

2025

**SUSTAINABILITY
STATEMENT**

METRO

SUCCESUL TĂU E AFACEREA NOASTRĂ

Content

Message from the Chief Executive Officer	3
Message from the Sustainability Manager	4
1. ESRS 2 - GENERAL DISCLOSURES	5
2. ESRS E1 - CLIMATE CHANGE	27
3. ESRS E5 - RESOURCE USE AND CIRCULAR ECONOMY	33
4. Report in accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council (“the Taxonomy Regulation”)	38
5. ESRS S1 - OWN WORKFORCE	43
6. ESRS S2 - WORKERS IN THE VALUE CHAIN	57
7. ESRS S4 - CONSUMERS AND END-USERS	62
8. ESRS G1 - BUSINESS CONDUCT	66
<i>List of datapoints covered by the sustainability statement</i>	72
<i>List of datapoints in the crosscutting and topical standards that derive from other EU legislation, as listed in Appendix B to ESRS 2</i>	75

Message from the Chief Executive Officer

„As I look ahead to our mission as an organization, we remain committed to staying Customer **First, People-Led and Stakeholder-Driven** - a culture in which our customers, teams and all stakeholders remain at the centre of our decision-making.

In **2024**, METRO Romania strengthened this strategic direction, continuing our digital transformation and expanding our multichannel capabilities. We have moved closer to our **HoReCa** customers, optimized operational processes, and laid the foundations for a more resilient and more sustainable business model.

At the same time, we continued to support the local entrepreneurial ecosystem by expanding the **LaDoiPași** network, which has surpassed 2,400 stores, confirming its role as the largest community of independent entrepreneurs in Romania.

We are proud that this culture has been recognized for the fifth consecutive year through the **Top Employer** Romania certification, a testament to our commitment to people, leadership, and continuous development.

Looking ahead to **2025**, we are accelerating in the same direction: responsible digitalization, expanding the portfolio of sustainable private-label products, reducing food waste, and integrating ESG principles into every operational decision.

In line with the **METRO Group's sCore strategy**, our priorities include energy-efficient infrastructure and sustainable processes, expanding partnerships that support a circular economy, integrating **ESG** risks into corporate governance, and achieving the target of reducing food waste by 30% by 2030 compared to the 2021/22 baseline, an absolute Group-level objective validated by the SBTi.

Thus, for the **2024-2025 period**, we conducted a double-materiality assessment, aligned with CSRD and ESRS requirements, to identify the most relevant environmental, social, and governance topics that influence both our economic performance and our impact on society.

Sustainability is no longer a separate project, it is an integral part of our business model, a source of innovation, resilience, and trust.

I thank our colleagues, partners, and customers for their confidence and contribution.

Together, we are building not only **performance**, but **long-term value** for all **stakeholders.**”

Karan Khurana
CEO, METRO Romania



Message from the Sustainability Manager

„When we look at the cover of METRO Romania's first Sustainability Statement, developed in accordance with the new European reporting standards, it resembles a travel guide – an invitation to embark on a journey, with many stops, stories and discoveries along the way.

In many ways, our sustainability efforts at METRO Romania have been exactly that: a path we chose to follow with commitment and curiosity.

This journey began with the recognition that sustainability is not a destination, but a continuous process of learning and improvement. Each step required us to better understand stakeholder expectations, the realities of our operations, and the impact we create throughout the value chain.

By applying the principle of double materiality, we learned to look at both sides of the road: how environmental and social issues influence our business, and how, in turn, our business influences people and the planet. As with any meaningful journey, it required preparation, discipline and resilience, but also the openness to explore new ways of thinking and working. Some milestones are already confirmed as priorities – energy efficiency, waste reduction, strengthening partnerships with suppliers and communities – while others await discovery, testing and dedicated implementation.

This Statement marks an important point on our map: the first time we have brought together in one place our progress, challenges and aspirations. It is both a reflection of the road travelled so far and a compass for the road ahead. We invite you to join us on this journey – to walk alongside us as partners, customers, colleagues and members of our communities – because sustainability is a journey best travelled together.”

