factor Repository" factors and the GHG Protocol "Emission Factors from Cross-Sector Tools" factors are used.

The following table reports the emissions associated with the activities and facilities of the Dia Group, considering the following scopes:<sup>12</sup>

- Scope 1: direct emissions from company cars and fugitive emissions from refrigerant gases (air conditioning/refrigeration equipment). During 2024, emissions from logistics transport have been reclassified to Scope 3, as it is considered to be more related to the provision of services by a third party.
- Scope 2: Indirect emissions derived from the consumption of electric energy, Dia Group reports using both the market-based method and the location-based method, including in this scope the electricity consumption of both its own stores and franchises over which Dia has control (COFO<sup>13</sup>), offices and warehouses.
- Scope 3: indirect emissions from the value chain. Dia Group has been working during 2024 on incorporating new Scope 3 categories relevant to its business, which are reflected in the following table:



<sup>10</sup> In this section, the emissions from the businesses in Spain and Argentina, as well as from the segregated Clarel, Brazil and Portugal businesses during the time they were in the Group, have been considered in order to have a true image of the 2024 carbon footprint of Dia Group.

<sup>11</sup> Franchise Owned Franchise Operated

<sup>12</sup> Dia Group has no biogenic CO<sub>2</sub> emissions from the combustion or biodegradation of biomass

<sup>13</sup> Company Owned Franchise Operated

## Scope 3

| CATEGORY                                      | DESCRIPTION                                                                                      | Calculation method                                                                  |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Purchased goods                               | Purchase of products or services directly related to turnover                                    | Estimate based on expenditure (OPEX)                                                |
| Capital goods                                 | Purchase of tangible and intangible fixed assets                                                 | Estimate based on investment (CAPEX)                                                |
| Fuel and energy related activities            | Extraction, refining and transportation of fuel and generation and transportation of electricity | Estimation based on actual consumption                                              |
| Transport and distribution in previous phases | Transport of goods to warehouses and from warehouses to stores                                   | Measurement through consumption and mileage travelled (16.17%)                      |
| Waste generated in operations                 | Emissions from waste management in warehouses and stores                                         | Measurement based on the quantities of waste generated (2.23%)                      |
| Business trips                                | Emissions from employee travel                                                                   | Estimate based on business trips actually made                                      |
| Employee commuting                            | Emissions produced by employees commuting to warehouses, stores and offices                      | Estimation based on the average distance from home to work and the transport used   |
| Assets leased in previous phases              | Long-term leases of shops, offices and warehouses are included in "capital assets"               | They are part of capital goods (CAPEX)                                              |
| Transformation of the products sold           | Not applicable, only the distribution of products is undertaken                                  | Not applicable                                                                      |
| Use of the products sold                      | Not applicable: food products                                                                    | Not applicable                                                                      |
| End-of-life treatment of products sold        | Not Applicable: Food products                                                                    | Not applicable                                                                      |
| Assets leased in later phases                 | Not applicable, the company does not have subleases                                              | Not applicable                                                                      |
| Franchises                                    | Electricity consumption and refrigerant gas leaks in FOFO stores                                 | Estimation of FOFO franchise consumption based on actual COFO franchise consumption |
| Investments                                   | Does not apply to the company's activity                                                         | Not applicable                                                                      |

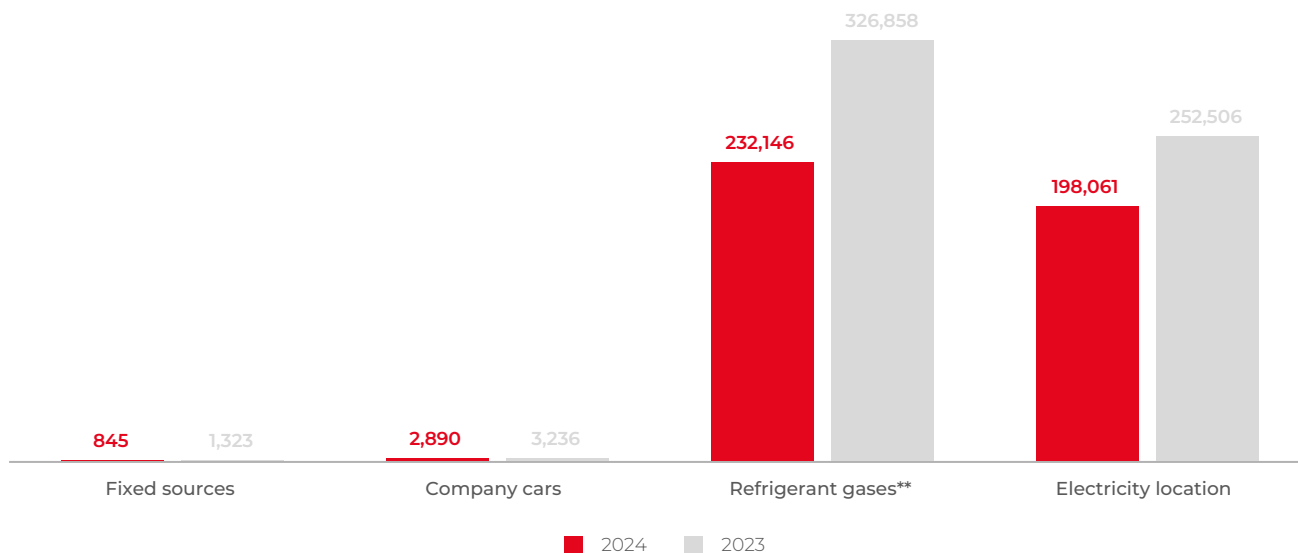
| Own emissions                                                     | Base year | Comparative | 2024    | %<br>2024/2023 <sup>14</sup> | 2025    | 2030 <sup>15</sup> |
|-------------------------------------------------------------------|-----------|-------------|---------|------------------------------|---------|--------------------|
| Carbon emissions (tCO <sub>2</sub> (Scope 1))                     | 190,321   | 45,560      | 235,881 | (29)%                        | 187,359 | 151,350            |
| Carbon emissions (tCO <sub>2e</sub> ) (Scope 2) (location method) | n/a       | n/a         | 198,061 | (22)%                        | n/a     | n/a                |
| Carbon emissions (tCO <sub>2e</sub> ) (Scope 2) (market approach) | 217,409   | -40,549     | 176,860 | (21)%                        | 177,109 | 79,403             |
| Value chain emissions (Scope 3)                                   | 416,757   | 67,490      | 484,247 | 4%                           | 400,126 | 450,778            |
| Products                                                          | 217,544   | 43,395      | 260,939 | 20%                          | 201,517 | 257,983            |
| Capital goods                                                     | 1,426     | -144        | 1,282   | (10)%                        | 1,951   | 1,829              |
| Fuel and energy related activities                                | 62,926    | 4,216       | 67,142  | (22)%                        | 63,658  | 39,529             |
| Transport                                                         | 76,916    | 1,375       | 78,291  | (23)%                        | 74,620  | 93,684             |
| Waste generated in operations                                     | 11,517    | -695        | 10,822  | (21)%                        | 11,657  | 11,325             |
| Business trips                                                    | 2,705     | 1,842       | 4,547   | 31%                          | 2,705   | 2,705              |
| Employee commuting                                                | 24,118    | -56         | 24,062  | —%                           | 24,413  | 24,118             |
| Franchises                                                        | 19,605    | 17,557      | 37,162  | 90%                          | 19,605  | 19,605             |

Table 9 Own emissions

<sup>14</sup> This column includes the total variations, including discontinued operations. In the base year only Spain and Argentina are considered.

<sup>15</sup> Scope 3 emissions increase due to the increased activity of the company but considering the units per euro sold, emissions decrease.

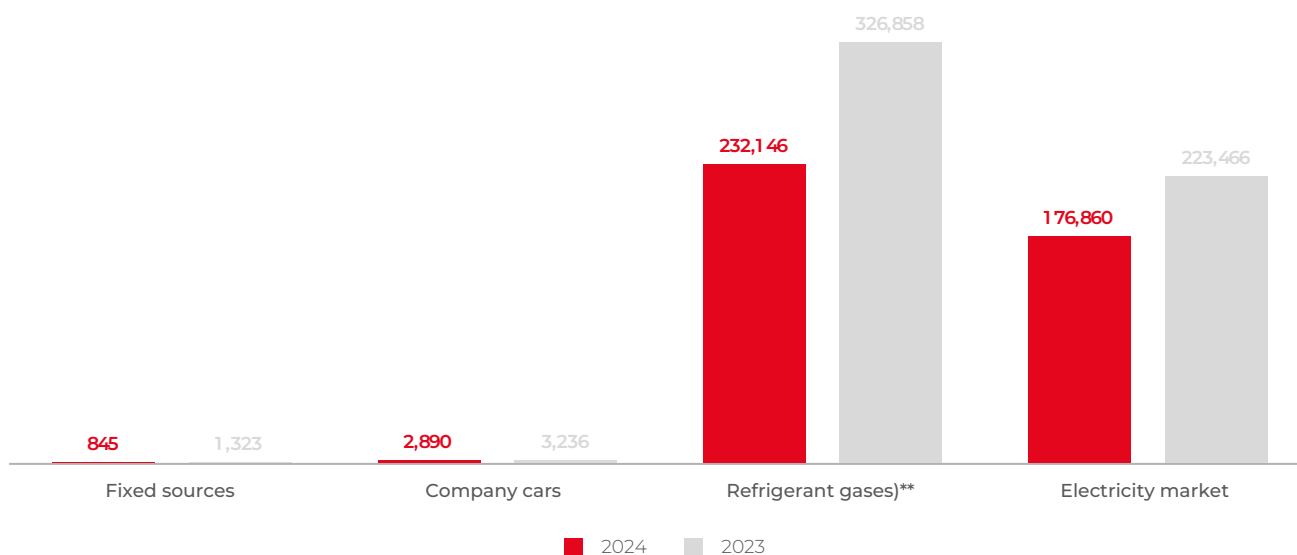
### Scope 1+2 Emissions (Location Method) (TnCO<sub>2</sub>e)



Due to the review and update of the methodology, the figures for 2023 have been restated.

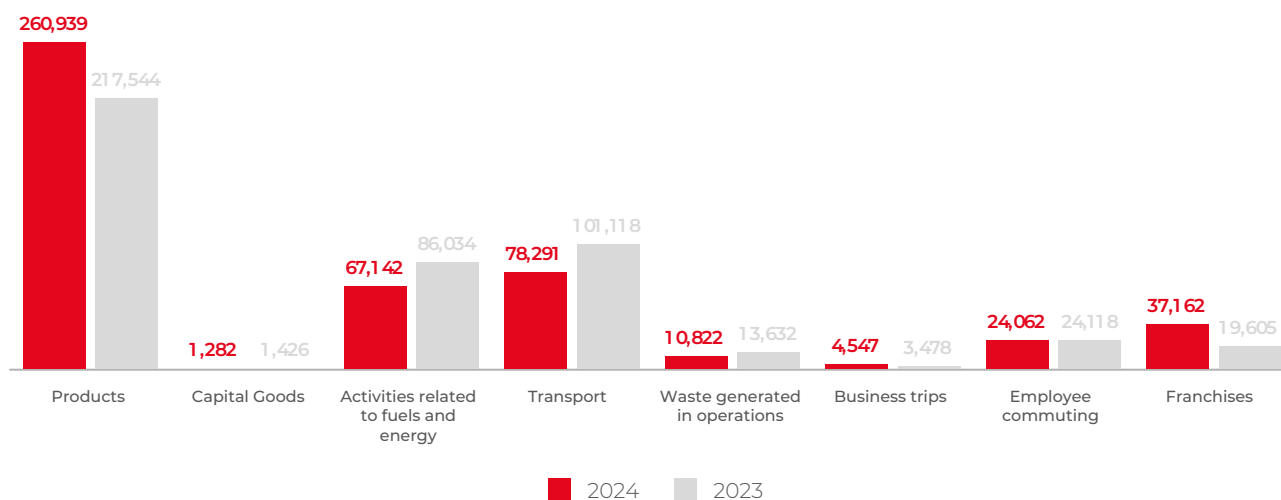
(\*\*) Details of reported refrigerant gases: R134A, R404A, R407A/C/F, R410A, R422D, R442A, R448A, R449A, R450A, R513A, R22 and other less representative gases.

### Scope 1+2 Emissions (Market Method) (TnCO<sub>2</sub>e)



Due to the review and update of the methodology, the figures for 2023 have been restated.

(\*\*) Details of reported refrigerant gases: R134A, R404A, R407A/C/F, R410A, R422D, R442A, R448A, R449A, R450A, R513A, R22 and other less representative gases.

Scope 3 emissions (TN CO<sub>2</sub>e)

## Scope 1+2 (location method)+3

**Total 2024**  
**918,188 t**

**Total 2023**  
**1,050,879 t**



## Scope 1+2 (market method)+3

**Total 2024**  
**896,987 t**

**Total 2023**  
**1,021,839 t**

In 2024, Dia Group's Scope 1 emissions reached 235,880.47 tCO<sub>2e</sub> and market-based Scope 2 emissions reached 176,859.64 tCO<sub>2e</sub>, while location-based emissions were 198,060.66 tCO<sub>2e</sub>.

Dia Group's total Scope 1+2 emissions represent a (24%) decrease compared to 2023, complying with the company's decarbonisation pathway and in line with its science-based target.

The decrease in scope 2 is mainly due to the refrigeration equipment renewal plan and the energy efficiency measures implemented by the company, which have allowed it to reduce electricity consumption compared to 2023.

The increase in Scope 3 emissions by 4% in 2024 is mainly due to increased purchasing of goods and services to comply with the planned growth plan. However, relative emissions per euro of turnover have fallen by 15% in line with the planned decarbonisation plan.

The intensity of emissions in relation to net sales can be found in chapter E1-3, E1-4 "Actions, resources and targets related to climate change policies"

None of Dia Group's activities are regulated under schemes that contemplate the use of emission rights.

| Total GHG emissions by gas types | 2024    | 2023    |
|----------------------------------|---------|---------|
| CO <sub>2</sub>                  | 447,804 | 515,384 |
| CH <sub>4</sub>                  | 69,108  | 63,177  |
| N <sub>2</sub> O                 | 19,808  | 18,761  |
| Propane                          | 0       | 0       |
| HCFC-22                          | 40,659  | 61,549  |
| HFC-134a                         | 48,310  | 75,313  |
| HFC-125                          | 72,072  | 89,684  |
| HFC-143 a                        | 85,607  | 94,349  |
| HFC-32                           | 5,011   | 7,583   |
| HFC-600a (isobutane)             | 0       | 0       |
| HFC-601a                         | 0       | 0       |
| HFC-152 a                        | 0       | 1       |
| HFC 227 ea                       | 3       | 39      |
| HFO 1234ze                       | 3       | 3       |
| HFO 1234 yf                      | 2       | 2       |
| HCFC-141b                        | 303     | 0       |
| HFC                              | 8,294   | 8,170   |

Table 10 Total GHG emissions by gas types



### 6.1.9. Internal carbon pricing system E1-8

Among the climate change mitigation mechanisms implemented by Dia Group, the establishment of an internal carbon price stands out. This mechanism contributes to achieving the company's decarbonisation commitment and serves as an incentive for the transformation of activities and energy consumption towards the decarbonisation objectives set for 2030, based on SBTi methodology.

The bases of the study carried out are indicated below:

Following a benchmarking analysis, the targets set in the climate transition plan and the weight of the different emission categories in the footprint, it was determined that the most appropriate scheme would be shadow pricing. The pricing methodology used has taken into account:

- European market (EU ETS).
- Peer comparison.
- World Bank Recommendations.

Including a shadow price in the investment decision-making process helps implement measures that enable the company to achieve its emissions reduction targets based on SBTi, with special focus on scope 1 and 2.

Scopes 1 and 2 accounted for almost 50% of the global footprint in 2023 and in the case of Spain's footprint, they accounted for almost 40%.

The integration of a shadow carbon price means that by taking into account the social cost of carbon, it will be possible to:

- Promote low-carbon investments.
- Promote energy efficiency measures.

The internal carbon price can therefore contribute to the implementation of the climate transition plan and the emissions reduction targets set by the company.

This mechanism consists of:

- Establishing a shadow price for the purchase of refrigeration equipment in Spain of €80-85/TnCO<sub>2e</sub>, which would affect 28% of gross scope 1 and 2 GHG emissions
- Establishing a shadow price for the purchase of electricity with a Guarantee of Renewable Origin (GO) of €50/TnCO<sub>2e</sub> that would affect 50% of scope 2 GHG emissions globally and 1% of scope 3 emissions (those related to the transport and distribution of energy).

These prices are reviewed annually and updated with changes in the market and regulations.



**Among the climate change mitigation mechanisms implemented by Dia Group, the establishment of an internal price on carbon stands out.**



## 6.2. Pollution E-2

Management of water, air and soil pollution remains a key issue in all environmental management systems. With the expansion of industrial and commercial operations to meet the growing demands of society, the environmental impact has intensified. The uncontrolled release of toxic pollutants, harmful emissions and industrial waste has led to significant degradation of natural environments, affecting water, air and soil quality.

This phenomenon not only represents risks to human health, but also poses serious threats to biodiversity and the sustainability of the planet.

In this context, Dia Group effectively and sustainably addresses the prevention, mitigation and compensation of the environmental pollution generated, in order to ensure a balance between economic development and environmental preservation.

### 6.2.1. Material impacts, risks and opportunities (IRO-1)

| ID                    | Issue                                                                                                                  | Impact Materiality | Financial Materiality |
|-----------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| E2 POLLUTION          |                                                                                                                        |                    |                       |
| <b>Air pollution</b>  |                                                                                                                        | ●                  | ●                     |
| 21                    | Replacing high-GWP refrigerant gases with natural gases or low-GWP refrigerants                                        | I (+)              |                       |
| <b>Soil pollution</b> |                                                                                                                        | ●                  | ●                     |
| 27                    | Absence of microplastics in products that could be susceptible to containing them, supported by supplier certification | I (+)              |                       |
| 28                    | Replacing products used during business operations with more sustainable and therefore less polluting alternatives     | I (+)              |                       |



Air, soil and water pollution can be caused by company processes or by accidental events. For this reason, Dia Group carries out a weekly evaluation and collection of information on incidents related to the environment that have occurred within the scope of all its projects and locations, paying special attention to warehouses, since this is where the refrigeration equipment with the highest need for refrigerant gases is located.



**Management of water, air and soil pollution remains a key issue in all environmental management systems.**

Regarding the value chain, Dia Group takes into account the emissions generated upstream by its suppliers within its scope.

Since the activity consists of local sales of consumer goods, no significant downstream emissions are considered to exist.

In addition, the various stakeholders (employees, suppliers, franchisees, customers, financial institutions, shareholders and investors) are consulted on this matter on an annual basis through surveys, within the review of the Double Materiality analysis carried out by the Group.

The following potential sources of impact are identified in the activities carried out by Dia Group:

- 1) Emissions of polluting gases into the atmosphere: NO<sub>x</sub>, SO<sub>x</sub> and PM<sub>10</sub> emissions are minimal but not non-existent. These emissions come mainly from the use of fleet vehicles and are considered not material.
- 2) Sporadic leaks: fugitive emissions of refrigerant gases from air conditioning/refrigeration equipment, resulting from the passage of time and the ageing of the equipment.
- 3) Noise and vibrations: the remodelling work in some stores may be a source of occasional impact.

#### KEY LOCATIONS



## 6.2.2. Policy related to pollution (E2-1)

Dia Group's environmental policy includes pollution prevention and biodiversity conservation.

The company is committed to combating climate change, improving energy efficiency, sustainably managing water, using resources responsibly and applying the principles of the Circular Economy.

Dia Group ensures compliance with environmental legislation, with preventive maintenance of refrigeration and climate control equipment and the implementation of a refrigeration "Renewal" Plan, to replace older equipment (and therefore, with a greater number of leaks), as well as the correct maintenance of company vehicles, which are the two sources of direct scope 1 emissions.

Warehouses that use ammonia or CO<sub>2</sub> as refrigerant gases have leak detectors. They also have several levels of alarm, which can even shut down the facilities and evacuate personnel if necessary, and regular drills are carried out. Environmental objectives are established at all levels of the company.

In drawing up the policy, the company has evaluated its operations and, given that it does not use substances of concern or of very high concern, it considers this aspect not relevant to its business model and therefore to its policy.

The guidelines of this environmental policy apply to all facilities and projects, including operations not directly managed by the group, and also in due diligence processes. The Audit and Compliance Committee is the body responsible for ensuring the effective implementation of this policy within the company.

## 6.2.3. Actions and resources related to pollution (E2-2)

The actions implemented by Dia Group to avoid and remedy these impacts are listed in its Transition Plan in section E1-1 "Transition Plan for climate change mitigation". Additionally, the Group carries out awareness-raising tasks in the remodelling projects, with the operational chain of command assuming leadership and responsibility in the prevention of pollution, both with regard to waste generation and noise pollution.

## 6.2.4 Metrics and targets (E2-3)

### 6.2.4.1 Air pollution

In its Transition Plan the company has established the target of reducing emissions of atmospheric pollutants. These targets are described in the decarbonisation pathway of E1-1 "Transition Plan for climate change mitigation".

### 6.2.4.2 Water pollution

The use of water in Dia Group is mainly intended for human consumption and cleaning tasks. However Dia Group has established objectives related to such use that can be consulted in section E3-2 "Actions, targets and resources related to water and marine resources"

### 6.2.4.3 Soil pollution

Dia Group does not carry out any activities that could potentially pollute the soil, although it has set itself the objective of aligning renovations and new openings with the "do no significant harm" requirements of the European Green Taxonomy in relation to pollution at building sites, keeping the sites clean, with surfaces that may produce dust compacted and/or moistened.

## 6.2.5 Air, water and soil pollution (E2-4)

Dia Group provides a breakdown of the metrics related to the impacts on air, water and soil caused by the emission, discharge or spill of potentially polluting substances. In 2024, Dia Group has not received any sanctions for environmental violations.

### 6.2.5.1 Air pollution

Air pollution and reduced air quality can be caused by emissions other than greenhouse gases, although these emissions mainly come from combustion processes carried out in connection with traffic (mainly motor vehicles, and especially diesel engines).

Of the total emissions generated by the Group, the current breakdown covers 99.99%, which correspond to greenhouse gases and are reported in section E1-6 "Gross scope 1, 2 and 3 GHG emissions and Total GHG emissions" of this Report.

### 6.2.5.2 Water pollution

Dia Group has not recorded any environmental impacts in terms of accidental discharges into the aquatic environment.

### 6.2.5.3 Soil pollution

Dia Group has not recorded any environmental impacts involving substances and pollutants spilled on the ground.

### 6.2.5.4 Microplastics

Regarding microplastics generated or used by the company, the products distributed in Spain are free of microplastics.

## 6.2.6 Substances of concern and substances of very high concern (E2-5)

The activity of Dia Group is not covered by the REACH Regulation (EC No.1907/2006).

## 6.3. Water and marine resources E-3

Adapting to climate change calls for the implementation of awareness-raising and water-saving measures. Although the Dia Group does not have a direct impact on

this resource, it positions itself in favour of sustainable water use and the protection of the marine environment, facilitating the development of society.

### 6.3.1. Impact, Risk and Opportunity Management (IRO-1)

| ID                            | Topic                                                                                         | Impact Materiality | Financial Materiality |
|-------------------------------|-----------------------------------------------------------------------------------------------|--------------------|-----------------------|
| E3 WATER AND MARINE RESOURCES |                                                                                               |                    |                       |
| <b>Water consumption</b>      |                                                                                               | ●                  | ●                     |
| 31                            | Supply problems due to water shortages in areas of water stress and during periods of drought |                    | R                     |
| 138                           | High water consumption throughout the value chain                                             | I(-)               |                       |

The quantity and quality of water resources vary according to contributions from the hydrological cycle, influenced by factors such as precipitation, temperature, use and soil cover. The demand for water depends on the climate, the available water resources and their management, thus determining sufficiency or scarcity in relation to needs. Dia Group develops its water management strategy based on the availability of the resource, its quality and the balance of the ecosystems in which it is found.

The company's stakeholders (suppliers, employees, customers, investors and franchisees) are consulted on water-related issues on an annual basis as part of the Group's Double Materiality analysis review.



**Dia Group develops its water management strategy based on the availability of the resource, its quality and the balance of the ecosystems in which it is located**



### 6.3.1.1. Potential impacts on water resources

Dia Group is aware of both the benefits of efficient and sustainable management of water resources and the risks of misusing them. For this reason, it identifies accidental pollution as a potential source of impact.

The use, although reduced, of potentially contaminating substances such as fuels, oils, detergents, etc. in carrying out its activity, means that in the event of an accidental spill, they could reach bodies of water if any are nearby, temporarily affecting them.

### 6.3.1.2. Risks and strategy related to water resources

Currently, Dia Group has two methodologies for identifying facilities in countries or areas with water stress. Firstly, the methodology of the Food and Agriculture Organization of the United Nations (FAO) establishes that an area experiences water stress when its annual water supply is less than 1,700 m<sup>3</sup> per person. Under these conditions, Dia Group does not locate facilities in countries with water stress.

On the other hand, the assessment of the facilities using the World Resources Institute (WRI) "Water Risk Atlas" tool allows for the local identification and classification of Dia group facilities into six levels of water stress.

It is from this tool and as part of the ESG Risk Management System that Dia Group evaluates the endogenous and exogenous water factors that could impact the company's operations and services, thus representing a potential risk to them.

The Dia Group's commitment to reducing its consumption in regions with water stress sets out the criteria used in the procedure to identify in which centres the use and consumption of water is a material aspect, so that it is in centres located in areas with high and extremely high levels of water stress where the management implemented to mitigate these risks is thoroughly evaluated.

The distribution of Dia Group centres in water stress categories according to location is shown below:

| CATEGORY                          | DISTRIBUTION BY LOCATION | CONSUMPTION (m <sup>3</sup> ) |
|-----------------------------------|--------------------------|-------------------------------|
| Extremely high (>80%)             | 1,373                    | 378,575                       |
| High (40-80%)                     | 384                      | 121,487                       |
| Medium-High (20-40%)              | 350                      | 94,316                        |
| Low-Medium (10-20%)               | 596                      | 93,876                        |
| Low (<10%)                        | 640                      | 23,620                        |
| Aridity and low water consumption | 0                        | 0                             |
| <b>TOTAL</b>                      | <b>3,343</b>             | <b>711,874<sup>16</sup></b>   |

Table 11: Water Stress by Category

The results of the evaluation at centre level indicate:

- Water consumption includes "freshwater" type water withdrawals from the municipal network for maintenance work and human consumption and is discharged into the sewage system. The total volume of water for own consumption in the Dia group was 711,874 m<sup>3</sup> in 2024.
- Dia Group carries out 53% of its activity in areas considered to be water-stressed, with a total consumption of 500,063 m<sup>3</sup>. When carrying out the risk assessment in the projects, the percentage of probability of a water risk materialising due to water availability decreases to become immaterial in most facilities, since the main use is for sanitary and cleaning purposes and priority is given to plans and systems for responsible use and management.
- 19% of the activity carried out is in areas with a low level of water stress.
- Considering the distribution of the Group's stores, warehouses and offices, those located in Madrid, Barcelona and Seville would be those with the highest levels of water stress. The average water stress is higher in Spain than in Argentina.

Dia Group has calculated the water consumption associated with its suppliers, which is 1,023 hm<sup>3</sup> for its direct suppliers and 1,436 hm<sup>3</sup> for its entire supply chain.

The above analysis allows us to conclude that water risks represent a low impact for Dia Group.

<sup>16</sup> To report water consumption in stores, an estimate has been made based on a significant sample of stores using consumption data from 2023, weighting water consumption based on square metres and type. The consumption of Headquarters and Warehouses is the actual consumption recorded

### 6.3.2. Policies related to water and marine resources (E3-1)

Dia Group has a chapter dedicated to Water and Marine Resources in its Environmental Policy, approved by the Board of Directors, the main objective of which is to contribute to the human right of access to drinking water and sanitation.

The principles set out in this policy can be summarised as follows:

- Comply with current regulations regarding water, as well as the specifications of international reference standards and those established internally by the organisation
- Manage water resources efficiently and responsibly
- Establish indicators, objectives, monitoring protocols and strategies that allow for continuous control and evaluation of the efficient management of water and its responsible use in Dia Group's direct operations, thus optimising the balance resulting from the Group's water footprint.
- Support the development of and establish measures that allow for more responsible water use, such as flow control in the taps of all new openings and refitting of the Group's establishments
- Integrate water use and management into the company's risk management strategy
- Transparently communicate the results of water management in the company
- Value chain and business partners: Dia Group monitors its indirect blue water footprint to identify the activities, goods and services with the greatest impact and to establish action plans in this regard.

This policy is applicable to all regions where Dia Group operates, as well as to all its subsidiaries and is available to all interested parties on the Dia Group corporate website.

Details of the actions implemented during the year in relation to this policy can be found in the following chapter E3-2, E3-3 "Actions and resources related to water and marine resources".

As far as initiatives related to marine resources are concerned, they are included in chapter "8.1.6.2.1 Sustainability of raw materials".

### 6.3.3 Actions, targets and resources related to water and marine resources (E3-2, E3-3)

Dia Group recognises that water is a limited and irreplaceable natural resource, and therefore focuses its water management strategy on the availability of the resource, its quality and the balance of the ecosystems in which it is located.

Dia Group's water management strategy stands out for its strict compliance with legislation, responsible and efficient management, the integration of water into ESG risk management, the extension of its principles to its value chain and transparent communication.

The use of water in Dia Group is mainly intended for human consumption and cleaning tasks, so Dia Group has incorporated, as part of the requirements to be carried out in refits and new openings from 2024 onwards in Spain, the water-saving measures established by the European Green Taxonomy for the construction and refit of buildings:

- Sink and kitchen taps with a maximum flow rate of 6 litres/minute
- Showers with a maximum flow rate of 8 litres/minute
- Toilets and cisterns with a maximum full flush volume of 6 litres and an average flush volume of 3.5 litres.
- Urinals use a maximum of 2 litres/unit/hour, and have a maximum full flush volume of one litre.

These measures provide an average water consumption saving of 38.9% compared to a store that applies standard measures.

In 2024, a total of 17 thousand euros have been allocated to this measure, with the estimated investment by 2030 being 956 thousand euros.

The Real Estate and Procurement department is responsible for ensuring that all these measures are correctly applied. To this end, it has the support of a specialised consultancy firm that directly monitors all the projects undertaken by the Group.

Regarding initiatives related to marine resources and third-party standards, they are included in chapter "8.1.6.2.1 Sustainability of raw materials".

### 6.3.4 Water Consumption (E3-4)

Water consumption is detailed in section "6.3.1.2. Risks related to water resources".

## 6.4. Biodiversity and Ecosystems E-4

Humanity is witnessing a decline in biodiversity at an unprecedented rate, threatening ecosystem services that are essential to society and the economy. Faced with this reality, Dia Group has taken a proactive stance, seeking to develop the knowledge and technology that will enable it to achieve positive impacts from its activities.

In addition, the various stakeholders (employees, suppliers, franchisees, customers, financial institutions, shareholders and investors) are consulted on this matter on an annual basis through surveys, as part of the Double Materiality analysis carried out by the Group.

### 6.4.1. Impact, risk and opportunity management (IRO-1)

| ID                             | Topic                                                                                                                                                                                | Impact Materiality | Financial Materiality |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| E4 BIODIVERSITY AND ECOSYSTEMS |                                                                                                                                                                                      |                    |                       |
| <b>Impact on diversity</b>     |                                                                                                                                                                                      | ●                  | ●                     |
| 35                             | Loss of biodiversity due to deforestation for agricultural crops that supply Dia Group                                                                                               | I (-)              |                       |
| 36                             | Biodiversity loss and deforestation associated with sourcing practices that, according to the EUDR Regulation, cause deforestation                                                   | I (-)              |                       |
| 37                             | Economic sanctions due to environmental alteration, soil degradation, loss of biodiversity, social conflicts, among others; as a result of the activities of Dia Group's value chain |                    | R                     |

Although, due to its location and nature, Dia's direct activities do not have a significant impact on biodiversity, the Group's procurement practices can have an indirect impact on the surrounding areas from an environmental and social point of view, as well as on the normal functioning of ecosystems.

For this reason, aspects such as deforestation, fisheries sustainability and animal welfare are issues that Dia Group

decided to address from the outset in its first 2021-23 Strategic Sustainability Plan.

Many of the efforts to comply with this work plan have focused on obtaining an initial diagnosis of the situation based on existing information systems, gaining a better understanding of supplier practices and designing tools to maintain monitoring over time, which will make up-to-date information available.

### 6.4.2 Policies related to biodiversity and ecosystems (E4-2)

Through the Biodiversity section of its Environmental Policy, Dia Group promotes the conservation and responsible use of natural heritage, not only as a necessary means for economic development and social progress, but also as a key asset of high value in itself.

The principles set out in the policy are as follows:

- Comply with current regulations on biodiversity, as well as the specifications of international reference standards and those established internally by the organisation, with special attention to aspects such as deforestation, sustainable fishing and animal welfare.
- Establish strategies, initiatives, objectives and monitoring protocols that make it possible to identify and assess the main impacts of Dia's activity on biodiversity.
- Promote the protection of biodiversity and natural capital by extending our biodiversity policy to our chain of activities.
- Choose products that bear seals or production systems certifications (RSPO, Rainforest, MSC, FSC, others) or other equivalent means, that attest that they have been produced taking into account the protection,

conservation and improvement of ecosystems and the environment.

- Integrate care for biodiversity into the company's risk management strategy.
- Transparently communicate the results of biodiversity management in the company.



**Dia Group, through the Biodiversity section of its Environmental Policy, promotes the conservation and responsible use of natural heritage**

### 6.4.3 Actions, targets goals and resources related to biodiversity and ecosystems (E4-3, E4-4)

The Strategic Sustainability Plan 2024-2025 (SSP 24-25) outlines Dia Group's commitment to the protection and restoration of biodiversity, aiming to generate a positive impact on all of the company's projects.

Dia Group understands the importance of reducing global deforestation, including the deforestation associated to the products the company sells, which is why it is working

on identifying standards for responsible sourcing, Human Rights, animal welfare, sustainable fishing and deforestation, among others, to handle the implementation in 2025 of the Due Diligence System and Regulation 2023/115 on Imported Deforestation.

Some examples of good practice involving some raw materials are highlighted below:



#### Fishing

Dia is committed to advancing the sustainability of the seafood products it sells under its own brand.

In this regard, Dia has the following initiatives:

- The range of canned, chilled and frozen seafood products bearing the Marine Stewardship Council (MSC) certified sustainable fishing seal continues to grow with new certified products with the addition to our MSC family in 2024 of items such as Mari Marinera 100% natural cod fillet or Mari Marinera surimi claws.
- Furthermore, Dia Group, in collaboration with the NGO Sustainable Fisheries Partnership (SFP), continues to work to characterise the fishing grounds from which the fishery products sold under its brand come, with the aim of identifying potential risks and defining a supply policy that allows us to promote, as part of the supply chain, a market for more sustainable seafood products.



#### Paper

- 100% of cellulose items are FSC certified.

- In addition, primary and secondary packaging is available mostly sourced from forests with sustainable forest management and FSC certification.



#### Animal welfare

There are 226 meat, egg and dairy product items that have the Animal Welfare seal, which identifies products of animal origin that come from animals raised on farms where 4 basic principles of animal welfare are evaluated: food, housing, health and behaviour.



### Deforestation

One of the main causes of deforestation and forest degradation is the expansion of agricultural crops, linked to a series of basic food products. This has been identified by the EU, which has published legislation focusing on cocoa, coffee, palm oil, beef, soy, rubber and wood. In these areas, Dia has the following initiatives: A monitoring process has been defined to achieve greater knowledge of the supply chain and identify potential negative impacts.

The objective is to begin to minimise them, promoting their reduction or elimination, with measures such as working only with raw materials that come from “non-risk” areas or in any case that have a sustainability certificate. Dia Group has set up an internal and multidisciplinary working group that aims to implement procedures and tools that ensure compliance with the Due Diligence requirements contemplated in the Deforestation Regulation.

The tasks of this working group include defining a roadmap, deadlines and the persons responsible, with one of the first actions being to carry out an analysis to identify the affected product range and automate the monitoring indicators, to achieve an improvement in the process. In addition, Dia regularly participates in forums and conferences on deforestation, where it works to coordinate the different actors in the chain in order to progressively define and implement the procedures and tools that will allow progress in this area. By the end of 2024, more than 96% of the items that include palm oil or one of its derivatives have the RSPO Sustainable Palm certificate. There are also some items that have coffee or cocoa as an ingredient with sustainable certification from the Rainforest Alliance.

## 6.4.4 Impact metrics related to biodiversity and ecosystems (E4-5)

Protected areas are land or sea areas that, due to their natural value, are specifically dedicated to nature conservation and subject to a legal protection regime. They are one of the fundamental instruments for in situ conservation of biodiversity.

Dia Group has no identified sites near this type of space, since both its stores and its logistics centres are located in predominantly urban areas.



## 6.5. Resources and circular economy E-5

By 2050, it is estimated that humanity will consume resources as if it had three planets, with a 70% increase in waste generation. This growing consumption has serious consequences, since more than 50% of greenhouse gas emissions and more than 90% of biodiversity loss and water consumption come from resource extraction and processing.

The transition to a circular economy for the Dia Group will not only allow for a significant reduction in the use of natural resources and environmental impact, but will also entail an economic opportunity derived from the competitive advantage and, if the appropriate processes are developed, will enable a better restoration and regeneration of natural capital.

Dia Group promotes eco-design in its products. The company encourages and invests in innovation at various stages of its operations, going beyond regulatory obligations to reinforce its commitment to the wellbeing of people and the environment.

In addition, the various stakeholders (employees, suppliers, franchisees, customers, financial institutions, shareholders and investors) are consulted on this matter on an annual basis through surveys, as part of the Double Materiality analysis carried out by the Group.

### 6.5.1. Impacts, Risks and Opportunities related to resources and the circular economy in Dia Group (IRO-1)

| ID                                   | Topic                                                                                                                                                                                                                                           | Impact Materiality | Financial Materiality |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| E5 RESOURCE USE AND CIRCULAR ECONOMY |                                                                                                                                                                                                                                                 |                    |                       |
| <b>Waste management</b>              |                                                                                                                                                                                                                                                 | ●                  | ●                     |
| 42                                   | Improving the recyclability of packaging, using mono-material packaging                                                                                                                                                                         | I (+)              |                       |
| 43                                   | Using recycled materials instead of virgin materials, thus increasing the circularity of raw materials                                                                                                                                          | I (+)              |                       |
| 44                                   | Implementation of a waste management model, separating waste at source (following the hierarchy model)                                                                                                                                          | I (+)              |                       |
| <b>Food waste</b>                    |                                                                                                                                                                                                                                                 | ●                  | ●                     |
| 48                                   | Improving management of unsold products, prioritising donations                                                                                                                                                                                 | I (+)              |                       |
| 49                                   | Managing large quantities of food waste requires a significant investment of human and economic resources for its management.                                                                                                                   | I (-)              |                       |
| 51                                   | Reputational loss due to a bad image resulting from having large quantities of food waste                                                                                                                                                       |                    | R                     |
| 52                                   | Economic losses attributable to the generation of food waste, since the impossibility of selling it may be due to the deterioration of the product or to causes such as the end of a campaign, short shelf life, loss of grouper in packs, etc. |                    | R                     |
| <b>Resource use</b>                  |                                                                                                                                                                                                                                                 | ●                  | ●                     |
| 55                                   | Reduction in the amount of raw materials consumed due to the use of materials with a lower density for the manufacture of packaging                                                                                                             | I (+)              |                       |
| 56                                   | Marketing of third-party products containing non-recycled or non-recyclable materials                                                                                                                                                           | I (-)              |                       |
| 57                                   | Financial losses due to investments made in product sustainability, and lack of customer awareness                                                                                                                                              |                    | R                     |

Dia Group integrates and explores circular solutions in its products and operations.

These solutions address the use of recycled or reused materials, the minimisation of waste generation, innovation in the reuse of such waste as raw materials for other industries and the development of programmes to optimise the use of assets (and therefore extend their useful life) through predictive models that allow the optimisation of processes such as bread baking.

The transition towards a circular economy and the minimisation and mitigation of environmental impacts caused by the consumption of resources and the generation of waste require an in-depth analysis of what happens both in the company's own operations and in the supply chain.

### 6.5.1.1 Potential impacts

The volume of products purchased by the Dia group is mainly distributed between consumer goods for subsequent sale (98%) and capital goods (2%).

In terms of waste, 90% is destined for recovery, in particular, 65% of the waste generated is paper and cardboard.

The distribution of consumer goods involves the intensive use of resources such as water and energy, putting pressure on nature and potentially intensifying the overexploitation and depletion of these resources.

Eco-design and the use of recycled materials reduce the amount of energy and materials needed to distribute goods and build new facilities such as shops and warehouses, thereby resulting in lower consumption of natural resources.

In addition, proper management of the waste generated reduces the volume of waste destined for landfill, promoting the recovery of materials and representing a business opportunity in economic terms and with a lower impact.

Dia Group also pays special attention to food waste management, since it is a direct source of economic losses and requires the allocation of resources for correct management.

The Strategic Sustainability Plan 24-25 includes the development of a Food Waste Prevention Plan, with the goal of reducing it by 30% in 2030 vs. 2020.

### 6.5.2. Circular economy policy (E5-1)

The Dia Group's Environmental Policy has a specific chapter dedicated to the circular economy. The policy establishes a framework for action focused on reducing the use of virgin materials and aiming for complete circularity of the materials incorporated into our processes and products. The Audit and Compliance Committee is responsible for supervising this policy, which was approved in 2024. The policy commitment is applicable to all of the Group's business units without exception, with the director of each of them being responsible for putting it into practice.

In terms of guiding principles, the policy emphasises the importance of the waste hierarchy, with the aim of achieving Zero Waste status in all of the Group's warehouses.

The focus is on maintenance, including the review of operations to prevent failures and material fatigue, thereby prolonging the useful life of assets. In addition, the reuse of materials is valued, applying a management and segregation hierarchy to recover the greatest possible amount of waste.

The principles defined by the policy take the form of:

- Reducing resource use, using renewable and recycled materials, reintroducing waste into production cycles and reducing water and energy consumption
- Planning and intensifying the use of technology to reduce the consumption of materials and energy, anticipate and avoid losses and reduce food waste
- Placing a special focus on the maintenance of equipment and facilities to avoid failures, leaks and material fatigue and thus extend the life of assets
- Giving value to materials, using the hierarchy of waste management and segregation, paying special attention to our warehouses, with the aim of being zero waste in all of them
- Setting targets and being accountable, proposing strategies and plans to improve circularity indicators, and making them public to rigorously meet the expectations of stakeholders.

This policy is available to all interested parties on the Dia Group corporate portal and is applicable to all business units and regions where the Group operates, without exception.