Alina Trufaş

Sustainability Manager, METRO Romania





top
EMPLOYER

România
Romania
2021

FOR A BETTER WORK LIFE WORK

METRO
Cash & Carry Romania

SEDINTA COMITETULUI METROPOLITAN
Metro Mărtis

Data & Program	data 28.04.2021, ora: 13:00 - 14:00
Locul	Sala sedinta
Participanti:	Maria Ordean - Director general Serban Iacobita - Proiecti&Control Mihail Dancu Nacu - Manager Comercial - Proiecti&Control Cristina Gabriela Florentina - Consilier Vanatori Logisti - Proiecti&Control Flor Alexandru Alina - Consilier Vanatori Logisti - Proiecti&Control Gheorghe Marian - Consilier Vanatori Logisti - Proiecti&Control Razvan Lucian Constantin Vanatori Logisti - Proiecti&Control Zamboniuta Corina - Consilier Vanatori Logisti - Proiecti&Control
Ordinea de zi:	Discutarea si analiza proiectului Metro propriu Prezentarea rezultatelor activitatii Prezentarea rezultatelor Audit Safety Starea vanatorilor Curs Metro Proiecti Voucherele 1 lunara Alte activitati reglementare Metro Follow up la activitatea din aprilie 2021

Despre
METRO

METRO



METRO

ESRS 2

GENERAL DISCLOSURES

ESRS 2

General basis for preparation of the sustainability statement

ESRS 2 BP-1

METRO Cash & Carry România SRL (hereinafter referred to as “METRO Romania” or “the company”) presents, in this sustainability statement, the company’s non-financial performance for the 2025 financial year, covering the period from 1 January 2024 to 30 September 2025.

This statement complies with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and provides a detailed presentation of METRO Romania’s reporting obligations regarding environmental, social, and governance factors.

METRO Romania will fall within the scope of Directive (EU) 2022/2464 on sustainability reporting (CSRD) and, accordingly, will apply the European Sustainability Reporting Standards (ESRS), in line with the provisions of Order of the Minister of Finance No. 85/2024, which transposes the Directive into national legislation. This is a voluntary initiative and reflects the company’s commitment to sustainable development, addressing both internal and external stakeholders. The initiative has been implemented despite the two-year deferral of the legal reporting obligation, as provided for by Order of the Minister of Finance No. 1421/2025. Through this approach, METRO Romania strengthens its sustainability strategy, demonstrates engagement in the promotion of responsible practices, and anticipates future requirements, while aligning with relevant international standards.

The company prepares this statement independently from the one developed at group level by METRO AG, and it covers all activities carried out on the territory of Romania. METRO Romania’s network, with its head office located in Bucharest, Building A, 51N Theodor Pallady Boulevard, consists of 30 stores, including 4 METRO Punct stores, a store format designed specifically to support reseller customers and those in the hotel, restaurant, and catering (HoReCa) industry. Nationally, our stores are distributed as follows: 5 centers in Bucharest, 2 centres each in Braşov, Constanţa, and Timișoara, and one centre in each of the following cities: Pitești, Cluj, Bacău, Iași, Craiova, Baia Mare, Galați, Ploiești, Oradea, Sibiu, Suceava, Târgu Mureș, Arad, Deva, Satu Mare, Piatra Neamț, Buzău, Târgoviște, and Turda. Additionally, the sustainability statement also covers the following sites and their associated operations.



For the 2025 financial year, we will align our sustainability reporting with the ESRS standards for the first time, choosing to do so voluntarily. The sustainability statement has not been subjected to an audit performed by a third party.

The statement is prepared based on the results of the double materiality analysis. Following this process, topics such as climate change, resource use and circular economy (including food waste), own workforce, workers in the value chain, consumers and end-users, and business conduct represent the most important sustainability themes addressed by METRO Romania in this report.

This sustainability statement extends beyond METRO Romania’s own operations, as the double materiality analysis includes impacts associated with the company’s own activities as well as those across the upstream and downstream value chain, including services and business relationships. After assessing an impact, risk, or opportunity as material, the relevant information required for reporting under ESRS is determined. METRO Romania’s management adopts a responsible and comprehensive approach to integrating ESG criteria into the company’s strategy and development plans, at the level of each operational site. This approach is communicated to both partners and all collaborators. Implementation is carried out through established processes and procedures, as well as through actions derived from the fundamental objectives, cascaded down to the individual level through defined performance indicators. Information related to the value chain, including suppliers and customers, is presented in the chapters dedicated to the thematic standards.

During the preparation of this sustainability statement, the option to omit any specific applicable information related to intellectual property, know-how, or innovation results in accordance with section 7.7 of ESRS 1, was not used. Furthermore, no exceptions were applied regarding the disclosure of imminent developments or matters under negotiation, as provided under Articles 19a(3) and 29a(3) of Directive 2013/34/EU.

Disclosures in relation to specific circumstances

ESRS 2 BP-2

METRO Romania is publishing its first sustainability statement prepared in accordance with the ESRS reporting requirements, covering the period from 1 January 2024 to 30 September 2025. This period reflects the change resulting from the modification of the financial year and the alignment with the Group's reporting cycle. Until the end of 2023, the financial year coincided with the calendar year (1 January – 31 December), but the transition to a new financial year (1 October – 30 September) has resulted in the 2025 financial year reporting covering a 21-month period. For future reporting purposes, the 2025 financial year (1 October 2024 – 30 September 2025) will represent the reference year.

The double materiality analysis was carried out in accordance with the ESRS standards, to align with CSRD requirements. In the materiality assessment process, the time horizons defined by the standards were applied as follows: the short-term time horizon is considered to be the period corresponding to the entity's financial reporting cycle; the medium-term time horizon is considered to cover the period from the end of the short-term horizon up to five years; and the long-term time horizon represents a period exceeding five years.

For the 2025 financial year, there are no estimates or data regarding the value chain based on indirect sources. Indicators for the upstream and downstream value chain (Scope 3) are not reported. In the future, we aim to gain a better understanding of the value chain and improve the overall reliability of our sustainability statement by calculating emissions associated with the value chain in accordance with the Greenhouse Gas Protocol.

Relevant legislation or other standards used in the reporting process are mentioned, where necessary, within the content of this sustainability statement.

The role of the administrative, management and supervisory bodies

GOV-1

According to the Articles of Association, the management of METRO Romania is carried out under a one-tier system through a Board of Directors composed of five members. They are appointed by the Group for a four-year term and may be re-elected for subsequent mandates of the same duration.

Composition of the Board of Directors and Relevant Experience

No	Name	Gender	Position	Mandate	Relevant Experience
1	Karan Khurana	Male	Chair of the Board of Directors	01.08.2024-01.08.2028	<p>Karan Khurana has an outstanding professional background, having accumulated extensive experience over time in developing strategies for the international retail industry, adapted to various business models including wholesale, hypermarket, supermarket, convenience, as well as multi-channel formats. He joined the METRO Group in February 2019, initially as Vice President Value Creation METRO Japan, and in June 2019 he took over the role of Chief Operating Officer of the same entity.</p> <p>In January 2022, Karan was appointed Vice President Value Creation Lead Growth Transformation, coordinating strategic transformation initiatives across METRO AG.</p> <p>Starting from 1 August 2024, Karan Khurana assumes the role of Chief Executive Officer (CEO) of METRO Romania and serves as Chair of the Board of Directors.</p>
2	Camelia Oprea	Female	Member of the Board of Directors	01.09.2018-01.09.2026	<p>Camelia Oprea has been part of the METRO Romania team for more than 30 years, building a solid career in finance and risk management.</p> <p>Through her expertise, she actively supports the Board of Directors in achieving business objectives and ensuring compliance.</p> <p>She currently holds the position of Chief Financial Officer (CFO) and Member of the Board of Directors, overseeing both the company's strategic financial activities and its operational financial functions.</p>
3	Rodica Rapcea	Female	Member of the Board of Directors	18.10.2019-18.10.2027	<p>Rodica Rapcea is the Human Resources Director (CHR – People & Culture) and a Member of the Executive Board, with solid experience in human resources management within the retail and wholesale sectors.</p> <p>She specializes in strategic HR leadership, talent development, conflict management, change initiatives, negotiation and coaching.</p> <p>Rodica holds a Master' degree in Labour Law and Industrial Relations from the University of Bucharest, combining legal expertise with a proven ability to build inclusive, performance-oriented organizational cultures.</p> <p>With nearly 30 years of progressive HR leadership experience, she is recognized as a senior executive contributing to organizational growth through people-centric strategies, labour relations and cultural transformation.</p>