A detailed breakdown of the waste hierarchy is available in E5-5

### 6.5.3 Actions, resources and targets related to resource use and circular economy (E5-2, E5-3)

Reducing excess packaging and achieving more sustainable packaging, with all the implications that this entails, has been included as one of the material issues of the Dia Group Sustainability Plan, in relation to which a voluntary commitment has been adopted that is specified in the following objectives:

- Reduce the amount of material used in packaging of own-brand products, with special attention to plastic (20% less in 2025 versus 2020 in Spain).
- Improve the recyclability of packaging for own-brand products, opting, whenever possible, for mono-material packaging and/or packaging with characteristics that facilitate recycling (100% of own-brand packaging recyclable, reusable or compostable by 2025 in Spain).
- All of Dia Group's waste is managed through its warehouses. The goal is for 100% of warehouses to be "Zero Waste" in Spain by 2030, obtaining the certification granted by SAICA, for which Dia Group allocates an annual OPEX budget of €5 million, which is 100% aligned with the European Green Taxonomy.
- In addition, Dia Group, in accordance with current legislation, will incorporate 25% recycled plastic in its own-brand beverage bottles by 2025 in Spain.



With a focus on these four objectives, a packaging characterisation process began in 2021, through which the recyclability of nearly 2,000 own-brand references was analysed based on eleven attributes, such as their composition (type and combination of materials), colour and presence, size and composition of the label, among others.

In Spain, more than 85% (73% in 2023) of the analysed own-brand references already meet the recyclability criteria:

| Type of items                                                                                                                                       | Spain        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Number of own-brand items (including C&P and Pesca), F&V PLS and recyclable auxiliary material (with recyclability certificate)                     | 271          |
| Number of own-brand items (including C&P and Pesca), F&V PLS and auxiliary material (recyclability greater than 70% according to ESE questionnaire) | 2,359        |
| Number of own-brand items (including C&P and Pesca), F&V PLS and auxiliary material evaluated (ESE questionnaire)                                   | 3,077        |
| <b>TOTAL</b>                                                                                                                                        | <b>5,707</b> |

Table 12: Own brand items analysed according to recyclability criteria

In addition, in collaboration with the "Technological Institute of Packaging, Transport and Logistics" (ITENE), Dia has developed a "Guide to packaging sustainability" that includes, for each type of packaging and material, the desirable characteristics and those to avoid when designing a new package or when redefining an existing one.

Following this guide, eco-design measures have been implemented in 516 items in Spain alone (around 13.5% of the total number of own-brand items), thereby reducing the use of virgin plastic for packaging by approximately 5.5 million kilogrammes. Some examples are highlighted below:

- Modification of the bags of most frozen products from multi-material to mono-material. In those cases where it was possible (depending on the type of product) the micron weight was reduced, lightening the plastic content. Regarding the colour, trays were changed from black to white and transparent for better recycling, eliminating the carbon black ink from the bags.

- The trays for *gulas* have become mono-material so that they can be recycled.
- The number of beverage and oil items with bottles that contain recycled plastic has increased. Recycled plastic has also been introduced in toothbrush blister packs and spice jars.
- The number of trays containing recycled plastic in packaged meat has continued to increase, and by a higher percentage.
- The grammes of plastic in salad bowls have been reduced.
- The plastic olive tin groupers have been replaced by cardboard.
- The detergent capsules of all 3 items have also switched from plastic to cardboard
- Bread bags with plastic windows have been replaced in Spain with 100% paper bags, which has meant a reduction of 251.5 tonnes of plastic.



**In Spain alone, eco-design measures have been implemented in 516 articles (around 13.5% of the total number of own-brand articles), thereby reducing the use of virgin plastic for packaging by approximately 5.5 million kilogrammes**

## 6.5.4 Responsible use of natural resources (E5-4)

The following table summarises the consumption of support materials at Dia Group. While paper and cardboard have seen their consumption reduced, plastic has seen an increase, as can be seen in the following graph. Among the improvements in management, the significant reduction in paper consumption stands out, mainly due to a decrease in the distribution of paper advertising leaflets in favour of digital leaflets.<sup>17</sup>

In addition, through the zero paper option in the Dia España App, it is possible to receive all till receipts on a mobile device, thus avoiding the use of paper.

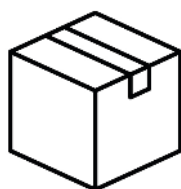
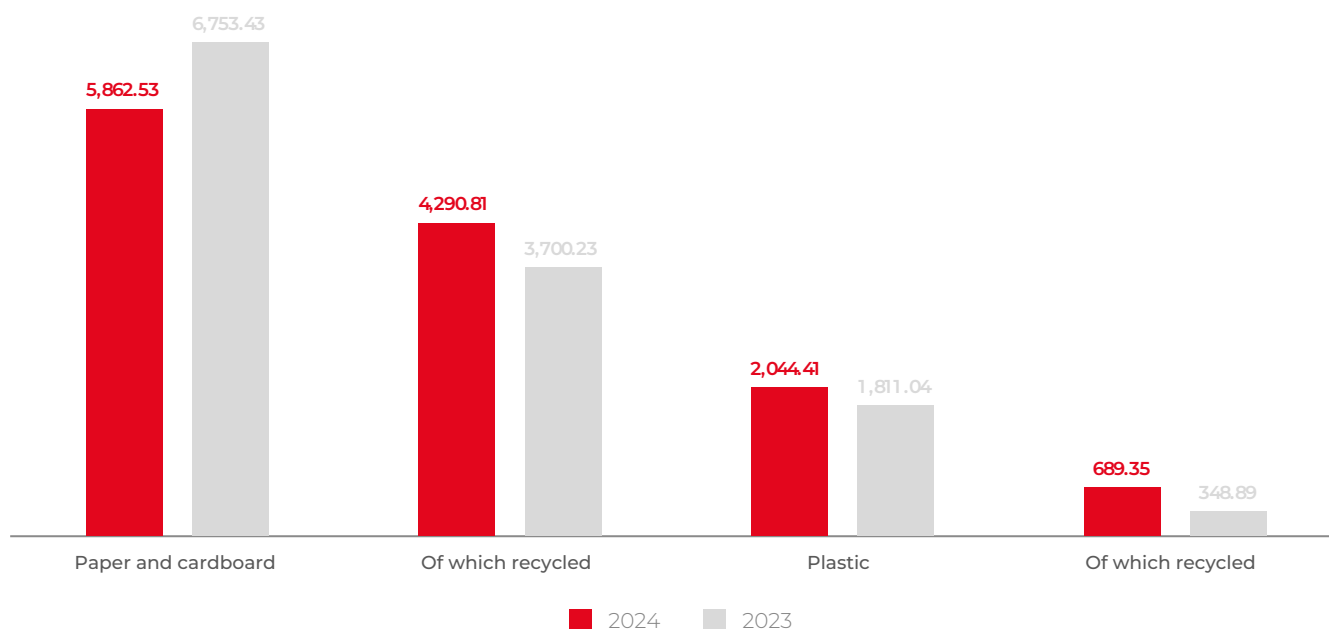
The initiative aims to eliminate more than 180 million paper tickets and allow customers to have a more practical, simple and orderly shopping experience in line with the digital transformation.

Regarding plastic consumption, the use of compostable plastic bags at checkouts in stores has been promoted, instead of conventional plastic bags.

On the other hand, cardboard consumption has also decreased largely thanks to better management of this material in store supply systems.

### AR 21 DISCLOSURE OF INFORMATION ON MATERIAL RESOURCE INFLOWS

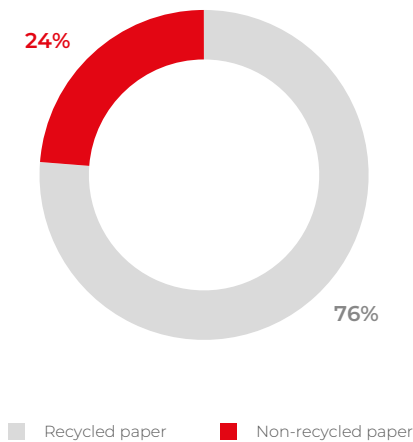
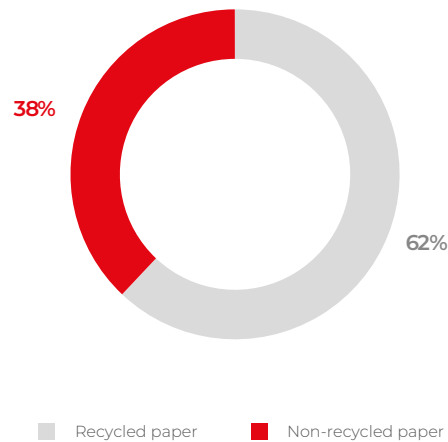
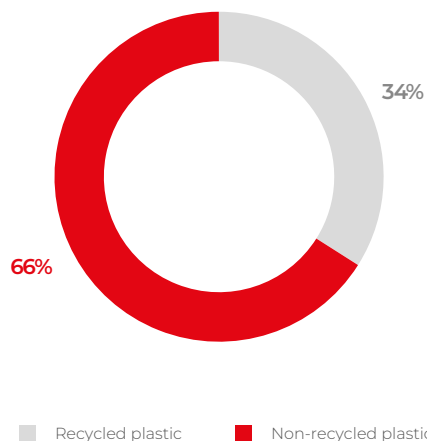
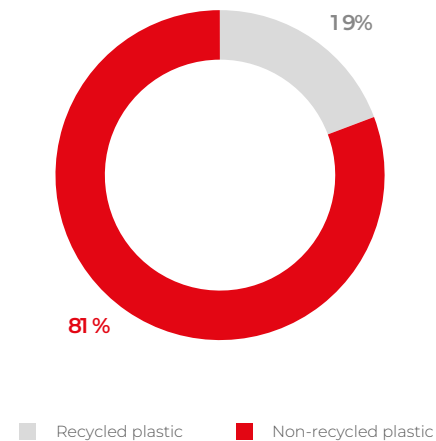
Main materials consumed, by major groups (t)



Total 2024  
**7,907 t**

Total 2023  
**8,565 t**

<sup>17</sup> Main materials consumed by the Dia Group, by major groups (t). The data reported are calculated using the kg of material actually purchased and consumed recorded in the Dia Group systems and include the contribution of the franchise network

% of recycled paper compared to the total  
2024% of recycled paper compared to the total  
2023% of recycled plastic compared to the total  
2024% of recycled plastic compared to the total  
2023

In 2025, Dia Group will work on collecting data on the percentage of biological materials used, a certification system for sustainable procurement and the application of cascading use.

### 6.5.5 Responsible waste management (E5-5)

The objective contemplated in the Sustainability Plan 2024-2025, with regard to waste management, is to advance in the implementation of the Zero Waste model in the management of waste generated. All of the group's waste is managed through the warehouses, which provide the managed tonnes of each type of waste used to prepare this report. In 2024, a total of 9 out of Dia Group's 11 warehouses in Spain obtained this endorsement, which certifies that at least 94% of our

waste has destination other than landfill, compared to 8 certified warehouses in 2023. Of the waste generated on these platforms, 100% of bakery waste is destined for animal feed and 100% of fruit and vegetable and organic product waste is destined for composting. Dia Group allocates €5M of OPEX annually, aligned with the European Green taxonomy, to waste management.

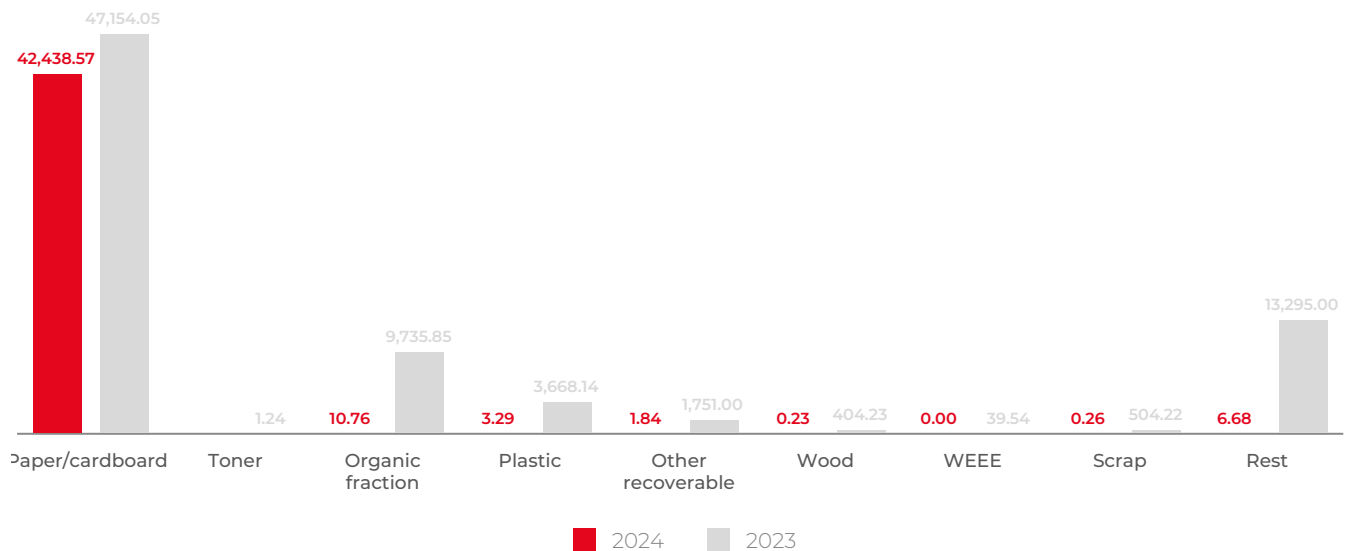
Under this premise, Dia Group has reduced waste generation by more than 11,044.14 tonnes in 2024 (16,531 tonnes had already been reduced in 2023).

Improving the management of the product range and stock (using service and order preparation formats adapted to each product and each establishment or using IT tools to optimise

orders), as well as better in-store management of products close to their expiry date, are the main pillars for avoiding food waste. Thanks to this, this waste has been reduced by more than 21% compared to the previous year.

Due to the sector in which the Group operates, the generation of hazardous waste is not significant.

#### Non-hazardous waste (t)



Total 2024  
**65,509 t**

Total 2023  
**76,553 t**

#### Destination of non-hazardous waste (%)

| % Recycled |       | % Reused |      | % Energy recovery |      | % Composting |      | % Landfill / Incineration |       |
|------------|-------|----------|------|-------------------|------|--------------|------|---------------------------|-------|
| 2024       | 2023  | 2024     | 2023 | 2024              | 2023 | 2024         | 2023 | 2024                      | 2023  |
| 78.60      | 70.37 | 0.80     | 0.22 | 3.50              | 2.63 | 6.90         | 4.85 | 10.20                     | 21.94 |

Table 13. Destination of non-hazardous waste in Dia Group Due to the review, the Recycling and Composting figure for 2023 has been restated. The data are obtained through direct measurements of the tonnes of waste generated in each warehouse.

Dia also pays special attention to reducing food waste, an issue that is important from an environmental point of view, in the context of waste management, but also from a social perspective. To improve its monitoring and management, Dia has created a common indicator to measure this parameter, for which a reduction target of 40% has been set in three years.

In addition to the improvements to waste management indicated above, there are other improvements specifically aimed at reducing this waste:

- Increase in donations of products suitable for human consumption, but not for sale, from new locations, such as dark stores
- Implementation of a redistribution system for unsold products in warehouses, stores and dark stores

As a result of these actions, food waste in Spain in relation to the total net food inputs in warehouses and stores has been reduced from 11,916,329 kg generated in 2023 to 5,581,760 kg in 2024.

# 7

## Social



## 7.1. S1 Own Workforce

### ANOTHER MEMBER OF THE NEIGHBOURHOOD

Its network of 3,343 stores (5,408 at the end of 2023), most of them local stores, allows Dia Group to be very present in the different neighbourhoods and to know their reality first-hand.

With this, the Group wants to strive to be close to its customers, offering services that satisfy their needs.



### Dia Group places people at the heart of its business proposition

This chapter shows how employees are part of the Dia community, which is built from each store, and how the company relates to the most disadvantaged groups in these areas.

#### 7.1.1 Interests and views of stakeholders, material impacts, risks and opportunities and their interaction with strategy and business model (SBM-2, SBM3)

| ID                                     | Topic                                                                                                                                                                                                                               | Impact Materiality | Financial Materiality |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| S1 OWN WORKFORCE                       |                                                                                                                                                                                                                                     |                    |                       |
| <b>Working conditions</b>              |                                                                                                                                                                                                                                     | ●                  | ●                     |
| 59                                     | Low job satisfaction due to low salaries compared to the competition and lack of work-life balance.                                                                                                                                 | I (-)              |                       |
| 61                                     | Rising labour costs due to high inflation, which reduces the purchasing power of wages. (Argentina)                                                                                                                                 |                    | R                     |
| 62                                     | Improvements in well-being policies, to attract and retain talent, reducing staff turnover costs                                                                                                                                    |                    | O                     |
| <b>Diversity, equity and inclusion</b> |                                                                                                                                                                                                                                     | ●                  | ●                     |
| 63                                     | Staff satisfaction derived from the promotion of Equality, diversity and inclusion - in terms of working conditions, professional growth, etc. - beyond what is established by local legislation and what is required by the market | I (+)              |                       |
| <b>Health and safety</b>               |                                                                                                                                                                                                                                     | ●                  | ●                     |
| 74                                     | Reduction of costs associated to work-related accidents and illnesses through preventive programmes.                                                                                                                                |                    | O                     |

Dia Group has a diverse workforce of 16,896 employees at the end of 2024 (28,776 at the end of 2023). Of all the professionals working at Dia, 80% work in Spain and 20% in Argentina.

The Group's workforce has been reduced compared to 2024, mainly due to the increase in franchised stores globally, in addition to the divestment of the Clarel, Portugal and Brazil businesses.

In light of the countries in which the Dia Group operates and the existing trade union representation, there is no perceived risk of violation of basic human and labour rights (such as child labour, slave labour, freedom of association or the right to collective bargaining) in internal processes, and 5 complaints have been received in relation to the above aspects, from employees of the Group. Among other instruments, the Code of Ethics and the Ethics Channel of the Group were created to help safeguard the Dia Group's commitment to respecting these values. Regarding the material impacts on workers that may arise from the transition plans, currently, the proposed measures focus on reducing the carbon footprint in the future and are focused on the investment in new refrigeration equipment and the purchase of renewable electricity, as well as other

aspects not directly related to the material impacts on workers, such as a more ambitious policy for waste management or the partial change of the transport model from conventional to gas.

No significant impacts have been identified that are directly related to the plan, its measures or its environmental or economic impact on the workforce in general, although, for employees in warehouses where natural gases are used instead of traditional refrigerant gases, which can be potentially toxic (such as ammonia or CO<sub>2</sub>), the Group has developed specific protocols and training.

The Group aims to create a positive impact in everything it does, stimulating innovation and creativity, enabling people to grow and develop. Leading the transformation and leaving a relevant mark on society as a company is only possible with the talent, leadership and commitment of its people.

The company is aware that a solid value proposition, supported by a people-focused strategy, can make a difference in attracting, retaining and engaging talent.

Individualised development plans that fit each person's goals and aspirations, ongoing training opportunities, mentoring, work-life balance, wellness programmes, recognition systems that celebrate people's achievements and contributions, and competitive benefits are all part of the company's value proposition for its people.

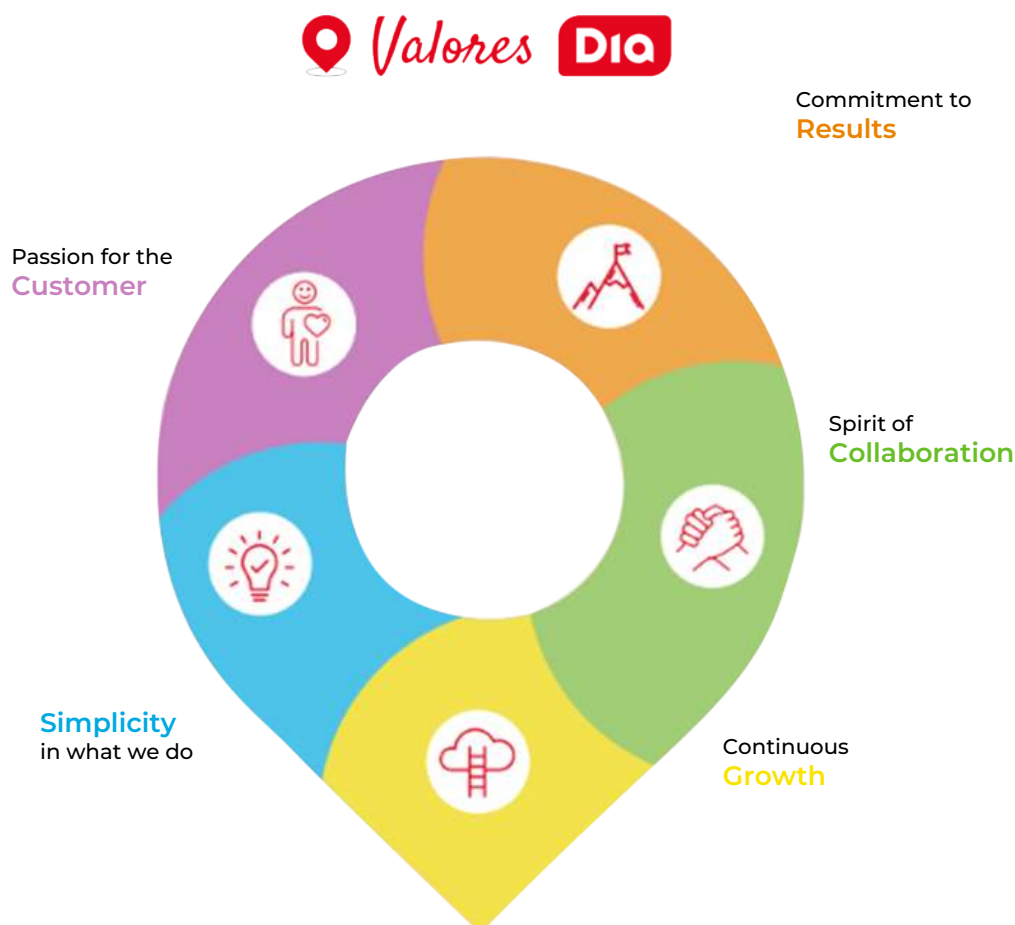
The interests, views and rights of its own workforce are the basis for its strategy and business model, and Dia Group has specific indicators to measure the success of integrating these interests into its strategy.

- Engagement: Level of satisfaction of all employees, franchisees and customers, measured through an NPS engagement survey, with the goal of exceeding the score of 70% by 2029.
- Cultural evolution: Successful implementation and acceptance of cultural changes, with ratios of 30% after six months, 70% in the first year and 100% 18 months after their implementation.
- Innovation Index: Tracking the level of implementation of new ideas received by employees
- Trust in leadership: Measuring the level of employee trust in the organisation's leaders and the level of identification with the corporate culture

- Retention: Measure of the retention rate of high-performing employees, with objectives equal to or greater than 80% in functions designated as "Critical"
- Skills: Developing the skills needed to take on cultural changes in the organization
- Communication: Effectiveness of internal communication during the transformation process

The drivers for the Human Resources Strategic Plan 25-29 are as follows:

- Employee NPS
- Level of trust in the organisation's leaders: Percentage of affirmative responses to the statement "I have confidence in the decisions made by management"
- Diversity and Inclusion Index: Percentage of new hires from vulnerable groups, as well as the percentage of women in senior management positions, directors and senior managers
- Additionally, in the context of the Double Materiality analysis, employees are consulted as another stakeholder group.



To implement this plan, the company has €1M of annual OPEX.

Regarding the inclusion of people with disabilities, Dia Group's strategy focuses on the effective integration of disability management in the work environment, marking a long-term commitment. The company has implemented work environment assessments, establishing objectives and monitoring systems and promoting awareness and training to create an inclusive culture. Efforts have been made to establish collaborations with specialised entities.

The objectives set and implemented throughout the year include:

- The signing of agreements with various entities for the incorporation of vulnerable candidates.
- Contracting Employment Websites and participation in specific Employment Fairs for these groups
- Creation of scholarship/internship programs for people with disabilities and young people <25 years old.

- Implementation of processes that ensure, in the positions that are possible by market, a minimum of 1 candidate over 45 years of age

- Criteria for selecting a candidate over 45 years of age under equal conditions of the general profile (skills, abilities, attitudes, etc.)

Among the challenges that the company has had to face in 2024, the increase in salary costs due to hyperinflation in Argentina stands out, which the company has had to deal with in order to combat low job satisfaction due to the loss of purchasing power of its employees.

Details of non-salaried staff can be found in section S1-7 "Characteristics of non-salaried workers in the company's own workforce"

Details of the negative impacts on own workforce and their effects can be found in "S1-14 Safety and health"

## 7.1.2 Policies related to own workforce (S1-1)

The Social policies, approved by the Appointments and Remuneration Committee, as a delegated body of the Board of Directors, reflect the commitments and principles of conduct related to the Group's own workforce, as well as in relation to the company's value

chain, and are applicable to all regions where the Group operates.

These policies are available on the company's website and are accessible to all users.



Code of Ethics



General Human Resources Policy



Diversity and Inclusion Policy



External Relations Policy

- The Dia Group Code of Ethics establishes the commitment to respect internationally recognised human rights and public freedoms.

Dia Group is aligned with the International Bill of Human Rights, the Declaration of the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work and its fundamental conventions, the Convention on workers' representatives, the Guidelines of the Organization for Economic Cooperation and Development (OECD) for Multinational Enterprises, the Guiding Principles on Business and Human Rights of the United Nations (UN), the Principles of the United Nations Global Compact, the Seoul Declaration on Safety and Health at Work.

All Dia Group employees must follow this commitment, carrying out their professional activities with respect for human rights and public freedoms.

Linked to this Code of Ethics is the Ethics Channel, through which reporting any breach or complaint regarding working conditions can be reported. Dia Group has a procedure that begins with the opening of a file where the veracity and accuracy of the information contained in the complaint or communication will be verified. To this end, a hearing will be held with all those affected and witnesses,

and the Ethics Committee will carry out as many investigative procedures as it deems necessary to clarify the problem through a final report with recommendations and its subsequent communication.

- The General Human Resources Policy is the corporate reference framework for people management and contains the Areas of Action that respond to Dia Group's commitment to job creation and its professionals. Dia Group supports, respects and contributes to the protection of internationally recognised fundamental human rights with the aim of not being complicit in any form of abuse or violation of these rights among workers, suppliers, contractors, subcontractors, recruitment agencies, collaborators, partners, competitors, customers, local communities and society in general.

The issues covered in the policy are as follows:

- Effectiveness, based on rigorous work and the training of teams to make decisions based on professional criteria, seeking the profitability of actions;
- Initiative, paying attention to the changes occurring in the markets in which Dia Group operates and anticipation through creative and innovative solutions;

- Respect for commitments, generating an environment of trust and accepting diversity and differences of opinion, to work in a climate of security, credibility and respect for the person;
- Teamwork, with a common goal and in a coordinated manner, fostering a positive relationship to take advantage of people's talent and achieve the best results;
- The Customer, with the mission of achieving maximum satisfaction

The Policy is articulated through seven Areas of Action that guide the Dia Group's commitment to job creation and people management:

- Selection and hiring of professionals, promoting job stability and encouraging local hiring, striking a balance between the needs of the person and the values that define Dia Group
- Equality and Diversity, supporting best practice
- Talent management and development, detecting needs and offering opportunities
- Work-life balance, recognising the need to achieve a balanced work environment
- Safe and healthy work environment in all areas of the organisation

- Adequate remuneration, which seeks to attract, motivate and retain a workforce prepared to tackle the challenges facing the business
- Labour relations, recognising both the freedom of association of its employees and the right to collective bargaining within the legal frameworks established in the environment in which its business activity is carried out.

The responsibility for approving and ensuring compliance with this policy rests with the Board of Directors.

The Dia Group's Strategic Human Resources Plan will establish specific objectives and define specific actions in the short, medium and long term to achieve them.

Dia Group has a flexible, transparent and constantly evolving Human Resources Management System to adapt to a changing business reality.

The System is supervised by Senior Management to achieve organisational consistency, recognise strategic issues and manage people under common criteria.

Dia's job evaluation model meets the requirements for job evaluation at the legislative level:

|                          |                                                                                                                                                                                                                                                                                                  |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Appropriateness</b>   | <ul style="list-style-type: none"> <li>• <b>Relevant factors</b> related to the <b>activity</b>.</li> <li>• It facilitates having a <b>common language</b> to understand the levels of responsibility and contribution factors of the Organisation's positions.</li> </ul>                       |
| <b>Completeness</b>      | <ul style="list-style-type: none"> <li>• The job is evaluated from different perspectives based on <b>the factors that represent the activity. All the conditions that make the job</b> unique are taken into account without making any of them invisible or undervaluing them.</li> </ul>      |
| <b>Objectivity</b>       | <ul style="list-style-type: none"> <li>• <b>The job is evaluated</b>, not the person.</li> <li>• The process does <b>not discriminate</b> on the basis of sex (neutral).</li> <li>• There is no factor that is based on personal characteristics of the employee (performance, etc.).</li> </ul> |
| <b>Analytical system</b> | <ul style="list-style-type: none"> <li>• Methodology <b>based on points and factors</b> and carried out using a calculator (support tool).</li> </ul>                                                                                                                                            |

#### Requirements of RD 902/2020

Article 4.4 of Royal Decree 902/2020 establishes that "(...) the correct evaluation of jobs requires the application of the criteria of appropriateness, completeness and objectivity (...)". Article 8 establishes that "(...) for job evaluation purposes, analytical systems that guarantee compliance with the established objectives and requirements will be applied (...)".

- Recruitment, training and promotion: Dia Group maintains updated records that guarantee a transparent view of opportunities for employees:

- **Recruitment:**

We have an employment policy that contains principles aimed at equality, transparency and objectivity.

When seeking to fill new positions, in all cases they are published internally and externally, except when for specific reasons it is decided to only conduct the search externally.

All Dia employees, both in Spain and Argentina, have access to our internal search portal and can apply.

When seeking Store Managers and Leaders, employees can self-nominate or be nominated by the Store/Manager.

- **Training:**

From the Learning & Development area, Dia Group has a detailed record of attendance at all learning experiences carried out through our Dia Academy. We offer a wide variety of learning experiences, mentoring and buddy support, coaching and initial training plans, among others. Training is organised under two main categories:

- Training available to all employees: Includes training related to Dia culture.
- Training aimed at specific groups of employees: Designed to cover particular needs.

All academic offerings are centralised in our training catalogue, available on the Dia Academy virtual platform. All Dia employees have access to this space and can explore and view training opportunities, ensuring transparency.

In addition, any employee can request specific training. On the Academia Dia platform, employees will find a section where they can view information about this process and how to start this request. These requests enter an analysis and approval circuit, in which their relevance is evaluated according to the policies of the Learning & Development area. It is important to note that we have a clear specific training policy that details the requirements to access the different types of training, ensuring that the process is fair and transparent for everyone.

In this way, we promote the continuous and accessible development of our employees, aligning their needs with the company's strategic objectives.

- **Promotion:**

There are three routes within the promotion processes:

- 1) Participation in an open job search process: In these cases, the promotion is aligned with our recruitment policy, guaranteeing equal opportunities for all employees interested in applying.
- 2) Promotion without initiating a search: These processes are applied when a leader has a vacancy in his team and identifies a member of the team with high potential and wishes to promote him or her for development reasons.
- 3) Promotion processes through recategorisation, different actions are implemented depending on the organisational level:
  - Evaluation of the employee's potential, skills and abilities.
  - An interview with Human Resources.
  - For processes where the promotion is to Senior Manager or Director, an interview is held with a member of the Management Committee.

All job changes are communicated on a monthly basis. In this way, we guarantee that the promotion processes are transparent, fair and rigorous, ensuring that decisions are based on merit, capabilities and the continuous development of employees, in alignment with the organisation's strategic objectives.

- Dia Group's Diversity, Equity and Inclusion Policy, approved during this year, is a crucial component of the company's people management model, reinforcing commitments to the development of diverse talent, respectful treatment, equal opportunities and social promotion and cohesion.

To achieve this, the group follows a strategy focused on the groups where it can provide the greatest value along the lines of gender diversity, socioeconomic diversity – promoting access to employment for vulnerable groups according to the reality of each country – and sexual diversity. To achieve this, it relies on three pillars:

- Diverse culture: seeing differences as an opportunity. We foster positive relationships, where everyone feels free to be who they are, and we promote personal development, aware that different talents and experiences are essential to maximise results. Learning is the engine for growth, which is why we believe it is important to train and raise awareness among teams about good practices, to integrate different perspectives.

- Inclusive environment: the Group condemns any type of discrimination and has specific instruments and policies to ensure compliance with this principle of equality that allows it to promote a heterogeneous work space. This Policy is supported by the Global DEI Committee, which aims to promote and monitor the Company's diversity strategy. In addition, the Dia Group has local Committees that act as agents of change to achieve the proposed objectives.
- Active company: Dia Group is a company that moves forward guided by its mission and driven by renewed values, which has allowed it to build a solid business that places people at the centre. To do so, it has established alliances with the main DEI leaders in society to learn from their knowledge and experience, as well as to give visibility to our commitments:
  - Respect the principle of equal treatment at work for all purposes, not allowing any type of discrimination based on sex, marital status, age, race, nationality or ethnicity, religion or beliefs, disability, sexual orientation, political ideas, membership or non-membership of a union, or any other personal or social condition.
  - Value diverse opinions with respect for people, taking into account different contributions and points of view.
  - Generate professional opportunities in the places where we operate
  - Guarantee equal opportunities in the workplace based on individual merit, with special attention on access to employment, recruitment, professional promotion, training, job stability and equal pay for work of equal value.
  - Promote work environments free from harassment, violence and inequality, where the dignity of all employees is respected. This includes the implementation of clear and effective policies against harassment and discrimination, as well as awareness-raising and training programmes on diversity and inclusion for all levels of the organisation.
  - Ensure quality, stable and secure employment with working conditions that promote the wellbeing of the workforce, including flexible hours, work-life balance, and health and safety measures at work.
  - Transparency in our working practices, including regular auditing and open communication about our progress.

In terms of functional diversity, the following stand out:

- The enormous effort made to increase the percentage of people with disabilities in the workforce, through a communication and awareness plan on the subject, the provision of tools for the selection and subsequent hiring of people with functional diversity, or the presence of the company on specific employment portals. In addition, an internship program for graduates with disabilities has been launched.
- Likewise, in terms of accessibility, this has been improved by updating the website, which allows for a better user experience for all groups. Furthermore, in the case of Spain, all architectural accessibility regulations have

been complied with in new store openings and expansions, working on the elimination of barriers of any kind.

- Additionally, the Light Remodelling project (which has modified almost 2,985 stores since its inception) has solved some accessibility problems in older stores.

In addition to these actions, it should be noted that there are no maintenance notices or complaints regarding significant accessibility issues in the Group's stores.

Furthermore, in 2024 Dia Group has collaborated with the following Special Employment Centres:



#### **Awareness and skills development in diversity, equity and inclusion**

- Selection workshops led by the Red Cross;
- Accessibility workshops with Prodis;
- Celebrating "diversity week" with a wide variety of workshops, collaborations and testimonials.
- Dia Group recognized with the European "Diverse, Inclusive & Equal Company" distinction awarded by the Club of Excellence in Sustainability;
- Renewal of the Top Diversity Company seal awarded by INTRAMA;
- Award for the best campaign to promote and raise awareness of generational diversity, also awarded by the INTRAMA network.
- Spain joins the Code of Good Practice on Generational Diversity
- Both Spain and Argentina have reviewed and modified their selection, promotion, training and development, remuneration and flexibility processes with an eye towards diversity and equality, mainly to promote inclusion and equal opportunities for vulnerable groups.
- In our branches, we have continued and expanded our collaborations with secondary schools, where we have presented our internship programme and welcomed students on internships in stores; we have given training courses and workshops; we have received visits from students, etc.; as well as formal training in Dia Schools/ Academies or internships (sometimes with groups at risk of exclusion, in alliance with partners such as the Red Cross, Cáritas, Prodis, YMCA, different Chambers of Commerce or the Trébol Foundation), where we have offered them the opportunity to work as a check-out

assistant, warehouse worker or manager in a Dia store and/or improving their employability to be able to work in other companies in the sector.

- With vulnerable groups, specifically unemployed young people under 25 years of age, we have carried out internship programmes in companies (in Dia stores and offices).
- For its part, Argentina, in line with the defined strategy, has formalised key local agreements with highly relevant entities to work on the different aspects of diversity (gender, socioeconomic and sexual) such as La Casa del Encuentro; Fundación Pares; Government of the City of Buenos Aires; Pride Connection.



#### Gender equality

The Equality Plan signed by Dia Group has been implemented in Spain since 2012 and was renewed in 2023 for the following four years.

The Plan is preventive, so it aims to eliminate any possibility of future discrimination based on gender. The implementation of different protocols against harassment and gender violence, discrimination prevention systems (access, promotion, compensation, language), specific awareness campaigns, both in the network of stores and warehouses and in offices, or the existence of a protocol to promote the labour insertion of women who are victims of gender violence are some of the best practices linked to this plan.

Furthermore, this II Gender Equality Plan of Dia Spain aims to give continuity to and intensify the current actions through the inclusion of new measures aimed at guaranteeing equity and work-life balance, such as more flexible hours, a specific plan to promote and detect female talent or initiatives to raise awareness and prevent sexual harassment and gender violence.

In addition, the details of the action plans of each business unit include a review of all the processes associated with the experience of the team members, such as the review of the selection policies, in which, under equal conditions and competencies, preference will be given to the person of the sex less represented in the position in question.

These policies and the efforts made to bring women to the final stages of the selection processes have not yet shown significant changes in the total number of female managers. However, one of the commitments made is to reach 40% by 2025, starting from a very good base, since women make up 65% of the workforce, with more than 50% of them occupying manager positions and including

at least 1 female candidate in the CEO-2 & CEO-3 Succession Boards.

In 2024, the company has carried out the following actions:

- Inclusive leadership training with the Adecco Foundation for 200 managers and awareness and visibility campaigns around Women's Day
- Celebration of the International Day for the Elimination of Violence against Women by the Ana Bella Foundation in Spain
- Employees of Headquarters in Spain participated in a workshop on unconscious gender bias.
- Creation in Argentina of the "Mujeres Protagonistas" space, a place to reflect and share experiences with people from different areas about the role of women in the workplace and society. It also has leaders who are internal spokespersons to give visibility and create role models for female leadership.
- In terms of prevention and support in cases of gender violence, it is important to highlight that, together with La Casa del Encuentro, a Protocol for situations of gender violence has been implemented for all Dia Argentina collaborators, accompanied by an information and training plan for all collaborators.

Details of the training programmes launched by the Group in relation to this matter can be found in chapter "SI-9 Diversity and inclusion" and the adaptation measures aimed at these groups in chapter "SI-12 Employment and inclusion of people with disabilities".

Regarding the selection processes, Dia Group ensures that in the positions where possible by market, there is a minimum of 1 candidate over 45 years of age, as well as the creation of scholarship and internship programs for young people in Spain.

The directors of the Human Resources area in both Spain and Argentina, as well as the members of the Management Board, have objectives linked to compliance with and performance in relation to this policy, in areas such as functional, intergenerational, socioeconomic, gender diversity, etc. The details are listed on chapter "4.2 Strategic Sustainability Plan 24-25".

- External Relations Policy, was approved in 2023 to ensure that Dia Group, as a listed company, complies with the duty of care that all the information it disseminates externally is accurate, consistent and in accordance with the appropriate legal and regulatory requirements, especially any sensitive information that, when made public, could affect its reputation or the share price. This duty coexists with that undertaken by the Board of Directors which, in addition to its non-delegable powers, such as determining the company's general policies and strategies, ensures fluid and responsible communication with all its stakeholders, including its employees. This Policy is applicable to Dia Group and all its companies, in all the territories in which it operates and will be reviewed annually by the Communications and Sustainability Department.

### 7.1.3 Processes for engaging with own workers and workers' representatives about impacts (S1-2)

In all countries and workplaces, Dia Group respects current legislation and promotes equal opportunities, non-discrimination in the workplace, a culture of diversity and respect for human rights at the workplace through its General Human Resources Policy. This policy is based on the United Nations (UN) Guiding Principles on Business and Human Rights, the Principles of the United Nations Global Compact, and the Seoul Declaration on Safety and Health at Work.

Dia Group has strengthened its direct communication channels with employees through its representatives, with whom we have daily communication, according to the needs of both parties, meeting whenever there are issues to be discussed or at the request of either party, both in Spain and Argentina.

The operational managers responsible for ensuring proper collaboration with workers' representatives are the Directors of Labour Relations in each country.

Regarding the evaluation of employee engagement, Dia Group conducts an "Employee Net Promoter Score" (eNPS) survey on an annual basis, with the score remaining stable in Spain (23.4 in 2024 vs 23.6 in 2023) and increasing in Argentina from 48.7 in 2023 to 54 in 2024.

This engagement survey takes into account the opinion of particularly vulnerable groups based on segmentation based on specific demographic criteria. Chapter S1-9 "Diversity and inclusion" details the measures the Group has in place to ensure the proper integration of these groups.



**There are different channels of communication with employees, most of which promote two-way communication and through which the company takes into account the opinion of its employees and which are available to all employees of the Group**

### 7.1.4 Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)

Each time Dia Group sets out its Internal Communication strategy, in line with business needs, we carry out a detailed analysis to identify the specific communication needs of our different groups of employees, taking into account their access to technology and their information consumption preferences. This analysis is based on satisfaction surveys, focus groups and continuous feedback that we collect through our existing channels, as well as a deep understanding of the sector and trends in the field of communication.

This allows us to be aware of the diversity of our workforce, which includes both frontline and warehouse employees, who often lack regular access to computers, and office workers. In both cases, their needs and motivations vary significantly. In addition, we face the challenge of a wide geographic dispersion that complicates the centralisation of our communications.

The 'deskless' group, which makes up two thirds of our workforce, always presents a particular challenge in terms of communication. On the other hand, our office group is frequently exposed to an excess of information, not only corporate but also in their daily lives, which we call 'infocination'.

Dia Group has therefore learned that we have a dual need: to ensure that our messages are read and heard, differentiating both the format and the content, and selecting the most appropriate channels to ensure accessibility and impact. Our efforts are focused on expanding the channels of dialogue, testing new formats adapted to current information consumption habits and seeking a balance in content that satisfies both the interests of employees and the information needs of the company.

There are various channels of communication with employees, most of which promote two-way communication and through which the company takes into account the opinion of its employees and which are available to all employees of the Group. Employees always have the option of raising their concerns anonymously or indicating their personal data if they deem it necessary.

The most relevant ones are presented below:

- Corporate social portal and employee apps: a space to promote communication, generate professional knowledge, share free time and disseminate corporate information, as well as an access point to employee apps.
- Newsletters tailored to the needs of each Business Unit: to share best practice, business information and strategic advances among all Group employees, as well as to boost their engagement, enhance prescription and improve the feeling of belonging. In addition, operational teams also receive newsletters with relevant information for the good performance of their work.

- New communication channels with employees have been launched, such as the implementation of a new corporate portal in Argentina or WhatsApp messages. In addition, 94.45% of employees in Spain are registered on the Dia Group Portal and can access both the app and the web portal, while in Argentina the figure is 87%.
- Periodic surveys to find out the opinion of the staff on different day-to-day topics, as well as annual or biennial engagement surveys, depending on the preferences and needs of each Business Unit. These channels, regardless of whether they are run internally or through a third party, guarantee, when required, action, anonymity and total privacy with respect to the responses given by employees.
- Middle management network, well informed and trained to maintain a continuous and transparent dialogue with their teams, serving as a vital channel for the transmission of messages and an essential tool for active listening. Additionally, the Dia's Group has a human resources delegate for each region.
- Regular communication channels and spaces between senior management and employees to improve trust, bring leadership closer, share business developments and progress in the transformation process. These meetings are face-to-face, virtual or hybrid and their regularity varies depending on the business unit. In terms of formats, the Group has evolved from traditional written newsletters to video messages, virtual newscasts and video reels with dynamic headlines. It is also implementing new content that includes participatory activities in the

form of contests and interactive games to reinforce knowledge and encourage greater interaction. The continuous evaluation process integrates both direct feedback and the analysis of quantitative KPIs to optimise internal communication. At the same time, the Group analyses consumption data such as opening rates, reading time and participation in activities to measure the effectiveness of our channels and formats. This combination of qualitative and quantitative feedback allows for precise and timely adjustments, ensuring that our communications are effective and relevant to the needs of our employees and the company.

- Ethics Channel, to report incidents, the procedure for which is described in S1-1 "Policies related to own workforce"

In 2024, 4 employee conflicts of interest were reported in Spain and none in Argentina, of which 3 were dismissed due to lack of foundation. The conflict of interest detected referred to a tender process, for which the Dia Group has an objective and independent procedure in which the affected employee was kept out of the loop.

| Ethics Channel reports of conflict of interest | Employees |
|------------------------------------------------|-----------|
| <b>CONFLICT OF INTEREST COMMUNICATIONS</b>     | <b>4</b>  |
| Closed                                         | 4         |
| Confirmed                                      | 1         |
| Dismissed                                      | 3         |

Table 14 Ethics Channel reports of Employee Conflict of Interest

### 7.1.5 Taking action and setting targets on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities. (S1-4)

#### Internal control system of Minimum Social Safeguards

The detection of actual or potential adverse effects is carried out on an annual basis, in accordance with the sustainability reporting risks.

Identification and assessment have been strengthened in 2024 through the inclusion of minimum social safeguards in the system of Internal Control over Non-Financial and Sustainability Information. This system is made up of control activities, which derive from policies, standards and procedures to defend the principles that establish responsible business conduct. Each identified risk event has been associated with internal controls that prevent and mitigate the likelihood of materialisation of a risk.

The system of Internal Control over Non-Financial and Sustainability Information documents these controls with a series of attributes that characterise them, including others:

- the specific description of the control activity,
- the area or department responsible for its implementation and
- evidence that proves the proper execution of the control.

The system of Internal Control over Non-Financial and Sustainability Information includes control measures belonging to other Control Systems, such as the Crime Prevention Model, which aim to prevent the commission of certain risks included in the scope of the Minimum Social Safeguards.

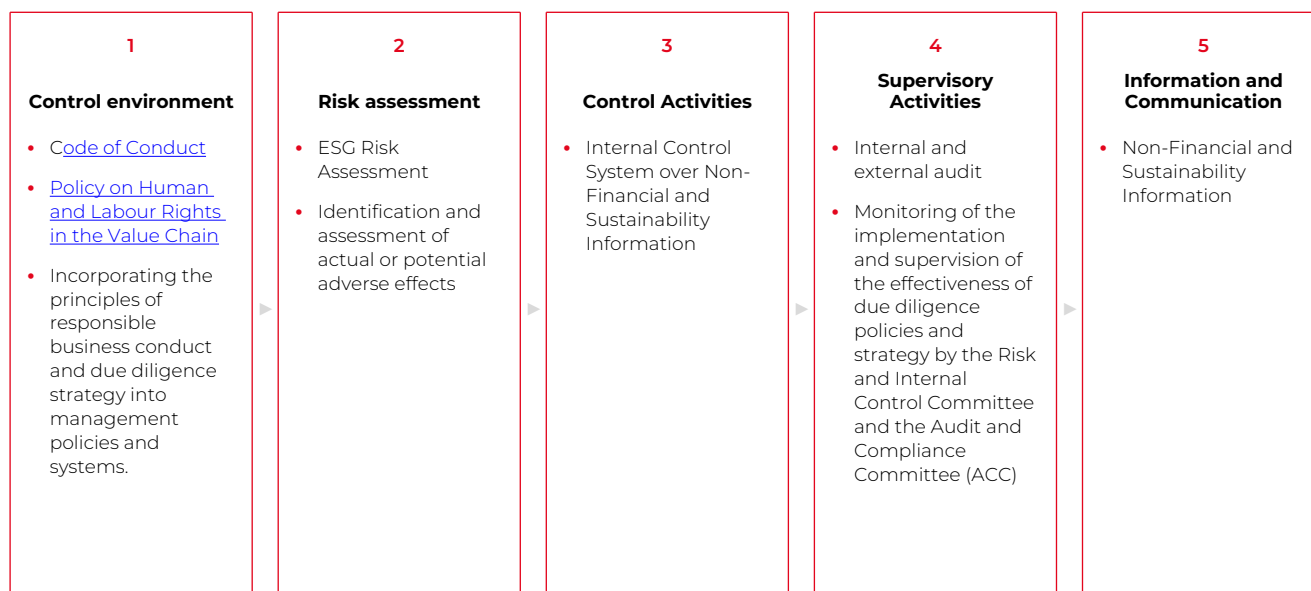
The updating of risks and controls is carried out by the Internal Control and Risk Management Department, which reports to the Financial Department, following the annual supervision process.

Dia Group is committed to establishing lawful and effective mechanisms to remediate adverse effects on Human Rights, which are described in section S1-1 "Policies related to own workforce"

In relation to the negative material impacts detected for its own workers, Dia Group has a 2025-2026 Strategic

Plan to address and mitigate them (working conditions, employee satisfaction, and turnover rate).

This plan is described in chapter 7.1.1 "Interests and views of stakeholders, material impacts, risks and opportunities and their interaction with strategy and business model (SBM-2, SBM-3)."



### Positive impacts

In a sector as competitive as food distribution, not only attracting but also retaining the best talent becomes one of Dia Group's strategic priorities.

The Group has launched a programme to monitor and improve employee satisfaction in all the regions in which it is present, with the aim of defining action plans to manage the issues that most concern the Group's employees. As a result of this programme, overall employee satisfaction has improved at Group level.

Among the most important actions carried out in 2024 (as in the previous year) there are two milestones that respond to the objective of achieving greater development of people and the "Dia team": the deployment of a culture based on a renewed purpose and values, and the sustained commitment to employee training and development.

An example of this is the development of a Leadership Plan with the aim of promoting skills that allow teams to grow and generate a positive working environment, without forgetting the focus on results.

Dia Group's mission of proximity has been the driving force behind Dia's redirection towards a unique business model that puts people at the centre and takes care of the way it relates to all its stakeholders, creating trust and transparency with its entire ecosystem. This "New Dia" has been built on renewed values that permeate all spheres of the organisation: from the Management Committee to the collaborators in the store and warehouse.

To implement this plan, the company has €1M of annual OPEX.

The Group has a large and diverse team of professionals committed to results who, with a spirit of collaboration and simplifying what is complex, give the best of themselves every day to achieve continuous growth and the satisfaction of their customers, the true protagonists of the company's strategy.



## 7.1.6 Targets related to managing material impacts, advancing positive impacts, and managing material risks and opportunities (S1-5)

The Pillars of the Strategic Plan 2025-2026 are as follows:

### PEOPLE & CULTURE PILLARS 2025

|         |                                                              |                                                |                                                       |                                                             |                                                                 |  |
|---------|--------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------------|--|
| Targets | Ensuring the foundations for Excellence in People Management |                                                | Promote Dia Culture in the organisation               |                                                             | Human Resources Strategy aligned with the Group's priorities    |  |
|         | MANAGEMENT OF EXCELLENCE                                     | ORGANISATION                                   | CULTURE & IDENTITY                                    | TALENT                                                      | BUSINESS INTEGRATION                                            |  |
|         | Simplification and streamlining of processes                 | Personnel management model based on Excellence | Company where people feel safe, happy and appreciated | Sustainable development of leadership, talent and knowledge | Success in business strategy, focused on employees and partners |  |
|         | DIVERSITY & INCLUSION                                        |                                                |                                                       |                                                             |                                                                 |  |
|         | Creating real impact in the organisation and the community   |                                                |                                                       |                                                             |                                                                 |  |

The targets related to this plan are detailed in chapter "[7.1.1 Interests and views of stakeholders, material impacts, risks and opportunities and their interaction with strategy and business model \(SBM-2, SBM3\)](#)"



### 7.1.7 Characteristics of the company's employees (S1-6)

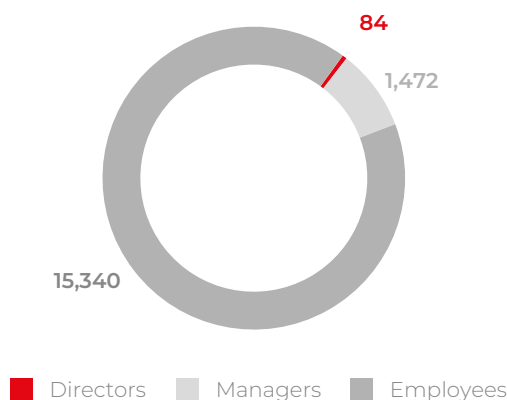
The main characteristics of the workforce are shown below, using data obtained from the different Human Resources management systems available to the company, which subsequently, after anonymisation, have been aggregated and reviewed in the corporate Non-Financial and Sustainability reporting tool:

Workforce at 31 December(405-1)/ AR 55

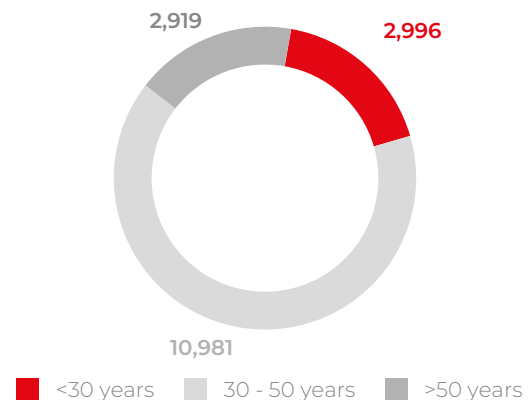
|                 |       |             | Directors |      | Managers |       | Employees |        |
|-----------------|-------|-------------|-----------|------|----------|-------|-----------|--------|
|                 |       |             | 2024      | 2023 | 2024     | 2023  | 2024      | 2023   |
| TOTAL DIA GROUP | Men   | <30 years   | —         | 2    | 54       | 78    | 1,356     | 2,998  |
|                 |       | 30-50 years | 42        | 76   | 510      | 691   | 3,524     | 5,011  |
|                 |       | >50 years   | 17        | 23   | 177      | 221   | 831       | 1,009  |
|                 | Women | <30 years   | —         | 2    | 54       | 67    | 1,532     | 4,064  |
|                 |       | 30-50 years | 16        | 24   | 480      | 736   | 6,409     | 10,699 |
|                 |       | >50 years   | 9         | 16   | 197      | 223   | 1,688     | 2,836  |
|                 | TOTAL |             | 84        | 143  | 1,472    | 2,016 | 15,340    | 26,617 |

Table 15: Total number and distribution of employees by gender, age and professional category. Directors, franchisees or other external persons have not been included in this breakdown. The Group considers the members of the Management Committee to be "Senior Management" and in this table they are included in the category of Directors. The characteristics of the Management Committee are specified in section 8.1.4.

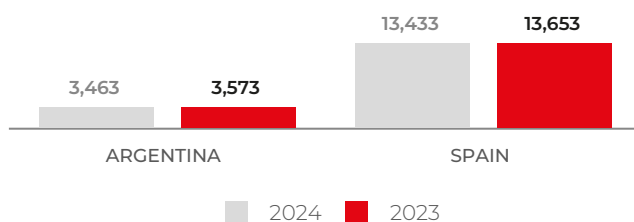
Total Dia Group workforce by professional category 2024



Total Dia Group workforce by age 2024



Total 2024 Dia Group workforce by country



Men  
**6,511**



Women  
**10,385**

Number of employees (number of people) (AR 55)

|              | 2024          | 2023          |
|--------------|---------------|---------------|
| Spain        | 13,433        | 13,653        |
| Argentina    | 3,463         | 3,573         |
| <b>TOTAL</b> | <b>16,896</b> | <b>17,226</b> |

Table 16 Number of employees (number of people) (AR 55)

Number of employees by gender and region (number of people) (AR 55)

|              | 2024         |               |
|--------------|--------------|---------------|
|              | Men          | Women         |
| Spain        | 4,402        | 9,031         |
| Argentina    | 2,109        | 1,354         |
| <b>TOTAL</b> | <b>6,511</b> | <b>10,385</b> |

Table 17 Number of employees by gender and region (number of people) (AR 55)

## Directors and Chairman



Gender distribution

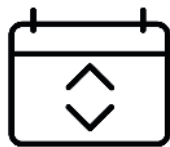
| 2024 | 2023 |
|------|------|
|------|------|

**6**  
Men

**5**  
Men

**2**  
Women

**2**  
Women



Age distribution

| 2024 | 2023 |
|------|------|
|------|------|

**0**  
30-50 years

**1**  
30-50 years

**8**  
>50 years

**6**  
>50 years



Distribution by category

| 2024 | 2023 |
|------|------|
|------|------|

**2**  
external proprietary  
director

**1**  
external proprietary  
director

**4**  
independent

**4**  
independent

**2**  
other external

**2**  
other external



### 7.1.7.1 Responsible for quality employment

Almost all of Dia's workforce operates under permanent contracts (95.02% in 2024, compared to 95.37% in 2023) and a large part full-time (81.12% in 2024, compared to 79.28% in 2023), as shown in the following tables:

Total employees by type of contract and type of workday, at 31 December 405-1 / AR 55

|              | 2024         |               |               | 2023          |               |               |
|--------------|--------------|---------------|---------------|---------------|---------------|---------------|
|              | Men          | Women         | Total         | Men           | Women         | Total         |
| Permanent    | 6,264        | 9,790         | 16,054        | 9,752         | 17,703        | 27,455        |
| Temporary    | 247          | 595           | 842           | 357           | 964           | 1,321         |
| <b>TOTAL</b> | <b>6,511</b> | <b>10,385</b> | <b>16,896</b> | <b>10,109</b> | <b>18,667</b> | <b>28,776</b> |
| Full time    | 6,053        | 7,653         | 13,706        | 9,350         | 13,475        | 22,825        |
| Part time    | 458          | 2,732         | 3,190         | 759           | 5,192         | 5,951         |
| <b>TOTAL</b> | <b>6,511</b> | <b>10,385</b> | <b>16,896</b> | <b>10,109</b> | <b>18,667</b> | <b>28,776</b> |

Total employees by type of contract and type of workday, at 31 December 405-1 / AR 55

| SPAIN        |              |              |               | 2024 |  |  |
|--------------|--------------|--------------|---------------|------|--|--|
|              | Men          | Women        | Total         |      |  |  |
| Permanent    | 4,173        | 8,450        | 12,623        |      |  |  |
| Temporary    | 229          | 581          | 810           |      |  |  |
| <b>TOTAL</b> | <b>4,402</b> | <b>9,031</b> | <b>13,433</b> |      |  |  |
| Full time    | 4,019        | 6,439        | 10,458        |      |  |  |
| Part time    | 383          | 2,592        | 2,975         |      |  |  |
| <b>TOTAL</b> | <b>4,402</b> | <b>9,031</b> | <b>13,433</b> |      |  |  |

Total employees by type of contract and type of workday, at 31 December 405-1 / AR 55

| ARGENTINA    |              |              |              | 2024 |  |  |
|--------------|--------------|--------------|--------------|------|--|--|
|              | Men          | Women        | Total        |      |  |  |
| Permanent    | 2,091        | 1,340        | 3,431        |      |  |  |
| Temporary    | 18           | 14           | 32           |      |  |  |
| <b>TOTAL</b> | <b>2,109</b> | <b>1,354</b> | <b>3,463</b> |      |  |  |
| Full time    | 2,034        | 1,214        | 3,248        |      |  |  |
| Part time    | 75           | 140          | 215          |      |  |  |
| <b>TOTAL</b> | <b>2,109</b> | <b>1,354</b> | <b>3,463</b> |      |  |  |

Tables 18a, 18b and 18c: total number of employees by type of contract and type of working day. Directors, franchisees or other external employees have not been included in this breakdown. Temporary contracts are reported as those due to production circumstances and temporary replacement. The gender categories of "Other" and "Not notified" have not been included, nor have "employees with non-guaranteed hours" since there are no employees in these categories.

Annual average contracts by gender (number)

|           | 2024  |        |        | 2023   |        |        |
|-----------|-------|--------|--------|--------|--------|--------|
|           | Men   | Women  | Total  | Men    | Women  | Total  |
| Permanent | 9,112 | 16,627 | 25,740 | 10,056 | 18,790 | 28,847 |
| Temporary | 457   | 1,167  | 1,624  | 499    | 1,268  | 1,768  |
| Full time | 8,894 | 12,760 | 21,653 | 9,820  | 14,538 | 24,358 |
| Part time | 676   | 5,034  | 5,710  | 735    | 5,521  | 6,256  |

## Annual average contracts by age (number)

|           | 2024      |             |           |        | 2023      |             |           |        |
|-----------|-----------|-------------|-----------|--------|-----------|-------------|-----------|--------|
|           | <30 years | 30-50 years | >50 years | Total  | <30 years | 30-50 years | >50 years | Total  |
| Permanent | 5,534     | 15,802      | 4,404     | 25,740 | 6,505     | 17,784      | 4,558     | 28,847 |
| Temporary | 992       | 567         | 64        | 1,624  | 1,063     | 627         | 77        | 1,768  |
| Full time | 4,910     | 13,160      | 3,584     | 21,653 | 5,828     | 14,791      | 3,739     | 24,359 |
| Part time | 1,616     | 3,210       | 885       | 5,710  | 1,740     | 3,620       | 897       | 6,256  |

## Annual average contracts by professional category (number)

|           | 2024      |          |           |        | 2023      |          |           |        |
|-----------|-----------|----------|-----------|--------|-----------|----------|-----------|--------|
|           | Directors | Managers | Employees | Total  | Directors | Managers | Employees | Total  |
| Permanent | 133       | 2,294    | 23,313    | 25,740 | 142       | 2,047    | 26,657    | 28,847 |
| Temporary | 0         | 9        | 1,614     | 1,624  | 0         | 12       | 1,756     | 1,768  |
| Full time | 133       | 2,256    | 19,264    | 21,653 | 142       | 2,018    | 22,199    | 24,359 |
| Part time | 0         | 47       | 5,663     | 5,710  | 0         | 42       | 6,214     | 6,256  |

Tables 19a, 19b and 19c: average annual number of employees by type of contract, gender, age and professional category. Directors, franchisees and other external employees have not been included in these breakdowns.

## Number of dismissals

|              |       | 2024         |              |            |              | 2023         |              |            |              |
|--------------|-------|--------------|--------------|------------|--------------|--------------|--------------|------------|--------------|
|              |       | <30 years    | 30-50 years  | >50 years  | Total        | <30 years    | 30-50 years  | >50 years  | Total        |
| Directors    | Men   | 0            | 11           | 7          | 18           | 0            | 11           | 2          | 13           |
|              | Women | 0            | 3            | 1          | 4            | 0            | 2            | 2          | 4            |
| Managers     | Men   | 20           | 103          | 20         | 143          | 3            | 59           | 30         | 92           |
|              | Women | 21           | 162          | 11         | 194          | 2            | 43           | 22         | 67           |
| Employees    | Men   | 883          | 649          | 76         | 1,608        | 536          | 585          | 104        | 1,225        |
|              | Women | 1,025        | 1,260        | 150        | 2,435        | 644          | 1,242        | 231        | 2,117        |
| <b>TOTAL</b> |       | <b>1,949</b> | <b>2,188</b> | <b>265</b> | <b>4,402</b> | <b>1,185</b> | <b>1,942</b> | <b>391</b> | <b>3,518</b> |

Table 20: Number of dismissals by category, gender and age.

## Turnover rate (AR 59)

|              |       | 2024         |             |             |             |
|--------------|-------|--------------|-------------|-------------|-------------|
|              |       | <30 years    | 30-50 years | >50 years   | Total       |
| Directors    | Men   | — %          | 35 %        | 40 %        | 36 %        |
|              | Women | — %          | 28 %        | 7 %         | 19 %        |
| Managers     | Men   | 60 %         | 29 %        | 21 %        | 29 %        |
|              | Women | 33 %         | 25 %        | 5 %         | 21 %        |
| Employees    | Men   | 162 %        | 35 %        | 17 %        | 63 %        |
|              | Women | 96 %         | 20 %        | 6 %         | 30 %        |
| <b>TOTAL</b> |       | <b>123 %</b> | <b>26 %</b> | <b>10 %</b> | <b>40 %</b> |

Table 21 Turnover rate (AR 59)

The opening hours of the shops are usually from Monday to Saturday, except in specific locations such as large cities where some shops also open on Sundays or public holidays. Employees' holidays are established in relation to the agreements reached with the unions, which are also reflected in the collective agreements.

In relation to the central offices, employees have greater flexibility, as they have up to three different schedules to choose from for the start of their working day and a hybrid work model. However, as shown in the employee data, the Dia Group has a high percentage of employees with permanent contracts and full-time work, a fact that reflects the Group's commitment to retaining talent and having a low turnover rate.

### 7.1.8 Characteristics of non-employee workers in the company's own workforce (S1-7)

In 2024, the number of non-employee workers in Dia Group was 974 (1,575 in 2023). 100% of these workers were provided by companies dedicated to employment activities.

To report this category, Dia Group has a corporate portal where people subcontracted through companies dedicated mainly to "employment activities" (temporary employment agencies and consulting companies) are registered. The work carried out is mainly related to cleaning services, security services, online sales, inventory taking, customer service and IT development.



**Dia Spain signed a new collective agreement for 2022-2024 in which changes to the base salary are established with increases of up to 8% in two years and extraordinary bonuses**

### 7.1.9 Collective bargaining coverage and social dialogue (S1-8)

In 2024, as in 2023, 100% of Dia España employees will be covered by a collective labour agreement, either at company or sector level (in Argentina, this figure represents 73% in 2024 compared to 76% in 2023), with the percentage at Group level standing at 94%. On the other hand, the company has 601 union representatives in Spain and 37 in Argentina (in 2023 there were 810 for these same countries).

It should be noted that in December 2022, Dia España signed a new collective agreement for 2022-2024, which establishes changes to the base salary with increases of up to 8% over two years and extraordinary bonuses for store, warehouse, office and structural staff.

This agreement, which has been negotiated between the group's management and the legal representatives of the employees, reinforces confidence in Dia's future and represents a decisive commitment by the group to its people.

Dia Group has 57 Works Councils in both Spain and Argentina, with all the provinces in which it operates having a Council or, failing that, a Provincial Delegate, appointed by the workers in the corresponding electoral area.

Dia Group has no agreements with workers for representation by the European Works Council (EWC), the European Company Works Council (ESC) or the European Cooperative Society Works Council (ECS).



### 7.1.10 Diversity and inclusion (S1-9)

Dia Group wants to create a diverse and inclusive environment with equal opportunities for all its employees. With a business model based on proximity and its mission to be "closer every day", the company is part of the socioeconomic fabric of a large number of neighbourhoods and municipalities, and can provide professional opportunities to many people, becoming a reflection of all these realities. Dia Group believes in diversity, equality and inclusion as drivers of growth to make its mark on the communities where it is present.

With the aim of building an environment based on respect for differences and individualities and, at the same time, on being "closer every day", with effective coexistence, focused on the wellbeing of all those who interact with the company, Dia Group defends a DEI (Diversity, Equity and Inclusion) strategy for the company as part of the commitments of the 2024-2025 Sustainability Plan, aligned with the Sustainable Development Goals (SDG).

#### The sustainable difference

> DIA GROUP IS MADE UP OF **16,896** PEOPLE

#### Diversity and local impact



**64**  
Nationalities



**2**  
Countries

#### Gender diversity



**10,385**  
Women



**6,511**  
Men

#### Gender diversity in senior management<sup>17</sup>



**2**  
**(22%)**  
Women



**7**  
**(77%)**  
Men

#### Generational diversity<sup>18</sup>



**2%**  
Boomers



**41%**  
Generation X



**46%**  
Millennials



**11%**  
Gen. Z

#### Disability



**2.53%**  
% equivalent of  
people with  
disabilities<sup>19</sup>

### 7.1.11 Adequate wages (S1-10)

Dia Group guarantees access to an adequate salary that meets the needs of its employees and their families, taking into account the economic and social conditions in the countries in which it operates.

It always ensures compliance with at least the minimum wages established by law and in the workers' collective agreements, taking into account purchasing power, the

evolution of national productivity, as well as the amounts, distribution and growth of wages.

The remuneration of employees with agreed salaries is determined taking into account the data and market practice of the country and establishing as a basis what is defined in the tables of the different applicable collective agreements.

<sup>18</sup> The age distribution is detailed in chapter S1-6 "Characteristics of the company's employees"

<sup>19</sup> The % equivalent of people with disabilities is detailed in chapter "7.1.13 "Employment and inclusion of people with disabilities (S1-12)"

## 7.1.12 Social protection (S-11)

Dia Group ensures that all employees have strong social protection to support them in the event of significant life events, such as illness, unemployment, work-related accidents, acquired disability, parental leave and retirement. This coverage is provided through public programmes and benefits granted by the company.

### 7.1.12.1 Compensation policy

At Dia Group, we prioritize maintaining a competitive compensation and benefits system, aligned with transparent and responsible management. This is key to fostering the trust of shareholders, employees and the market in general.

The strategy of maintaining a competitive compensation system is reflected in the compensation policy, which seeks to establish a remuneration scheme appropriate to the dedication and responsibility assumed by individuals.

The objective is to retain and motivate employees and to help Dia Group meet its strategic objectives within the framework in which it operates.

### 7.1.12.2 Fixed remuneration plan

Regarding the remuneration policy, Dia's salaries are in line with the market and the different labour agreements. Merit is the main driver of salary growth and Dia Group has different evaluation mechanisms to measure performance.

Store and warehouse employees are assessed on their performance and productivity, both individually and collectively. In the offices, individual objectives focus on personal performance and are aligned with Group results.

### 7.1.12.3 Variable compensation plan

The program for employees with variable remuneration is based on objective and pre-established metrics. The programme has been reviewed in 2024, establishing both short- and long-term incentives starting in 2025:

#### Short-term incentives

To ensure that employees are rewarded for their contribution in strategic factors in line with their role and responsibility, the following short-term incentives are determined:

- Alignment with company objectives: The annual incentive must be aligned with the annual budget and business indicators.
- Pay for performance: A minimum level of performance must be achieved to be eligible for this incentive.
- Individual objectives according to the function performed: incentives are also based on individual objectives of each employee.
- Simplicity and clarity: both the policy and the plan should be self-explanatory.

- Compliance with corporate governance: incentives will be reduced if both audit and internal control report incidents in compliance with the action plans.

#### Long-term incentives

Long-term commitment and competitiveness aligned with the strategic objectives of stakeholders and value creation are the main objectives of this incentive plan:

- Objectives linked to the Strategic Plan: these objectives are directly linked to the Group's business plan, ensuring that the organisation meets the strategic objectives, thus focusing on building value.
- Alignment with stakeholders: The plan must be structured to align employee objectives with the objectives of the rest of the stakeholders, ensuring sustainable growth as well as value creation.
- Eligibility for key roles: The plan should focus on the roles that play a leading role in the development of the strategic plan.

Everything received by employees during 2024 is considered, except for benefits in kind (which represent less than 5%).

Specifically, this includes the fixed salary actually processed and paid, additional payments dependent on the working day, productivity or performance bonuses and profit distribution.

#### Average salaries paid by gender (euros)

|       | 2024   | 2023   |
|-------|--------|--------|
| Men   | 26,201 | 19,676 |
| Women | 21,510 | 16,671 |

Table 22: Average remuneration paid by gender (euros) in Dia Group

#### Average salaries paid by age (euros)

|             | 2024   | 2023   |
|-------------|--------|--------|
| <30 years   | 17,344 | 10,572 |
| 30-50 years | 23,135 | 18,261 |
| >50 years   | 28,904 | 24,807 |

Table 23: Average remuneration paid by age group (euros) in Dia Group

#### Average salaries paid by professional category (euros)

|           | 2024    | 2023    |
|-----------|---------|---------|
| Directors | 258,080 | 223,514 |
| Managers  | 43,763  | 37,487  |
| Employees | 19,743  | 14,744  |

Table 24: Average remuneration paid by category (euros) in Dia Group

#### Remuneration of directors

In accordance with the Companies Act and the Group's internal regulations, the members of the Board of Directors receive, in their capacity as directors, a remuneration determined by the General Shareholders' Meeting through a Remuneration Policy, which is subject to review/approval at least every three years (the last one was approved on 7 June 2022 at the Extraordinary General Shareholders' Meeting and will be in force until 31 December 2025).

The remuneration of the directors for each financial year, which is explained in detail in the Annual Report on Directors' Remuneration, consists of a fixed cash allocation and deferred remuneration in shares.

The aim of the Directors' Remuneration Policy is to contribute to the business strategy and to the long-term interests and sustainability of the Group and is based, among others, on the principles of commitment and talent attraction and retention, transparency, external and internal equity and promotion of value creation for the Group and its shareholders in the long term. Please note that proprietary directors are not remunerated as directors.

#### Average remuneration paid (thousands of euros) (405-2)

|                                   | 2024 |       | 2023  |       |
|-----------------------------------|------|-------|-------|-------|
|                                   | Men  | Women | Men   | Women |
| Average remuneration of directors | 154  | 259   | 113.7 | 147.8 |

Table 25a. Average remuneration paid to directors for all remuneration concepts, considering in the calculation of average remuneration the actual time each has served as a director during 2024, in thousands of euros. Since proprietary directors do not receive any remuneration for their work on the Board, they have not been taken into account in calculating the average remuneration. It should also be noted that the Committees that report to the Board have rotating chairs; in 2023 and 2024 they were chaired by women, hence the differences in remuneration. More information on this subject can be found in note 22 to the Consolidated Annual Accounts and in the Annual Report on Directors' Remuneration for the year 2024.

#### Average remuneration paid (thousands of euros) (405-2)

|                                           | 2024 |       | 2023 |       |
|-------------------------------------------|------|-------|------|-------|
|                                           | Men  | Women | Men  | Women |
| Average remuneration of senior management | 879  | 452   | 762  | 340   |

Table 25b. Average remuneration paid to Senior Management for all remuneration concepts, considering in the calculation of average remuneration the actual time each has worked during 2024, in thousands of euros. The difference between the average remuneration of women and men is largely explained by the fact that the CEOs of Global, Spain, Brazil and Argentina, who are men, receive higher remuneration due to their position and not their gender.

### Social benefits

In 2024, the social benefits offered by Dia Group were:

- Accident insurance coverage: this covers the commitments undertaken in the various applicable collective agreements.
- Life insurance policies: these cover the commitments establish in collective agreements in the event of death or disability due to any cause.
- Travel assistance: this covers business-related travel on a global level
- Discounts on their shopping at Dia Group

The Flexible Remuneration Plan also lets the company's employees optimise their salaries on a nationwide scale. Employees can select, acquire and/or contract certain benefits with significant advantages that will allow them to maximise their remuneration.

The products and services are tailored to their needs: health insurance, food and childcare vouchers, transport cards, training programmes linked to their professional development, social benefit plans...

In addition, the company has an app for advancing accrued wages to be able to make payroll advances.



**Workers can select, acquire and/or contract certain benefits with important advantages, which will allow them to maximize their remuneration both through the discounts obtained and through tax advantages**

### 7.1.13 Employment and inclusion of people with disabilities (S1-12)

Dia Group promotes the active participation of people with disabilities in all areas and levels, focusing on creating employment opportunities for the future and ensuring that its inclusion strategy is an integral part of its corporate culture.

#### Evolution of hiring of people with disabilities (AR 76)

|                                                                   | 2022  | 2023  | 2024  |
|-------------------------------------------------------------------|-------|-------|-------|
| Percentage                                                        | 2.17% | 2.04% | 2.53% |
| No. of male employees                                             | 69    | 72    | 79    |
| No. of female employees                                           | 112   | 98    | 94    |
| Number of Special Employment Centre equivalent employees in Spain | 140   | 116   | 167   |
| Total                                                             | 321   | 286   | 340   |

Table 26 Evolution of hiring of people with disabilities (AR 76)

To prepare the above table, both the employees in the group's own workforce and the equivalents obtained through the signing of contracts with Special Employment Centres have been taken into account, which have allowed the group to obtain the Certificate of Exceptional Status.

Dia Group complies with the percentage established in Royal Legislative Decree 1/2013, of 29 November, approving the General Act on the Rights of Persons with Disabilities and their Social Inclusion (Consolidating Act), which establishes that in companies with a workforce of more than 50 employees, there must be a minimum of 2% of contracts for workers with disabilities.

#### Disabled people in the workforce at 31 December

|              |       | <30 years |            | 30-50 years |            | >50 years |           |
|--------------|-------|-----------|------------|-------------|------------|-----------|-----------|
|              |       | 2024      | 2023       | 2024        | 2023       | 2024      | 2023      |
| Directors    | Men   | 0         | 0          | 0           | 1          | 0         | 0         |
|              | Women | 0         | 0          | 0           | 0          | 0         | 0         |
| Managers     | Men   | 0         | 1          | 2           | 1          | 0         | 1         |
|              | Women | 1         | 1          | 1           | 5          | 1         | 0         |
| Employees    | Men   | 26        | 72         | 46          | 144        | 5         | 28        |
|              | Women | 19        | 36         | 45          | 120        | 27        | 65        |
| <b>TOTAL</b> |       | <b>46</b> | <b>110</b> | <b>94</b>   | <b>271</b> | <b>33</b> | <b>94</b> |

Table 27 Disabled persons in the workforce at 31 December

### 7.1.14 Employee Development (S1-13)

Recognition is an essential pillar of the Dia Group's Human Resources strategy, highlighting the importance of each employee's contribution to the company's mission. Two goals are pursued: to promote recognition that links professional growth with the employee's contribution to achieving the company's objectives, as well as rewarding proactivity in contributing to these goals.

To achieve this, Dia Group has developed a talent management methodology based on objectives, values and behaviours. This facilitates the identification and recognition of those whose performance and skills drive the achievement of goals and add value.

The performance measurement process within the company is key to ensuring operational efficiency, continuous professional development and the ability to adapt to a constantly changing business environment. Dia Group's methodology focuses on establishing individual and collective goals, allowing employees not only to work autonomously but also to align work by team, area, department, and ultimately as an organisation. Continuous dialogue between managers and employees is encouraged for effective monitoring.

This methodology is complemented by an annual performance evaluation process for professionals, in which the chain of command participates, bringing homogeneity to the process throughout the organisation.

This measures both performance and potential for taking on greater responsibilities, linking with the recognition system to promote meritocracy and professional development.

The evaluations are based on a talent management model based on recurring dialogues between the manager and each of his or her collaborators, dealing with aspects such as team wellbeing, professional aspirations, goals, personal development plans and mobility opportunities.

#### Number of employees subject to professional performance evaluation (AR 77)

|              | Directors | Managers     | Employees    |
|--------------|-----------|--------------|--------------|
|              | 2024      | 2024         | 2024         |
| Men          | 62        | 588          | 1,025        |
| Women        | 25        | 615          | 1,717        |
| <b>TOTAL</b> | <b>87</b> | <b>1,203</b> | <b>2,742</b> |

Table 28 Number of employees subject to professional performance evaluation (AR 77)

Furthermore, Dia Group has continued to support employees in their development by providing 269,924 hours of training (325,274 in 2023).

In 2024, the Group introduced a "Dia Growth" training and leadership programme for the organisation's leaders who are instrumental in its development. This programme is focused on developing skills related to vision and strategy

for the CEO-1, CEO-2 and main CEO-3 roles. In 2024, a total of 40 people participated.

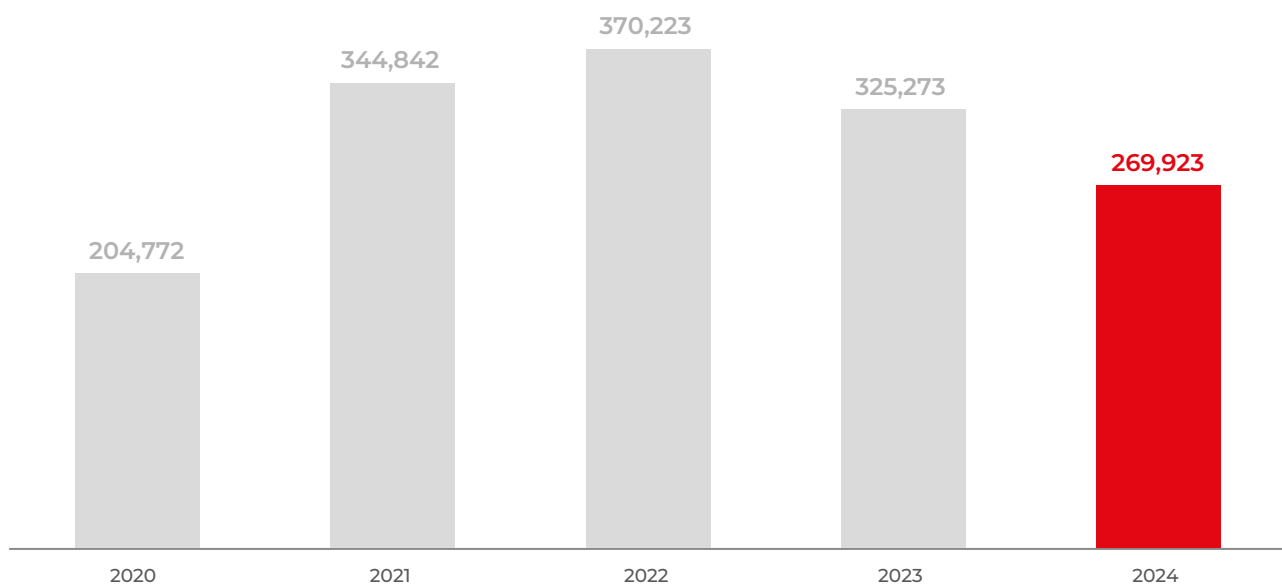
In addition, through Campus Dia and Academia Dia as organising entities, Dia has become the first distribution company to offer its franchisees a platform for training, advice and support through a wide range of qualifications and training.

#### Training

|                             |                        | Directors    |              | Managers      |               | Employees      |                |
|-----------------------------|------------------------|--------------|--------------|---------------|---------------|----------------|----------------|
|                             |                        | 2024         | 2023         | 2024          | 2023          | 2024           | 2023           |
| Men                         | Training hours         | 1,320        | 1,667        | 15,248        | 21,613        | 86,370         | 98,548         |
|                             | Average training hours | 16           | 18           | 16            | 23            | 13             | 13             |
| Women                       | Training hours         | 978          | 886          | 20,744        | 26,516        | 145,264        | 176,043        |
|                             | Average training hours | 27           | 21           | 19            | 27            | 12             | 12             |
| <b>TOTAL TRAINING HOURS</b> |                        | <b>2,297</b> | <b>2,553</b> | <b>35,992</b> | <b>48,129</b> | <b>231,634</b> | <b>274,591</b> |

Table 29. Training. The data on average training hours for 2023 are restated, since they were incorrectly calculated in the previous year.

#### Training hours 2020-2024



#### Investment in training in Dia Group (euros)

|                          | Directors | Managers   | Employees    | Total        |
|--------------------------|-----------|------------|--------------|--------------|
| Total investment         | 24,288.65 | 425,977.24 | 1,355,080.47 | 1,805,346.35 |
| Employee/year investment | 295.61    | 297.48     | 102.10       | 122.09       |

Table 30 Investment in training in Dia Group (euros)

### 7.1.15 Health and Safety (S1-14)

Responsibilities for Health and Safety matters are integrated into all levels of Dia Group. The Audit and Compliance Committee is responsible for overseeing compliance with the Dia Group's General Human Resources Policy, which through its principles establishes the care and continuous improvement of the occupational safety of its own employees, as well as those of collaborating companies.

This policy includes a prevention organisation model implemented in the company through a Joint Prevention Service (owned by the companies that make up the Dia Group). The Group internally manages the technical specialities of prevention (Safety at Work, Industrial Hygiene, Ergonomics and Applied Psychosociology) and has an external provider that is responsible for health specialities (health surveillance and medical examinations). This risk prevention management system has its policies and procedures that are reviewed by periodic external audits in order to comply with the applicable regulations and ensure that all employee groups are considered.

The highest level of responsibility for the implementation of the policy within the company is the Chief Executive Officer, who aligns his practices with the conventions of the International Labour Organization. The policy reflects a commitment to maintain active communication and consultation with stakeholders. This approach focuses on the collaborative identification and analysis of risks, promoting a safe and conscious work environment.

Health and safety at work, which includes wellbeing aspects, are basic principles of excellence in people management, which is why their importance has been reflected in the Group's Strategic Sustainability Plan.

The company is committed to reducing serious accidents, understanding that this reduction will be the result of an

improvement in employee health and safety management systems.

The main improvements in the management system have to do with the involvement of managers in monitoring the actions derived from periodic audits.