No	Name	Gender	Position	Mandate	Relevant Experience
4	Irinel Popescu	Male	Member of the Board of Directors	04.10.2021-04.10.2025	<p>Irinel Popescu is Director of Operations and Sales (COO), as well as Member of the Board of Directors, with extensive experience in retail, store management and commercial operations. He has expertise in developing franchise networks, coordinating sales teams and implementing commercial strategies aimed at driving performance.</p> <p>Irinel holds a degree in Economics and Business Management from the University of Economic Sciences and Business Administration in Craiova.</p> <p>With over 20 years of progressive experience in leading and developing operations, he is a senior retail executive with a remarkable track record at METRO Romania, Tesco and Real hypermarkets, specializing in commercial expansion, team management and operational transformation.</p>
5	Virgiliu Diaconu	Male	Member of the Board of Directors	01.10.2023-01.10.2027	<p>Virgiliu Diaconu is Director Offer & Merchandising (OMD) and Member of the Board of Directors of METRO Romania, with over 20 years of experience in the company, during which he held various leadership roles starting in 2000.</p> <p>Virgiliu has strong expertise in leadership, category management, international procurement standards, assortment planning, supplier negotiation and team development - strengthened through training programs in Germany, Italy and France. He has contributed to regional projects and strategic alignments within MAKRO Czech Republic, adding value through cross-market collaboration.</p> <p>With more than two decades at METRO, he is a senior retail and wholesale executive specialized in integrated commercial management, innovation, offer strategy and long-term strategic impact across the METRO ecosystem.</p>
6	Adrian Ariciu	Male	Member of the Board of Directors (Chair of the Board from 2020-2024)	2020-2024	<p>Adrian Ariciu has over 25 years of experience in retail and wholesale, with expertise in business strategy, authentic leadership and team development. He brings international experience in commercial transformation, efficient planning and cost optimization, having led the launch of new business units and defined high standards and professional ethics.</p> <p>Adrian is customer-oriented and embraces a leadership style based on energy and authenticity.</p>

Diversity of the members of the Board of Directors

Number of executive members	5
Number of non-executive members	0
Percentage of members of the administrative, management and supervisory bodies	100%
Gender representation in the Board of Director (calculated as the average ratio between female and male board members)	40% - women 60% - men
Percentage of independent board members (Board of Directors)	0%

The Board of Directors has the primary responsibility for strategically guiding the operations of METRO Romania, including ensuring alignment with the requirements of the METRO AG Group. In addition to the areas in which the Board's involvement is mandated by legal regulations, its members are actively engaged in strategic and oversight matters, as well as in integrating sustainability and ESG (Environmental, Social and Governance) principles within the organization.

Executive Management of METRO Romania

The executive body, typically represented by the Management Board, is responsible for ensuring the effective functioning of the local Risk Management System (RMS). The Management Board holds overall responsibility for implementing the risk management process and, in this context, ensures the appointment of a Governance Officer, a Risk Manager, and Risk Owners. It also validates and approves the Company's Risk Reporting Package.

The composition of the executive management of METRO Romania is the same as the members of the Board of Directors.

The executive management of METRO Romania consists of the same individuals who make up the Board of Directors, holding the following roles:

Karan Khurana	CEO (Chief Executive Officer, Chair of the Board of Directors)
Camelia Oprea	CFO (Chief Financial Officer)
Rodica Rapcea	CHR (Human Resources Director - People & Culture)
Irinel Popescu	COO (Director of Operations and Sales)
Virgiliu Diaconu	OMD (Director of Offer and Merchandising)

* The leadership experience is also presented within the table titled *Composition of the Board of Directors and Relevant Experience*.