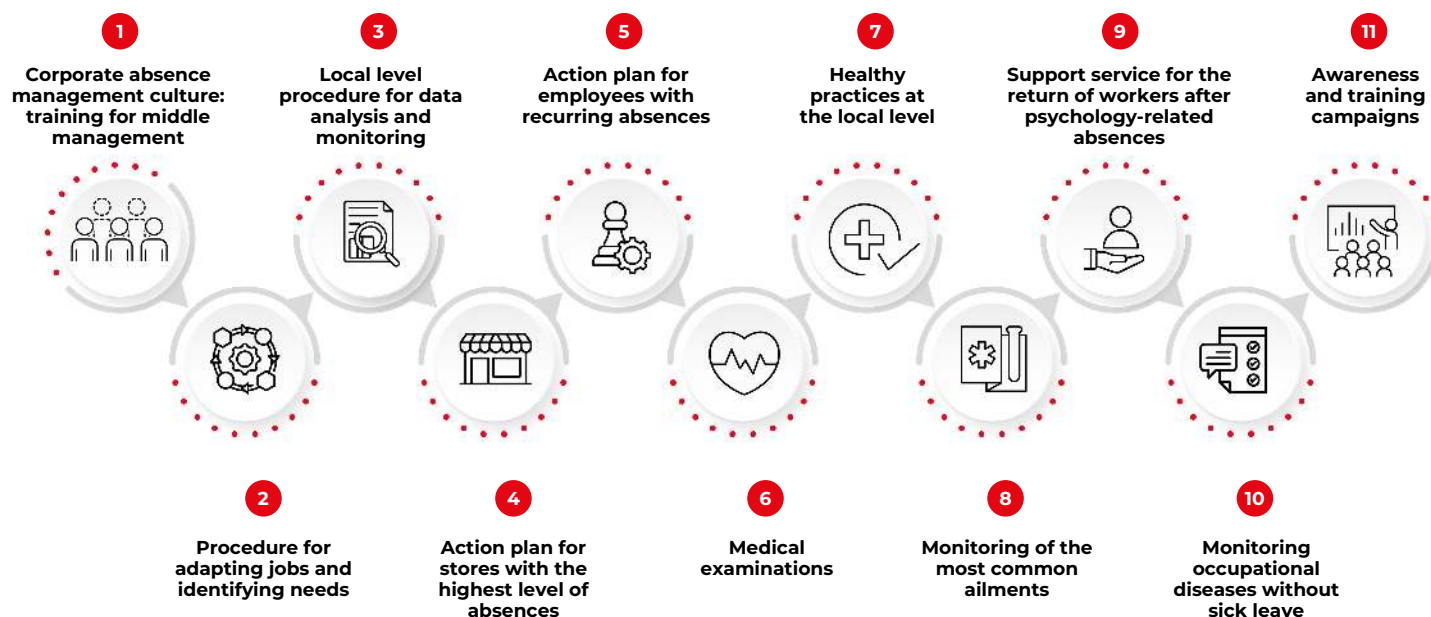
Also noteworthy is the launch of pilot projects in logistics centres to facilitate ergonomic care for workers in this field and the possibility of being treated by a physiotherapist to prevent and improve proper postural hygiene.

On the other hand, employee training is a key point and a fundamental pillar around which prevention revolves, since it allows employees to become aware of their fundamental role in prevention and how their actions have an impact on their health. In addition to the essential training in prevention (evacuation of buildings, handling of machines and loads, etc.), employees are offered a wide range of training aimed at improving their wellbeing and that of their family (self-esteem, stress management, healthy eating, cardiovascular prevention, breast cancer prevention, first aid and cardiopulmonary resuscitation, to name a few).

The material impacts of the Transition Plan on employees, are developed in "7.1.1 Interests and views of stakeholders, material impacts, risks and opportunities and their interaction with strategy and business model (SBM-2, SBM3)"

As far as absenteeism is concerned, a plan has been in place in Spain for several years to prevent possible absences. The main measures taken by the Group in this regard are:

#### Control measures: Incidence



## Absenteeism and key health and safety indicators

|                                               | Men       |           | Women     |           |
|-----------------------------------------------|-----------|-----------|-----------|-----------|
|                                               | 2024      | 2023      | 2024      | 2023      |
| Hours of absenteeism                          | 1,020,673 | 1,194,279 | 2,453,998 | 3,165,518 |
| Number of accidents                           | 453       | 655       | 497       | 776       |
| Accident frequency rate                       | 32        | 33        | 23        | 24        |
| Number of serious accidents                   | 2         | 11        | 5         | 2         |
| Severity Index                                | 1 %       | 8 %       | 1 %       | 6 %       |
| Occupational diseases                         | 4         | 3         | 8         | 16        |
| Deaths                                        | 0         | 0         | 0         | 0         |
| Employees covered by health and safety system | 100 %     | 100 %     | 100 %     | 100 %     |
| Days lost due to work-related injuries        | 12,532    | 13,960    | 13,825    | 14,602    |

Table 31: Absenteeism and main health and safety indicators. Absenteeism reflects hours of absence due to illness, accident or unjustified absence (including COVID-19). The accident frequency rate represents the number of injuries per 1,000,000 hours worked by employees. The severity rate represents the number of days lost due to accidents with sick leave, in thousands, divided by the number of hours worked. The number of deaths indicates the number of deaths in the workforce as a result of work-related injuries and work-related ill health. There have been no deaths on the company's premises during the year. The data "number of days lost due to work-related injuries" is reported by hours in compliance with Act 11/2018. Data collection through the system is in days. Given the number of agreements in force, the calculation for hours could only be given as an estimate, establishing an average workday of 8 hours/day.

## 7.1.16 Work-life balance metrics (S1-15)

The company is committed to facilitating work-life balance as a lever to promote equality, and for this reason, after listening to its employees, the company has decided to continue with practices that have had a positive impact on them.. In all

countries, a hybrid work model has been formalised in the central offices, making it easier for employees to achieve a good work-life balance, 100% of the Group's employees have the right to parental leave and family leave.

## Work-life balance (AR 96)

|                                                                                                                                    | Men   | %    | Women  | %           | TOTAL         | %           |
|------------------------------------------------------------------------------------------------------------------------------------|-------|------|--------|-------------|---------------|-------------|
| Number of employees entitled to paternity/maternity leave                                                                          | 6,511 | 100% | 10,385 | <b>100%</b> | <b>16,896</b> | <b>100%</b> |
| No. of employees who took paternity/maternity leave                                                                                | 287   | 4%   | 377    | <b>4%</b>   | <b>664</b>    | <b>4%</b>   |
| No. of employees who returned to work after their maternity/paternity leave ended                                                  | 275   | 96%  | 323    | <b>86%</b>  | <b>598</b>    | <b>90%</b>  |
| No. of employees who returned to work after their maternity/paternity leave ended and who continued in their job for twelve months | 214   | 75%  | 210    | <b>56%</b>  | <b>424</b>    | <b>64%</b>  |

Table 32 Work-life balance (AR 96)

Finally, it should be noted that Dia Group recognises the importance of employees' right to disconnect from work, but this has not yet been identified as a priority issue in the

discussions held with employees and their representatives, and therefore no formal digital disconnection rules or policies have been created.

## 7.1.17 Compensation metrics (pay gap and total remuneration) (S1-16)

The pay gap ratio has been calculated in accordance with AR 98 disclosure requirement:

|                                                                                                         |       |
|---------------------------------------------------------------------------------------------------------|-------|
| (Average gross hourly pay level of male employees - average gross hourly pay level of female employees) |       |
| Average hourly pay level of male employees                                                              | x 100 |

The professional categories used to calculate the pay gap are as follows:

- Directors: Includes members of the Management Committee, Executive Committees and area directors
- Managers: Includes senior managers, managers and operational managers, as well as their technical equivalents.
- Employees: other categories

#### Gross pay gap

|                  | Directors |       | Managers |       | Employees |       |
|------------------|-----------|-------|----------|-------|-----------|-------|
|                  | 2024      | 2023  | 2024     | 2023  | 2024      | 2023  |
| <b>SPAIN</b>     | 39.19     | 40.90 | 7.23     | 10.69 | 15.77     | 16.16 |
| <b>ARGENTINA</b> | 18.53     | 28.38 | 7.46     | 10.07 | 1.06      | 1.63  |

Table 33: Gross pay gap percentages by gender and country.

The 2024-25 Strategic Sustainability Plan includes a programme to increase the number of women in leadership positions, with a planned increase of 40% for management positions and 60% for managers in 2025.

#### Women in the workforce

|                                                                                                          | 2024   | 2023   | Variation |
|----------------------------------------------------------------------------------------------------------|--------|--------|-----------|
| % women in total workforce                                                                               | 61.46% | 61.70% | (0.38)%   |
| % women in leadership positions (directors and managers) out of the total number of leadership positions | 48.59% | 47.52% | 2.24%     |
| Directors                                                                                                | 29.76% | 29.90% | (0.46)%   |
| Managers                                                                                                 | 49.66% | 48.66% | 2.06%     |
| % women in technical positions out of the total number of technicians                                    | 45.15% | 57.31% | (21.22)%  |
| % of women in the total group of graduates                                                               | 59.24% | 61.28% | (3.33)%   |

Table 34 Women in the workforce

The company's total annual compensation ratio is 11,580%, calculated as:

**Total annual remuneration of the person with the highest salary**

**Median total annual remuneration of all employees (excluding the highest paid person)**

x 100



## 7.1.18 Incidents, complaints and severe human rights impacts (SI-17)

### Ethics Committee

The Dia Group has a Group Ethics Committee and Ethics Committees for each country. The Group Ethics Committee is made up of those responsible for regulatory compliance and human resources. The main objective of these committees is to promote a culture of ethics and integrity within the organisation, as well as to manage the queries and complaints received. The Board of Directors receives a quarterly report from the Group Ethics Committee and is responsible for evaluating its effectiveness and issuing the modifications it considers appropriate to achieve the desired objectives, through the Audit and Compliance Committee.

The Code of Ethics is not only the cornerstone of the ethics and compliance programme, but also the foundation on which the rest of the internal policies and standards that govern the company are built. This Code, which formalises the Group's ethics model and the mandatory behavioural guidelines for all employees, managers and directors of the Group, including the parent company and all its subsidiaries, was updated in 2021 to ensure full alignment of ethical principles with the values and culture of the Dia Group.

In addition to this Code, there is an ethics channel ("Ethics Line") available for both Dia staff and any external third party where they can submit queries or report irregularities.

This channel is a tool provided by an external provider and managed internally by the Regulatory Compliance area at Group level, guaranteeing the confidentiality and indemnity of the whistleblower at all times, as well as the traceability of all complaints and the impossibility of being modified or altered manually.

In the case of management of the Whistleblowing Channel, the Ethics Committee has a procedure for action that begins with the opening of a file where the veracity and accuracy of the information contained in the complaint will be verified.

To this end, a hearing will be held with all those affected and witnesses and the Committee will carry out whatever investigative steps it deems necessary to clarify the problem through a final report with recommendations and its subsequent communication.

In 2024, 1 complaint of discrimination and harassment was upheld, and 4 complaints for other reasons related to Human Rights. No associated sanctions were imposed. In 2023, there were 4 confirmed cases which led to the departure of the reported persons from the Group.

Communications through the employee ethics channel

Employees

|                                                                           |           |
|---------------------------------------------------------------------------|-----------|
| <b>COMMUNICATIONS ADMITTED FOR PROCESSING THROUGH THE ETHICAL CHANNEL</b> | <b>60</b> |
| <b>COMPLAINTS DIRECTED TO THE ENTITY ITSELF</b>                           | <b>55</b> |
| <b>On human rights: discrimination, harassment and equality</b>           | <b>4</b>  |
| Open                                                                      | 2         |
| Closed                                                                    | 2         |
| Confirmed                                                                 | 1         |
| Dismissed                                                                 | 1         |
| <b>For human rights: other reasons</b>                                    | <b>10</b> |
| Closed                                                                    | 10        |
| Confirmed                                                                 | 4         |
| Dismissed                                                                 | 6         |
| <b>For other reasons</b>                                                  | <b>41</b> |
| Open                                                                      | 7         |
| Closed                                                                    | 34        |
| Confirmed                                                                 | 11        |
| Dismissed                                                                 | 23        |
| <b>CONFLICT OF INTEREST COMMUNICATIONS</b>                                | <b>4</b>  |
| Closed                                                                    | 4         |
| Confirmed                                                                 | 1         |
| Dismissed                                                                 | 3         |
| <b>QUERIES</b>                                                            | <b>1</b>  |

Table 35 Communications through the employee ethics channel

Furthermore, during the year no complaints were filed with the OECD National Contact Points for Multinational Enterprises.

## 7.2. S2 Workers in the value chain

### KNOWING AND SUPPORTING OUR PARTNERS FROM THE SOURCE

Dia works to build a transparent and fair relationship with its strategic partners with the ultimate goal of generating a relationship of trust and mutual support in which everyone wins: company, strategic partners and customers. This chapter explains how Dia manages its relationship with these strategic partners to achieve this result.

#### 7.2.1 Franchisees, allies in rolling out proximity strategy (SBM-2, SBM-3)

| ID                                                | Topic                                                                                                                                                                                                                                 | Impact Materiality | Financial Materiality |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| S2 VALUE CHAIN WORKERS                            |                                                                                                                                                                                                                                       |                    |                       |
| <b>Workers in the value chain and franchisees</b> |                                                                                                                                                                                                                                       | ●                  | ●                     |
| 75                                                | Improved working conditions for supply chain workers through social/labour audits and certifications.                                                                                                                                 | I (+)              |                       |
| <b>Own-brand suppliers</b>                        |                                                                                                                                                                                                                                       | ●                  | ●                     |
| 79                                                | Promotion of good practices through the approval of suppliers, establishing supplier evaluation procedures and action plans based on their level of risk, requesting criteria beyond Human Rights (Work-Life balance, Equality, etc.) | I (+)              |                       |
| 80                                                | Improving the quality of life of people and the natural environment, through continuous innovations and improvements, facilitating healthier and more sustainable products                                                            | I (+)              |                       |
| 81                                                | Risk of supply interruptions due to social or labour problems at suppliers, which generate direct losses for Dia Group                                                                                                                |                    | R                     |
| <b>Manufacturer brand suppliers</b>               |                                                                                                                                                                                                                                       | ●                  | ●                     |
| 83                                                | Awareness of sustainability in the sector due to the promotion of sustainable alternatives                                                                                                                                            | I (+)              |                       |
| 85                                                | Risk of fluctuations in product costs due to changes in market conditions or availability of materials, leading to a lower final profit margin.                                                                                       |                    | R                     |

With more than 30 years of experience in developing the franchise model, Dia closed 2024 with 69% of its stores managed under the franchise model (in 2023 this accounted for 54.54% of the store network) and led by 1,491 franchisees, so this type of worker constitutes the main group in the Dia group's value chain, and is also the one on which the company has the most direct impact and greatest capacity for management and influence.

The Group provides its franchisees with its historical knowledge of the sector, the strength of its brand and its logistics services, while the franchisee contributes its commercial vocation and knowledge of the local market, which is key to developing the proximity and closeness model.

This relationship of trust between Dia Group and franchisees also generates value and wealth in the communities where the franchises are established, contributing to reducing inequalities in line with United Nations SDG 10.

During 2024, Dia's franchise business generated almost 15,567 direct jobs (around 17,110<sup>20</sup> in 2023).

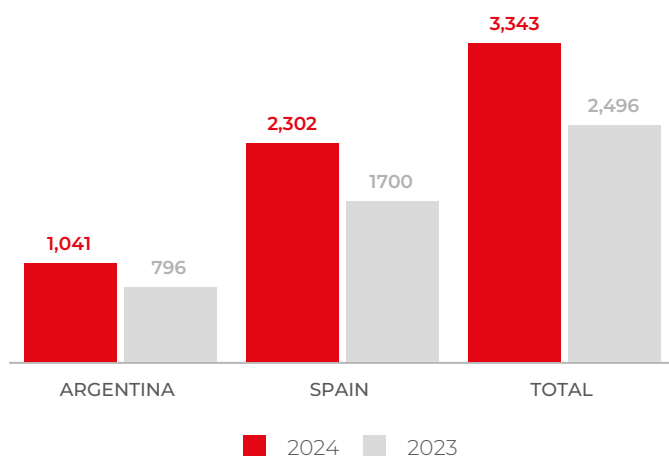
Given the location of Dia Group's franchises, no material risk of human rights violations is perceived and no incidents related to this matter have been recorded during 2024.



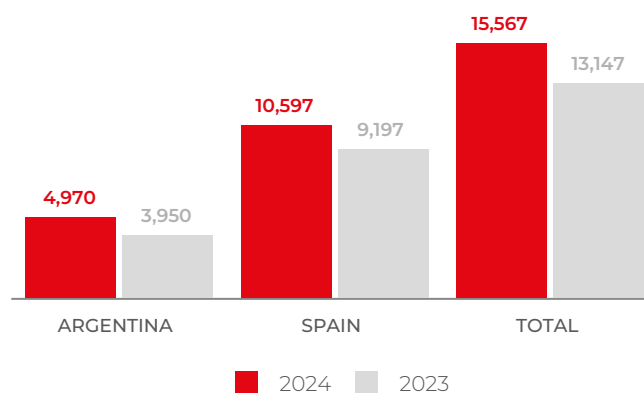
**Dia has closed 2024 with 69% of its stores managed under the franchise model**

<sup>20</sup> The decrease in the figure is due to the sale of the Clarel, Portugal and Brazil businesses during this year.

Franchise stores



Number of employees under franchise



### Main communication channels with franchisees

- Satisfaction surveys conducted by the independent consulting firm NielsenIQ. This anonymous and confidential survey provides information from franchisees regarding which aspects they consider to be susceptible to improvement.
- The Franchise Portal, an online platform where franchisees can access databases of their own and comparative information and can contact the Group directly.
- Franchise newsletter in all countries in which the Group operates.
- Regular discussion forums with senior management, where two-way communication and franchisee access to decision-making are paramount.
- Daily communication with supervisors and the franchise analyst.

### Key policies governing relations with franchisees

- Corporate Franchise Policy: establishes guidelines that ensure that the legislation of each country is respected, that the information provided is accurate and that the agreements with franchisees who decide to manage a Dia store through the franchise model are fulfilled.
- Mandatory Compliance Standard for the Selection of and Relationship with Franchisees: aims to guarantee the correct selection, relationship and management of Dia Group franchisees.

### The main projects that explain much of the improvement recorded are the following:

- Improvement in the processes for recruiting and selecting franchisees, further improving transparency regarding the business relationship and what is expected from both parties. In addition, additional filters have been defined to ensure that the profile of the potential franchisee fits the success model proposed by Dia.

- Greater investment in franchisee training: investment has been made in processes that not only support franchisees in resolving operational queries or problems, but also, in many cases, offer training on key aspects of business management. The role of the franchise analyst, a position created in all of the Group's countries, is key in this regard.
- Achieve more effective communication with the franchisee, that is, two-way communication through which the partner not only feels informed of the relevant aspects that concern him, but also feels cared for and able to participate in improvements that are relevant to the business. In this regard, in addition to greater investment in traditional communication channels such as updating the Franchisee Portal or constantly reviewing the key indicators that are most relevant to franchises, regular meetings have been held between franchisee groups and Dia management in all countries where the Group operates, ensuring that the concerns of these preferred partners are always channelled and resolved.
- Implement a new contract model that simplifies processes, guarantees the correct supply of the store and improves the franchisee's liquidity, among others. This contract model, which began to be implemented in 2020, is already fully in force in Spain and Argentina.

### Training services for franchisees and their employees:

- In the case of Spain, in 2021 a corporate university for franchisees was created, called Campus Dia, to support franchisees in their growth as entrepreneurs and with the aim of achieving a profitable, competitive franchise that is increasingly closer to customers. The development of this project has made it possible to create an ecosystem of training tools for franchise leaders and their teams, adding another key element to the support network that Dia provides for the daily management of the business.
- In Argentina, support for the franchisee network is also a key pillar, and in 2021 the Franchise Academy was relaunched, with a training catalogue covering key areas in business management and leadership for franchisees, as well as training blocks for their teams.

- Another initiative is the "Multi-Franchise Talent Plan", which works to promote the development of skills of the franchisees that the Group has in its network, with the aim of increasing the number of stores per franchisee. This Talent Plan has two phases; the first is to identify the level of competence and the second, an individual training plan for the development of those skills with areas for improvement.
- Finally, Dia Group has a "Franchisee Selection Service" in Spain, which offers support in the recruitment and selection of those profiles that may be needed.

All business units have already defined action plans so that in 2025 they will continue working on a material improvement in the perception that the franchisee has about the value proposition and the business relationship that Dia offers, and to continue jointly

improving a business model that makes the Group's mission possible:

- Contents and newsletter: franchisees want information on projects, best practices and business operations
- Webinars and projects according to business needs (Club Dia, training plan...)
- National meeting with franchisees: with several options on the table (webinar with CEO, online or face-to-face meeting with a visit to the Headquarters...)
- Focus Group: channel for listening and activating plans, with expert franchisees, multi-franchisees, best practice...
- Awards for the best franchisees: with recognition for "Dia Values", track record, performance...

## 7.2.2 Policies related to workers in the value chain (S2-1)

Dia Group supports, respects and contributes to the protection of internationally recognised fundamental human rights, with the aim of not being complicit in any form of abuse or violation of these rights among workers in its value chain.

The company is committed to identifying, assessing, preventing, mitigating, minimising, addressing, eliminating, monitoring, remediating and communicating any actual or potential adverse impacts of its business activities on human rights.

Dia Group configures its strategy based on international reference standards in relation to Human Rights and integrates a due diligence strategy in accordance with these standards into its management systems.

Dia Group has a Policy for Respect for Human Rights in the Supply Chain, which aims to establish how the company prevents or mitigates adverse impacts on labour Human Rights that may be linked to its operations with third parties.

This policy includes specific principles of conduct aligned with internationally recognized human rights standards, such as the United Nations Guiding Principles on Business and Human Rights and the fundamental conventions referred to in the Declaration of the International Labour Organization (ILO).

Dia is committed to ensuring that the people and communities who provide the products bought and sold are treated fairly and that their fundamental human rights at work are protected and respected. These rights, reflected in the Ethical Trading Initiative Core Code, include the core internationally recognised labour rights, including fair remuneration, decent and safe working conditions, and protection from forced labour, child labour, modern slavery and harsh or inhuman treatment.

The implementation of this Policy is led by the Chief Executive Officer (CEO). Work on governance and progress monitoring is carried out by the Audit and Compliance Committee. The ultimate responsibility for performance, as with other sustainability-related issues, is the Board of Directors of Dia Group.

### Principles of action

Dia aspires to the highest standards when it comes to preventing or mitigating adverse impacts on human rights at work potentially linked to its operations. Dia therefore:

- clearly communicates to those with whom it does business that, at a minimum, the Company expects these labour standards to be applied throughout the company's value chain.
- works to improve visibility of its suppliers and supply chains, including through the use of recognised collaborative platforms to share responsible trade data in the supply chain, where appropriate.
- establishes clear due diligence processes to identify, prevent or mitigate any potential adverse impact on labour rights.
- provides secure grievance mechanisms for any employee or third party who wishes to report any potential breach.

Dia places special emphasis on business relationships in which the Company has the greatest responsibility and influence, where there may be a greater risk of violation of fundamental labour rights and where Dia's contribution may be most significant.

Where Dia cannot solve complex problems alone, the Company will work together with others to drive transformative change on a larger scale.

Dia's approach to managing human rights at work throughout the value chain is not based on terminating the business relationship when a problem is found, as the Company recognises that it may deprive people who suffer oppression of a crucial income for them. However, Dia will not hesitate to break relationships with those who conceal, cause or contribute to the adverse impact on human rights and do not act responsibly to remedy this situation within a reasonable time.

This policy applies to all suppliers (direct and indirect) and franchisees in all regions and subsidiaries of Dia

Group (hereinafter referred to as "partners"). The Company also expects the rest of the suppliers in the value chain to also work under the principles described in this policy. Partners must inform Dia of any problems or concerns associated with compliance with this policy both in their organisation and in their supply chain.

During 2024, Dia Group has not detected any breach of the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for multinational companies involving workers in the value chain.

### 7.2.3 Processes for engaging with value chain workers about impacts and to remediate negative impacts and channels for value chain workers to raise concerns (S2-2) (S2-3)

Dia Group has an ethics channel ("Ethics Line") available for both Dia staff and any external third party that allows queries to be submitted or irregularities to be reported.

Suppliers, franchisees and contractors are informed about the existence of the Code of Ethics as well as the Ethics Channel or Whistleblowing Channel, which are at their disposal with the same guarantees as any employee.

The procedures through which the issues raised and addressed are tracked and monitored and how the effectiveness of the ethics channel is ensured can be found in chapter "8.1.5.2 Ethics Committee"

In 2024, the commitment of suppliers and franchisees to the principles of action of the Policy for Respect for Human Rights in the supply chain has become part of the contractual reality of the Dia Group, and 98% of suppliers in Spain have already committed to this policy (in 2023 it was 94%).

Another of the decisive steps in the application of this policy has been the definition of a risk assessment and due diligence process, so that the company can proactively manage real and potential risks to the human rights of suppliers.

To this end, Dia collaborates with Sedex, an ethical data exchange platform that enables the definition and monitoring of the entire supply chain monitoring program, being able to identify the risk of human rights violations through questionnaires and audits provided by the supplier.

Of course, any other reliable source of information that points to potential non-compliance (such as information in the media or from NGOs) could trigger new control processes on any supplier.

In 2024, progress has continued to be made in identifying suppliers with a higher inherent risk, that is, those that present a labour-intensive form of work, immigrant labour or informality, among other issues.

Country risk and the type of product produced are also taken into account. These suppliers are being asked as a priority to participate in a self-assessment process that will allow them to better understand their management regarding different sustainability issues.

Dia's efforts to respect human rights at work include establishing key indicators (KPIs) and monitoring them. These indicators are part of the Company's Strategic Sustainability Plan and will be disclosed periodically in external reporting instruments.

The perspective of suppliers and their employees is taken into account by Dia Group in the different areas that impact them, such as due diligence, commercial, environmental or any other aspects that they consider important.



**3,177**

Total suppliers



**330**

Suppliers with inherent risk



**197**

Suppliers with inherent risk that have completed due diligence

Although Dia has been assessing franchisee satisfaction for years, since 2021 this satisfaction has also been measured according to the level of recommendation (net promoter score) and the improvement of this index is part of the objectives of the Group's own Management Committee. The results for 2024 show a satisfactory score in relation to both 2, having obtained a score of 106 points, a higher value compared to the surveys of the previous year.

Within Dia Group's strategy of active listening, the following questions have been raised, among others:

- "What else could Dia do to help you in your management?"
- "What aspects do you think Dia is doing better?"

These questions, together with the rest of the aspects (commercial, support, logistics, economic management, etc.) allow Dia group to understand and adapt its strategy to this group in its value chain.

The person responsible for ensuring that participation takes place and that the results are integrated into the company's strategy is the Franchise Director. Dia Group will continue to work in the coming years to develop the

specific processes necessary to ensure collaboration with workers in the value chain.

#### 7.2.4 Taking actions on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to workers in the value chain and the effectiveness of those actions (S2-4)

The procedure for adopting measures to investigate and resolve incidents reported through the ethics channel is the same for workers in the value chain as for its own workers. The process is described in section S1-2 "Processes for engaging with the company's own workers and workers' representatives about impacts". In the event that the existence of an incident is confirmed, Dia will establish action and collaboration plans with the suppliers to address the root causes.

As measures to be adopted in the coming years to help mitigate the negative impacts on workers in its value chain, Dia Group is considering the following (annual allocation of €0.1 M OPEX):

- Improving working conditions for supply chain workers through social and labour audits and future certifications
- Establishing stronger, more collaborative relationships with suppliers who share the values of sustainability and social responsibility

- Promoting good practice through the approval of suppliers, establishing criteria beyond Human Rights (Work-Life, Equality, etc.)



The procedure for adopting measures to investigate and resolve incidents reported through the ethical channel is the same for workers in the value chain as for our own workers.

#### 7.2.5 Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities (S2-5)

Dia's approach to respecting human rights at work includes establishing key performance indicators (KPIs) and monitoring them.

These indicators are part of the Company's 2024-2025 Sustainability Plan, which has been prepared based on a Double Materiality analysis, in which all stakeholders have participated, including franchisees, to whom a satisfaction survey is additionally directed on an annual basis, described in section S2-2, S2-3 "7.2.3 Processes for engaging with value chain workers about impacts and to remediate negative incidents and channels for value chain workers to raise concerns" and will be periodically disclosed in external reporting instruments.

They include:

- Increase in franchise share in the total network of stores (67%) in Spain
- Strengthening the multi-franchise model (1.42 franchises per franchisee).
- Promotion of franchisees and local suppliers
- Establishment of sustainability due diligence control mechanisms in line with future CSDDD

## 7.3 S3 Affected communities

### 7.3.1 Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

| ID                       | Topic                                                                                                            | Impact Materiality                                                                  | Financial Materiality                                                               |
|--------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| S3 AFFECTED GROUPS       |                                                                                                                  |                                                                                     |                                                                                     |
| <b>Local communities</b> |                                                                                                                  |  |  |
| 88                       | Loss of community support that may affect local operations, due to poor user experiences with Dia Group products |                                                                                     | R                                                                                   |

Dia Group has been and is fully aware of the importance and impact that the food distribution sector has on society, whether by supplying products that satisfy some of a person's basic needs, such as food and personal care and making them accessible to all, or by creating quality jobs, entrepreneurial opportunities and generating wealth through trade.

For this reason, the sections of this report have sought to detail the relationships of the Dia Group with its main stakeholders and how the Group creates value through these relationships. In addition, Dia also recognises its responsibility towards other stakeholders that could be included in the concept of "society" (the general public, public administrations, the media, among others).

In addition, Dia Group considers that it has a particular responsibility to support groups in need. A specific section has been included in this chapter to describe initiatives regarding community support.

Dia Group is aware that it may occasionally create discomfort in local communities due to the disruptions that may occur due to its activity, mainly due to the works resulting from renovations and new store openings, since in its daily activity, both openings and deliveries are carried out in appropriate locations and times. To this end, Dia Group has established a procedure aligned with the European Green Taxonomy in relation to the renovation of buildings, where one of the objectives to be met is the adoption of measures to minimise noise and dust.

Regarding risks related to local communities, the Group is aware that poor user experiences with products can lead to an immediate loss of community support. This can lead to a reduction in customer loyalty, lower traffic in stores and possible damage to local reputation, resulting in significant economic losses. To mitigate such risks, Dia Group

has renewed its entire range over the last few years, implementing the "new Dia quality", which has meant the total renewal of the Dia brand range, with a clear objective: of achieving the highest quality in each of its products. A commitment by the company to strengthen its own brand proposal while striving to maintain a balance with branded products from manufacturers so that the customer always has freedom of choice.

For 1,500 days, the company has transformed more than 2,400 own-brand articles, pivoting on three fundamental values: quality, innovation and creativity. At a rate of 50 articles renewed per month, with a record of 139 new products in March 2021. Dia has focused its efforts on the "dialysis" of its brand, a process that has involved the review of recipes, in order to offer the best quality on the market, relying on a wide network of local suppliers, as well as on a new creative proposal that has included the redesign of its packaging and the reformulation of the names of its products, underpinned by humour, freshness and authenticity.

Likewise, over the years, Dia has renewed some of the ranges most in demand by its customers, such as Dia Láctea brand dairy products, for example "Dia Láctea" yoghurts, which have been awarded "Flavour of the Year 2023" in Spain; "Vegedia" vegetable desserts, which have been recognised by more than 10,000 consumers in Spain as "Product of the Year 2024" in the Innovation category; the El Molino de Dia bakery range; "La Llama, cada Dia sin drama" toilet paper and napkins; "Héroe del Día" cleaning products, SuperPaco, or the Image Naturals body care range, in line with its commitment to natural, quality cosmetics.

Dia Group evaluates the generation of value and social impact through actions aimed at its value chain, both with its suppliers (including its suppliers' employees), as well as with its customers (in the case of B2B4 companies) and/or consumers (in the case of B2C companies).

### 7.3.2 Policies related to affected groups (S3-1)

Dia Group's regulatory system establishes the principles and guidelines that must be followed in the execution of the company's projects, services and activities in relation to the affected communities.

Specifically, these commitments can be found in:

- Policy on Labour Human Rights in the Value Chain: approved in July 2021 by the Dia Group Executive Committee, it aims to establish how Dia prevents or mitigates adverse impacts on labour human rights that may be linked to its operations with third parties. This Policy, which uses the labour standards set out in the Ethical Trading Initiative (ETI) Base Code, applies to all suppliers (direct and indirect) and franchisees in all regions and subsidiaries of Dia Group.
- Shareholder, Institutional Investors and Proxy Advisor Relations Policy, which is based on the following general principles:
  - 1) Transparency, accessibility, freedom of expression and mutual respect in information relations.
  - 2) Responsibility, diligence and transparency in the dissemination of information, in the relationship with stakeholders and in the treatment of relevant and privileged information, all in accordance with the provisions of the law, the Internal Code of Conduct and the rest of the internal regulations of the Company.
  - 3) Equal treatment and the promotion and protection of the rights and interests of shareholders. In no case may there be discrimination with the aim of providing information that could give certain shareholders a privileged situation or advantage over others.
  - 4) Providing information promptly. Information will be made available to stakeholders in order to ensure that they have access to the most current and complete Company information possible.
  - 5) Attention and cooperation with stakeholders. The Company, through its Investor Relations Department and its corporate website ([www.diacorporate.com](http://www.diacorporate.com)), will carry out the necessary communication and contact actions so that shareholders, institutional investors and proxy advisors have identified contact persons and the necessary means to access Company information on a regular and simple basis.

This policy applies to all companies in the Group and to all regions where it operates.

- Responsible Marketing Policy: this is a set of principles that determine the way in which Dia Group develops all its commercial communications to promote ethical, transparent, sustainable and respectful practices with its customers and society in general.

These principles are aligned with the Group's Sustainability Policy, especially with the commitment to facilitate access to healthy, quality food through the "Eating better every day" programme.

This Policy covers the main codes of conduct and regulatory frameworks of the industry in the countries where Dia Group operates, with a focus on protecting vulnerable groups, ensuring truthfulness in advertising and safeguarding consumer data, thereby maintaining high standards of integrity and responsibility in all of the company's marketing activities.

This Policy applies to all marketing activities and all own-brand products online and offline through which Dia Group communicates with its customers. This Policy also affects all marketing activities of the manufacturer brands that are disseminated through Dia Group's own communication channels. These channels are: physical store, Club Dia, television, radio, website, social media, apps, press, advertising brochures or outdoor advertising billboards. In addition, this Policy addresses sponsorship activities, social campaigns and collaborations with public figures and influencers.

- Franchise Policy, The franchise relations policy has as its general principles the company's values; efficiency, initiative, respect, team and customer. This policy is applicable to all regions where the Group operates.
- Code of Ethics, described in section S1-17 "Incidents, complaints and severe human rights impacts"
- Diversity, Equality and Inclusion Policy, described in S1-9 "Diversity and Inclusion".

All of the above policies are accessible from the company's website, and internal dissemination campaigns are periodically carried out. The internal regulations are available to the company's own staff on the company's intranet.

These policies apply to all companies, including subsidiaries and corporations in all geographic areas where the company is present. The company promotes the adoption of these principles among its suppliers, franchisees, employees and business forums in which it participates, with the heads of each business unit being responsible for enforcing these principles.

Dia Group is committed to respecting the human rights of communities in accordance with the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Fundamental Principles and Rights at Work. The company is also committed to providing redress for adverse impacts on the human rights of affected communities.

### 7.3.3 Processes for engaging with affected groups about impacts (S3-2)

Dia Group seeks coherence between its projects, services and activities and the needs of the community. To ensure this coherence, this year, for the first time, Dia has begun a process of measuring the social impact of its activity, using the Prosper4ALL tool, a tool promoted by CODESPA within the framework of the Business Observatory for Inclusive Growth ([www.crecimientoinclusivo.org](http://www.crecimientoinclusivo.org)), of which Dia is a member.<sup>21</sup>

The tool measures different aspects, through KPIs which when consolidated provide an Inclusive Growth Indicator that will allow us to discover innovative ways to integrate inclusive growth into the business, manage social risks and explore new opportunities.

The values analyzed by Prosper4ALL are aligned with the European Union's European Sustainability Reporting Standards (ESRS) and the United Nations Sustainable Development Goals (SDG).

#### INTERNAL SCOPE



##### Employees (ESRS S1)

The generation of value and social impact is evaluated through actions directed at the company's employees or workforce.

#### IMMEDIATE EXTERNAL SCOPE



##### Suppliers (ESRS S2), customers and/or consumers (ESRS S4)

The generation of value and social impact is evaluated through actions aimed at its value chain, both with its suppliers (including its suppliers' employees), as well as with its customers (in the case of B2B4 companies) and/or consumers (in the case of B2C companies).

#### WIDER EXTERNAL SCOPE



##### Communities in which it operates (ESRS S3) and society in general

The company evaluates the generation of value and social impact beyond its value chain. The company's contribution and impact on the communities where it is present, and on society in general, are analysed.

In turn, Prosper4ALL classifies the company's social impact with respect to four values:



##### Economic value



##### Social value



##### Ethical practices



##### Promoting shared prosperity

The evaluation form consists of 62 questions that allow for a comprehensive and objective assessment of the scope, effectiveness, practices and social benefits generated by companies' business activities.



Based on the questions and metrics established by Prosper4ALL, the answers are weighted in an equation and the indicators for each of the three areas and the total inclusive growth indicator are obtained. This inclusive growth index places the entities and measures them in terms of how their business growth also influences social growth in all their stakeholders.

<sup>21</sup>The affected communities do not include indigenous peoples

Additionally, Dia Group carries out social action campaigns in collaboration with third sector companies, including:

### AECC

#### THE PURCHASE OF YOUR LIFE (FEB 24)



### FESBAL

#### OPERATION KILO (MAY 24)



### AECC

#### BREAST CANCER CAMPAIGN (OCT 24)



### RED CROSS

#### FLOOD EMERGENCY (NOV 24)



### FESBAL

#### BIG COLLECTION (NOV-DEC 24)



### WORLD VISION

#### JUMPER WEEK (DEC 24)



+  
Shipping  
products to  
the  
Generalitat  
Valenciana

In addition, surpluses from warehouses and dark stores have continued to be donated. Specifically, in Spain alone, 576,352 kg (350,519 kg in 2023) of food have been delivered to partners such as the Food Bank and Cáritas. The total amount of surplus donations has been 911,657<sup>22</sup> kg (721,490 kg in 2023), representing a large amount of products that, instead of being destroyed, are channelled to the most needy communities. Fundraising campaigns are also organised among customers and employees to collaborate on various causes.

The largest contributions have been:

- 320,000 euros donation to Dia employees and franchise employees affected by the cut-off low in Valencia.

- 72,800 euros donation to Juegaterapia.
- 21,554 euros donation to Action Against Hunger.

The management of all the campaigns described lies with the Communications and Sustainability Department.

### Main sector alliances

Dia Group is aware that many of the global challenges facing the sector and society as a whole require different actors to act in a coordinated manner. In the interest of transparency, the main sector associations with which the Group collaborates around the world are detailed below:



CEOE (Spanish Confederation of Business Organizations)



AEF (Spanish Franchise Association)



Ecoembes



ASEDAS (Spanish Association of Distributors, Self-Service Stores and Supermarkets)



ISMS FORUM (Spanish Association for the Advancement of Information Security)



AECOC (Spanish Association of Manufacturers and Distributors)



Circle of Entrepreneurs



ISACA (Information Systems Audit and Control Association)



Foretics



CEL (Spanish Logistics Centre)



PACKNET (Spanish Packaging Technology Platform)



SERES Foundation



AEA (Spanish Association of Advertisers)



ASU (Association of United Supermarkets)



Corporate Excellence



AGERS (Spanish Association for Risk Management and Insurance)



AAMF (Argentine Association of Brands and Franchises)



REDI-Business Network for LGBTI Diversity and Inclusion



IGREA (Initiative of Associated Spanish Risk Managers)



CGF (Consumer Goods Forum)



Club of Excellence in Sustainability

<sup>22</sup> Includes 207,101 kg of food donated directly from dark stores. These donations are not included in the 2023 data

### 7.3.4 Processes to remediate negative impacts and channels for affected communities to raise concerns (S3-3)

Dia Group is firmly committed to carrying out its business and professional activities in accordance with the legislation in force in each of the places where it operates, observing a high standard of ethical behaviour in accordance with national and international best practice, as set out in its Code of Ethics. The "Ethics Channel", which accompanies this Code, is enabled both for Dia staff and for any external third party so that queries can be submitted and irregularities can be reported; its operation is

described in section S1-17 "Incidents, claims and severe human rights impacts".

Suppliers, franchisees and contractors are informed about the existence of the Code of Ethics and the Whistleblower Channel, which are available to them with the same guarantees as any employee. The details of the interactions with each of the stakeholders can be found in section 8.1.5.2. Ethics Committee

### 7.3.5 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 and established targets (S3-4, S3-5)

The first axis of the 2024-25 Sustainability Strategy focuses on the development of the local economy, one of the Company's priority areas of work for the two-year period of the Plan. This axis groups together three commitments aimed at generating a positive impact in the communities in which Dia operates, supported by its value proposition and its capacity to generate employment and entrepreneurship opportunities.

In this regard, the Company has a specific budget item for the execution of projects, services and activities of a social nature, managing both the positive and negative impacts of these activities.

The "Development of the local economy" axis brings together three lines of work: firstly, facilitating access to healthy, quality food, with projects and actions channelled through the "Eat better every day" programme; secondly, stimulating entrepreneurship and employment through the ecosystem of franchisees and local suppliers, with actions aimed at training and promoting good practice as well as the visibility of these strategic business partners; and, lastly, promoting positive social impact in the neighbourhoods and communities where Dia is present with initiatives that support access to food for vulnerable groups.

2023 the Company officially launched this programme that combines the initiatives carried out to facilitate access (geographic and socioeconomic) to healthy food and the dissemination of healthy eating habits.

Eating better every day is one of the key pillars of the Sustainability Plan, which is present in the two countries in which Dia operates (Spain and Argentina) and its commitment is to ensure that all citizens can access a variety of high-quality foods, adapted to different needs and lifestyles, as well as facilitating a change in eating habits.

The three lines of work of the programme are: Accessibility, Knowledge and Habits. For Dia, these are the three levers that allow anyone to improve their eating habits and its ambition is for everyone to know the importance of following a balanced diet and help them to make it easy to maintain the habit. In detail, the lines of work involve:

- **Accessibility:** Dia guarantees geographic and socioeconomic access to a complete and high-quality product range, with a focus on fresh food and Dia products at affordable prices, thanks to the capillarity of its large network of stores and the broad coverage of its online channel.
- **Knowledge:** with the support of academic partners and nutrition experts, Dia delves into the reasons that prevent people from following healthy diets and develops educational content to be disseminated on its own channels (corporate and commercial). In 2024, it has deployed a content strategy with the endorsement of nutritionists (Nutritional Coaching) that has allowed it to generate a conversation around healthy habits in the media.
- **Habits:** Aware that the basis of a healthy diet is the ability to adopt and maintain good habits, the Group takes on the challenge of making it easier for its customers to choose the foods that are most suitable for following a healthy diet. Among the initiatives developed is the promotion of the range of fresh products, with a prominent presence in stores and in the commercial catalogue, and the renewal of the quality and categories of Dia products, with the inclusion of foods that are usually under-consumed and contain high-value nutrients, such as nuts. In addition,



***Eating better every day: healthy eating and habits within everyone's reach***

During 2024, the Company has continued to work on projects and actions linked to Eating Better Every Day, the programme it promotes with the commitment to contribute to mitigating food barriers and promoting the adoption of healthy habits.

Aware that food is a key part of a person's wellbeing, Dia advocates that access to healthy food should be within everyone's reach, regardless of where they live or their budget. Therefore, connecting its mission of proximity with the essence of its business, local food distribution, in May

weekly promotions are activated that facilitate daily or weekly shopping in all categories that make it possible to maintain a healthy diet. Lastly, the Group carries out actions focused on nutritional dissemination that facilitate the knowledge and adoption of healthy habits.

Going forward, within the framework of its Sustainability Plan, Dia will give priority to the actions of the Eat Better Every Day program with the ambition of being close to homes to facilitate access to high-quality food at affordable prices, in line with its mission, and to promote awareness and dissemination of healthy habits so that everyone feels that it is easy. Among these actions, the following stand out:

- Conducting a "Healthy Radar", an annual survey of 20,000 contacts from Dia Spain and Argentina that analyses the evolution of households' shopping and eating habits to understand their needs and facilitate the adoption of a balanced and nutritious diet without compromising their budget.
- Promotion activities in stores for "SaluDiabables" products and the "Eat Better Every Day" programme (0.1 OPEX annually).

The most important goals within this programme for 2025 are:

- Drawing up a list of nutritional do's and don'ts
- Increase the number of low-sugar or sugar-free plant-based drink articles up to 7.
- Increase the percentage of low-sugar or sugar-free soft drink articles to 60% of the total
- Increase the percentage of low-salt or unsalted nuts to 50% of the total
- Develop a range of gluten-free products ("gluten-free range", 71 references).
- Communicate nutritional attributes of the ranges developed.

### ***Stimulating employment and entrepreneurship***

In addition to the growth of the store network through franchisees and the business's own activity linked to suppliers, the Company strengthens its relationship with both stakeholders by giving visibility to the social impact generated by the Dia ecosystem in the neighbourhoods and communities in which it operates. In this regard, throughout 2024 the company has carried out actions such as the first national call for suppliers for own-brand products in Argentina, specifically aimed at SMEs and local producers in categories such as food, refrigerated and frozen foods, hygiene, cleaning and perfumery.

Through this call, we continue to work to ensure that the product range in each store has the best supply of fresh products and a Dia brand of the highest quality and affordable prices for its customers. The possibility of adding new suppliers to the Group's ecosystem reinforces the commitment to offer excellent products at the best price and, therefore, strengthens our position as a savings ally for Argentine households.

Furthermore, within the framework of its communication strategy, regular communications are made to highlight the positive impact generated through the franchise network, a clear driver of employment and entrepreneurship in the communities in which it operates, and its contribution to the local economy through purchases from national suppliers.

### ***Positive social impact in neighbourhoods***

Finally, within the framework of the third commitment of the axis of "Development of local economy", Dia develops activities that contribute to generating social value and supporting access to food for vulnerable groups, as detailed in chapter S3-2 "Processes for engaging with affected communities on impacts"

Collaborations with third parties are based on the Internal Standard for Collaboration with Social Entities (available on the Dia Group Corporate Standards site), which establishes the criteria for collaboration with non-profit entities for purposes of general interest and defines the procedures to be followed to validate the collaboration. There are also framework collaboration agreements with certain entities, with which collaborations are recurring and annual planning of campaigns is carried out.

Dia Group monitors all the campaigns carried out using dashboards by delegation, type of donation, donated units, etc. In addition, it keeps exhaustive control of how funds are applied in the donee entities, which at the end of each campaign must report the final destination of the funds received, as well as a report on the real impact on the affected groups and provide evidence showing that these funds were used appropriately.

In 2024, the group has not recorded any incidents related to non-compliance with Human Rights concerning the communities where it operates.

## 7.4 S4 Consumers and end users

### 7.4.1 Own-brand nutritional quality strategy (SBM-3)

Dia Group has a very diverse customer profile, since the focus of its business is the sale of consumer goods and basic necessities, concentrating mainly on large urban areas (68% of total customers), followed by rural areas (21%), which Dia Group helps to revitalise, through its franchisees, and fight against food deserts.

Since we are a local store, 74.3% of our customers do their shopping weekly and are evenly distributed across all age ranges.

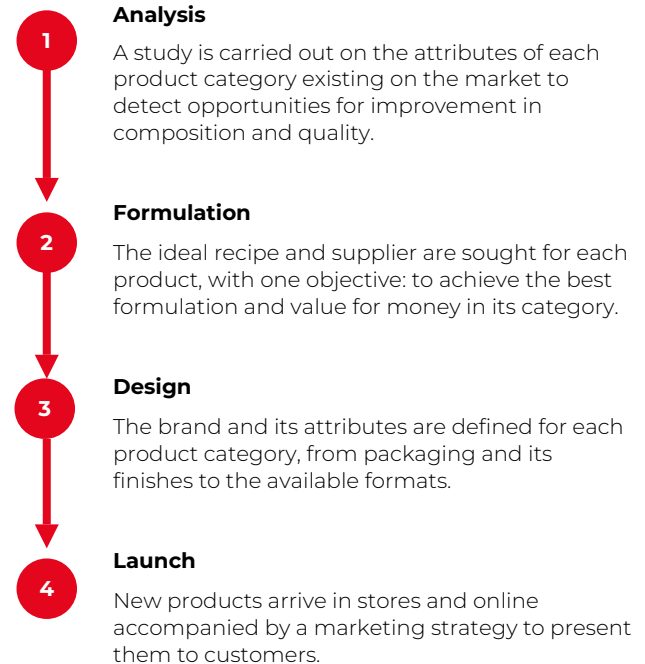
At the heart of Dia Group's strategy is an unwavering commitment to sustainability and operational excellence, guaranteeing the nutritional quality of all our products.

The relationship between good nutrition and people's health is an indisputable fact today. That is why, among the initiatives developed by the Dia Group, the following stand out:

- The reformulation of numerous own-brand products with the aim of reducing sugar, salt and fat content, as well as other nutritional improvements, has become a reality in all the Group's countries on a systematic basis. Examples of this include bakery products baked in-store without additives and plant-based milk alternatives without added sugars.
- Dia's concern to offer its customers products with an improved nutritional profile is reflected in the launch of items such as palm oil-free crisps and in the effort to renew and promote certain categories (legumes, canned fish, frozen vegetables and nuts, for example), which coincide with foods that are generally under-consumed according to the reference diet of the EAT-Lancet Commission. In addition, in all the Group's countries, significant resources have been invested to ensure that all stores offer fruit and vegetables of the highest

freshness, also occupying a central space in the store in relation to the display of other products.

Dia Group is responsible internally for the entire new product development process, divided into four main phases:



Additionally, Dia Group, within its Strategic Sustainability Plan, contemplates access to food in environments considered "food deserts."



## 7.4.2 Risks related to customers and end users (IRO-1)

| ID                                        | Topic                                                                                 | Impact Materiality | Financial Materiality |
|-------------------------------------------|---------------------------------------------------------------------------------------|--------------------|-----------------------|
| S4 CONSUMERS AND END USERS                |                                                                                       |                    |                       |
| <b>Customer and end-user satisfaction</b> |                                                                                       | ●                  | ●                     |
| 91                                        | Loyalty programmes based on customer satisfaction that increase loyalty.              | I (+)              |                       |
| 93                                        | Losing customers due to bad reviews and low public ratings                            |                    | R                     |
| <b>Food safety</b>                        |                                                                                       | ●                  | ●                     |
| 97                                        | Guarantee of safe and high quality products that strengthen customer confidence.      | I (+)              |                       |
| <b>Complaints and claims management</b>   |                                                                                       | ●                  | ●                     |
| 102                                       | Increase in complaints and claims, which may affect the company's reputation.         |                    | R                     |
| 103                                       | Use feedback from complaints and claims to continually improve products and services. |                    | O                     |

The main risks relating to customers and end consumers of Dia Group are associated with the possibility of not meeting the expected quality of a product, delivery times in the case of online purchases or expected service.

Dia Group demonstrates successful risk management, with measures that ensure product quality and service excellence, as well as proactive management of any incidents.

## 7.4.3 Policies related to consumers and end users (S4-1)

Meeting the needs and expectations of customers is the priority objective of Dia Group. For this reason, Dia Group has policies that govern the relationship with customers:

- Marketing and Customer Communication Policy: based on respect for the commitments made to customers, honesty in verbal and written communications and integrity in all the Group's actions in this context. Details of this policy are available in section S3-1 "Policies related to affected communities"
- Corporate Information Security Policy: its objective is to define the guidelines intended to guarantee the confidentiality, integrity and availability of information and must be complied with by employees, both internal and external, and by franchise personnel who have to access the Group's information systems. The protection of the Company's information is achieved through the implementation of technical and organisational measures that ensure the following principles:
  - Confidentiality: Information is not accessed by unauthorised individuals, entities and processes.
  - Integrity: the information is accurate and complete, and any changes to it are authorised.
  - Availability: Information is accessible when needed.
  - Authenticity: A user, data and/or asset is what it claims to be.
  - Non-repudiation: The occurrence of an event and the involvement of users, data and/or assets in it can be proven.
  - Traceability: Actions performed on data and/or assets can be traced; these actions can be unambiguously associated with a responsible user and/or asset.

The Information Security team is responsible for the application, review and, if necessary, updating of the Policy. This policy is available in the Dia Internal Regulatory System and is available to all its employees.

- Dia Group's Food Safety Policy establishes the general principles that must govern the company's activity in this area:
  - Generating consumer confidence by providing safe, quality products.
  - Comply with current legislation in each of the countries in which the Dia Group is present.
  - Guarantee proper manufacturing conditions for our products, approving our suppliers through food safety audits or the requirement of IFS/BRC market standard audits.
  - Guarantee the authenticity, quality and safety of the products we sell, by defining and executing an annual Control Plan that includes internal quality controls upon receipt of the product and analysis in accredited laboratories.
  - Maintain product quality and safety throughout the supply chain by monitoring storage, transportation and sales processes.
  - Offer consumers clear and complete information on the labelling of our products, improving their purchasing decisions both in our stores and online.

This policy is available on the Dia Group corporate website for any user interested in it and the responsibility for its implementation lies with the Quality Department.

In addition to this policy, in 2022 a mandatory internal standard was approved with the aim of standardising

minimum requirements in terms of food safety at Group level.

This regulatory body is structured on the basis of two main pillars:

- Food safety control in product development. Defines the requirements that allow verification that the production process meets the quality and food safety guarantees required by Dia Group from all its suppliers of products manufactured under its own brands.
- Control of food safety of products and processes from receipt of the goods until they reach the consumer.

In relation to controls at production sites, in Spain it is necessary for all suppliers to have a certificate accepted by the Global Food Safety Initiative in all plants where they manufacture Dia's own brand products.

In Argentina, this certificate can be replaced by an equivalent audit report carried out by Dia. In 2024, at Group level, 99.5% of suppliers (91% in 2023) had food safety certification. Although this is a very high percentage, especially considering the transformation process in which the Group is involved and that many of these certifications do not count because they coincide with recertification periods, the objective of the Dia Group is for all its suppliers to pass this control point. In addition, Dia has internal and external control plans (with approved laboratories) that provide additional control to this entire process.

Once the product arrives at the Group's facilities, it is subject to a Safety and Quality Control Plan, in addition to the supervision of other essential aspects, both in store and in warehouse, such as order and cleanliness, maintenance of the cold chain, traceability, good hygiene practices or correct product rotation. During 2024, 3,500 audits have been carried out (compared to the 5,800<sup>23</sup> audits carried out the previous year), incorporating processes that guarantee control of the maintenance of the cold chain throughout the Group and the freshness of the fruit and vegetable supply in stores.

Dia Group is committed to respecting the human rights of consumers and end users in accordance with the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Fundamental Principles and Rights at Work. Likewise, the company is committed to providing redress for adverse impacts on the human rights of affected consumers and users. In addition, they are informed about the existence of the Code of Ethics as well as the Ethics Channel, which are available to them with the same guarantees as any employee. Its operation is described in section S1-17 "Incidents, complaints and severe human rights impacts". The details of the interactions with customers can be consulted below:

| Conflicts of interest reported through the Ethics Channel                | Customers |
|--------------------------------------------------------------------------|-----------|
| <b>COMMUNICATIONS ADMITTED FOR PROCESSING THROUGH THE ETHICS CHANNEL</b> | <b>4</b>  |
| <b>COMPLAINTS ADDRESSED TO THE ENTITY ITSELF</b>                         | <b>4</b>  |
| <b>On human rights: discrimination, harassment and equality</b>          | <b>1</b>  |
| Closed                                                                   | 1         |
| Dismissed                                                                | 1         |
| <b>For human rights: other reasons</b>                                   | <b>3</b>  |
| Closed                                                                   | 3         |
| Dismissed                                                                | 3         |

Table 36: Conflicts of interest reported through the Ethics Channel



Dia Group is committed to respecting the human rights of consumers and end users in accordance with the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work

<sup>23</sup> The decrease in the number of audits is due to the sale of the Portugal, Brazil and Clarel businesses

#### 7.4.4 Processes for engaging with consumers and end users about impacts (S4-2)

Dia Group establishes different processes and channels of effective communication to obtain information on the expectations and views of its customers, which are described in the following chapter. The Customer Experience department is responsible for managing all these communications. Additionally, the group carries out an annual Double Materiality analysis where customers and consumers are surveyed and their opinion is taken into account in the preparation of the Strategic Sustainability Plan.

In 2024, the company has worked on improving its online purchasing service, where the main milestones for Argentina have been:

- Optimisation in the configuration of the tool in charge of managing the routes: reduction of transport units by maximising the load and the use of contracted units
- Variable shipping cost: creation of a service cost matrix with different scales that, depending on the number of units in the order, establishes a value for each of them.
- Order tracking: implementation of a platform to offer customers real-time tracking of their order with an estimated delivery time
- Incident control: development and implementation of a platform for the registration of incidents with automatic reporting to the supplier, to allow the application of penalties for non-compliance
- Customer Service: implementation of a platform for Customer Service where the status of each delivery is displayed in real time as well as a photo of the receipt signed by the customer accepting it.

Regarding the achievements obtained in Spain, the following stand out:

- We have served a total of 773,827 online orders in 2024, which represents growth of 17.24% compared to 2023.
- In 2024, a first pilot store for the "0 Paper" project has been implemented, laying the foundation for eliminating paper consumption in online order preparation and delivery circuits next year.

- New stores and areas have been opened, which has allowed us to reach a population coverage of 84% of Spain's inhabitants by the end of 2024.
- A customer evaluation monitoring system has been established through surveys on service quality, achieving an NPS in 2024 of 46.8 in Spain and 70.5 in Argentina, both higher than those achieved in 2023.
- Sustainable delivery slots: A marker has been established linked to the demand management system, which indicates to the client which of the available delivery slots is the most suitable in terms of fuel consumption. In this way, if they select it, we achieve more optimised routes and therefore lower consumption and carbon footprint in the provision of the service.
- Eating better every day: as part of its content strategy to promote healthy habits, customers have access to exclusive content (such as a list of tips to improve their diet, details on nutritional properties, tips and recipes) on dia.es and the company's social media. In addition, with the help of leading nutrition experts such as Boticaria García, the Company distributes content related to healthy eating and savings through its commercial social networks. This programme also includes collaborations with numerous entities, including:
  - Aladina: Charity cooking school
  - 19th Course on Current Scientific Affairs. "Foodprints": The role of distribution in access to healthy food
  - Promotion at the Red Cross employment forum: Stall with healthy products (fruit and water)



### 7.4.5 Processes to remediate negative impacts, channels for consumers and end-users to raise concerns, taking action on material negative impacts and approaches to managing material risks and pursuing material opportunities, effectiveness of those actions and targets related to managing material negative impacts and advancing positive impacts (S4-3, S4-4, S4-5)

The Dia Group complaints and claims handling system is adapted to the different communication channels to ensure efficient and simple management for the customer. To ensure adequate quality in responses, there is a common manual for all customer service teams, who have the continuous support of the technical teams when specific information is required.

#### Main channels of communication with customers

Dia Group uses different channels to communicate and listen to local communities that may be affected by the Group and its customers:

- Social media for the Group's commercial and corporate communications. The Group has profiles on the most widely used platforms in all the countries in which it operates, including Facebook, Twitter, Tiktok, Instagram, LinkedIn and YouTube.
- Club Dia is a mobile application where customers can voluntarily rate their shopping experience in physical stores and e-commerce in real time. In 2024, more than 696,851 customer surveys have been registered in Spain, with responses that have been key to improving the experience and satisfaction of our customers. In Argentina, for example, customer satisfaction monitoring is carried out in real time, allowing for the daily definition of action plans. This initiative, made possible by an important technological component, has achieved very positive results both in customer involvement and in their level of recommendation.
- Customer Service (SAC): In 2024, 599,532 communications were handled and analysed (around 759,856 in 2023), of which 201,203 were claims and complaints (279,366 in 2023). It should be noted that, after proper analysis, 93% of the claims have been closed. The main types are usually incidents related to Club Dia, online purchases and in-store purchases.

Handling queries and incidents that may arise in the SAC is a basic part of both improving the customer experience and confidence, and continuously improving operations, which is why we are constantly working on improving it. Depending on the nature of the concern raised (complaint, doubt, suggestion), the customer service department will redirect it to the appropriate department, following up on it until it is correctly resolved.

omnichannel and consistent service model: telephone, email and WhatsApp.

The telephone continued to be the main communication channel: 61% of contacts in Spain were made by telephone (in Argentina, 53%). However, this year there has been a significant rise in Digital Channels, especially WhatsApp.

Communication with customers through CRC is the basic pillar for both improving customer experience and confidence, and for the continuous improvement of operations, which is why we are constantly working to improve it.

In Spain, we are immersed in a Comprehensive Service Transformation Plan, focused on achieving excellence in customer satisfaction as well as achieving an increasingly robust and competitive service. Customer satisfaction is measured through an NPS survey detailed in chapter S4-2 "Processes for engaging with consumers and end users about impacts"

Additionally, all customers and users can find Complaints forms available in the Group's stores in accordance with ruling legislation.

Dia Group dedicates more than 2 million euros annually to customer management.

During the 2024 financial year, Dia Group has not received any complaints from customers related to human rights violations.

In 2025, work will continue on the following topics:

- Improving our customers' self-management capabilities
- Creation of a Community of Customers to whom information about the Eat Better Every Day Programme can be provided
- Development of a nutritional policy for Dia Group, a set of principles that determine the way in which Dia Group defines its range and develops recipes for its own brand products.



**The Dia Group complaints and claims handling system adapts to the different communication channels to ensure efficient and simple management for the customer.**

In Spain, the Customer Relationship Centre (CRC) attended more than 313,988 customers in 2024. The Centre provides its customers with 3 main contact channels that offer an

# 8

## Governance



## 8.1 G1 Business Conduct

### 8.1.1 Oversight and Control Governance Model(GOV-5)

Dia Group has a supervision and control model based on the three lines of defence model. The first line is related to those functions in charge of day-to-day operations, responsible for establishing controls that mitigate the risks associated with the business. The second line is represented by the internal control, risk management, compliance and ethics functions, which evaluate, supervise and ensure that the controls implemented by the first line are effective, that the identified risks are correctly managed and that the regulations are effectively complied with.

Finally, a third line is the internal audit, which offers independent assurance on the effectiveness and proper functioning of the Group's processes.

The second line of this supervision and control model falls on two committees made up of the top executives, who monitor that the achievement of the business objectives is carried out in line with the agreed values and applicable regulations. These committees report regularly to the Audit and Compliance Committee of the Board of Directors.

#### 8.1.1.1 Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)

| ID                                                | Topic                                                                                                                                          | Impact Materiality | Financial Materiality |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| G1 BUSINESS CONDUCT                               |                                                                                                                                                |                    |                       |
| <b>Good governance, ethics and integrity</b>      |                                                                                                                                                | ●                  | ●                     |
| 104                                               | Promoting good conduct by disseminating the Code of Ethics through internal platforms                                                          | I (+)              |                       |
| 106                                               | Reputational loss due to the publication of incorrect information or forecasts that affect investors' assessment                               |                    | R                     |
| 108                                               | Reputational loss due to unfavourable payment practices towards suppliers, making long-term negotiations difficult                             |                    | R                     |
| 109                                               | Loss of reputation due to failure to meet payment deadlines required by current legislation                                                    |                    | R                     |
| 111                                               | Competitive advantage in the market due to Dia Group's adherence to benchmark ethical and compliance standards.                                |                    | EITHER                |
| <b>Prevention of money laundering and bribery</b> |                                                                                                                                                | ●                  | ●                     |
| 120                                               | Promoting good practice among companies in the sector through the application of a strict policy on corruption and money laundering prevention | I (+)              |                       |
| <b>Innovation and new technologies</b>            |                                                                                                                                                | ●                  | ●                     |
| 129                                               | Fall in company profits resulting from a competitive disadvantage in the face of technological advances by competitors.                        |                    | R                     |
| 130                                               | Attracting investors and customers due to the improvement and innovation of product preservation systems                                       |                    | EITHER                |
| <b>Cybersecurity</b>                              |                                                                                                                                                | ●                  | ●                     |
| 131                                               | Security breach in outdated computer systems                                                                                                   | I (-)              |                       |
| 132                                               | Financial losses caused by a security breach in the company's systems                                                                          |                    | R                     |
| 133                                               | Increased costs due to the need for Dia Group to update its cybersecurity measures                                                             |                    | R                     |
| <b>Data privacy</b>                               |                                                                                                                                                | ●                  | ●                     |
| 135                                               | Loss of confidentiality of personal data of stakeholders due to poor management of such data                                                   | I (-)              |                       |
| 137                                               | Reputational improvement derived from adequate data management throughout the entire value chain                                               |                    | O                     |

#### **Risk Management and Internal Control Committee**

Its objective is to make decisions and submit proposals to senior management regarding the comprehensive risk management system, ensuring its operation and due compliance, promoting and updating the internal regulations that govern it, as well as implementing the tools and procedures necessary to identify, prevent, minimise and manage the risks associated with all areas of activity, ensuring the achievement of business objectives in

a sustained manner over time. This Committee is made up of the top managers of the business and corporate areas, in addition to the person responsible for internal control and risk management.

The Committee assumes the following responsibilities:

- Ensure the proper functioning of the risk management system (that it makes it possible to identify, measure,

control, manage and report the most important potential risks affecting the Group).

- Ensure that the identified risks are correctly mitigated or managed.
- Ensure that emerging risks are appropriately identified, analysed, assessed, controlled and reported.
- Promote the effectiveness of the internal control system and develop and update the internal standards that govern it. If the control environment is considered insufficient, new controls associated with each process are proposed if necessary. These controls may involve the segregation of responsibilities, the development and implementation of certain policies or procedures, or independent control of the execution of certain activities, to name a few.

The Group defines risk as any internal or external contingency that, if it were to materialise, would prevent or hinder the achievement of the objectives set by the organisation. Therefore, it considers that a risk arises as a consequence of the loss of opportunities and/or loss of strengths, as well as the materialisation of a threat and/or increase of a weakness.

To mitigate and control risks, Dia Group has a comprehensive risk management system (SIGR) that includes both the assessment of inherent risks and the evaluation of controls, mitigating measures and action plans that control each of the identified risks, both financial and non-financial. The system is based on "Enterprise Risk Management - Integrating with Strategy and Performance", published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The methodology followed by the system is based on a catalogue of risks where the most relevant risks at a corporate level are periodically assessed and identified, ensuring that they are reviewed at least once a year. This catalogue, which can always incorporate new emerging risks as they are identified, divides the risks into five categories: financial, operational, strategic, compliance and reputational.

Based on this catalogue and depending on whether the risk applies to a specific business unit or to the Group as a whole, the assessment is carried out with each of the responsible parties as appropriate.

As a result of the process, a risk map is obtained for each business unit, which is subsequently grouped/aggregated into a Group risk map. Risk management is digitalised in the SAP GRC Risk Management system.

Dia has considered its application to all its activities at the following levels:

- Execution of the strategy.
- Achieving business objectives.
- Correct execution of operations.

During 2024, the degree of implementation of the action plans identified in the previous period and which improve the management of the risks of the current map has been monitored.

A test of all controls associated with the risk maps of each business unit and the Group as a whole has also been carried out, obtaining positive results regarding their effectiveness, so it is concluded that the control environment is reasonable.

Additionally, this year Internal Control System over Sustainability Reporting (ICSR) was designed and implemented to respond to the main risks in the Dia Group's critical processes, including those related to the reliability of the sustainability information reported.

The design of the ICSR system has taken as a reference the COSO framework on non-financial reporting, adapted to the reality of the Group based on the following premises:

- 100% alignment with the Group's risk management and internal control strategy and operations.
- Efficient allocation of resources for risk mitigation.
- Leveraging Group Risk Management and Controls (SAP GRC) technology.
- Agile and scalable implementation for the future.

The main objectives of the implementation of ICSR have been the following:

- Formalise and strengthen control activities related to the reliability of sustainability information published by the Group, providing Directors with a level of assurance and comfort comparable to that available for reporting financial information (ICFR).
- Improve the quality and transparency of sustainability information.
- Increase the Group's awareness regarding sustainability, the ownership and quality of sustainability information and its necessary control, fostering a cohesive culture.
- The ICSR covers, in a broad sense, all material issues according to the result of the Double Materiality Analysis, highlighting the following:

- 1) Nutritional quality at affordable price and value chain
- 2) Working conditions
- 3) Climate change mitigation
- 4) Renewable and non-renewable energy consumption
- 5) Customer and end-user satisfaction

The ICSR has been developed with an efficient, agile and scalable approach, focusing efforts on the most relevant information and/or where a greater risk of fraud and error has been identified, prioritising those indicators taking into account the topics and reporting processes associated with the indicators. For these, flowcharts/descriptives of the information generation processes have been developed and specific controls have been defined that provide a higher level of assurance on the reliability of the sustainability information to be reported and that will also be subject to control testing by the Internal Control and Global Risks Department.

All these actions are governed by the Dia Group's Corporate Risk Policy, approved by the Board of Directors, applicable to all the geographies where the Group operates, communicated internally to all employees and published on the Group's corporate

website<sup>24</sup>. This policy is inspired by the methodological framework established in COSO ERM 2017 (Committee of Sponsoring Organizations, of the Treadway Commission - Enterprise Risk Management 2017), and is adapted to the needs and specificities of the Dia Group.

In 2024, the ICFR Policy was updated, integrating the new internal control system for sustainability information (ICSR), thus taking a further step towards achieving unified reporting. Its objective is to provide

guidelines and establish basic principles to ensure the quality and reliability of financial and sustainability information. It will be applicable to all significant processes of the group for financial or sustainability reporting. It also details the basic principles of action, based on the international COSO framework, defines responsibilities and determines the processes, documentation and continuous evaluation of the controls that must cover assertions aimed at the reliability of financial and sustainability information.



In relation to the regulatory system, Dia Group has different instruments that have been appropriately documented and disseminated throughout the organisation and, where applicable, also in its value chain:

- Code of Ethics: basis of the company's system of standards and values.
- Corporate policies: these establish the general principles that must govern all areas of the Group, following the recommendations of the Unified Code of Good Governance for Listed Companies. They are approved, where appropriate, by the Board of Directors.
- Compulsory standards (CS): these regulate aspects of high impact and criticality for the Group and detail the key controls and requirements for action in a process or area. These types of standards were developed in 2020 by mandate of the Audit and Compliance Committee and are approved by the Risk and Internal Control Committee, with updates being made when deemed appropriate.
- Specific internal regulations for the Group and countries: these constitute the set of rules, procedures and manuals that govern the operation of the areas in each country where the company is present.



In order to carry out the internal control function, there are also specific control systems that mainly comprise the following implemented control models:

- System of Internal Control over Financial Reporting (ICFR): In order to establish a reference framework of principles and good practice, and contribute to improving the transparency of information, Dia has an internal control system where risk assessment, control activities, information and communication, and supervision operate jointly with the aim of preventing, detecting, compensating, mitigating or correcting errors with a material impact, or fraud in financial reporting.
- Criminal Offence Prevention Model (Spain): In order to assess which crimes Dia is most exposed to as a direct consequence of the development of its activity, the risk of each crime identified as potentially applicable to the Group is assessed and the analysis and evaluation of the controls (general or cross-cutting, and specific) established is subsequently carried out.
- Anti-fraud model: Dia Group has an anti-fraud and anti-corruption programme, which identifies and evaluates these types of risks in relation to its activity, as well as the control environment for the prevention and detection of the commission of corrupt and fraudulent practices.
- System of Internal Control over Sustainability Reporting (ICSR): In order to reinforce the reliability of the reported sustainability information, the internal control system has been redesigned so that specific risks and control activities are identified and documented in accordance with the new CSRD requirements, and to allow for periodic monitoring of its effectiveness.

<sup>24</sup> Policies that by law, the Group's Articles of Association or the recommendations of the Code of Good Governance are the non-delegable responsibility of the Board of Directors are available at [www.diacorporate.com](http://www.diacorporate.com).

### 8.1.1.2. Ethics Committee<sup>25</sup>

The description and operation of the Ethics Committee can be consulted in section SI-17 "Incidents, complaints and severe human rights impacts"

The activity carried out during the year is described below:

- In 2024, 325 complaints related to some ethical breach received (656 the previous year) and 4 queries (33 the previous year) were received.
- Following the investigation of the complaints received during 2024 (as well as 58 that remained open at the end of 2023), it should be noted that of the 306 closed in 2024 (674 in 2023), 215 (456 in 2023) have been dismissed as it was considered that there were no indications of ethical non-compliance or due to the lack of sufficient information for the investigation, while 91 have been confirmed (218 in 2023).

- Among the complaints confirmed after the investigations, it should be noted that:

- Confirmed allegations of corruption: 0 allegations of corruption have been confirmed (no cases were confirmed in 2023 either).

- Confirmed complaints of discrimination or harassment: 1. In 2023, there were 4 confirmed cases that led to the departure of the reported persons from the Group.

- Another priority to achieve improved ethical management in the Group and greater trust on the part of employees and other stakeholders is to achieve greater agility in the management of complaints that come through the ethics channel. In 2024, the average resolution time was 45 days at Group level (53 days in 2023).

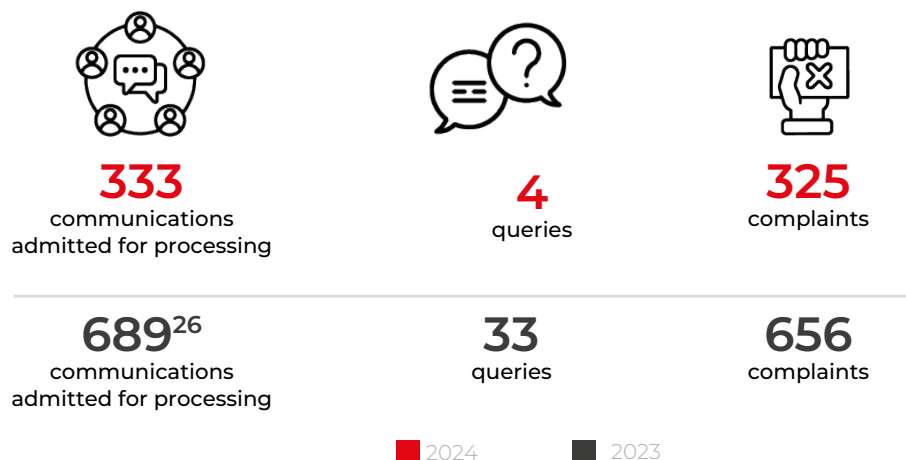
The Group has not received any sanctions for discrimination, harassment or violation of human rights during 2024.

| Communications to the Ethics Channel                                     | Employees | Franchisees | Customers | Suppliers | Shareholders | Others    | Anonymous  | Total      |
|--------------------------------------------------------------------------|-----------|-------------|-----------|-----------|--------------|-----------|------------|------------|
| <b>COMMUNICATIONS ADMITTED FOR PROCESSING THROUGH THE ETHICS CHANNEL</b> | <b>60</b> | <b>3</b>    | <b>4</b>  | <b>0</b>  | <b>0</b>     | <b>16</b> | <b>250</b> | <b>333</b> |
| <b>COMPLAINTS ADDRESSED TO THE ENTITY ITSELF</b>                         | <b>55</b> | <b>0</b>    | <b>4</b>  | <b>0</b>  | <b>0</b>     | <b>16</b> | <b>247</b> | <b>325</b> |
| <b>For corruption and bribery</b>                                        | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>     | <b>0</b>  | <b>8</b>   | <b>8</b>   |
| Open                                                                     | 0         | 0           | 0         | 0         | 0            | 0         | 3          | 3          |
| Closed                                                                   | 0         | 0           | 0         | 0         | 0            | 0         | 5          | 5          |
| Dismissed                                                                | 0         | 0           | 0         | 0         | 0            | 0         | 5          | 5          |
| <b>On human rights: discrimination, harassment and equality</b>          | <b>4</b>  | <b>0</b>    | <b>1</b>  | <b>0</b>  | <b>0</b>     | <b>0</b>  | <b>3</b>   | <b>8</b>   |
| Open                                                                     | 2         | 0           | 0         | 0         | 0            | 0         | 0          | 2          |
| Closed                                                                   | 2         | 0           | 1         | 0         | 0            | 0         | 3          | 6          |
| Confirmed                                                                | 1         | 0           | 0         | 0         | 0            | 0         | 0          | 1          |
| Dismissed                                                                | 1         | 0           | 1         | 0         | 0            | 0         | 3          | 5          |
| <b>For human rights: other reasons</b>                                   | <b>10</b> | <b>0</b>    | <b>3</b>  | <b>0</b>  | <b>0</b>     | <b>0</b>  | <b>5</b>   | <b>18</b>  |
| Closed                                                                   | 10        | 0           | 3         | 0         | 0            | 0         | 5          | 18         |
| Confirmed                                                                | 4         | 0           | 0         | 0         | 0            | 0         | 2          | 6          |
| Dismissed                                                                | 6         | 0           | 3         | 0         | 0            | 0         | 3          | 12         |
| <b>Due to working conditions</b>                                         | <b>0</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>     | <b>0</b>  | <b>1</b>   | <b>1</b>   |
| Closed                                                                   | 0         | 0           | 0         | 0         | 0            | 0         | 1          | 1          |
| Confirmed                                                                | 0         | 0           | 0         | 0         | 0            | 0         | 1          | 1          |
| <b>For other reasons</b>                                                 | <b>41</b> | <b>3</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>     | <b>16</b> | <b>230</b> | <b>290</b> |
| Open                                                                     | 7         | 0           | 0         | 0         | 0            | 0         | 7          | 14         |
| Closed                                                                   | 34        | 3           | 0         | 0         | 0            | 16        | 223        | 276        |
| Confirmed                                                                | 11        | 3           | 0         | 0         | 0            | 6         | 63         | 83         |
| Dismissed                                                                | 23        | 0           | 0         | 0         | 0            | 10        | 160        | 193        |
| <b>CONFLICT OF INTEREST COMMUNICATIONS</b>                               | <b>4</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>4</b>   |
| Closed                                                                   | 4         | 0           | 0         | 0         | 0            | 0         | 0          | 4          |
| Confirmed                                                                | 1         | 0           | 0         | 0         | 0            | 0         | 0          | 1          |
| Dismissed                                                                | 3         | 0           | 0         | 0         | 0            | 0         | 0          | 3          |
| <b>CONSULTATIONS</b>                                                     | <b>1</b>  | <b>0</b>    | <b>0</b>  | <b>0</b>  | <b>0</b>     | <b>0</b>  | <b>3</b>   | <b>4</b>   |

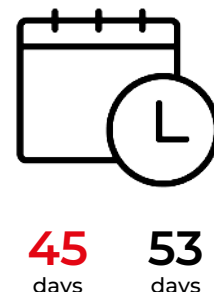
Table 37 Communications through the ethical channel

<sup>25</sup> The figures include the cases of Portugal, Clarel and Brazil during the time they were part of the company

## Ethics Channel Data: Communications, complaints and queries received



## Average time for resolution of complaints

**Compliance and ethics training**

Finally, the organisation's commitment to ethics has resulted in a new investment in training in 2024, which complements the efforts already made in previous years. It should be noted that the training programmes on ethics and compliance aim to raise awareness and train employees in all countries in which Dia operates, so that they share the same values, the same culture of ethics and integrity, and can prevent and mitigate any such unethical behaviour. For this reason, the training is always provided in a standardised and harmonised manner for all of them. The Group is working on identifying effective training channels for the store network to improve the training rates, both in Spain and Argentina. All new employees, both in stores, offices and warehouses, are trained in ethics and the group includes a clause in their employment contracts for mandatory compliance with the code of ethics.

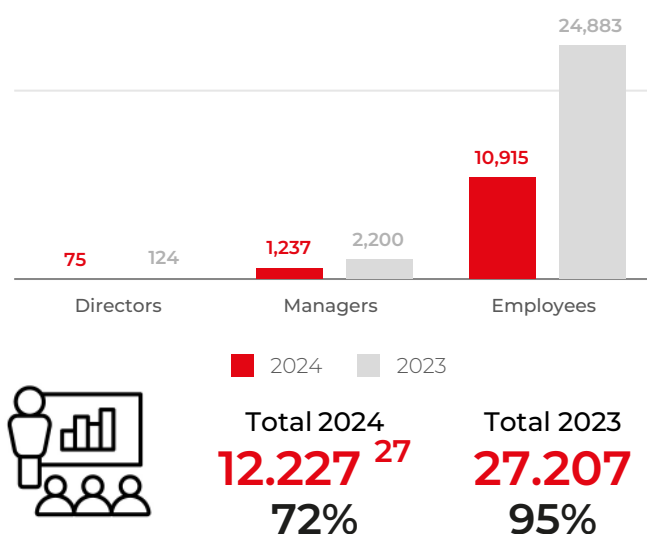
During 2024, 4 training cycles have been taught, all in online format, in relation to compliance with this matter:

- Ethical culture
- Competition law
- Information Security Training
- Learn about the Dia Group's internal regulations and policies

As regards the Directors, all have profiles that include knowledge and extensive experience in training in ethics policies. In this regard, the members of the Audit and Compliance Committee were provided with written documentation on the training content of the training carried out in the field of ethics.

Furthermore, support and monitoring from the Board of Directors is a priority and, as an example, ongoing training in Regulatory Compliance for all professional categories has been included within the Group's strategic objectives.

## Ethics training (205-2)

**8.1.1.3. Internal audit**

The Dia Group's internal audit function plays a fundamental role in the good governance of the company as an independent and objective assurance and consulting activity, designed to add value and improve the organization's operations. Thus, this function helps the organisation to meet its objectives, providing a systematic and disciplined approach to assess and improve risk management, control and governance processes.

Internal auditing carries out its work in strict compliance with the mandatory elements of the International Framework for Professional Practice, The Institute of Internal Auditors" including:

- The Fundamental Principles for the Professional Practice of Internal Auditing,
- The Code of Ethics,

<sup>26</sup> The figures from 2023 has been restated because they referred to all the communication received instead of those admitted for processing

<sup>27</sup> Number of employees with ethics training, excluding Brazil, Portugal and Clarel.

- The Standards,
- The Definition of Internal Audit.

The Group's annual audit plan is drawn up based on the Company's risk map, considering, among others, the most relevant risks and identifying the processes associated to them.

Through the tests carried out, an independent opinion is obtained on whether the controls implemented in the reviewed processes are effective and efficient in mitigating risks. The results of the work carried out are communicated both to the company's Management and to the Audit and Compliance Committee of Dia Group. Additionally, in addition to the risk-based audit, since 2022, the Internal Audit function has included ongoing auditing through monthly monitoring of indicators (Audit Monitoring Indicators) on certain key aspects.

At the end of 2023, the Institute of Internal Auditors of Spain carried out an external quality assessment of the internal audit function, obtaining the highest rating of "Generally complies".

### 8.1.2 Business conduct policies and corporate culture, prevention and detection of corruption and bribery (G1-1, G1-3)

As part of the objective of promoting an ethical culture, Dia Group has a Regulatory Compliance division, which aims to identify, advise, control and report the risks of non-compliance with applicable legal provisions. To respond to these risks of non-compliance, in addition to the existence of a Regulatory Compliance Policy that defines the principles in this area and the bases of operation, it is worth highlighting the existence of the following related policies:

- The Conflict of Interest and Related-Party Transactions Management Policy, which aims to establish and regulate the applicable procedure for situations in which the interests of Dia or the Group companies directly or indirectly conflict with the personal interests of the members of the governing bodies and their representatives, is applicable to all the Group's geographies and companies.

- The Policy on International Sanctions (measures imposed by States and supranational organisations such as the European Union (EU), which in many cases apply sanctions of the United Nations (UN) Security Council), which aims to establish a regulatory framework in this regard, for all operations in which the Dia Group may be involved through the performance of its commercial activities, and to establish an authorisation procedure that allows the Group to maintain control of all relationships established with third parties. For the application of this policy, a tool has been available since 2021 that centrally validates suppliers before the start of any commercial relationship.

Furthermore, as already mentioned, it should be noted that Dia Group has an Anti-Fraud and Anti-Corruption Program, which identifies and evaluates these risks in each of the jurisdictions in which it operates, assigning a person in charge to each one. The risks identified by this programme include bribery, facilitation payments, money laundering<sup>28</sup>, conflicts of interest, alteration of market competition, financing of political parties, their candidates or their foundations, or influence peddling<sup>29</sup>. Control systems are in place as measures to avoid or minimise these risks, including:

- Crime Prevention and Anti-Corruption Policy, the purpose of which is to establish the most appropriate internal control procedures and policies to prevent the commission of acts contrary to the law and, where appropriate, to be able to exempt the Dia Group Companies from liability in accordance with the provisions of the current Organic Act 1/2015 of 30 March 30, amending Organic Act 10/1995, of 23 March on the Criminal Code.
- Managers, directors and, in particular, those employees whose duties include negotiating with third parties and who belong to the procurement and/or commercial areas of each of the Dia Group companies are the positions within the company that are most at risk of corruption and bribery.
- Anti-Bribery Policy, the purpose of which is to establish compliance standards for the supervision and safeguarding of Dia's position regarding bribery; and effective mechanisms for communication and awareness among Obligated Persons in order to prevent, detect and react to bribery issues.



**The Group's annual audit plan is drawn up based on the Company's risk map, considering, among others, the most relevant risks and identifying the processes associated to them**

<sup>28</sup> In terms of money laundering, since Dia is not included in the subjective scope of application of Act 10/2010, a specific policy for the prevention of money laundering has not been developed within the Anti-Fraud Programme. However, the Group has control and restriction systems established in its procedures to manage aspects related to this matter: payments to suppliers of goods and services go through authorisation platforms and cash payments are very limited within the Group (as a general rule, cash payments are not permitted and, if exceptionally necessary, they are duly recorded and documented under the required controls). As with the rest of the risks related to the prevention of crimes for which the legal entity could be responsible, they are periodically reviewed and reported.

<sup>29</sup> Particularly relevant for corruption and bribery risks are activities related to purchasing (the smaller the supplier, the greater the risk), as well as business expansion, i.e. purchasing, leasing of premises and construction (where a higher risk is recognised in cases where public administrations are involved). In turn, there is a higher inherent risk factor for activities carried out in Argentina, since the risk of corruption and bribery is considered higher than in Europe.