The Governance Officer holds overall responsibility for the local Risk Management System. This role is assigned to the administrative leader who coordinates the financial function, generally the Chief Financial Officer (CFO). The Governance Officer is also responsible for the local Internal Control System.

No	Name	Gender	Position	Mandate	Relevant Experience
1	Camelia Oprea	Female	Financial Director	01.09.2018-01.09.2026	<p>Her extensive expertise in finance, internal control, corporate governance and risk management contributes significantly to strengthening the organization's stability and sustainability, while ensuring transparency and accountability in the decision-making process.</p> <p>In addition to the responsibilities associated with the CFO role, she also performs the duties specific to the Risk Officer position, including the implementation and monitoring of the risk management framework.</p>

Roles and responsibilities according to the RACE model:

R (Responsible):

- Ensures the proper execution of all activities within the local risk management process.
- Ensures that the Risk Reporting Package is reviewed and validated by the Management Board.
- Submits the Risk Reporting Package in accordance with the reporting calendar.
- Appoints a Risk Manager.
- Appoints the Risk Owners.
- Promotes risk culture and the development of competencies in the field of Risk Management (RM).

A (Approver):

- Approves (signs) the Risk Reporting Package.

C (Consulted):

- Consults (when needed) the Management Board Governance Risk Officer

E (Executor):

- Validates the Risk Reporting Package.
- Monitors the effectiveness of the local RM organization.

The Risk Manager, appointed by the Governance Officer, coordinates risk management at the level of the Governance Unit. The Risk Manager must be a senior-level manager within the CFO's organizational structure.

Roles and responsibilities according to the RACE model:

R (Responsible):

- Coordinates the transfer of knowledge related to RM rules, processes and structure.
- Validates the quality and plausibility of the information reported by the Risk Owners.
- Ensures cross-functional alignment among Risk Owners regarding interdependent risks.

A (Approver):

- Approves all individual risks

C (Consulted):

- Informs the local RM organization about the reporting process and deadlines.
- Organizes knowledge-transfer activities (e.g., workshops, best-practice exchange sessions).

E (Executor):

- Implements, coordinates and monitors the functioning of the RMS at local level.
- Provides training sessions for Governance Officers and Risk Owners.
- Collects, validates and analyses the reported risks.
- Consolidates individual risks for inclusion in the Risk Reporting Package.

- Coordinates the approval process by the Management Board and signature by the Governance Officer.
- Collaborates with the local audit team to leverage relevant information regarding the RMS.

Risk Owners are directly responsible for the business objectives and the associated risks, having the ability to actively influence the identified risks through their own decisions and actions. Each risk must have an appointed Owner, and responsibility for the risks is allocated according to the functional area by the Management Board of the Governance Unit.

Each risk owner is responsible for managing the risks associated with the business objectives within their area of responsibility and has the ability to influence those risks through their own decisions and actions.

Risk owners are appointed from among the heads of relevant functional areas with appropriate experience in their respective fields, such as Head of Finance and Accounting, Head of Operational Investments, End-to-End Supply Chain Director, Information Management and Digital Transformation Director, or Security Manager, as applicable, depending on the nature of the identified risks.

Roles and responsibilities according to the RACE model:

R (Responsible):

- Identifies and evaluates the risks associated with their own area of responsibility within the Risk Inventory.
- Manages risks through the implementation of appropriate response measures.
- Monitors the implementation and effectiveness of the response measures.
- Performs continuous monitoring of risks within their area of responsibility, including ad-hoc reporting in the event of newly emerging significant risks or relevant changes to existing risks.

A (Approver):

- N/A

C (Consulted):

- Consults hierarchical superiors, other functions or the Management Board when response measures cannot be implemented independently.
- Provides support to the Risk Manager and other Risk Owners to ensure cross-functional alignment.

E (Executor):

- Documents clear justifications for excluding certain risks from the METRO Romania Risk Catalogue as non-applicable within the Governance Unit.
- Documents the identification process, evaluation and corresponding response measures for each reported risk.



METRO Romania Sustainability Coordination Committee

No	Name	Gender	Position	Relevant Experience
1	Karan Khurana	Male	Country CR Governance	<p>With strong international experience in strategic management, retail, and organizational development, Karan Khurana, CEO, contributes to strengthening METRO Romania's market position, with a focus on corporate governance, business ethics, and sustainable performance.</p> <p>Through his leadership, he supports the Board of Directors in implementing a responsible business model oriented toward both economic growth and generating a positive social and environmental impact.</p>
2	Camelia Oprea	Female	Sustainability Sponsor	<p>Through her financial expertise, managerial experience, and commitment to sustainable development, Camelia Oprea, CFO, plays an essential role in strengthening corporate governance and organizational accountability, supporting the Board of Directors in adopting forward-looking and sustainability-driven strategic decisions.</p>
3	Alina Trufaş	Female	Sustainability Manager	<p>With solid experience in coordinating ESG initiatives, Alina Trufaş contributes to integrating sustainability principles into METRO Romania's strategy.</p> <p>Her participation in international specialization programs – such as the Cambridge Institute for Sustainability Leadership – together with involvement in the SustainAbility School and collaborations with initiatives dedicated to climate education, strengthens her professional profile and strongly recommends her for the role of Sustainability Manager.</p>

To strengthen its sustainability expertise and integrate sustainable practices into its operations, METRO Romania has engaged specialized external consultants. These experts work closely with the leadership team, providing support in making responsible decisions aligned with the latest industry standards, thereby contributing to reinforcing the company's commitment to sustainability.

During the workshop dedicated to the double materiality analysis, the management team received in-depth training on ESRS requirements, with a focus on their implications for the organization. This training equipped them with the necessary competencies to assess both the impact of the company's operations on the environment and society, as well as the external influences that may affect the organization's activities.

Employee Representatives:

METRO Romania maintains ongoing collaboration with its social dialogue partner, the National Union "Solidaritatea". The Joint Committee plays an essential role in the negotiation of conflicts and disputes between the company and the trade union and, during the reporting period, was represented by the People & Culture Director, two People & Culture Managers, and a Senior Legal Manager.

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

GOV-2

Throughout the 2025 financial year, METRO Romania consistently integrated sustainability topics into the agenda of the Board of Directors, presenting the direction of concerns and the progress of sustainability-related actions. In this regard, alignment of strategies and policies with those of METRO AG Group is ensured.

To maintain compliance and transparency, information and update sessions were organized, tailored to the needs identified following legislative changes and events relevant for the company. In practice, these sessions were held in the first quarter, for the preparation of the sustainability report and validation of the collaboration with an external consultant, and in the third quarter, for presenting regulations in the process of implementation.

Additionally, we initiated the double materiality analysis in accordance with ESRS, which forms the basis of the sustainability statement. Management approved the materiality assessment and the content of the reporting, confirming its commitment to implementing the strategies, policies and sustainability objectives established at Group level.

This approach combines flexibility with predictable structure, contributing to continuous compliance and supporting informed decision-making.

Integration of sustainability-related performance in incentive schemes

GOV-3

Sustainability is systematically and organizationally integrated into our core business activities.

The ESG Group Peer, as the highest sustainability body within the company, provides the strategic framework and group-level objectives, facilitating the exchange of information on sustainability topics at the highest level of management.

The Commercial Board, which also includes the *Management Board of METRO AG*, is regularly informed about sustainability progress, and its remuneration is linked to the achievement of sustainability objectives. METRO's performance level regarding food waste reduction and CO₂ emission reduction is regularly monitored and published at least once a year, and the Board is involved in decision-making as appropriate. The process is coordinated by the ESG Peer Group.

In addition, the long-term component of the remuneration system for both the Management Board and the Commercial Board is tied to achieving sustainability objectives related to CO₂ emissions reduction, deforestation, and the reduction of food waste.

Responsibility for implementing the policies lies with the **Commercial Board member responsible for Central Functions (Chief Central Functions Officer)**. For METRO Romania, this role is currently held by Adrian Ariciu – Executive Vice President Eastern Regional Zone.