- Gift Policy, the Code of Ethics or specific regulations governing purchase and sale prices and contract management or the segregation of functions, all of which are applicable to all companies in the Group and to all geographies where it has a presence.
- Crime prevention model (CPM): The Dia Group companies based in Spain have implemented a CPM that identifies and assesses the risks of committing crimes associated with each area and activity of the organisational structure that may give rise to criminal liability for the legal entity, as well as the corresponding rules, procedures and controls for identifying and preventing the commission of such crimes. The purpose of the CPM is to establish the most appropriate internal control procedures and policies to prevent the commission of acts contrary to the law and, where appropriate, to exempt the Dia Group companies from liability in accordance with the provisions of ruling Organic Act 1/2015 of 30 March, amending Organic Act 10/1995, of 23 March, on the Criminal Code.

The Dia Group's CPM is made up of a series of elements, policies, internal regulations and controls. Specifically, the following main elements:

- 1) Code of Ethics: The Code of Ethics is applicable to all Subject Persons and constitutes their commitment to the ethical business principles that must govern all areas of activity.
- 2) Compliance Policy: The objective of this policy is (i) to define the Compliance principles of the Dia Group, (ii) to define the bases of operation and development of the Compliance Function of the Dia Group, (iii) to define the functions and responsibilities of all members of the Dia Group responsible for ensuring regulatory compliance and, (iv) to identify the resources, internal control measures and channels that will be used to guarantee regulatory compliance.
- 3) Risk assessment and monitoring and control measures: Based on a prior assessment of criminal risks, Dia Group has implemented controls to prevent the commission of identified crimes or significantly reduce the risk of their commission.
- 4) Criminal Compliance Body: The Criminal Compliance Body of Dia Group or Audit and Compliance Commission (hereinafter, "ACC") is a collegiate body that reports to the Board of Directors of the Company.
- 5) Protocols and procedures that specify the process of forming the will of the legal entity.
- 6) Financial resources management model: Dia Group has management models aimed at preventing the commission of crimes.
- 7) Supervision Plan: The effectiveness of the Model is periodically verified, guaranteeing the effectiveness of the control measures implemented.
- 8) Training: Dia Group promotes the proper training of the Subject Persons for the knowledge of its ethical principles, as well as the duties and principles of action derived from the CPM aimed at preventing the commission of crimes.

- 9) Whistleblowing Channel: Dia Group has an Ethics Channel, through which it is guaranteed that any employee who is aware of a breach of the law, the Code of Ethics or the applicable internal regulations, or of any illegal act committed in the Company, can report it with full guarantees and without fear of any retaliation.

The operation of the reporting channel is described in section S1-17 "Incidents, complaints and serious incidents related to Human Rights"

- 10) Disciplinary system: In order to ensure the effectiveness of the Model, Dia Group will sanction non-compliance with it in accordance with current legislation, the Company's disciplinary regime and the applicable Collective Agreement.

The purpose of the Model is to convey to all directors, managers and employees of the Dia Group (hereinafter, "Subject Persons"), as well as to third parties who have dealings with the Company, its firm commitment to monitoring and penalising any illicit conduct, whether criminal or of any other nature, as well as to maintain communication and awareness mechanisms throughout the organization, in order to promote an ethical business culture and absolute compliance with the law.

The risk assessment of Dia Group has resulted in the Criminal Risk Matrix, which includes crimes that may attract criminal liability for Dia Group due to the sensitive activities it carries out within the framework of its corporate purpose.

These Policies are available and accessible to all users on the corporate website and are applicable, without exception, to all companies of the Group, members of the Board of Directors, managers, employees and contracted personnel, wherever they are located, and to any other related person who carries out activities in relation to the Group.

In 2024, the Dia Group did not record any incidents related to corruption or bribery.



**The purpose of the CPM is to establish the most appropriate internal control procedures and policies to prevent the commission of acts contrary to the law and, where appropriate, to be able to exempt the Dia Group Companies from liability**

## 8.1.3 Supplier relationship management (G1-2)

### 8.1.3.1 Dia, reference partner for the supplier

Dia works to build a transparent and fair relationship with its strategic partners with the ultimate goal of generating a relationship of trust and mutual support in which everyone wins: company, strategic partners and customers.

This section explains how Dia manages its relationship with these strategic partners to achieve this result.

Dia Group's activity consists of responding to the needs of its customers with the best product at the best price and in the most convenient and accessible way for everyone.

96% of purchasing expenditure comes from local (national) suppliers (96% in 2023), whose size and location vary greatly, as Dia Group works with both large multinational groups and small local suppliers.

Main communication channels with suppliers

The suppliers' perspective is taken into account by Dia Group in the different areas that impact them, such as due diligence, commercial, environmental or any other area that they consider important. For them, the channels that the Group makes available to them are the following:

- Supplier portal: an online platform where suppliers can access historical databases, the billing system and, in some cases, inventory status.
- Regular meetings with Management.
- Sales and support team.
- Web channel for potential suppliers.
- Reduction in the tools used to interact with suppliers, creating a single channel that improves the efficiency and agility of communications.
- Supplier satisfaction survey about their relationship with Dia.

Policies

- Corporate Quality and Food Safety Policy: aims to create a relationship with consumers based on trust, through a system that rigorously guarantees the proper production, processing and management of all products offered by the company. Consequently, the Group maintains control of the quality and safety of products throughout the entire supply chain, supervising the storage, transport and sales processes.

- Policy for Respect for Human Rights in the Supply Chain: aims to establish how Dia Group prevents or mitigates adverse impacts on labour human rights that may be linked to its operations with third parties.

- International Sanctions Policy: aims to establish a regulatory framework regarding international sanctions.

These Policies are available on the corporate website and are applicable, without exception, to all companies in the Group, members of the Board of Directors, managers, employees and contracted personnel, wherever they are located, and to any other related person who carries out activities in relation to the Group.

Dia Group does not have a specific supplier payment policy, although it does adopt the payment terms set out in current legislation.

### 8.1.3.2 Management of potential impacts associated with the Dia Group value chain

#### 8.1.3.2.1 Sustainability of raw materials

Chapter E4-3 and E4-4 "Actions, targets and resources related to biodiversity and ecosystems" highlights some outstanding good practices concerning some raw materials.

#### 8.1.3.2.2 Human Rights Management

Recognising that the agricultural sector is a sector with a high risk of violation of basic human and labour rights, such as child labour and slave labour, the prevention and mitigation of these potential impacts in the value chain has gained consideration as a material matter within the Dia Group Sustainability Plan.

Dia is committed to ensuring that the people who provide the products and services it buys and sells are treated fairly, and that their fundamental human rights are protected and respected. The implementation of this commitment is supported by various regulatory instruments and management systems that are being created for this purpose<sup>30</sup>, in accordance with the UN Universal Declaration of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the United Nations Guiding Principles on Business and Human Rights.

In 2024, the commitment of suppliers and franchisees to these principles has become part of the contractual reality of Dia Group, and 98% of suppliers in Spain have already committed to this policy (in 2023 it was 94%).

<sup>30</sup> Based on factors such as the sector of operations, geographic location and the existence of a sufficient internal control environment (active union representation among Dia workers and the set of policies, procedures and channels of dialogue dedicated to detecting any non-compliance and promoting the improvement of their wellbeing), compliance with labour human rights is not considered material in relation to the activities carried out within the scope of the Dia Group. For this reason, this chapter focuses on the prevention and minimisation of human rights violations in third parties or in the value chain.

### 8.1.4 Cases of corruption or bribery (G1-4)

During the 2024 financial year, no incidents of corruption or bribery have occurred in any of the jurisdictions in which the Dia Group operates. Consequently, the Organization has not been exposed to any monetary sanctions, nor has it been required to adopt any specific actions in relation to this aspect.

### 8.1.5 Political influence and lobbying activities (G1-5)

Dia Group maintains a transparent and ongoing relationship with the public administrations of all the countries in which it operates. The company considers public participation in the process of adopting any regulatory initiative to be important, in order to ensure that the interests of all those who will be affected by the measures to be adopted are duly considered and reflected.

Dia Group advocates constant dialogue with regulatory authorities, engaging and committing to collaborate with them and, consequently, actively involves itself in the development of public policies that affect the areas in which it operates, contributing the experience of the private sector to regulatory bodies.

The company's position is always consistent with its commitment to caring for and respecting the environment, human rights and sustainability in the use of resources.

In accordance with the provisions of its Code of Ethics, Dia Group does not make financial contributions for political purposes or to obtain preferential treatment. Likewise, the Organisation does not sponsor or donate for these purposes, as these behaviours are totally contrary to the company's internal regulations.

Details of the donations made by the company can be found in chapter 7.3.3 Processes for engaging with affected communities about impacts.

### 8.1.6 Payment practices (G1-6)

Below is the information required by the Third Additional Provision of Spanish Act 15/2010, of 5 July, as amended by the Resolution of 29 January, 2016, of the Institute of Accounting and Auditing of Accounts and by Spanish Act 18/2022, of 28 September, on the creation and growth of companies, on the information to be included in the annual accounts notes in relation to the average payment period to suppliers in commercial operations of the Spanish companies of the Dia Group:

|                                     | 2024                           | 2023                           |
|-------------------------------------|--------------------------------|--------------------------------|
|                                     | Days                           | Days                           |
| Average payment period to suppliers | 44                             | 43                             |
| Ratio of paid operations            | 45                             | 44                             |
| Ratio of outstanding payments       | 33                             | 34                             |
|                                     | Amount in thousand ds of euros | Amount in thousand ds of euros |
| Total payments made                 | 4,172,269                      | 4,033,882                      |
| *Total pending payments             | 410,134                        | 436,848                        |

Table 38 Average payment period to suppliers \*This amount does not include uninvoiced receipts or invoices that at the end of the year have been subject to the use of the aforementioned confirming lines.

The amount of payments made during the 2024 financial year in a period less than the maximum established is 2,776,814 thousand euros (67% of the total), corresponding to 718 thousand invoices (62% of the total).

The amount of payments made during the 2023 financial year in a period less than the maximum established was 2,379,741 thousand euros (59% of the total), corresponding to 612 thousand invoices (52% of the total).

Confirming with suppliers is considered in the calculation of the average payment period.

During this year 2024, Dia Group has had two disciplinary proceedings for late payment to suppliers.



## 8.1.7 Governance and tax management

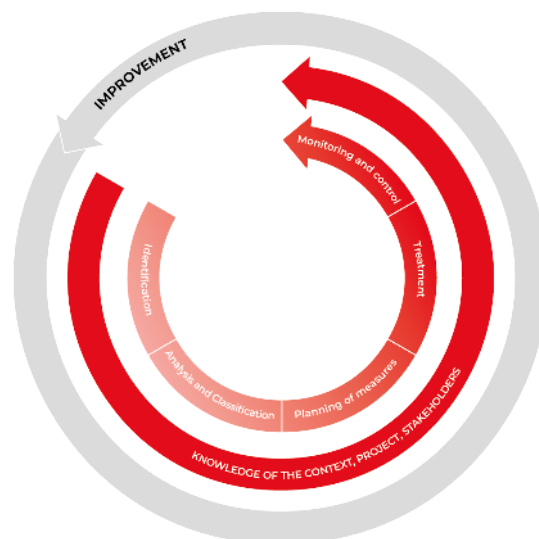
Dia Group's Tax Strategy was approved by the Board of Directors in 2015 and its main objective is to ensure responsible compliance with tax regulations in the corporate interest and supporting the Group's business strategies. The tax principles and good practices that make up the Group's Tax Strategy must guide decision-making at all levels.

As part of the good tax practices that guide Dia's activity, the Tax Strategy establishes that the Group does not use opaque corporate structures of any kind or companies located in tax havens for tax purposes. The company also adheres to the [Code of Good Tax Practices](#).

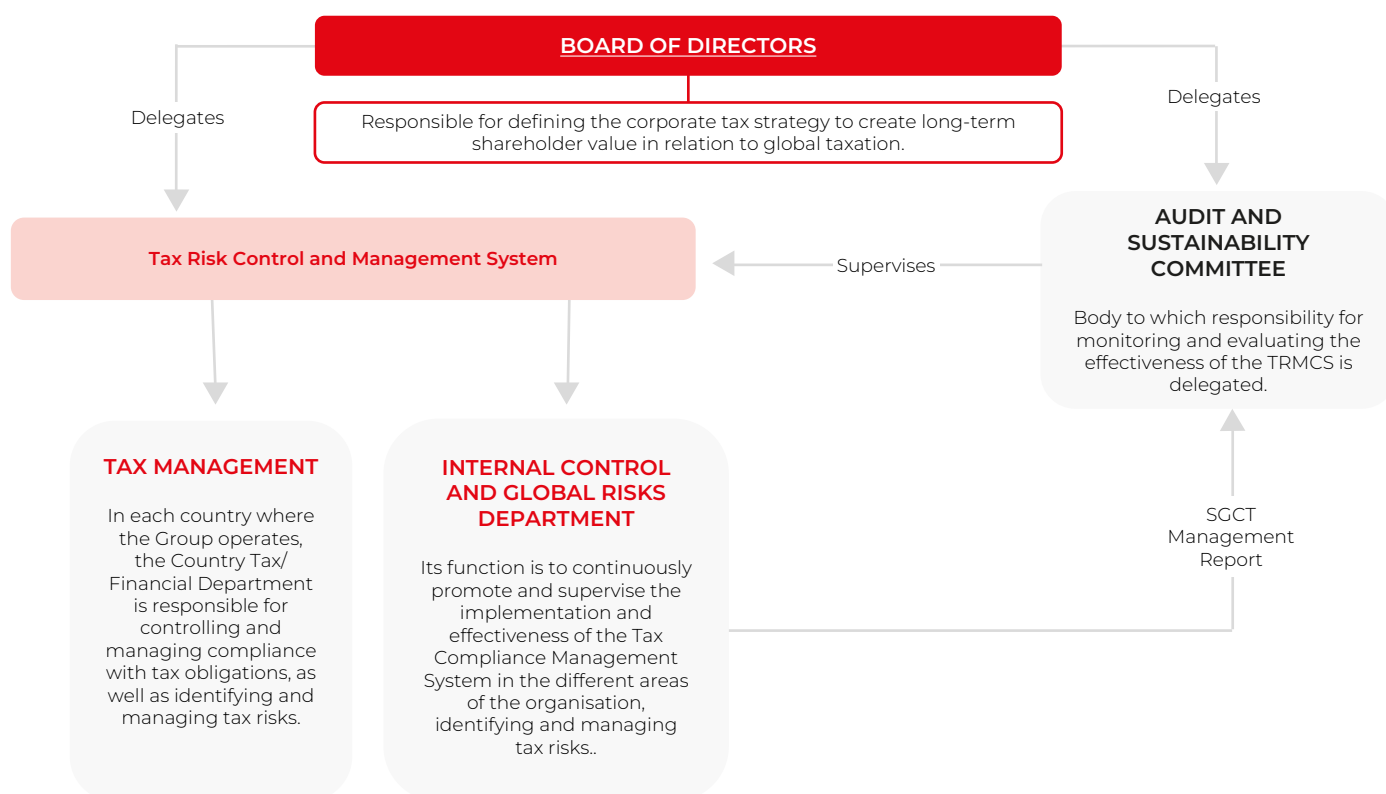
Likewise, Dia Group is committed to complying with the provisions of the "OECD Guidelines for Multinational Enterprises" in tax matters.

As a result of Dia Group's Tax Strategy, the company has designed a System for the Control and Management of Tax Risks, even though legal regulations do not strictly require it. Its objective is the management of the main tax risks identified in each Business Unit and the supervision of the effectiveness of the controls that mitigate them within the comprehensive risk management system.

### CONTINUOUS IMPROVEMENT PROCESS OF THE TAX RISK MAP



Since 2023, the Tax Risk Management and Control System (TRMCS) has been supervised and reported to the Audit and Control Committee (CAC) by the Group's Internal Control department within the framework of the Group's Risk Management and Control System.



Regarding tax information, the results obtained in the year are shown in the following table:

|                  | Earnings before taxes<br>(thousands of euros) |                | Taxes paid (thousands of euros) |                |
|------------------|-----------------------------------------------|----------------|---------------------------------|----------------|
|                  | 2024                                          | 2023           | 2024                            | 2023           |
| <b>ARGENTINA</b> | -31,094                                       | 37,169         | -12,970                         | -13,040        |
| <b>BRAZIL</b>    | -106,835                                      | -154,340       | -7                              | -31            |
| <b>SPAIN</b>     | 68,712                                        | 84,326         | 18,415                          | -24,896        |
| <b>PORTUGAL</b>  | 681                                           | -175           | 466                             | -498           |
| <b>TOTAL</b>     | <b>-68,536</b>                                | <b>-33,020</b> | <b>5,904</b>                    | <b>-38,465</b> |

Table 39: Pre-tax profits and taxes paid, in thousands of euros. A negative value for tax paid means a tax payment and a positive value means a tax refund. In 2023 and 2024, the pre-tax profits of Switzerland and Luxembourg (-70 in 2024 vs -18 in 2023, and -397 in 2024 vs -507 in 2023, respectively) are included as part of Spain. The tax paid of Switzerland (0 in 2024 vs -1 in 2023) would also be included as part of Spain.

The tax paid has been calculated on a cash basis, for which the main considerations that have been taken into account have been the following: withholdings incurred during the year, payments on account of the year, tax payments/refunds (normally corresponding to the previous year) and payments derived from tax inspections.

Further information on tax management, including litigation and periods open to inspection, can be found in note 17 of the 2024 Consolidated Financial Statements.

With regard to other transactions with public bodies, in 2024 (as in 2023), Dia Group has not received public subsidies in any of the countries in which it operates.<sup>31</sup>

## 8.1.8 Cybersecurity management

Dia Group has an information security team, led by the CISO (Chief Information Security Officer) and made up of multidisciplinary teams for the following functions:

- Safety engineering,
- Security Operations,
- Information Security Governance, Risk and Compliance and
- Cyber-Resilience.

The Information Security team is integrated into the information technology (IT) team, reporting to the CTO (Chief Technology Officer) of Dia Group, and follows a Security Master Plan that is updated periodically, which is reported to Dia Group's Management as well as its control bodies, the objectives of which are to maintain the levels of control over the information systems, as well as to identify and apply identified improvements to them in accordance with the organisation's objectives.

There is a Corporate Information Security Policy (reviewed and updated annually) which includes the information protection strategy in relation to security linked to human resources, training and awareness, asset management, vulnerability management, access control, encryption, physical and environmental security, operational security, communications security, project and development security, third-party security, asset monitoring, security incident management, compliance and contact with authorities, supervision and continuous improvement, and guidelines regarding data retention.

The policy defines the criteria to mitigate risks affecting the confidentiality, integrity and availability of all information, including for financial reporting.

The policy guidelines are developed within a security regulatory framework that is periodically reviewed and updated in accordance with the company's development.

We also have Standards and procedures associated to change management and the operation of information systems, as well as a Business Continuity Policy updated in 2024 to strengthen the continuity of operations.

At Dia Group we are constantly identifying and implementing improvements in ITGC controls in the main systems that support financial processes, with the aim of guaranteeing the levels of internal control and security over Dia Group's critical systems.

In addition, periodic reviews are carried out on systems, processes and controls (both internally and by the external auditor) to verify compliance with internal standards and policies.

<sup>31</sup>Public subsidies are defined as any financial contribution paid by a public body to a company to carry out a specific activity in the current year. Social security bonuses received for training or other concepts are not included here.

# 9

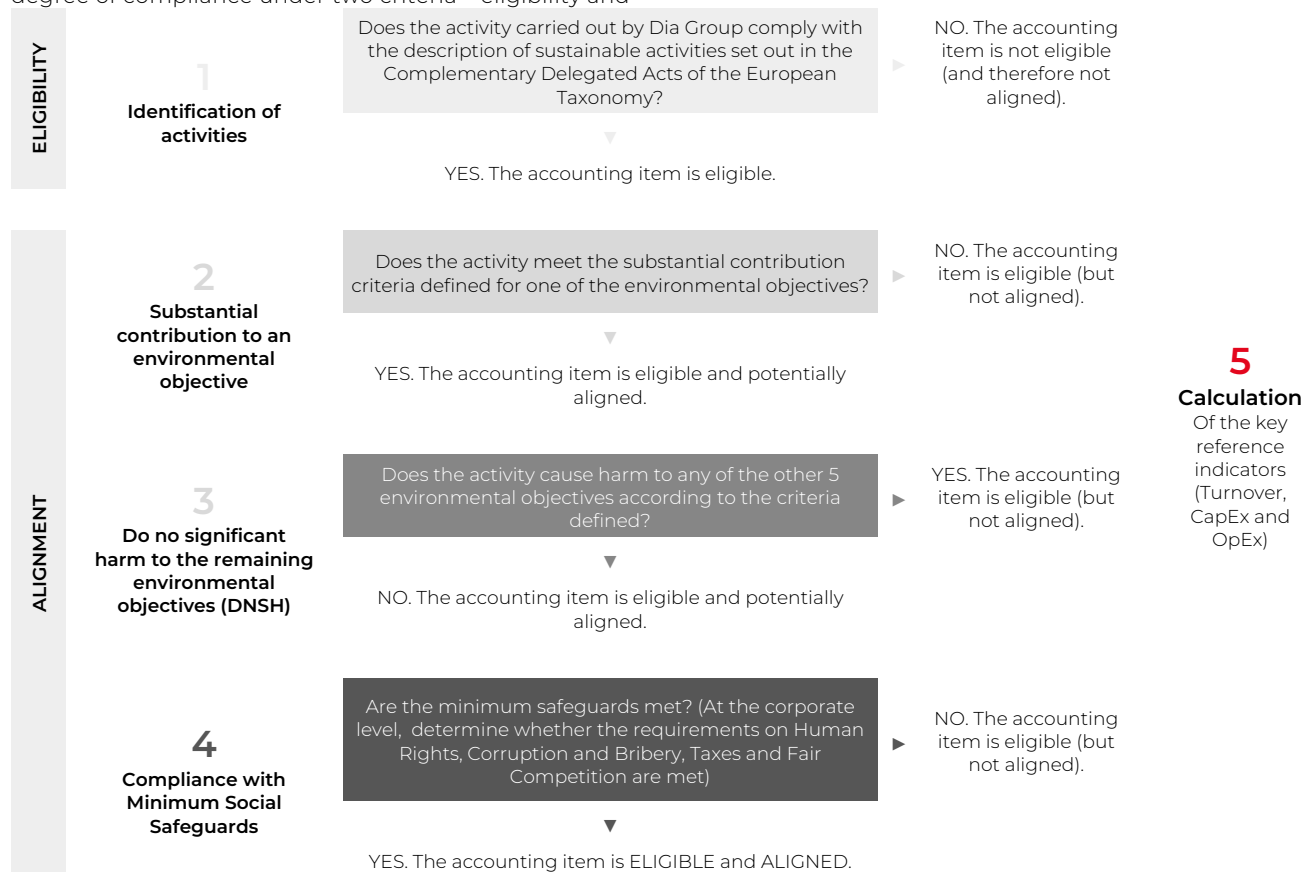
## Taxonomy



## TAXONOMY

In order for companies to make public the information that the capital market needs to incorporate sustainability criteria into its decision-making, the Delegated Regulation on the European Taxonomy requires that companies carry out an analysis of the degree of compliance under two criteria – eligibility and

alignment – and report the results in their Non-Financial Information Statements (future corporate sustainability reports).



For the 2024 report, the obligation to disclose key reference indicators in terms of eligibility, as well as in terms of alignment, was established for the published objectives:

- Climate Change Adaptation, and
- Climate Change Mitigation
- Sustainable use and protection of water and marine resources,
- Transition to a circular economy,
- Pollution prevention and control,
- Protection and recovery of biodiversity and ecosystems.

For this reason, in 2024, the Dia Group has reviewed the previous year's eligibility exercise, delving deeper into the analysis carried out during 2023 by taking into account new updates, legislative changes and FAQs, so that the eligible activities in the current year respond to a more precise and homogeneous criterion. In addition, the alignment exercise has been carried out for the

second time, carrying out an analysis of compliance with the substantial contribution criteria, respect for the "Do No Significant Harm" principle and compliance with the Minimum Social Safeguards for the objectives of climate change mitigation and adaptation.

In view of this, and in accordance with the provisions of the Delegated Regulation, the consolidated Non-Financial Statement must present the following key performance indicators:

- The proportion of turnover that comes from products or services related to economic activities that are considered environmentally sustainable (turnover).
- The proportion of total fixed assets (CapEx).
- The proportion of operating expenses related to assets or processes associated with economic activities that are considered environmentally sustainable (OpEx).

In applying and calculating these indicators, the activity of Dia Group has been considered in accordance with the scope included in the Consolidated Annual Accounts.

## 9.1 Identification of eligible activities

To assess the eligibility of activities within the 6 environmental objectives, coordinated work has been carried out between the infrastructure, IT, sustainability, operations and finance teams.

Detailed and specific questionnaires have been drawn up, which consider all the possible eligible activities of the Dia Group for each of the 6 environmental objectives. They have raised questions adapted to each activity of the Taxonomy and to the particular situation of the Dia Group, with the aim of inquiring about the projects that have been carried out in the company, as well as obtaining the amount related to each of them and their relationship to said activities.

To resolve these issues, mainly technical staff and, where necessary, other relevant areas have been involved.

Once all the answers have been obtained, the finance team proceeds to analyse them, defining the eligible activities and involving accounting to identify those projects defined by the technicians with the corresponding accounting accounts or asset registrations, with traceability at all times between the amounts of each eligible activity and the annual accounts.

The activities identified as eligible for climate change mitigation, climate change adaptation or circular economy objectives in 2024 are as follows:

| ECONOMIC ACTIVITY                                                                                                                   | CODE    | DESCRIPTION OF TAXONOMY ECONOMIC ACTIVITY                                                                                                                                | DESCRIPTION OF DIA ACTIVITY                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5.5 Collection and transportation of hazardous and non-hazardous waste                                                              | 5.5*    | Collection and separate transport of non-hazardous waste in individual or mixed fractions with a view to preparing it for reuse or recycling.                            | Collection and separate transport of non-hazardous waste in individual or mixed fractions with a view to preparing it for reuse or recycling.                                                     |
| Transport by motorcycles, cars and light commercial vehicles                                                                        | 6.5     | Acquisition, financing, rental, leasing and operation of vehicles classified in categories M1 and N1 or in category L.                                                   | Renewal of the corporate car fleet towards more efficient and modern models.                                                                                                                      |
| Renovation of existing buildings                                                                                                    | 7.2/3.2 | Construction and civil engineering works or preparation of such works.                                                                                                   | Renovation of warehouses and shops.                                                                                                                                                               |
| Installation, maintenance and repair of energy efficient equipment                                                                  | 7.3     | Individual renovation measures consisting of the installation, maintenance or repair of energy-efficient equipment.                                                      | Renewal of more efficient cooling, refrigeration and air conditioning equipment using refrigerant gases with lower GWP; LED renovation projects with the aim of reducing electricity consumption. |
| Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings | 7.5     | Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings.                                     | Renovation of refrigeration and control systems in stores and warehouses to improve energy efficiency                                                                                             |
| Acquisition and ownership of buildings                                                                                              | 7.7     | The activity consists of the acquisition of real estate (buildings, land or other real estate, etc.) and the exercise of ownership rights over such assets.              | Acquisition and ownership of a building in compliance with IFRS 16 regulations where the minimum requirement is that these properties must have obtained a Class A Energy Efficiency Certificate  |
| Data processing, hosting and related activities                                                                                     | 8.1*    | Storage, manipulation, management, circulation, control, display, switching, exchange, transmission or processing of data across data centres, including edge computing. | Storage, sharing, data transmission through data centres and edge computing                                                                                                                       |

\*Additional activity identified in the 2024 eligibility analysis

## 9.2 Identifying activities that fit the taxonomy (alignment)

After identifying the eligible activities, a second questionnaire was prepared for each of them, with the corresponding alignment requirements. These questionnaires were provided to the technical teams to respond to the information requested in relation to each of the projects carried out related to these activities. Once the necessary answers were obtained, the finance team interpreted the results and classified the activities that are aligned with the taxonomy. After a suitability analysis, it was determined that the efforts and investments made were aimed at minimising and eliminating Greenhouse Gases (GHG), so they will be reported as aligned with the Climate Change Mitigation objective if they meet the technical requirements of that objective.

Subsequently, the financial information is identified for the calculation of the key indicators of business volume, CapEx and OpEx.

Based on this analysis, it is concluded that none of the eligible activities generate income for the Company; therefore, the reference indicator for turnover acquires a value of 0%.

Regarding CapEx, according to the calculation criteria described by the Taxonomy, 16.42% is eligible according to the delegated climate mitigation act, of which 4.74% is aligned.

Regarding OpEx, it has been determined that 7.76% is eligible and not aligned, which corresponds to 10,013 thousand euros, and 9.49% is aligned (12,235 thousand euros) with respect to the 128,985 thousand euros of the total OpEx defined in the Taxonomy Regulation.

| Indicator                   | Proportion of eligible and aligned economic activities | Proportion of eligible and non-aligned economic activities | Proportion of ineligible economic activities |
|-----------------------------|--------------------------------------------------------|------------------------------------------------------------|----------------------------------------------|
| Turnover                    | -                                                      | -                                                          | 100%                                         |
| Capital expenditure (CapEx) | 4.75%                                                  | 16.45%                                                     | 78.80%                                       |
| Operating Expenses (OpEx)   | 9.49%                                                  | 7.76%                                                      | 82.75%                                       |

Table 40 Activities that fit the taxonomy

### 9.2.1 Compliance with the substantial contribution criteria

- Activity 7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings: The equipment installed corresponds to home automation equipment. This equipment is part of a control system designed for the efficient management of lighting, air conditioning, security alarms, electrical power control and management of the system itself in the buildings in which it has been installed. Therefore, the substantial contribution criterion would be implicitly met, since the control system corresponds to "Installation, maintenance and repair of building automation and control systems, building energy management systems, lighting control systems and energy management systems".
- Activity 7.7 Acquisition and ownership of buildings in compliance with IFRS 16 regulations, with the minimum requirement that these properties must have obtained a Class A Energy Performance Certificate or belong to the 15% more efficient, thereby guaranteeing a lower environmental impact and greater sustainability in the consumption of resources. This measure responds to the group's commitment to energy efficiency.
- Activity 5.5 Separate collection and transport of non-hazardous waste in individual or mixed fractions with a view to preparing it for reuse or recycling. All non-hazardous waste, once collected and transported separately, is managed in such a way as to ensure its proper segregation at source. This waste is destined for processes of preparation for reuse or recycling,

thus ensuring sustainable management aligned with the principles of the circular economy. Furthermore, the different fractions of waste collected separately are not mixed in storage and transfer facilities, avoiding any cross-contamination with other waste or materials with different properties. In this way, the use of resources is optimised and the environmental impact associated with waste management is minimised.

- Activity 8.1 Storage, manipulation, management, circulation, control, display, switching, exchange, transmission or processing of data across data centres, including edge computing. During all processes it is ensured that the global warming potential (GWP) of the refrigerants used in the data centre cooling system does not exceed the value of 675 GWP. In addition, all equipment used complies with the requirements for servers and data storage products. It is also ensured that the devices do not contain any of the restricted substances, unless their concentration values by weight in homogeneous materials are within the established limits.

## 9.2.2. Compliance with the principle do no significant harm to other objectives (DNSH)

Considering compliance with the applicable appendices required for activities 5.5, 7.5, 7.7 and 8.1 in this regard, it should be noted that the Dia Group complies with the requirements in Appendix A by having a physical climate risk analysis and an adaptation plan for the risks that have been identified as material.

Following the evaluation carried out and the results obtained, it is evident that the activities and facilities of the

Dia Group analysed comply with the DNSH criteria for climate change adaptation of Regulation (EU) 2020/852 on Taxonomy.

All of them fall within a low or moderate-medium risk level.

Furthermore, the Dia Group has identified measures to reduce even low and medium risks in Spain, since acting preventively is always the most efficient.

## 9.3 Minimum safeguards analysis

These are assessed at the corporate level and emerge as a guarantee to prevent income/investment/expenditure from being considered sustainable if they are generating a negative effect in social terms. That is, in addition to complying with a series of objective technical criteria for each of the activities in the Taxonomy (which globally

measure environmental performance), alignment depends on compliance at the corporate level with a series of minimum social safeguards included in art. 18 of Delegated Regulation 2020/8529 in which four large thematic blocks are identified that can be seen in the following table:

### HUMAN RIGHTS

#### Requirements

1. Has a due diligence process been established in accordance with the "United Nations Guiding Principles on Business and Human Rights" (UNGPs) and "OECD Guidelines for Multinational Enterprises"?

#### Aspects to be evaluated

#### Dia Compliance

1. Adopt and incorporate a commitment to HRDD in policies and processes ("UNGP 16 and OECD Guide RBD DD step 1") HRDD: Human Resources Due Diligence.

Dia has a Human Rights Policy, aligned with the principles set out in the United Nations Global Compact, the Guiding Principles on Business and Human Rights and the OECD Guidelines, and the ILO Social Policy, among others. This Policy mentions its alignment with the required principles: "Dia's approach is fundamentally based on the principles of the Universal Declaration of Human Rights, the fundamental standards of the International Labour Organization (ILO) and the main national and international laws. It is also governed by the framework of the United Nations Guiding Principles on Business and Human Rights in relation to the way in which the Group addresses its responsibility to respect and protect human rights associated with its operations."

2. Identification and assessment of adverse impacts, including through engagement with stakeholders ("UNGP 17, 18 and OECD RBD DD Guide step 2")

1) Dia has a Human Rights Due Diligence process, which identifies and manages potential risks linked to the value chain through a questionnaire that must be completed by all suppliers working with the company, thus being able to identify the risks of each supplier based on their responses. To carry out this monitoring, Dia works with the Sedex platform, an ethical exchange platform that enables the definition and monitoring of the entire supply chain monitoring program, being able to identify the risk of human rights violations through questionnaires and audits provided by the supplier. To identify and assess these risks, firstly, the suppliers with the highest risk are defined based on different criteria (sector, ratio of immigrant labour, formality, etc.).

2) Dia Group has a Crime Prevention Model (MPDD), the objective of which is to control and prevent those operations and/or actions that may lead to the criminal liability of the legal entity or that may involve the imposition of any of the additional penalties provided for in the Criminal Code. This model identifies the risks of criminal charges in each business area, and establishes a matrix of risks of different types, including those related to human rights, as well as the corresponding rules and controls to mitigate them.

3) The General Human Resources Policy is articulated through seven Areas of Action that guide the Dia Group's commitment to job creation and people management.

|                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>3. Take measures to stop, prevent, mitigate and remedy adverse impacts ("UNGP 17, 19 and OECD RBD DD Guide step 3")</p>                                                                                           | <p>1) Dia has a Human Rights Due Diligence process, which identifies and manages potential risks linked to the value chain through a questionnaire that must be completed by all suppliers working with Dia, thus being able to identify the risks of each supplier based on their responses. To carry out this monitoring, Dia works with the Sedex platform, an ethical exchange platform that enables the definition and monitoring of the entire supply chain monitoring program, being able to identify the risk of human rights violations through questionnaires and audits provided to the supplier. After identifying the risk associated with each supplier and those with the highest risk, a tolerable risk threshold is defined and for those suppliers above that threshold, an audit is requested or appropriate monitoring is carried out to reduce the identified risk.</p> <p>2) Dia Group has a Crime Prevention Model (MPDD), the objective of which is to control and prevent those operations and/or actions that may lead to the criminal liability of the legal entity or that may involve the imposition of any of the additional penalties provided for in the Criminal Code. This model identifies the risks of criminal charges in each business area, and establishes a matrix of risks of different types, including those related to human rights, as well as the corresponding rules and controls to mitigate them. Subsequently, an analysis and assessment of the controls (general or transversal, and specific) established and the incidents identified is carried out.</p> <p>3) The General Human Resources Policy is articulated through seven Areas of Action that guide the Dia Group's commitment to job creation and people management.</p> |
| <p>4. Monitoring the implementation of these actions and their results ("UNGP 17, 20 and OECD RBD DD Guide step 4")</p>                                                                                              | <p>1) Dia Group carries out periodic monitoring of the internal control systems implemented, prepares reports on the performance of the Criminal Compliance Body and the operation of the Model itself, with recommendations and updates that are considered appropriate for submission to the Board of Directors. It also ensures that the Criminal Compliance Body has the necessary material and human resources to effectively carry out the functions entrusted to it. Reports of alleged irregular acts and conduct are investigated, guaranteeing the confidentiality of the complainant and the rights of the persons investigated, applying, where appropriate, in a fair, non-discriminatory and proportional manner, the appropriate sanctions in accordance with the applicable legislation.</p> <p>2) In its Sustainability Plan, the Dia Group establishes a series of goals and commitments regarding customer, employee, franchisee and supplier satisfaction, for which it develops key indicators with measures to stop, prevent, mitigate and remedy adverse impacts delegated to the corresponding department for their execution and monitoring. In this same Sustainability Plan, it develops the action plan to achieve compliance with these indicators, defining specific measures. Each year, the results obtained are disclosed in an external and audited report document (Sustainability Report).</p>                                                                                                                                                                                                                                                                                                                                                      |
| <p>5. Public communication on the HRDD approach and the measures taken to avoid and address adverse effects. ("UNGP 17, 21 and OECD RBD DD Guide step 5")</p>                                                        | <p>Dia Group publishes all its corporate policies on its website, making them accessible to all stakeholders. These include the Human and Labour Rights Policy, which details that the company expects the labour standards established in the Ethical Trade Initiative Base Code to be applied throughout the supply chain. The Anti-Corruption and Anti-Bribery Policies are also published.</p> <p>In addition, the Dia Group provides training on anti-corruption policies and compliance with the Code of Ethics, among other aspects relevant to employees, included in the training plan. The EINF publishes the results of these measures and the degree of compliance with the main indicators. During 2024, training has been provided to employees on the Code of Ethics: "Respect as an Ethical Principle of the Code of Ethics".</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>6. Provide or cooperate in remediation, including establishing grievance mechanisms where individuals and groups can raise concerns about adverse impacts ("UNGP 22, 29, 31 and OECD RBD DD Guidance step 6")</p> | <p>Dia provides secure grievance mechanisms for any employee or third party who wishes to report any potential breach. It also places particular emphasis on those business relationships where the Company has the greatest responsibility and influence, where there may be a greater risk of violation of fundamental labour rights and where Dia's contribution can be most significant. Where Dia cannot resolve complex problems on its own, the Group will work together with others to drive transformative change on a larger scale. It also provides full transparency by implementing appropriate internal channels that favour the immediate communication of potential irregularities, including the Whistleblowing Channel.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

## Requirements

**2.** Are there any signs that this process has not been properly implemented and/or that human rights violations have been committed?

### Aspects to be evaluated

### Dia Compliance

The company or its senior management has been convicted in certain types of legal proceedings. These include: labour law, human rights, data protection, consumer protection, humanitarian law and criminal law.

No convictions or legal proceedings have been identified.

OECD National Contact Point (NCP) has accepted a case and the company refuses to engage with the party that initiated it, or the NCP demonstrates that the company is not in compliance with OECD guidelines

No complaints have been identified by NCP.

The Business and Human Rights Resource Centre (BHRRRC) has taken up a complaint against the company and it has not responded for three months. In this case it will be considered non-compliant for two years.

No complaints have been identified by BHRRRC.

## CORRUPTION

### Requirements

1. Are there processes in place to prevent corruption such as adequate internal controls, ethics and compliance programs, or bribery prevention and detection measures?

### Aspects to be evaluated

### Dia Compliance

Policies, processes, programs or measures related to the prevention of corruption

1) The Dia Group has a Crime Prevention and Anti-Corruption Policy. This policy is published and accessible to all employees and stakeholders. Its purpose is to define and establish the principles of action and behavioural guidelines that must govern the actions of the Dia Group's directors and employees in the exercise of their duties with regard to the prevention, detection, investigation and remediation of any corrupt practice within the organisation. In addition, the Dia Group has an anti-fraud and anti-corruption programme and a regulatory compliance programme through which the risks of corruption and fraud are identified and assessed in relation to its activity, as well as the control environment for the prevention and detection of the commission of corrupt and fraudulent practices.

2) The MPDD implemented by Dia has specific risks and controls regarding corruption, some of these risks being "Crime of corruption in business", "Crime of money laundering", "Crime against the Public Treasury and Social Security", "Crime of bribery", etc.

3) The Group has an Anti-Bribery Policy, the purpose of which is to establish compliance standards for the supervision and safeguarding of Dia's position on bribery; and to establish effective mechanisms for communication and awareness among subject persons in order to prevent, detect and react to bribery issues.

4) The Group also has a Risk Management and Internal Control Committee for decision-making and proposals to senior management on the comprehensive risk management system, ensuring its operation and due compliance, promoting and updating the internal regulations that govern it, as well as implementing the tools and procedures necessary to identify, prevent, minimise and manage the risks associated with all areas of activity, ensuring the achievement of business objectives in a sustained manner over time. This committee ensures the proper functioning of the risk management system (it allows for the identification, measurement, control, management and reporting of the most significant potential risks affecting the Group).

### Requirements

2. Are you free from final convictions for corruption or bribery?

### Aspects to be evaluated

### Dia Compliance

Final convictions related to corruption or bribery

Currently, no definitive convictions have been identified for corruption or bribery.

## TAXATION

### Requirements

1. Are tax governance and compliance treated as important elements of oversight and are there appropriate tax risk management strategies and processes as described in the OECD tax guidelines for multinational enterprises?

### Aspects to be evaluated

### Dia Compliance

Comply with the spirit of tax laws and regulations by taking reasonable steps to understand the legislator's intent and interpreting those rules taking into account that intent in light of the legislative text and contemporary legislative history.

Dia Group has signed the Code of Good Tax Practices with the Spanish Tax Authority, in order to promote transparency, good faith and cooperation, increase legal certainty, reduce litigation and avoid conflicts. It has been verified on the official website of the Tax Agency headquarters that Distribuidora Internacional de Alimentación, S.A. appears as one of the companies adhering to this code, thus collaborating with the tax authorities.

Cooperate with tax authorities and provide them with the information necessary to ensure effective and equitable application of tax laws

One of the good tax practices described in the Group's Tax Policy consists of providing the tax authorities with the information they require in accordance with the legally established procedures and in the shortest period of time reasonably possible.

|                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Companies' commitments to cooperation, transparency and tax compliance must be reflected in risk management systems, structures and policies. | <p>1) Dia Group is committed to complying with current tax regulations. It has a Tax Policy in which it undertakes to follow, within the framework of its activity, good tax practices that lead to the reduction of significant tax risks and the prevention of those conducts that may generate them. This policy develops a series of good practices, towards which the Group directs its activity. Some of these practices consist of:</p> <ul style="list-style-type: none"> <li>- Development of the Risk Management Policy and establishment of a system for the control and management of fiscal risks in order to prevent and minimize them. This Policy develops the operation of the Risk Management System from start to finish, from the identification of risks, their assessment, the development of a response (controls and mitigation measures associated with these risks evaluated by the Risk Control and Management area), supervision, and finally reporting.</li> </ul> <p>2) Dia Group also details in its Code of Ethics that it assumes as its own the commitments to good practices defined by the tax authorities. In this regard, it has signed the Code of Good Tax Practices with the Spanish Tax Administration, in order to promote transparency, good faith and cooperation, increase legal certainty, and reduce litigation and avoid conflicts.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### Requirements

2. Are you free from convictions for violating competition laws?

#### Aspects to be evaluated

#### Dia Compliance

Final convictions related to tax evasion

Currently, no definitive convictions have been identified in connection with tax evasion.