Statement on due diligence

GOV-4

METRO Romania is in the process of developing its sustainability due diligence process.

The table below presents how and where the application of the main aspects and steps of the due diligence process is reflected in the sustainability statement.

Main elements of the due diligence process	Sections in the Sustainability Statement
a) Inclusion of the due diligence process in governance, strategy and the business model	ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS 2 SBM-3
b) Engagement with affected stakeholders throughout all key stages of the due diligence process	ESRS 2 GOV-2, ESRS 2 SBM-2, ESRS 2 IRO-1
c) Identification and assessment of negative impacts	ESRS 2 IRO-1, ESRS 2 SBM-3
d) Taking action to address these negative impacts	Information on actions in the thematic standards: E1-3, S1-4, S2-4, S4-4
e) Tracking the effectiveness of these efforts and communication	Information on targets in the thematic standards: E1-4, S1-5, S2-5, S4-5

Risk management and internal controls over sustainability reporting

GOV-5

At Group level, a structured risk management system is used, based on internationally recognized standards such as COSO ERM, ISO 31000 and IDW AuS 981. Risks, including sustainability-related risks, are analysed both in terms of their likelihood of occurrence and their potential severity, and are classified using a Group-level risk matrix. In addition, internal control mechanisms are implemented to ensure the quality and integrity of sustainability reporting, preventing risks such as incorrect data reporting, estimation uncertainties or delays in information collection.

The inventory and evaluation of risks are carried out annually as an integral part of an extensive Risk Management process implemented at Group level. This process considers both internal risk factors specific to the company and external, macroeconomic risk factors. To mitigate these risks, METRO has established standardized processes for collecting and validating data resulting from the double materiality analysis, processes that are continuously being developed and will be gradually integrated into the internal control system (ICS). The effectiveness of these measures and the results of the risk assessments are reported twice a year to the Governance, Risk and Compliance (GRC) Committee, the Management Board, the Supervisory Board and the Audit Committee, thereby ensuring robust governance and ongoing compliance with regulatory requirements.

During the reporting period, METRO Romania focused particularly on environmental and social aspects in order to implement the new regulatory requirements. Furthermore, sustainability-related risks are gradually being integrated into our overall risk and opportunity management system.

Strategy, business model and value chain

SBM-1

At Group level, METRO AG aims to become the market leader with the most efficient and digitalized wholesale business model, serving professional customers. The strategy is built on pillars such as digitalization, operational efficiency, price leadership and network development, with clear objectives for increasing sales and EBITDA by 2030. The central element of the corporate sCore strategy is the multichannel approach, reflected in the business model through the combination of cash & carry stores, which generate the majority of sales, with delivery services (FSD) and digital solutions tailored to the needs of professional HoReCa customers and independent retailers, who represent METRO's main target groups. During the reporting period, there were no major changes to our products, services or markets.

There are no products or services that are prohibited on certain markets.

METRO Romania is not active in the fossil fuels industry, in the field of controversial weapons, or in the production of tobacco products (METRO only commercializes tobacco products, in accordance with applicable legislation).



FY24/25

Total number of employees by geographical areas/branches	4,097 employees in Romania
Total revenue (turnover)	20,203,024,823.00 RON

At **METRO Romania** level, fully aligned with the strategic direction set by **METRO AG**, sustainability is an integral part of the sCore growth strategy and is built upon the **METRO Fundamentals**, which guide all organizational decisions and actions.



Wholesale. Everywhere. Every Time.

As a wholesale company, METRO Romania develops its sustainability approach directly connected to the wholesale business model, ensuring that the solutions implemented are relevant, applicable and scalable for professional customers, regardless of context or location. Sustainability is designed to support the core activities of HoReCa customers and Traders, contributing to continuity, efficiency and long-term value.



Growth is King. Speed Matters. Results Count.

The sCore strategy and sustainability management are oriented toward growth, rapid execution, and measurable results. The implementation of initiatives is monitored through specific performance indicators, ensuring concrete impact on economic results, risk reduction and compliance with regulatory requirements. The focus is on efficiency, operational discipline and delivering outcomes, rather than symbolic initiatives.