### FAIR COMPETITION

#### Requirements

1. Is employee awareness promoted and senior management trained in relation to the importance of compliance with all applicable competition laws and regulations?

#### Aspects to be evaluated

#### Dia Compliance

Competition-related policies

Dia Group undertakes not to engage in practices that may be considered criminal, anti-competitive, misleading or unfair, as stated in the Code of Ethics: "We comply with free competition regulations and compete in an honourable and fair manner, without engaging in practices that may be considered criminal, anti-competitive, misleading or unfair. Market information must have been obtained appropriately and confidential information must not be used without express authorisation, especially if it is the property of other organisations or companies. We must take special care to avoid violating trade secrets."

Awareness/training on the importance of complying with all competition laws and regulations.

This Code of Ethics is published on Dia's website and is accessible to all employees of the group. Additionally, it details that Dia Group promotes knowledge and compliance with its regulations and internal policies. All employees of Dia Group must strictly comply with the regulations and internal policies. To this end, they have access to constant training and receive communications about updates to said regulations and internal policies, with the aim of making the best decisions for the Company. During 2024, training has been provided to employees about the Code of Ethics: "Respect as an Ethical Principle of the Code of Ethics".

#### Requirements

2. Are you free from convictions for violating competition laws?

#### Aspects to be evaluated

#### Dia Compliance

Final convictions related to violation of competition laws

To date, no final convictions have been identified for violating competition laws.

## 9.4 Accounting policy

In order to avoid double counting, Dia Group has established the necessary supervision and control measures to ensure consistency and reliability from the process of extracting and transforming information, to its calculation and final reporting, thereby guaranteeing the integrity and traceability of the information. These measures include verification of subtotals, with the aim of ensuring that all information is included.

The calculation of the indicators has been carried out following the same accounting criteria that govern the financial accounting of Dia Group. In this regard, the main source of information is the accounting information used for consolidated annual accounts and technical documents on each of the projects carried out during the year at the group's various facilities.

The following describes how turnover (billing), capital expenditure (CapEx) and operating expenses (OpEx) were determined and assigned to both the numerator and denominator of each reported indicator.

### Business Volume

The key indicator related to turnover is defined in Delegated Regulation (EU) 2021/2178 as the proportion of revenues derived from activities that comply with the taxonomy (numerator) over the total revenue of the group (denominator), in accordance with International Accounting Standard (IAS) 1, paragraph 82, letter a), adopted by Commission Regulation (EC) No 1126/2008. The numerator of this indicator remains zero, since the Group does not have any revenue-generating activities among those described by the Taxonomy Regulation. The amount shown in the denominator, therefore, corresponds to that shown as Net Revenue<sup>32</sup> in the consolidated income statement of the 2024 Consolidated Annual Accounts of Dia Group.

### Capex

The numerator of the indicator corresponding to CapEx has been obtained by identifying those eligible activities that meet the alignment requirements based on the detail of fixed asset additions for the year at maximum breakdown, recorded in accordance with International Accounting Standards (hereinafter, "IAS") and in accordance with the requirements described in section 1.1.2 of Annex I of Delegated Act 2021/2178 of July 6, 2021.

Based on the instructions of the technicians in charge of each identified investment project, the assets corresponding to each of them have been identified, starting from the accounting base, so there is traceability of all the amounts in the numerator with the annual accounts.

Each activity included has only been computed by one area of the Company, thus avoiding double counting of such investments. The denominator includes additions to tangible and intangible assets, before amortization and possible revaluations, including those resulting from revaluations and impairments, corresponding to the year 2024, excluding changes in fair value. If applicable, additions to tangible and intangible assets resulting from business combinations would also have been included, covering the costs accounted for in accordance with IAS 16 Property, Plant and Equipment and IFRS 16 Leases. In accordance with our consolidated financial statements, total CapEx<sup>33</sup> is shown in Notes 5, 6.2 and 7.1 of the 2024 Consolidated Financial Statements. The proportion obtained in the eligible CapEx indicator in the year 2024 was 21% compared to 16% in 2023.

### OpEx

In the case of OpEx, the indicator represents the proportion of operating expenses specified in the regulation on activities that comply with the taxonomy (numerator) over the total taxonomic OpEx (denominator), understood as non-capitalised direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct expenses related to the daily maintenance of tangible fixed asset assets by the Dia Group or a third party to whom activities are subcontracted and that are necessary to ensure the continued and efficient operation of said assets. The amount expressed in the denominator is reflected in Note 20.4 of the 2024 Consolidated Annual Accounts of the Dia Group. Compared to the 2023 financial year, OpEx<sup>34</sup> goes from having an eligibility percentage of 17% to 1%.

## 9.5 Next steps

Currently, Dia Group is actively working on adapting and improving its systems, incorporating the analysis of the Taxonomy. For this reason, projects have been initiated to adapt the processes of financial and infrastructure information, incorporating fields related to the Taxonomy. The objective is to have systems sufficiently equipped to identify and classify this information in a more automated way, incorporating it into the reality of day to day life as a priority.

<sup>32</sup> Note 19 Net turnover from continuing operations €5,880m plus €489.4m from discontinued activities (Note 13 of the Consolidated Annual Accounts)

<sup>33</sup> Note 5, 6.2 and 7.1 CAPEX of continuing activities (€233,554m) plus the amount of CAPEX of discontinued activities (€9,286m)

<sup>34</sup> Note 20.4 The amounts considered are the headings "Repair and maintenance", "Real estate rentals" and "Furniture rentals".

# A Appendices



## APPENDIX 1. List of Indicators (disaggregated businesses)

Throughout the Non-Financial and Sustainability Statement and in accordance with the requirements of Act 11/2018 and the CSRD consolidated information is provided for the Dia Group (including in the scope the businesses over which the Dia Group has had operational and financial control during the year in order to report on all aspects and impacts of the business). However, in this Appendix, the details of the quantitative indicators are shown, disaggregating the information of those operations that have been classified as discontinued in the financial statements (Portugal, Brazil and Clarel), in order to have a better traceability of the evolution in future reports.

### Dia Group in the world

| Indicator                     | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Net sales (millions of euros) | 490.00                                | 5,880.00                                                                                    | 5,720.46                                                                                    |

### Main channels of communication with customers

| Indicator                        | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|----------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Number of communications handled | 42,176                                | 557,356                                                                                     | 700,582                                                                                     |
| Number of claims and complaints  | 35,225                                | 165,978                                                                                     | 228,200                                                                                     |

### Policies related to consumers and end users

| Indicator                                                                                                    | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|--------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Number of internal audits carried out (Cold chain, Cleaning and hygiene, Internal laboratories, Store audit) | 1,636                                 | 663                                                                                         | 5,209                                                                                       |

### Human capital

#### Annual average number of contracts by gender (number)

| Indicator       | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Permanent Men   | 2,810                                 | 6,302                                                                                       | 725                                                                                         |
| Permanent Women | 6,795                                 | 9,833                                                                                       | 1,113                                                                                       |
| Temporary Men   | 121                                   | 336                                                                                         | 27                                                                                          |
| Temporary Women | 381                                   | 786                                                                                         | 62                                                                                          |
| Full time Men   | 2,704                                 | 6,190                                                                                       | 719                                                                                         |
| Full time Women | 4,913                                 | 7,847                                                                                       | 951                                                                                         |
| Part time Men   | 227                                   | 448                                                                                         | 59                                                                                          |
| Part-time Women | 2,262                                 | 2,772                                                                                       | 271                                                                                         |

## Annual average number of contracts by age (number)

| Indicator             | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Permanent <30 years   | 2,949                                 | 2,585                                                                                       | 442                                                                                         |
| Permanent 30-50 years | 5,050                                 | 10,752                                                                                      | 1,155                                                                                       |
| Permanent >50 years   | 1,606                                 | 2,798                                                                                       | 241                                                                                         |
| Temporary <30 years   | 388                                   | 603                                                                                         | 58                                                                                          |
| Temporary 30-50 years | 94                                    | 473                                                                                         | 29                                                                                          |
| Temporary >50 years   | 19                                    | 45                                                                                          | 3                                                                                           |
| Full time <30 years   | 2,534                                 | 2,376                                                                                       | 428                                                                                         |
| Full time 30-50 years | 4,117                                 | 9,043                                                                                       | 1,012                                                                                       |
| Full time >50 years   | 967                                   | 2,617                                                                                       | 231                                                                                         |
| Part-time <30 years   | 803                                   | 813                                                                                         | 109                                                                                         |
| Part time 30-50 years | 1,028                                 | 2,182                                                                                       | 203                                                                                         |
| Part-time >50 years   | 659                                   | 226                                                                                         | 19                                                                                          |

## Annual average number of contracts by professional category (number)

| Indicator           | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|---------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Permanent Directors | 45                                    | 88                                                                                          | 10                                                                                          |
| Permanent Managers  | 806                                   | 1,488                                                                                       | 162                                                                                         |
| Permanent Employees | 8,754                                 | 14,559                                                                                      | 1,666                                                                                       |
| Temporary Managers  | 1                                     | 8                                                                                           | 1                                                                                           |
| Temporary Employees | 501                                   | 1,114                                                                                       | 89                                                                                          |
| Full-time Directors | 45                                    | 89                                                                                          | 10                                                                                          |
| Full-time Managers  | 802                                   | 1,454                                                                                       | 161                                                                                         |
| Full-time Employees | 6,771                                 | 12,493                                                                                      | 1,499                                                                                       |
| Part-time Managers  | 6                                     | 41                                                                                          | 4                                                                                           |
| Part-time Employees | 2,484                                 | 3,179                                                                                       | 327                                                                                         |

## Dismissals by gender

| Indicator | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Men       | 1,388                                 | 381                                                                                         | 682                                                                                         |
| Women     | 2,002                                 | 631                                                                                         | 1,342                                                                                       |

## Dismissals by age range

| Indicator   | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <30 years   | 1,670                                 | 279                                                                                         | 438                                                                                         |
| 30-50 years | 1,580                                 | 608                                                                                         | 1,286                                                                                       |
| >50 years   | 23                                    | 125                                                                                         | 300                                                                                         |

## Dismissals by professional category

| Indicator | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Directors | 12                                    | 10                                                                                          | 16                                                                                          |
| Managers  | 310                                   | 27                                                                                          | 150                                                                                         |
| Employees | 3,068                                 | 975                                                                                         | 3,039                                                                                       |

#### Turnover rate by gender

| Indicator | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|---------------------------------------|---------------------------------------------------------------------------------------------|
| Men       | 120%                                  | 39%                                                                                         |
| Women     | 78%                                   | 4%                                                                                          |

#### Turnover rate by age range

| Indicator   | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-------------|---------------------------------------|---------------------------------------------------------------------------------------------|
| <30 years   | 194%                                  | 68%                                                                                         |
| 30-50 years | 66%                                   | 11%                                                                                         |
| >50 years   | 19%                                   | 6%                                                                                          |

#### Turnover rate by professional category

| Indicator | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|---------------------------------------|---------------------------------------------------------------------------------------------|
| Directors | 44%                                   | 26%                                                                                         |
| Managers  | 63%                                   | 9%                                                                                          |
| Employees | 93%                                   | 19%                                                                                         |

#### Training hours by professional category

| Indicator                                | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Training hours completed by Directors    | 585                                   | 1,713                                                                                       | 2,450                                                                                       |
| Training hours completed by Managers     | 5,186                                 | 30,807                                                                                      | 40,500                                                                                      |
| Hours of training completed by Employees | 23,125                                | 208,509                                                                                     | 247,899                                                                                     |

#### Absenteeism and key health and safety indicators

| Indicator                          | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Hours of absenteeism in men        | 158,661                               | 862,013                                                                                     | 1,101,949                                                                                   |
| Number of accidents in men         | 34                                    | 419                                                                                         | 590                                                                                         |
| Number of serious accidents in men | —                                     | 2                                                                                           | 10                                                                                          |
| Occupational diseases in men       | —                                     | 4                                                                                           | 3                                                                                           |
| Frequency rate men                 | —                                     | 57.07                                                                                       | 30.01                                                                                       |
| Severity Index Men                 | —                                     | 0.03                                                                                        | 2.34                                                                                        |

### Absenteeism and key health and safety indicators

| Indicator                            | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|--------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Hours of absenteeism in women        | 414,324                               | 2,039,674                                                                                   | 2,517,910                                                                                   |
| Number of accidents in women         | 93                                    | 404                                                                                         | 565                                                                                         |
| Number of serious accidents in women | 2                                     | 3                                                                                           | 2                                                                                           |
| Occupational diseases in women       | 2                                     | 6                                                                                           | 5                                                                                           |
| Frequency rate women                 | —                                     | 33.43                                                                                       | 18.98                                                                                       |
| Severity index women                 | —                                     | 0.05                                                                                        | 3.52                                                                                        |

### Average salaries by gender (euros)

| Indicator | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Men       | 17,324                                | 26,201                                                                                      | 19,644                                                                                      |
| Women     | 9,319                                 | 21,510                                                                                      | 16,629                                                                                      |

### Average salaries by age (euros)

| Indicator   | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <30 years   | 9,239                                 | 17,344                                                                                      | 10,085                                                                                      |
| 30-50 years | 13,266                                | 23,135                                                                                      | 18,516                                                                                      |
| >50 years   | 10,178                                | 28,904                                                                                      | 26,458                                                                                      |

### Average remuneration by professional category (euros)

| Indicator | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Director  | 182,010                               | 258,080                                                                                     | 239,389                                                                                     |
| Manager   | 34,874                                | 43,763                                                                                      | 37,776                                                                                      |
| Employee  | 8,167                                 | 19,743                                                                                      | 14,619                                                                                      |

### Wage gap (%)

| Indicator | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Director  | 1.65                                  | 0.58                                                                                        | 67.16                                                                                       |
| Manager   | 0.56                                  | 0.15                                                                                        | 96.70                                                                                       |
| Employee  | 0.26                                  | 0.17                                                                                        | 101.46                                                                                      |

#### Average remuneration of senior management by gender (thousands of euros)

| Indicator | Data Portugal, Clarel and Brazil 2024 <sup>35</sup> | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------|-----------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Men       | 242,357                                             | 287,039                                                                                     | 881                                                                                         |
| Women     | 58,248                                              | 188,971                                                                                     | 338                                                                                         |

### Governance and tax management

| Indicator                                           | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|-----------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Profits generated before taxes (thousands of euros) | (106,374)                             | 37,618                                                                                      | (31,678)                                                                                    |
| Taxes paid (thousands of euros)                     | 459                                   | 5,445                                                                                       | (37,959)                                                                                    |

### Political influence and lobbying activities

| Indicator                            | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|--------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Donation of surplus (kg)             | 96,569                                | 778,472                                                                                     | 678,234                                                                                     |
| Donation of additional products (kg) | 114,296                               | 797,361                                                                                     | 814,549                                                                                     |
| Monetary donation (€)                | 6,427                                 | 567,067                                                                                     | 89,060                                                                                      |

### Responsible use of natural resources

| Indicator           | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|---------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Paper and cardboard | 351                                   | 5,512                                                                                       | 5,627                                                                                       |
| Of which recycled   | 72                                    | 4,219                                                                                       | 3,407                                                                                       |
| Plastic             | 47                                    | 1,997                                                                                       | 1,629                                                                                       |
| Of which recycled   | —                                     | 689                                                                                         | 349                                                                                         |

<sup>35</sup>The difference between the average remuneration of women and men is largely explained by the fact that CEOs in Global, Spain, Brazil and Argentina, who are men, receive higher remuneration due to their position and not their gender.

## Responsible waste management

| Indicator        | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Paper/cardboard  | 3,212                                 | 39,227                                                                                      | 36,530                                                                                      |
| Toner            | —                                     | —                                                                                           | 1                                                                                           |
| Organic fraction | 682                                   | 10,078                                                                                      | 9,383                                                                                       |
| Plastic          | 322                                   | 2,972                                                                                       | 2,702                                                                                       |
| Other Valuables  | —                                     | 1,842                                                                                       | 1,751                                                                                       |
| Wood             | 87                                    | 145                                                                                         | 163                                                                                         |
| WEEE             | 1                                     | —                                                                                           | —                                                                                           |
| Scrap            | 173                                   | 87                                                                                          | 111                                                                                         |
| Rest             | 2,146                                 | 4,535                                                                                       | 6,227                                                                                       |

## Energy consumption

|                                                                                                  | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|--------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources | —                                     | 200,359                                                                                     | 212,204                                                                                     |
| Consumption of self-generated renewable energy that is not used as fuel                          | 32,651                                | 2,175                                                                                       | 1,834                                                                                       |
| <b>Total renewable energy consumption</b>                                                        | <b>32,651</b>                         | <b>202,534</b>                                                                              | <b>214,038</b>                                                                              |
| Diesel/petrol fuel consumption                                                                   | 32,444                                | 288,397                                                                                     | 303,201                                                                                     |
| Natural gas fuel consumption                                                                     | 74                                    | —                                                                                           | —                                                                                           |
| Propane fuel consumption                                                                         | 2                                     | —                                                                                           | —                                                                                           |
| LPG fuel consumption                                                                             | 3,604                                 | 254                                                                                         | —                                                                                           |
| Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources    | —                                     | 135,552                                                                                     | 143,565                                                                                     |
| Consumption of electricity, heat, steam and cooling purchased or acquired from nuclear sources   | —                                     | 122,194                                                                                     | 129,418                                                                                     |
| Electricity consumption Other sources                                                            | 74,227                                | 163,272                                                                                     | 56,052                                                                                      |
| <b>Total non-renewable energy consumption</b>                                                    | <b>110,351</b>                        | <b>709,669</b>                                                                              | <b>632,236</b>                                                                              |
| <b>Total (Mwh)</b>                                                                               | <b>143,002</b>                        | <b>912,203</b>                                                                              | <b>846,274</b>                                                                              |

## Scope 1+2 Emissions (Tn CO<sub>2e</sub>)

| Indicator                          | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>SCOPE 1</b>                     |                                       |                                                                                             |                                                                                             |
| Company cars                       | 380                                   | 2,509                                                                                       | 2,137                                                                                       |
| Refrigerant gases                  | 36,428                                | 195,718                                                                                     | 241,512                                                                                     |
| Fixed sources                      | 845                                   | —                                                                                           | —                                                                                           |
| <b>SCOPE 2</b>                     |                                       |                                                                                             |                                                                                             |
| Electricity (location)             | 23,963                                | 174,098                                                                                     | 180,402                                                                                     |
| Electricity (market)               | 18,330                                | 158,530                                                                                     | 165,236                                                                                     |
| <b>SCOPE 3</b>                     |                                       |                                                                                             |                                                                                             |
| Product goods                      | —                                     | 260,939                                                                                     | 217,544                                                                                     |
| Capital goods                      | —                                     | 1,282                                                                                       | 1,426                                                                                       |
| Fuel and energy related activities | 7,483                                 | 59,660                                                                                      | 62,926                                                                                      |
| Transport                          | 7,598                                 | 70,692                                                                                      | 76,916                                                                                      |
| Waste generated in operations      | 1,665                                 | 9,157                                                                                       | 11,517                                                                                      |
| Business trips                     | 244                                   | 4,304                                                                                       | 2,705                                                                                       |
| Pendulum shift of wage earners     | —                                     | 24,062                                                                                      | 24,031                                                                                      |
| Franchises                         | —                                     | 37,162                                                                                      | 19,605                                                                                      |

## Ethics Committee

| Indicator                             | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|---------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Communications in consultation format | 2                                     | 109                                                                                         | 4                                                                                           |
| Number of closed complaints           | 222                                   | 88                                                                                          | 652                                                                                         |
| Number of discrimination cases        | —                                     | 8                                                                                           | 3                                                                                           |

## Taxonomy

| Indicator      | Data Portugal, Clarel and Brazil 2024 | Consolidated Group Data 2024 (Spain + Argentina), not including Portugal, Clarel and Brazil | Consolidated Group Data 2023 (Spain + Argentina), not including Portugal, Clarel and Brazil |
|----------------|---------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Eligible CAPEX | 598                                   | 50,775                                                                                      | 53,327                                                                                      |
| Aligned CAPEX  | —                                     | 11,508                                                                                      | 514                                                                                         |
| Eligible OPEX  | 377                                   | 21,871                                                                                      | 958                                                                                         |
| Aligned OPEX   | —                                     | 12,235                                                                                      | —                                                                                           |

## APPENDIX 2. TABLE OF CONTENTS according to Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regard sustainability reporting standards.

| Requirements of RD 2023/2772              | RD            | Content                                                                                                                             | Page                      | Chapter                                       |
|-------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------------------------|
| <b>ENVIRONMENTAL TOPICAL STANDARDS</b>    |               |                                                                                                                                     |                           |                                               |
| <b>ESRS 2 GENERAL DISCLOSURES</b>         |               |                                                                                                                                     |                           |                                               |
| Bases for preparation                     | BP-1          | General basis for the preparation of the Sustainability Statement                                                                   | 11                        | 2.1                                           |
|                                           | BP-2          | Information regarding special circumstances                                                                                         | 13                        | 2.2                                           |
| Strategy                                  | SBM-1         | Strategy, business model and value chain                                                                                            | 16                        | 3                                             |
|                                           | SBM-2         | Interests and views of stakeholders                                                                                                 | 85/110/115                | 7.1.1/7.2.1/7.3.1                             |
|                                           | GOV-1         | The role of the administrative, management and supervisory bodies                                                                   | 26/96/101/128             | 4.1.2/7.1.7/7.1.10/8.1.1.1                    |
| Governance                                | GOV-2         | Information provided to the company's management, direction and supervisory bodies and sustainability issues addressed by them      | 128                       | 8.1.1.1                                       |
|                                           | GOV-3         | Integrating sustainability-related performance into incentive systems                                                               | 48                        | 6.1.1                                         |
|                                           | GOV-4         | Statement on due diligence                                                                                                          | 112/113                   | 7.2.2/7.2.3                                   |
|                                           | GOV-5         | Risk management and internal controls for sustainability reporting                                                                  | 23/128                    | 4.1/8.1.1                                     |
| Impact, risk and opportunity management   | IRO-1         | Description of the processes to identify and assess material impacts, risks and opportunities                                       | 33/49/69/72/75/78/123/128 | 4.4/6.1.3/6.2.1/6.3.1/6.4.1/6.5.1/7.4.2/8.1.1 |
|                                           | IRO-2         | Disclosure requirements set out in the ESRS covered by the company's sustainability statement                                       | 44/49                     | 5.1/6.1.3                                     |
| <b>ESRS E1 CLIMATE CHANGE</b>             |               |                                                                                                                                     |                           |                                               |
| Governance                                | ESRS 2 GOV-3: | Integrating sustainability-related performance into incentive systems                                                               | 48                        | 6.1.1                                         |
|                                           | E1-1          | Climate change mitigation transition plan                                                                                           | 55                        | 6.1.4                                         |
| Strategy                                  | ESRS 2 SBM-3: | Material impacts, risks and opportunities and their interaction with strategy and business model                                    | 48                        | 6.1.2                                         |
| Impact, risk and opportunity management   | ESRS 2 IRO-1  | Description of processes to identify and assess material climate-related impacts, risks and opportunities                           | 49                        | 6.1.3                                         |
|                                           | E1-2          | Policies related to climate change mitigation and adaptation                                                                        | 60                        | 6.1.5                                         |
|                                           | E1-3          | Actions and resources related to climate change policies                                                                            | 60                        | 6.1.6                                         |
|                                           | E1-4          | Targets related to climate change mitigation and adaptation                                                                         | 60                        | 6.1.6                                         |
|                                           | E1-5          | Energy consumption and mix                                                                                                          | 62                        | 6.1.7                                         |
| Metrics and targets                       | E1-6          | Gross scope 1, 2 and 3 GHG emissions and total GHG emissions                                                                        | 63                        | 6.1.8                                         |
|                                           | E1-8          | Internal carbon pricing system                                                                                                      | 68                        | 6.1.9                                         |
| <b>ESRS E2 POLLUTION</b>                  |               |                                                                                                                                     |                           |                                               |
| Impact, risk and opportunity management   | ESRS 2 IRO-1: | Description of the processes to identify and assess material impacts, risks and opportunities related to pollution                  | 69                        | 6.2.1                                         |
|                                           | E2-1          | Pollution-related policies                                                                                                          | 71                        | 6.2.2                                         |
|                                           | E2-2          | Actions and resources related to pollution                                                                                          | 71                        | 6.2.3                                         |
|                                           | E2-3          | Pollution-related targets                                                                                                           | 71                        | 6.2.4                                         |
| Metrics and targets                       | E2-4          | Air, water and soil pollution                                                                                                       | 71                        | 6.2.5                                         |
|                                           | E2-5          | Substances of concern and substances of very high concern                                                                           | 71                        | 6.2.6                                         |
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## ANNEX 3. Taxonomy: Disclosure Table

Proportion of Turnover from eligible and ineligible economic activities according to the Taxonomy, as of 2024.<sup>36</sup>

| Economic activities                                                                                                             | Codes | Turnover (thousands of €) | Proportion of turnover, year 2024 | Climate change mitigation | Adaptation to climate change | Water | Pollution | Circular economy | Biodiversity | Climate change mitigation | Climate change adaptation | Water | Pollution | Circular economy | Biodiversity | Minimum guarantees | Proportion of turnover aligned with taxonomy (A.1) or eligible according to the taxonomy (A.2), year 2023 | Facilitating activity category | Category transition activity |
|---------------------------------------------------------------------------------------------------------------------------------|-------|---------------------------|-----------------------------------|---------------------------|------------------------------|-------|-----------|------------------|--------------|---------------------------|---------------------------|-------|-----------|------------------|--------------|--------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------|
| <b>A. ELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY</b>                                                                             |       |                           |                                   |                           |                              |       |           |                  |              |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |
| <b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>                                                           |       |                           |                                   |                           |                              |       |           |                  |              |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |
| <b>Turnover from environmentally sustainable activities (conforming to the taxonomy) (A.1)</b>                                  |       | 0                         | 0                                 | 0                         | 0                            | 0     | 0         | 0                | 0            | 0                         | 0                         | 0     | 0         | 0                | 0            | 0                  |                                                                                                           |                                |                              |
| Of which: facilitators                                                                                                          |       | 0                         | 0                                 | 0                         |                              |       |           |                  |              | 0                         | 0                         | 0     | 0         | 0                | 0            | 0                  |                                                                                                           | F                              |                              |
| Of which transitional                                                                                                           |       | 0                         | 0                                 | 0                         |                              |       |           |                  |              | —%                        | —%                        | —%    | —%        | —%               | —%           | —%                 |                                                                                                           |                                | T                            |
| <b>A.2. Eligible activities according to taxonomy but not environmentally sustainable (non- taxonomy-aligned activities)</b>    |       |                           |                                   |                           |                              |       |           |                  |              |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |
| <b>Turnover from taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)</b> |       | 0                         | 0                                 | 0                         | 0                            | 0     | 0         | 0                | 0            |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |
| <b>A. Turnover of eligible activities according to the taxonomy (A.1+A.2)</b>                                                   |       | 0                         | 0                                 | 0                         | 0                            | 0     | 0         | 0                | 0            |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |
| <b>B. ACTIVITIES NOT ELIGIBLE ACCORDING TO THE TAXONOMY</b>                                                                     |       |                           |                                   |                           |                              |       |           |                  |              |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |
| Turnover from activities not eligible according to taxonomy (B)                                                                 |       | 6,370.00                  | 100%                              |                           |                              |       |           |                  |              |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |
| <b>TOTAL</b>                                                                                                                    |       | <b>6370</b>               | <b>1</b>                          |                           |                              |       |           |                  |              |                           |                           |       |           |                  |              |                    |                                                                                                           |                                |                              |

<sup>36</sup>Amounts from Portugal, Clarel and Brazil listed under discontinued activities are included

Proportion of CapEx from eligible and ineligible economic activities according to the Taxonomy, as of 2024.

| Financial year 2024                                                                                                                      | Year                        |                        |                        | Criteria for substantial contribution |                              |       |           |                  |              |                           | Criteria for absence of significant harm ("Do no significant harm"). |       |           |                  |              |                    |                                                                                                       |                                |                              |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------|------------------------|---------------------------------------|------------------------------|-------|-----------|------------------|--------------|---------------------------|----------------------------------------------------------------------|-------|-----------|------------------|--------------|--------------------|-------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------|
| Economic activities                                                                                                                      | Codes                       | CapEx (thousands of €) | CapEx share, year 2024 | Climate change mitigation             | Adaptation to climate change | Water | Pollution | Circular economy | Biodiversity | Climate change mitigation | Climate change adaptation                                            | Water | Pollution | Circular economy | Biodiversity | Minimum guarantees | Proportion of CapEx aligned to taxonomy (A.1.) or eligible according to the taxonomy (A.2), year 2023 | Facilitating activity category | Category transition activity |
| A. ELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY                                                                                             |                             |                        |                        |                                       |                              |       |           |                  |              |                           |                                                                      |       |           |                  |              |                    |                                                                                                       |                                |                              |
| A.1. Environmentally sustainable activities (taxonomy-aligned)                                                                           |                             |                        |                        |                                       |                              |       |           |                  |              |                           |                                                                      |       |           |                  |              |                    |                                                                                                       |                                |                              |
| 7.5. Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings | CCM 7.5                     | 72                     | 0.03%                  | S                                     | N                            | N/EL  | N/EL      | N/EL             | N/EL         | S                         | S                                                                    | S     | S         | S                | S            | S                  | 0.14%                                                                                                 | F                              |                              |
| 7.7. Acquisition and ownership of buildings                                                                                              | CCM 7.7                     | 11,436                 | 4.71%                  | S                                     | N                            | N/EL  | N/EL      | N/EL             | N/EL         | S                         | S                                                                    | S     | S         | S                | S            | S                  | 0.09%                                                                                                 |                                |                              |
| CapEx of environmentally sustainable activities (that fit the taxonomy) (A.1)                                                            |                             | 11,508                 | 4.74%                  | 4.74%                                 | —%                           | —%    | —%        | 0                | 0            | 0                         | 0                                                                    | 0     | 0         | 0                | 0            | 0                  | 0.23%                                                                                                 |                                |                              |
| Of which: facilitators                                                                                                                   |                             | 72                     | 0.03%                  | 0.03%                                 | 0                            | 0     | 0         | 0                | 0            | S                         | S                                                                    | S     | S         | S                | S            | S                  | 61.41%                                                                                                | F                              |                              |
| Of which: transitional                                                                                                                   |                             | 0                      | —%                     | 0                                     |                              |       |           |                  |              | 0                         | 0                                                                    | 0     | 0         | 0                | 0            | 0                  | —%                                                                                                    |                                | T                            |
| A.2. Activities eligible according to the taxonomy but not environmentally sustainable (non-taxonomy-aligned activities)                 |                             |                        |                        |                                       |                              |       |           |                  |              |                           |                                                                      |       |           |                  |              |                    |                                                                                                       |                                |                              |
| 6.5. Transport by motorcycles, passenger cars and light commercial vehicles                                                              | CCM 6.5 / CCA 6.5           | 2,393                  | 0.99%                  | HE                                    | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                           |                                                                      |       |           |                  |              |                    | 0.74%                                                                                                 |                                |                              |
| 7.2. Renovation of existing buildings                                                                                                    | CCM 7.2. / CCA 7.2/ CE 3.2. | 21,420                 | 8.82%                  | HE                                    | HE                           | N/EL  | N/EL      | HE               | N/EL         |                           |                                                                      |       |           |                  |              |                    | 10.43%                                                                                                |                                |                              |
| 7.3. Installation, maintenance and repair of energy efficient equipment                                                                  | CCM 7.3 / CCA 7.3           | 15,418                 | 6.35%                  | HE                                    | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                           |                                                                      |       |           |                  |              |                    | 4.20%                                                                                                 |                                |                              |
| 8.1 Data processing, hosting and related activities                                                                                      | CCM 8.1                     | 633                    | 0.26%                  | HE                                    | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                           |                                                                      |       |           |                  |              |                    | —%                                                                                                    |                                |                              |
| CapEx from taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)                    |                             | 39,865                 | 16.42%                 | 16.42%                                | 16.42%                       | —%    | —%        | 8.82%            | —%           |                           |                                                                      |       |           |                  |              |                    | 15.37%                                                                                                |                                |                              |
| A. CapEx of eligible activities according to the taxonomy (A.1+A.2)                                                                      |                             | 51,372                 | 21.15%                 | 21.15%                                | 16.42%                       | —%    | —%        | 8.82%            | —%           |                           |                                                                      |       |           |                  |              |                    | 15.60%                                                                                                |                                |                              |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO THE TAXONOMY                                                                                     |                             |                        |                        |                                       |                              |       |           |                  |              |                           |                                                                      |       |           |                  |              |                    |                                                                                                       |                                |                              |
| CapEx from activities not eligible according to taxonomy (B)                                                                             |                             | 191,468                | 78.85%                 |                                       |                              |       |           |                  |              |                           |                                                                      |       |           |                  |              |                    |                                                                                                       |                                |                              |
| TOTAL                                                                                                                                    |                             | 242,840                | 100%                   |                                       |                              |       |           |                  |              |                           |                                                                      |       |           |                  |              |                    |                                                                                                       |                                |                              |

|                                                | CapEx/Total CapEx Ratio       |                                                 |
|------------------------------------------------|-------------------------------|-------------------------------------------------|
|                                                | Taxonomy-aligned by objective | eligible according to the taxonomy by objective |
| Climate Change Mitigation (CCM)                | 5%                            | 21.15%                                          |
| Climate Change Adaptation (CCA)                | —%                            | 21.15%                                          |
| Protection of Water and Marine Resources (WTR) | —%                            | —%                                              |
| Circular Economy (CE)                          | —%                            | 8.82%                                           |
| Pollution Prevention and Control (PPC)         | —%                            | —%                                              |
| Biodiversity (BIO)                             | —%                            | —%                                              |

Proportion of OpEx from eligible and ineligible economic activities according to the Taxonomy, as of 2024.

| Financial year 2024                                                                                                                      | Year               |                   |                       | Criteria for substantial contribution |                              |       |           |                  |              | Criteria for absence of significant harm ("Do no significant harm"). |                           |       |           |                  |              |                    |                                                                                                     |                                |                              |
|------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|-----------------------|---------------------------------------|------------------------------|-------|-----------|------------------|--------------|----------------------------------------------------------------------|---------------------------|-------|-----------|------------------|--------------|--------------------|-----------------------------------------------------------------------------------------------------|--------------------------------|------------------------------|
| Economic activities                                                                                                                      | Codes              | OpEx (miles de €) | OpEx share, year 2024 | Climate change mitigation             | Adaptation to climate change | Water | Pollution | Circular economy | Biodiversity | Climate change mitigation                                            | Climate change adaptation | Water | Pollution | Circular economy | Biodiversity | Minimum guarantees | Proportion of OpEx aligned to taxonomy (A.1) or eligible according to the taxonomy (A.2), year 2023 | Facilitating activity category | Category transition activity |
| A. ELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY                                                                                             |                    |                   |                       |                                       |                              |       |           |                  |              |                                                                      |                           |       |           |                  |              |                    |                                                                                                     |                                |                              |
| A.1. Environmentally sustainable activities (taxonomy-aligned)                                                                           |                    |                   |                       |                                       |                              |       |           |                  |              |                                                                      |                           |       |           |                  |              |                    |                                                                                                     |                                |                              |
| 5.5 Collection and transportation of hazardous and non-hazardous waste                                                                   | CCM 5.50 / EC 2.30 | 5,039             | 3.91%                 | S                                     | HE                           | N/EL  | N/EL      | N                | N/EL         |                                                                      |                           |       |           |                  |              |                    | —%                                                                                                  |                                |                              |
| 7.5. Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings | CCM 7.5            | 2,071             | 1.61%                 | S                                     | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                                                                      |                           |       |           |                  |              |                    | —%                                                                                                  | F                              |                              |
| 8.1 Data processing, hosting and related activities                                                                                      | CCM 8.1            | 5,124             | 3.97%                 | S                                     | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                                                                      |                           |       |           |                  |              |                    | —%                                                                                                  |                                |                              |
| OpEx from environmentally sustainable activities (taxonomy-aligned) (A.1)                                                                |                    | 12,235            | 9.49%                 | 9.49%                                 | O                            | O     | O         | O                | O            | O                                                                    | O                         | O     | O         | O                | O            | O                  | —%                                                                                                  |                                |                              |
| Of which: facilitators                                                                                                                   |                    | 2,071             | 16.93%                | 16.93%                                |                              |       |           |                  |              | O                                                                    | O                         | O     | O         | O                | O            | O                  | O                                                                                                   | F                              |                              |
| Of which: transitional                                                                                                                   |                    | O                 | —%                    | O                                     |                              |       |           |                  |              | O                                                                    | O                         | O     | O         | O                | O            | O                  | O                                                                                                   |                                | T                            |
| A.2. Activities eligible according to the taxonomy but not environmentally sustainable (non-taxonomy-aligned activities)                 |                    |                   |                       |                                       |                              |       |           |                  |              |                                                                      |                           |       |           |                  |              |                    |                                                                                                     |                                |                              |
| 6.5. Transport by motorcycles, passenger cars and light commercial vehicles                                                              | CCM 6.5 / CCA 6.5  | 1,595             | 1.24%                 | HE                                    | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                                                                      |                           |       |           |                  |              |                    | 1.00%                                                                                               |                                |                              |
| 7.3. Installation, maintenance and repair of energy efficient equipment                                                                  | CCM 7.3 / CCA 7.3  | 8,057             | 6.25%                 | HE                                    | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                                                                      |                           |       |           |                  |              |                    | 0.10%                                                                                               |                                |                              |
| 8.1 Data processing, hosting and related activities                                                                                      | CCM 8.1            | 360               | 0.28%                 | HE                                    | HE                           | N/EL  | N/EL      | N/EL             | N/EL         |                                                                      |                           |       |           |                  |              |                    | —%                                                                                                  |                                |                              |
| OpEx from activities eligible under the taxonomy but not environmentally sustainable (non-taxonomy-compliant activities) (A.2)           |                    | 10,013            | 7.76%                 | 7.76%                                 | 7.76%                        | O     | O         | O                | O            |                                                                      |                           |       |           |                  |              |                    | 1.10%                                                                                               |                                |                              |
| A. OpEx of eligible activities according to the taxonomy (A.1+A.2)                                                                       |                    | 22,248            | 17.25%                | 17.25%                                | 7.76%                        | —%    | —%        | —%               | —%           |                                                                      |                           |       |           |                  |              |                    | 1.10%                                                                                               |                                |                              |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO THE TAXONOMY                                                                                     |                    |                   |                       |                                       |                              |       |           |                  |              |                                                                      |                           |       |           |                  |              |                    |                                                                                                     |                                |                              |
| OpEx from activities not eligible according to taxonomy (B)                                                                              |                    | 106,737           | 82.75%                |                                       |                              |       |           |                  |              |                                                                      |                           |       |           |                  |              |                    |                                                                                                     |                                |                              |
| TOTAL                                                                                                                                    |                    | 128,985           | 100.00%               |                                       |                              |       |           |                  |              |                                                                      |                           |       |           |                  |              |                    |                                                                                                     |                                |                              |

|                                                | OpEx/Total OpEx Ratio            |                                                    |
|------------------------------------------------|----------------------------------|----------------------------------------------------|
|                                                | Taxonomy-aligned<br>by objective | eligible according to the<br>taxonomy by objective |
| Climate Change Mitigation (CCM)                | 9.5%                             | 17.2%                                              |
| Climate Change Adaptation (CCA)                | —%                               | 7.8%                                               |
| Protection of Water and Marine Resources (WTR) | —%                               | —%                                                 |
| Circular Economy (CE)                          | —%                               | —%                                                 |
| Pollution Prevention and Control (PPC)         | —%                               | —%                                                 |
| Biodiversity (BIO)                             | —%                               | —%                                                 |

## Activities related to nuclear energy and fossil gas

| Row                              | Activities related to nuclear energy                                                                                                                                                                                                                                                                                                 |    |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 1                                | The company carries out, finances or has exposure to the research, development, demonstration and deployment of innovative power generation facilities that produce energy from nuclear processes with minimal fuel cycle waste.                                                                                                     | No |
| 2                                | The company carries out, finances or has exposure to the construction and safe operation of new nuclear facilities to produce electricity or process heat, including for district heating purposes or industrial processes such as hydrogen production, as well as their safety improvements, using the best available technologies. | No |
| 3                                | The company carries out, finances or has exposure to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating purposes or industrial processes such as hydrogen production from nuclear energy, as well as their safety improvements.                              | No |
| Activities related to fossil gas |                                                                                                                                                                                                                                                                                                                                      |    |
| 4                                | The company carries out, finances or has exposure to the construction or operation of power generation facilities that produce electricity from gaseous fossil fuels.                                                                                                                                                                | No |
| 5                                | The company carries out, finances or has exposure to the construction, renovation and operation of combined heat/cooling and electricity generation facilities using gaseous fossil fuels.                                                                                                                                           | No |
| 6                                | The company carries out, finances or has exposure to the construction, renovation and operation of heat generation facilities that produce heat/cold from gaseous fossil fuels.                                                                                                                                                      | No |

## APPENDIX 4. Table of contents required by Act 11/2018

| Information required by Act 11/2018                                                                      | Reference to DR (DP) by CSRD | Chapter / Page |
|----------------------------------------------------------------------------------------------------------|------------------------------|----------------|
| <b>General Information</b>                                                                               |                              |                |
| A brief description of the business model including its business environment, organisation and structure | (ESRS 2) SBM-1               | 3/16           |
| Markets in which it operates                                                                             | (ESRS 2) SBM-1               | 3/16           |
| Objectives and strategies of the organisation                                                            | (ESRS 2) SBM-1               | 2/11           |
|                                                                                                          | MDR-P                        | 3/16           |
|                                                                                                          | MDR-A                        | 2/11           |
|                                                                                                          | MDR-T                        | 2/11           |
|                                                                                                          | MDR-T                        | 2/11           |
| Main factors and trends that may affect its future development                                           | (ESRS 2) SBM-2               | 2/11           |
|                                                                                                          | SBM-3                        | 4,4/33         |
|                                                                                                          | IRO-1                        | 4,4/33         |
|                                                                                                          | IRO-2                        | 4,4/33         |
| Reporting framework used                                                                                 | ESRS 1                       | 2/11           |
|                                                                                                          | ESRS 2                       | 2.2.6/13       |
| Principle of materiality                                                                                 | (ESRS 2) SBM-2               | 4,4/33         |
|                                                                                                          | SBM-3                        | 4,4/33         |
|                                                                                                          | IRO-1                        | 4,4/33         |
|                                                                                                          | IRO-2                        | 4,4/33         |
| <b>Environmental Issues</b>                                                                              |                              |                |
| Management approach: description and results of policies related to environmental issues                 | (ESRS 2) SBM-1               | 2/11           |
|                                                                                                          | MDR-P                        | 2/11           |
|                                                                                                          | MDR-A                        | 2/11           |
|                                                                                                          | MDR-T                        | 2/11           |
|                                                                                                          | MDR-T                        | 2/11           |
| Detailed general information                                                                             |                              |                |
| Detailed information on current and foreseeable effects of activities on the environment and health      | IRO-1                        | 6.1.3/49       |
|                                                                                                          | E1-1                         | 6.1.4/55       |
|                                                                                                          | E2-1                         | 6.2.2/71       |
|                                                                                                          | E3-1                         | 6.3.2/74       |
|                                                                                                          | E4-1                         | 6.5.2/79       |
|                                                                                                          | E5-1                         | 6.5.2/79       |
|                                                                                                          | E2-6 AR (31 b)               |                |
|                                                                                                          | E4-2 AR (17 d)               | 6.4.2/75       |
|                                                                                                          | E1-2                         | 6.1.5/60       |
|                                                                                                          | E2-2                         | 6.2.3/71       |
| Environmental assessment or certification procedures                                                     | E3-2                         | 6.3.3/74       |
|                                                                                                          | E4-2                         | 6.4.2/75       |
|                                                                                                          | E5-2                         | 6.5.3/79       |
|                                                                                                          | E1-9                         |                |
|                                                                                                          | E2-5                         |                |
| Resources dedicated to the prevention of environmental risks                                             | E3-5                         | 6.2.6/71       |
|                                                                                                          | E4-6                         |                |
|                                                                                                          | E5-6                         |                |
|                                                                                                          | E1-9                         |                |
|                                                                                                          | E2-5                         |                |
| Application of the precautionary principle                                                               | E3-5                         | 6.1.3.1.2/52   |
|                                                                                                          | E4-6                         |                |
|                                                                                                          | E5-6                         |                |
|                                                                                                          | E1-9                         |                |
|                                                                                                          | E2-5                         |                |
| Amount of provisions and guarantees for environmental risks                                              | E3-5                         | 6.1.3.1.2/52   |
|                                                                                                          | E4-6                         | 6.2.6/71       |
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|                                                                                                          | E1-9                         |                |
|                                                                                                          | E2-5                         |                |
| Pollution                                                                                                |                              |                |
| Measures to prevent, reduce or repair emissions that affect the environment                              | E2-2                         | 6.2.3/71       |
| Including noise and light pollution                                                                      | E2-2                         | 6.2.3/71       |
| Circular economy and waste prevention and management                                                     |                              |                |
| Waste Generated                                                                                          | E5-5 (37a)<br>E5-5 39        | 6.5.5/82       |
| Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste                 | E5-2                         | 6.5.3/79       |
|                                                                                                          | E5-5                         | 6.5.5/82       |
| Actions to combat food waste                                                                             | E5-2                         | 6.5.3/79       |
|                                                                                                          | E5-5                         | 6.5.5/82       |

| Information required by Act 11/2018                                                                                                                                                               | Reference to DR (DP) by CSRD                 | Chapter / Page                                                              |
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| Sustainable use of resources                                                                                                                                                                      |                                              |                                                                             |
| Water consumption and supply in accordance with local limitations                                                                                                                                 | E3-2<br>E3-4                                 | 6.3.3/74                                                                    |
| Consumption of raw materials and measures to improve their efficiency                                                                                                                             | E5-2<br>E5-4                                 | 6.5.3/79<br>6.5.4/81                                                        |
| Direct and indirect energy consumption                                                                                                                                                            | E1-5 (37)<br>E1-5 (38)                       | 6.1.7/62                                                                    |
| Measures taken to improve energy efficiency                                                                                                                                                       | E1-2 E1-5                                    | 6.1.5/60<br>6.1.7/62                                                        |
| Use of renewable energy                                                                                                                                                                           | E1-5 (37) E1-5 (39)                          | 6.1.7/62                                                                    |
| Climate change                                                                                                                                                                                    |                                              |                                                                             |
| Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces                                                               | E1-6                                         | 6.1.8/63                                                                    |
| Measures taken to adapt to the consequences of climate change                                                                                                                                     | E1-1 (SBM-3) E1-3                            | 6.1.2/48<br>6.1.6/60                                                        |
| Voluntarily established medium- and long-term reduction targets to reduce greenhouse gas emissions and the means implemented to this end                                                          | E1-1 E1-4                                    | 6.1.4/55<br>6.1.6/60                                                        |
| Protection of Biodiversity                                                                                                                                                                        |                                              |                                                                             |
| Measures taken to preserve or restore biodiversity                                                                                                                                                | E4-1 E4-3 E4-5                               | 6.4.3/76<br>6.4.4/77                                                        |
| Impacts caused by activities or operations in protected areas                                                                                                                                     | E4-1 (SBM-3) E4-1 (IRO-1) E4-3 E4-5          | 6.4.3/76<br>6.4.4/77                                                        |
| <b>Social and Personnel Issues</b>                                                                                                                                                                |                                              |                                                                             |
| Management approach: description and results of the policies related to these issues as well as the main risks related to these issues linked to the group's activities                           | (ESRS 2)<br>SBM-1<br>MDR-P<br>MDR-A<br>MDR-T | 7.1/85                                                                      |
| Employment                                                                                                                                                                                        |                                              |                                                                             |
| Total number and distribution of employees by country, sex, age and classification                                                                                                                | S1-6 (50 a, b)<br>S1-9 (66 b)                | 7.1.7/96<br>7.1.10/101                                                      |
| Total number and distribution of types of employment contracts and annual average of permanent contracts, temporary contracts and part-time contracts by sex, age and professional classification | Internal framework                           | 7.1.7.1/98                                                                  |
| Number of dismissals by sex, age and professional classification                                                                                                                                  | Internal framework                           | 7.1.7.1/98                                                                  |
| Average remuneration and its evolution broken down by sex, age and professional classification or equal value                                                                                     | Internal framework                           | 7.1.12/102                                                                  |
| Wage gap, remuneration for equal positions or average in the company                                                                                                                              | S1-16                                        | 7.1.17/107                                                                  |
| Average remuneration of directors and managers, including variable remuneration, allowances, compensation, payment to long-term savings pension systems and any other payment broken down by sex  | Internal framework                           | 7.1.12/102                                                                  |
| Implementation of work disconnection policies                                                                                                                                                     | Internal framework                           | 7.1.16/107                                                                  |
| Number of employees with disabilities                                                                                                                                                             | Internal framework                           | 7.1.13/104                                                                  |
| Work organisation                                                                                                                                                                                 |                                              |                                                                             |
| Organisation of working hours                                                                                                                                                                     | S1 (SBM-3) S1-1 S1-8 S1-11 S1-15             | 7.1.1/85<br>7.1.2/87<br>7.1.9/100<br>7.1.12/102<br>7.1.16/107<br>7.1.7.1/98 |
| Number of hours of absenteeism                                                                                                                                                                    | Internal framework                           | 7.1.15/106                                                                  |
| Measures aimed at facilitating work-life balance and co-responsibility                                                                                                                            | S1-4 S1-15                                   | 7.1.2/87<br>7.1.7.1/98<br>7.1.16/107                                        |
| Health and Safety                                                                                                                                                                                 |                                              |                                                                             |
| Health and safety conditions at work                                                                                                                                                              | S1-1 S1-14                                   | 7.1.2/87<br>7.1.15/106                                                      |
| Workplace accidents, frequency, severity and occupational diseases                                                                                                                                | Internal framework <a href="#">[ES7]</a>     | 7.1.15/106                                                                  |

| Information required by Act 11/2018                                                                                                                                                                               | Reference to DR (DP) by CSRD                                                                                                 | Chapter / Page                                                                                                        |
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| <b>Social Relations</b>                                                                                                                                                                                           |                                                                                                                              |                                                                                                                       |
| Organisation of social dialogue including procedures for informing, consulting and negotiating with staff                                                                                                         | S1-2<br>S1-2 AR (24, 25)<br>S1-3<br>S1-2 AR (28, 29)                                                                         | 7.1.1/85<br>7.1.3/92<br>7.1.4/92                                                                                      |
| Review of collective agreements, particularly in the field of health and safety at work                                                                                                                           | S1-8<br>S1-8 AR                                                                                                              | 7.1.9/100                                                                                                             |
| Review of collective agreements, particularly in the field of health and safety at work                                                                                                                           | S1-8<br>S1-14 (88 a)                                                                                                         | 7.1.9/100<br>7.1.15/106                                                                                               |
| Mechanisms and procedures that the company has in place to promote employee involvement in the management of the company, in terms of information, consultation and participation                                 | S1-1<br>S1-2<br>S1-3                                                                                                         | 7.1.1/85<br>7.1.2/87<br>7.1.3/92<br>7.1.4/92                                                                          |
| <b>Training</b>                                                                                                                                                                                                   |                                                                                                                              |                                                                                                                       |
| Policies implemented in the field of training                                                                                                                                                                     | S1-1<br>S1-1 AR (17 a, c, f, h)<br>S1-13                                                                                     | 7.1.2/87<br>7.1.14/104                                                                                                |
| Total number of training hours by professional category                                                                                                                                                           | Internal framework <a href="#">ES8</a>                                                                                       | 7.1.14/104                                                                                                            |
| <b>Universal Accessibility</b>                                                                                                                                                                                    |                                                                                                                              |                                                                                                                       |
| Universal accessibility for people with disabilities                                                                                                                                                              | S1-1 AR (17 d)<br>S2-2 (23)<br>S4-2 (21)<br>S4-5 AR (44)<br>S4 (SBM-3 10 c)                                                  | 7.1.2/87<br>7.2.3/113                                                                                                 |
| <b>Equality</b>                                                                                                                                                                                                   |                                                                                                                              |                                                                                                                       |
| Measures taken to promote equal treatment and opportunities between women and men                                                                                                                                 | S1-2<br>S1-3<br>S1-4<br>S1-15<br>S1-16                                                                                       | 7.1.2/87<br>7.1.3/92<br>7.1.4/92<br>7.1.5/93<br>7.1.16/107<br>7.1.17/107                                              |
| Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment                                                                                                      | S1-1 (20, 24 a,b,c)<br>S1-1 AR (14, 17 b)<br>S1-17 (102, 103)<br>S1-17 AR (104 b,c)                                          | 7.1.2/87<br>7.1.18/109                                                                                                |
| Policy against all types of discrimination and, where appropriate, diversity management                                                                                                                           | S1-1 AR (17 d)<br>S2-2 (23)<br>S4-2 (21)<br>S4-5 AR (44)<br>S4 (SBM-3 10 c)                                                  | 7.1.2/87<br>7.2.3/115<br>7.4.4/125<br>7.4.5/126<br>7.4.1/122                                                          |
| Policy against all types of discrimination and, where appropriate, diversity management                                                                                                                           | S1-1<br>S1-2<br>S1-3<br>S1-4                                                                                                 | 7.1.2/87<br>7.1.3/92<br>7.1.4/92<br>7.1.5/93                                                                          |
| <b>Respect for Human Rights</b>                                                                                                                                                                                   |                                                                                                                              |                                                                                                                       |
| Management approach: description and results of the policies related to these issues as well as the main related risks                                                                                            | (ESRS 2)<br>SBM-1<br>MDR-P<br>MDR-A<br>MDR-T                                                                                 | 7.1/85<br>7.2/110<br>7.3/115                                                                                          |
| Application of due diligence procedures                                                                                                                                                                           | (ESRS 2) GOV-4<br>(ESRS 2) MDR-P<br><br>S1-1<br>S1-17<br>S2-1<br>S3-1<br>S4-1                                                | 7.1.2/87<br>7.1.18/109<br>7.2.2/112<br>7.3.2/116<br>7.4.3/123                                                         |
| Application of due diligence procedures in the field of human rights and prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed | (ESRS 2) MDR-A<br>(ESRS 2) MDR-T<br><br>S1-2 / S1-3 / S1-4<br>S2-2 / S2-3 / S2-4<br>S3-2 / S3-3 / S3-4<br>S4-2 / S4-3 / S4-4 | 7.1.3/92 - 7.1.4/92 - 7.1.5/93<br>7.2.3/113 - 7.2.4/114<br>7.3.3/117 - 7.3.4/120 - 7.3.5/120<br>7.4.4/125 - 7.4.5/126 |
| Complaints about cases of human rights violations                                                                                                                                                                 | S1-17<br>S2-4 (36)<br>S3-4 (36)<br>S4-4 (35)                                                                                 | 7.1.18/109<br>7.2.4/114<br>7.3.5/120<br>7.4.5/126                                                                     |

| Information required by Act 11/2018                                                                                                                                     | Reference to DR (DP) by CSRD                                                              | Chapter / Page                                                |
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| Promotion and enforcement of the provisions of the ILO core conventions relating to respect for freedom of association and the right to collective bargaining           | S1-8                                                                                      | 7.1.9/100                                                     |
| Elimination of discrimination in employment and occupation                                                                                                              | S1-1 (24)<br>S2-1 (17)                                                                    | 7.1.2/87<br>7.2.2/112                                         |
| Elimination of forced or compulsory labour                                                                                                                              | S1-1 (22)<br>S2-1 (18)<br>S3-1 (16)<br>S4-1 (16)                                          | 7.1.2/87<br>7.2.2/112<br>7.3.2/116<br>7.4.3/123               |
| Effective abolition of child labour                                                                                                                                     | S1-1 (22)<br>S2-1 (18)<br>S3-1 (16)<br>S4-1 (16)                                          | 7.1.2/87<br>7.2.2/112<br>7.3.2/116<br>7.4.3/123               |
| <b>Fight against corruption and bribery</b>                                                                                                                             |                                                                                           |                                                               |
| Management approach: description and results of the policies related to these issues as well as the main risks related to these issues linked to the group's activities | (ESRS 2)<br>SBM-1<br>MDR-P<br>MDR-A<br>MDR-T                                              | 8.1/ 128                                                      |
| Information on the fight against corruption and bribery                                                                                                                 |                                                                                           |                                                               |
| Measures taken to prevent corruption and bribery                                                                                                                        | G1-1<br>G1-3<br>G1-4                                                                      | 8.1.2/133<br>8.1.2/133<br>8.1.4/136                           |
| Measures to combat money laundering                                                                                                                                     | G1-1<br>G1-3<br>G1-4                                                                      | 8.1.2/133<br>8.1.2/133<br>8.1.4/136                           |
| Contributions to foundations and non-profit entities                                                                                                                    | Internal framework <a href="#">[ES9]</a>                                                  | 7.3.3/117                                                     |
| <b>Information about the Company</b>                                                                                                                                    |                                                                                           |                                                               |
| Management approach: description and results of the policies related to these issues as well as the main risks related to these issues linked to the group's activities | (ESRS 2)<br>SBM-1<br>MDR-P<br>MDR-A<br>MDR-T                                              | 7.3/115                                                       |
| Company commitments to sustainable development                                                                                                                          |                                                                                           |                                                               |
| Impact of the company's activity on employment and local development                                                                                                    | S3-1<br>S3-2<br>S3-3<br>S3-4<br>S3-5                                                      | 7.3.2/116<br>7.3.3/117<br>7.3.4/120<br>7.3.5/120<br>7.3.5/120 |
| Impact of the company's activity on local populations and the territory                                                                                                 | S3-1<br>S3-2<br>S3-3<br>S3-4<br>S3-5                                                      | 7.3.2/116<br>7.3.3/117<br>7.3.4/120<br>7.3.5/120<br>7.3.5/120 |
| Relations maintained with local community stakeholders and forms of dialogue with them                                                                                  | S3-1<br>S3-2<br>S3-3<br>S3-4<br>S3-5                                                      | 7.3.2/116<br>7.3.3/117<br>7.3.4/120<br>7.3.5/120<br>7.3.5/120 |
| Partnership or sponsorship actions                                                                                                                                      | Internal framework <a href="#">[ES10]</a>                                                 | 7.3.2/116                                                     |
| Outsourcing and Suppliers                                                                                                                                               |                                                                                           |                                                               |
| Inclusion of social, gender equality and environmental issues in purchasing policy                                                                                      | SBM-1 (42)<br>MDR-P (65 b)<br><br>S2-1 18<br>S2-4 AR (30)<br>S3-4 AR (27)<br>S4-4 AR (27) | 7.2.2/112<br>7.3.5/120<br>7.4.5/126                           |
| Consideration in relationships with suppliers and subcontractors of their social and environmental responsibility                                                       | SBM-1 (42)<br>MDR-P (65 b)<br><br>S2-1 18<br>S2-4 AR (30)<br>S3-4 AR (27)<br>S4-4 AR (27) | 7.2.2/112<br>7.3.5/120<br>7.4.5/126                           |
| Monitoring and audit systems and their results                                                                                                                          | Internal framework <a href="#">[ES11]</a>                                                 | 8.1.3.2.2/135                                                 |
| Consumers                                                                                                                                                               |                                                                                           |                                                               |

| Information required by Act 11/2018                         | Reference to DR (DP) by CSRD                                                                                    | Chapter / Page |
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| Measures to ensure the health and safety of consumers       | S4-1<br>S4-2<br>S4-3<br>S4-4                                                                                    | 7.4.5/126      |
| Complaint systems, complaints received and their resolution | S4-3<br>S4-4                                                                                                    | 7.4.5/126      |
| Tax Information                                             |                                                                                                                 |                |
| Profits obtained country by country                         | Internal framework [ES12]                                                                                       | 8.1.7/137      |
| Taxes on profits paid                                       | Internal framework[ES13]                                                                                        | 8.1.7/137      |
| Public subsidies received                                   | Internal framewokr[ES14]                                                                                        | 8.1.7/137      |
| <b>Regulation (EU) 2020/852 - Taxonomy</b>                  |                                                                                                                 |                |
| Qualitative information                                     |                                                                                                                 |                |
| Accounting policy                                           | Regulation (EU) 2020/852<br>Regulation (EU) 2021/2178                                                           | 9.4/147        |
| Compliance assessment of Regulation (EU) 2020/852           | Regulation (EU) 2020/852<br>Regulation (EU) 2021/2178                                                           | 9.1 /141       |
| Contextual information                                      | Regulation (EU) 2020/852<br>Regulation (EU) 2021/2178                                                           | 9.2/142        |
| Quantitative information                                    |                                                                                                                 |                |
| Eligibility and alignment of revenue volume                 | Regulation (EU) 2020/852<br>Regulation (EU) 2021/2178<br>Regulation (EU) 2021/2139<br>Regulation (EU) 2023/2486 | Annex 3/159    |
| CapEx Eligibility and Alignment                             | Regulation (EU) 2020/852<br>Regulation (EU) 2021/2178<br>Regulation (EU) 2021/2139<br>Regulation (EU) 2023/2486 | Annex 3/159    |
| OpEx Eligibility and Alignment                              | Regulation (EU) 2020/852<br>Regulation (EU) 2021/2178<br>Regulation (EU) 2021/2139<br>Regulation (EU) 2023/2486 | Annex 3/159    |

## APPENDIX 5. List of data points in topical and cross-cutting standards that derive from other EU legislation

| Requirement for disclosure of related data points                                                                                            | Reference to the Regulation on disclosures relating to sustainability in the financial services sector | Pillar reference                                                                                                                                                                                                                     | Reference to the Regulation on benchmarks                                                                                                                                                                                                | Reference to European Climate Legislation                                                                    | Page(s) |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------|
| ESRS 2 GOV-1<br>Gender diversity on the board of directors<br>section 21, letter d)                                                          | Indicator No. 13 of Table 1 of Annex 1                                                                 |                                                                                                                                                                                                                                      | Commission Delegated Regulation (EU) 2020/181627, Annex II                                                                                                                                                                               |                                                                                                              |         |
| ESRS 2 GOV-1<br>Percentage of board members who are independent, paragraph 21 e)                                                             |                                                                                                        |                                                                                                                                                                                                                                      | Delegated Regulation (EU) 2020/1816, Annex II                                                                                                                                                                                            |                                                                                                              |         |
| ESRS 2 GOV-4<br>Declaration of due diligence<br>section 30                                                                                   | Indicator No. 10 of Table 3 of Annex 1                                                                 |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                          |                                                                                                              |         |
| ESRS E1-1<br>Transition plan to achieve climate neutrality by 2050<br>section 14                                                             |                                                                                                        |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                          | Regulation (EU) 2021/1119, Article 2, paragraph 1                                                            |         |
| ESRS E1-1<br>Companies excluded from benchmarks harmonised with the Paris Agreement<br>section 16, letter g)                                 |                                                                                                        |                                                                                                                                                                                                                                      | Article 449(a) of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking portfolio – Climate-related transition risk: credit quality of exposures by sector, issuance and residual maturity | Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1, points (d) to (g), and Article 12, paragraph 2 |         |
| ESRS E1-4<br>GHG emission reduction targets<br>section 34                                                                                    | Indicator No. 4 of Table 2 of Annex 1                                                                  | Article 449(a) of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking portfolio – Climate-related transition risk: harmonisation parameters                                          | Delegated Regulation (EU) 2020/1818, Article 6                                                                                                                                                                                           |                                                                                                              |         |
| ESRS E1-5<br>Energy consumption from non-renewable fossil fuels, broken down by source (only sectors with high climate impact)<br>section 38 | Indicator No. 5 of Table 1 and Indicator No. 5 of Table 2 of Annex 1                                   |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                          |                                                                                                              |         |
| ESRS E1-5 Energy consumption and mix<br>section 37                                                                                           | Indicator No. 5 of Table 1 of Annex 1                                                                  |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                          |                                                                                                              |         |
| ESRS E1-5<br>Energy intensity related to activities in sectors with high climate impact<br>sections 40 to 43                                 | Indicator No. 6 of Table 1 of Annex 1                                                                  |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                          |                                                                                                              |         |
| ESRS E1-6<br>Gross scope 1, 2 and 3 GHG emissions and total GHG emissions<br>section 44                                                      | Indicators numbers 1 and 2 of table 1 of annex 1                                                       | Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking portfolio – Climate-related transition risk: credit quality of exposures by sector, issuance and residual maturity | Delegated Regulation (EU) 2020/1818, Article 5, paragraph 1, and Articles 6 and 8, paragraph 1                                                                                                                                           |                                                                                                              |         |

| Requirement for disclosure of related data points                                                                                                                                         | Reference to the Regulation on disclosures relating to sustainability in the financial services sector                                                     | Pillar reference                                                                                                                                                                          | Reference to the Regulation on benchmarks                   | Reference to European Climate Legislation | Page(s) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------|---------|
| ESRS E1-6<br>Gross GHG emissions intensity sections 53 to 55                                                                                                                              | Indicator No. 3 of Table 1 of Annex 1                                                                                                                      | Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking portfolio – Climate-related transition risk: harmonisation parameters | Delegated Regulation (EU) 2020/1818, Article 8, paragraph 1 |                                           |         |
| ESRS E2-4<br>Quantity of each pollutant listed in Annex II of the European PRTR Regulation (European Pollutant Release and Transfer Register) released to air, water and land, section 28 | Indicator No. 8 of Table 1 of Annex 1, Indicator No. 2 of Table 2 of Annex 1, Indicator No. 1 of Table 2 of Annex 1, Indicator No. 3 of Table 2 of Annex 1 |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E3-1<br>Water and marine resources section 9                                                                                                                                         | Indicator No. 7 of Table 2 of Annex 1                                                                                                                      |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E3-1<br>Specific policies section 13                                                                                                                                                 | Indicator No. 8 of Table 2 of Annex 1                                                                                                                      |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E3-1<br>Sustainable management of oceans and seas section 14                                                                                                                         | Indicator No. 12 of Table 2 of Annex 1                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E3-4<br>Total water recycled and reused, section 28, letter c)                                                                                                                       | Indicator No. 6.2 of Table 2 of Annex 1                                                                                                                    |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E3-4<br>Total water consumption in m3 by net income from own operations section 29                                                                                                   | Indicator No. 6.1 of Table 2 of Annex 1                                                                                                                    |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS 2 - E4. SBM 3 section 16, letter a), subsection i)                                                                                                                                   | Indicator No. 7 of Table 1 of Annex 1                                                                                                                      |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS 2 - E4. SBM 3 paragraph 16, b)                                                                                                                                                       | Indicator No. 10 of Table 2 of Annex 1                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS 2 - E4. SBM 3 paragraph 16, c)                                                                                                                                                       | Indicator No. 14 of Table 2 of Annex 1                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E4-2<br>Sustainable agricultural or land use practices or policies section 24,b)                                                                                                     | Indicator No. 11 of Table 2 of Annex 1                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E4-2<br>Sustainable marine or ocean policies or practices section 24(c)                                                                                                              | Indicator No. 12 of Table 2 of Annex 1                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E4-2<br>Policies to address deforestation section 24(d)                                                                                                                              | Indicator No. 15 of Table 2 of Annex 1                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E5-5<br>Non-recycled waste section 37, d)                                                                                                                                            | Indicator No. 13 of Table 2 of Annex 1                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS E5-5<br>Hazardous waste and radioactive waste section 39                                                                                                                             | Indicator No. 9 of Table 1 of Annex 1                                                                                                                      |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS 2 - S1.SBM-3 Risk of forced labour cases section 14, letter f)                                                                                                                       | Indicator n.º 13 del cuadro 3 del anexo I                                                                                                                  |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS 2 - S1. SBM3<br>Risk of cases of child labour, paragraph 14,g)                                                                                                                       | Indicator No. 12 of Table 3 of Annex I                                                                                                                     |                                                                                                                                                                                           |                                                             |                                           |         |
| ESRS S1-1<br>Political commitments on human rights section 20                                                                                                                             | Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex I                                                                                      |                                                                                                                                                                                           |                                                             |                                           |         |

| Requirement for disclosure of related data points                                                                                     | Reference to the Regulation on disclosures relating to sustainability in the financial services sector | Pillar reference | Reference to the Regulation on benchmarks                                                                     | Reference to European Climate Legislation | Page(s) |
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| ESRS S1-1<br>Due diligence policies regarding matters covered by International Labour Organization core conventions 1 to 8 section 21 |                                                                                                        |                  | Delegated Regulation (EU) 2020/1816, Annex II                                                                 |                                           |         |
| ESRS S1-1<br>Processes and measures for preventing human trafficking section 22                                                       | Indicator No. 11 of Table 3 of Annex I                                                                 |                  |                                                                                                               |                                           |         |
| ESRS S1-1<br>Accident prevention policies or management system in the workplace section 23                                            | Indicator No. 1 of Table 3 of Annex I                                                                  |                  |                                                                                                               |                                           |         |
| ESRS S1-3<br>Complaints and complaints management mechanisms section 32,c)                                                            | Indicator No. 5 of Table 3 of Annex I                                                                  |                  |                                                                                                               |                                           |         |
| ESRS S1-14<br>Number of fatalities and number and rate of occupational accidents section 88, b) and c)                                | Indicator No. 2 of Table 3 of Annex I                                                                  |                  | Delegated Regulation (EU) 2020/1816, Annex II                                                                 |                                           |         |
| ESRS S1-14<br>Number of days lost due to injuries, accidents, deaths or illness section 88,e)                                         | Indicator No. 3 of Table 3 of Annex I                                                                  |                  |                                                                                                               |                                           |         |
| ESRS S1-16<br>Unadjusted gender pay gap section 97, a)                                                                                | Indicator No. 12 of Table 1 of Annex I                                                                 |                  | Delegated Regulation (EU) 2020/1816, Annex II                                                                 |                                           |         |
| ESRS S1-16<br>Excessive pay gap between the CEO and employees paragraph 97, b)                                                        | Indicator No. 8 of Table 3 of Annex                                                                    |                  |                                                                                                               |                                           |         |
| ESRS S1-17<br>Discrimination cases section 103, letter a)                                                                             | Indicador n.º 7 del cuadro 3 del anexo I                                                               |                  |                                                                                                               |                                           |         |
| ESRS S1-17. Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines section 104, a)        | Indicator No. 10 of Table 1 and Indicator No. 14 of Table 3 of Annex I                                 |                  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1 |                                           |         |
| ESRS 2 - S2.SBM-3<br>Significant risk of child labour or forced labour in the value chain (section 11,b)                              | Indicators numbers 12 and 13 of Table 3 of Annex I                                                     |                  |                                                                                                               |                                           |         |
| ESRS S2-1<br>Political commitments on human rights section 17                                                                         | Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex I                                  |                  |                                                                                                               |                                           |         |
| ESRS S2-1 Policies related to workers in the value chain section 18                                                                   | Indicators numbers 11 and 4 of table 3 of annex 1                                                      |                  |                                                                                                               |                                           |         |
| ESRS S1-1. Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines section 19              | Indicator No. 10 of Table 1 of Annex 1                                                                 |                  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1 |                                           |         |
| ESRS S2-1<br>Due diligence policies regarding matters covered by International Labour Organization core conventions 1 to 8 section 19 |                                                                                                        |                  | Delegated Regulation (EU) 2020/1816, Annex II                                                                 |                                           |         |

| Requirement for disclosure of related data points                                                                                                 | Reference to the Regulation on disclosures relating to sustainability in the financial services sector | Pillar reference | Reference to the Regulation on benchmarks                                                                     | Reference to European Climate Legislation | Page(s) |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------|
| ESRS S2-4<br>Human rights incidents and impacts related to upstream and downstream phases of the value chain section 36                           | Indicator No. 14 of Table 3 of Annex 1                                                                 |                  |                                                                                                               |                                           |         |
| ESRS S3-1<br>Political commitments on human rights section 16                                                                                     | Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex 1                                  |                  |                                                                                                               |                                           |         |
| ESRS S3-1<br>Failure to comply with the UN Guiding Principles on Business and Human Rights, the ILO Principles and the OECD Guidelines section 17 | Indicator No. 10 of Table 1 of Annex 1                                                                 |                  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1 |                                           |         |
| ESRS S3-4<br>Human rights issues and incidents section 36                                                                                         | Indicator No. 14 of Table 3 of Annex 1                                                                 |                  |                                                                                                               |                                           |         |
| ESRS S4-1 Policies related to consumers and end users section 16                                                                                  | Indicator No. 9 of Table 3 and Indicator No. 11 of Table 1 of Annex 1                                  |                  |                                                                                                               |                                           |         |
| ESRS S4-1<br>Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines section 17                     | Indicator No. 10 of Table 1 of Annex 1                                                                 |                  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Article 12, paragraph 1 |                                           |         |
| ESRS S4-4<br>Human rights issues and incidents section 35                                                                                         | Indicator No. 14 of Table 3 of Annex 1                                                                 |                  |                                                                                                               |                                           |         |
| ESRS G1-1<br>United Nations Convention against Corruption, paragraph 10,b)                                                                        | Indicator No. 15 of Table 3 of Annex 1                                                                 |                  |                                                                                                               |                                           |         |
| ESRS G1-1<br>Whistleblower protection section 10(d))                                                                                              | Indicator No. 6 of Table 3 of Annex 1                                                                  |                  |                                                                                                               |                                           |         |
| ESRS G1-4<br>Fines for breaching anti-corruption and bribery laws, section 24,a)                                                                  | Indicator No. 17 of Table 3 of Annex 1                                                                 |                  | Delegated Regulation (EU) 2020/1816, Annex II                                                                 |                                           |         |
| ESRS G1-4<br>Anti-corruption and anti-bribery standards section 24, b)                                                                            | Indicator No. 16 of Table 3 of Annex 1                                                                 |                  |                                                                                                               |                                           |         |

## APPENDI 6. Verification report

Independent Limited Assurance Report on the Consolidated  
Non-Financial Information Statement and Sustainability  
Information for the year ended December 31, 2024

DISTRIBUIDORA INTERNACIONAL DE ALIMENTACIÓN, S.A.  
AND SUBSIDIARIES

## **INDEPENDENT LIMITED ASSURANCE REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT AND SUSTAINABILITY INFORMATION**

(Translation of a report originally issued in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

To the shareholders of DISTRIBUIDORA INTERNACIONAL DE ALIMENTACIÓN, S.A.

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### **Conclusion of limited assurance**

In accordance with article 49 of the Commercial Code, we have performed a limited verification engagement on the Consolidated Non-Financial Information Statement ("NFIS") for the year ended December 31, 2024, of DISTRIBUIDORA INTERNACIONAL DE ALIMENTACIÓN, S.A. (the "Entity") and subsidiaries (the "Group"), which is part of the Group's Consolidated Management Report.

The content of the NFIS includes information in addition to that required by prevailing company law in respect of non-financial information, specifically the Sustainability Information prepared by the Group for the year ended December 31, 2024 (the "sustainability information") in accordance with Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, as regards corporate sustainability reporting (the "CSRD"). The sustainability information was also subject to limited verification.

Based on the procedures applied and the evidence obtained, nothing has come to our attention that causes us to believe that:

- a) The Group's NFIS for the year ended December 31, 2024 has not been prepared, in all material respects, in accordance with the contents required by prevailing company law and the criteria selected in European Sustainability Reporting Standards ("ESRS"), as well as other criteria described as explained for each subject matter in table of "Annex 4. Table of contents required by Law 11/2018" of the NFIS.
- b) The sustainability information, taken as a whole, has not been prepared, in all material respects, in accordance with the sustainability reporting framework applied by the Group and identified in the accompanying section "2. Basis for preparation of the Consolidated Non-Financial and Sustainability Statement (ESRS-2)", including:
  - That the description of the process for identifying the sustainability information to be disclosed included in section "4.4. Material impacts, risks and opportunities and their interaction with strategy and business model. Double Materiality Analysis (SBM-3)" is consistent with the process implemented and that it enables the identification of the material information to be disclosed in accordance with the requirements of ESRS.
  - Compliance with ESRS.
  - Compliance of the disclosure requirements included in subsection "6.1.4.5. Business strategy aligned with the European taxonomy of sustainable activities" on the environment in the sustainability information with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, on the establishment of a framework to facilitate sustainable investment.

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## Basis of conclusion

We have performed our limited verification engagement in accordance with generally accepted professional standards applicable in Spain and specifically with the guidelines contained in the Guidelines 47 (revised) and 56 issued by the Spanish Institute of Chartered Accountants on non-financial information assurance engagements and considering the contents of the note issued by the Spanish Accounting and Auditing Institute (ICAC) on December 18, 2024 (the "generally accepted professional standards").

The procedures performed in a limited verification engagement are less in extent than for a reasonable verification engagement. Consequently, the level of assurance obtained in a limited verification engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under those regulations are further described in the *Practitioner's responsibilities* section of our report.

We have complied with the independence and other ethics requirements of the International Code of Ethics for Professional Accountants (including international standards on independence) of the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management (ISQM) 1, which requires us to design, implement, and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

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## Responsibilities of the Directors

The preparation of the NFIS included in the Group's Consolidated Management Report is the responsibility of the Directors of DISTRIBUIDORA INTERNACIONAL DE ALIMENTACIÓN, S.A. The NFIS has been prepared in accordance with the content required by prevailing company law and the criteria selected in ESRS, as well as other criteria described as explained for each subject matter in table of "Annex 4. Table of contents required by Law 11/2018" of the NFIS.

This responsibility also includes the design, implementation, and maintenance of such internal control as considered necessary to ensure that the NFIS is free of material misstatement, whether due to fraud or error.

The Directors of DISTRIBUIDORA INTERNACIONAL DE ALIMENTACIÓN, S.A. are also responsible for defining, implementing, adapting, and maintaining the management systems from which the necessary information for preparing the NFIS is obtained.

In relation to the sustainability information, the entity's Directors are responsible for developing and implementing a process for identifying the information to be included in the sustainability information in accordance with the CSRD, the ESRS and Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council, of 18 June 2020, and for disclosing information about this process in the sustainability information itself in section "4.4. Material impacts, risks and opportunities and their interaction with strategy and business model. Double Materiality Analysis (SBM-3)". This responsibility includes:

- ▶ Understanding the context in which the Group carries out its activities and business relationships, as well as its stakeholders, in relation to the Group's impact on people and the environment.
- ▶ Identifying the actual and potential impacts (both negative and positive), as well as risks and opportunities that could affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to financing, or cost of capital in the short, medium or long term.
- ▶ Assessing the materiality of the identified impacts, risks and opportunities.
- ▶ Making assumptions and estimates that are reasonable under the circumstances.

The Directors are also responsible for the preparation of the sustainability information, which includes the information identified by the process, in accordance with the sustainability reporting framework used, including compliance with the CSRD, the ESRS, and compliance of the disclosure requirements included in subsection "6.1.4.5. Business strategy aligned with the European taxonomy of sustainable activities" of the section on the environment in the sustainability information with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council, of 18 June 2020, on the establishment of a framework to facilitate sustainable investment.

This responsibility includes:

- ▶ Designing, implementing and maintaining such internal control as the Directors consider relevant to enable the preparation the sustainability information that is free from material misstatement, whether due to fraud or error.
- ▶ Selecting and applying appropriate methods for the presentation of sustainability information and the basis of assumptions and estimates that are reasonable, considering the circumstances, about specific disclosures.

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#### **Inherent limitations in the preparation of the information**

In accordance with ESRS, the entity's Directors are required to prepare forward-looking information on the basis of assumptions and hypothetical assumptions, which must be included in the sustainability information, about potential future events and possible future actions, if any, that the Group could take. Actual results may differ significantly from estimated results, as the reference is to the future and future events frequently do not occur as expected.

In determining the disclosures in the sustainability information, the entity's Directors interpret legal and other terms that are not clearly defined and that may be interpreted differently by others, including the legal conformity of such interpretations, and, accordingly, are subject to uncertainty.

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### Practitioner's responsibilities

Our objectives are to plan and perform the verification engagement to obtain limited assurance about whether the NFIS and sustainability information are free from material misstatement, whether due to fraud or error, and to issue a limited verification report that includes our conclusions. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this information.

As part of a limited verification engagement, we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- ▶ Design and perform procedures to assess whether the process for identifying the disclosures to be included in the NFIS and sustainability information is consistent with the description of the process followed by the Group and enables, where appropriate, the identification of the material information to be disclosed as required in the ESRS.
- ▶ Perform risk procedures, including obtaining an understanding of internal control relevant to the engagement, to identify disclosures where material misstatements are more likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.
- ▶ Design and perform procedures responsive to disclosures in the NFIS and sustainability information where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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### Summary from the work performed

A limited verification engagement involves performing procedures to obtain evidence as a basis for our conclusions. The nature, timing and extent of procedures selected depend on professional judgment, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the NFIS and sustainability information.

Our work consisted of making inquiries of Management and of the Group's various business units and components that participated in the preparation of the NFIS and sustainability information, reviewing the processes used for compiling and validating the information presented in the NFIS and sustainability information, and applying certain analytical procedures and performing tests of details on a sample basis as described below:

For verification of the NFIS:

- ▶ Holding meetings with Group personnel to obtain an understanding of the business model, the policies and Management approaches applied, and the main risks related to these matters and to gather the information needed to perform the independent assurance work.
- ▶ Analyzing the scope, relevance and completeness of the content of the 2024 NFIS based on the materiality assessment performed by the Group and described in section "4.4. Material impacts, risks and opportunities and their interaction with strategy and business model. Double Materiality Analysis (SBM-3)" of the NFIS, considering the content required in prevailing company law.

- ▶ Analyzing the processes used to compile and validate the data presented in the 2024 NFIS.
- ▶ Reviewing the disclosures relating to the risks, policies and Management approaches applied with respect to the material matters presented in the 2024 NFIS.
- ▶ Checking, through sample testing, the information underlying the content of the 2024 NFIS and whether it has been adequately compiled based on data provided by information sources.

For verification of the sustainability information:

- ▶ Making inquiries of Group personnel:
  - To understand the business model, the policies and Management approaches applied and the main risks related to these matters and to gather the information needed to perform the independent assurance work.
  - To know the source of the information used by Management (e.g., interaction with stakeholders, business plans and documents on strategy) and review the Group's internal documentation on its process.
- ▶ Obtaining, through inquiries of Group personnel, insight into the entity's processes for gathering, validation, and presenting information relevant for the preparation of its sustainability information.
- ▶ Assessing whether the evidence obtained in our procedures on the process implemented by the Group for determining the disclosures to be included in the sustainability information is consistent with the description of the process included in that information, as well as assessing whether that process implemented by the Group enables identification of the material information to be disclosed in accordance with the requirements of the ESRS.
- ▶ Assessing whether all the information identified in the process implemented by the Group for determining the disclosures to be included in the sustainability information is effectively included.
- ▶ Evaluating whether the structure and presentation of the sustainability information is consistent with ESRS and the rest of the sustainability reporting framework applied by the Group.
- ▶ Performing inquiries of relevant personnel and analytical procedures on the disclosures in the sustainability information, considering those where material misstatements are likely to arise, whether due to fraud or error.
- ▶ Performing, as appropriate, substantive procedures through sampling of selected disclosures in the sustainability information, considering those where material misstatements are likely to arise, whether due to fraud or error.
- ▶ Obtaining, as appropriate, reports issued by accredited independent third parties accompanying the Consolidated Management Report in response to the requirements of European regulations and, in relation to such information and in accordance with generally accepted professional standards, verification, exclusively, of the accreditation of the practitioner and that the scope of the report issued corresponds to that required by European regulations.

- ▶ Obtaining, as appropriate, the documents containing the information incorporated by reference, the reports issued by auditors or practitioners on such documents and, in accordance with generally accepted professional standards, verification, exclusively, that in the document to which the information incorporated by reference refers, the requirements described in ESRS for the incorporation by reference of information in the sustainability information are met.
- ▶ Obtaining a representation letter from the Directors and Management regarding the NFIS and sustainability information.

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### Other information

The persons in charge of the entity's governance are responsible for the other information. The other information comprises the consolidated financial statements and the rest of the information included in the Consolidated Management Report, but does not include either the auditors' report on the consolidated financial statements or the assurance reports issued by accredited independent third parties required by European Union law on specific disclosures contained in the sustainability information and attached to the Consolidated Management Report.

Our verification report does not cover the other information and we do not express any form of verification conclusion on it.

Our responsibility in connection with our engagement to verify the sustainability information is to read the other information identified and consider whether it is materially inconsistent with the sustainability information or the knowledge we have obtained during the verification engagement that could indicate material misstatements in the sustainability information.

ERNST & YOUNG, S.L.

(Signed on the original version in Spanish)

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María del Tránsito Rodríguez Alonso

February 27, 2025

# Disclaimer

The members of the Board of Directors of Distribuidora Internacional de Alimentación, S.A. ("Dia") declare that, to the best of their knowledge, the individual and consolidated annual accounts for the year ended 31 December 2024, prepared in accordance with applicable accounting principles and in a single electronic format, provide a true and fair view of Dia's assets, financial position and results and that the individual and consolidated management reports include a true analysis of the business performance and results and the position of Dia and the companies included in the consolidation taken as a whole, together with a description of the main risks and uncertainties they face.

27 February, 2025

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**Mr Benjamin J. Babcock**

Chairman

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**Ms Luisa Deplazes de Andrade Delgado**

Director

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**Mr Sergio Ferreira Dias**

Director

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**Mr Vicente Trius Oliva**

Director

---

**Mr Marcelo Maia Tavares de Araújo**

Director

---

**Mr Jose Wahnnon Levy**

Director

---

**Ms Gloria Hernandez Garcia**

Director

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**Alberto Gavazzi**

Director