Basis and Basics.

METRO Romania's sustainability approach focuses on the fundamentals of the business. Economic, environmental, social and governance aspects are integrated into the organization's core processes, the supply chain, supplier relationships and daily operations. Sustainability is not treated as a separate initiative, but as an essential component of how the company operates and makes decisions.



Never Stop. No Fear.

METRO Romania approaches sustainability with responsibility, consistency and courage, continuously adapting to new regulatory requirements, market developments and stakeholder expectations. The company makes informed and proactive decisions, maintaining a balance between compliance, performance and long-term development.



4

One METRO.

The implementation of the sCore strategy and sustainability objectives is carried out through cross-functional collaboration across the entire organization, reflecting the One METRO principle. Sustainability is a shared responsibility, integrated into the decision-making process and supported by cooperation across functions, contributing to creating long-term value for the company and for all stakeholders.



5

METRO Romania treats sustainability as a central element of its business model, of the sCore growth strategy and of its organizational culture, contributing to long-term development, strengthening performance and creating sustainable value.

METRO's ESG strategy encompasses environmental, social and corporate governance aspects that have a significant influence on our operations and where we can have major impact through our commercial activities. The ESG strategy sets three sustainability priorities:

- **Climate and carbon emissions:** reducing emissions from own operations and reducing food waste, using renewable energy.
- **Ethics and trust:** safe and fair working conditions, ethical and transparent supply chains.
- **Diversity, equity and inclusion:** promoting employee health and well-being, in the spirit of the "ONE METRO" culture

METRO Romania actively supports the United Nations Sustainable Development Goals, demonstrating its commitment to offering a more sustainable assortment and contributing meaningfully to the global agenda.

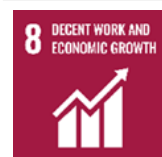


**SDG 1 (No Poverty)**

- Donation of near-expiry food products to food banks and NGOs in Romania

**SDG 7 (Affordable and Clean Energy)**

- Renewable energy – installation of photovoltaic panels.
- Energy efficiency measures in stores.
- Sustainable buildings and certifications.
- Sustainable logistics and transport – use of electric forklifts to reduce environmental impact in logistics.

**SDG 8 (Decent Work and Economic Growth)**

- Creation of stable and safe jobs for employees in retail and logistics.
- Training and professional development programs for employees and HoReCa partners, supporting skills development and career growth.

**SDG 11 (Sustainable Cities and Communities)**

- Active contribution to the development of sustainable cities and communities through environmental protection measures, energy efficiency, and responsible resource management.

**SDG 12 (Responsible Consumption and Production)**

- Reducing food waste through digital stock-monitoring systems.
- Promoting products with ecological and sustainable certifications (e.g., MSC for fish).
- Packaging recycling and implementation of reusable packaging for professional customers.

**SDG 13 (Climate Action)**

- Implementation of energy-saving programs in stores to reduce carbon emissions and increase energy efficiency.
- Installation of solar panels on METRO Romania logistics centres and stores.
- Commitment to a reduction target for Scope 1 and Scope 2 emissions, in line with international standards.

**SDG 14 (Life Below Water)**

- Sale of sustainably sourced fish and seafood products (MSC/ASC certified).
- Reduction of single-use plastics in packaging and customer bags.

**SDG 15 (Life on Land)**

- Increasing the share of FSC/PEFC-certified products (paper, packaging, furniture).
- Initiatives to reduce deforestation within the supply chain (e.g., RSPO-certified palm oil).

**SDG 17 (Partnerships for the Goals)**

- Collaborations with NGOs, food banks and local authorities to reduce food waste.
- Involvement in international platforms (e.g., Consumer Goods Forum, UN Global Compact).
- Partnerships with local suppliers to develop sustainable supply chains (planned).

Description of the business model(s) and the value chain

METRO's business model is centred on multichannel wholesale, integrating cash & carry stores, delivery services (FSD) and digital solutions, primarily serving professional customers from the HoReCa sector and independent retail. The company aims to become the market leader, with an efficient, digitalized and agile B2B business model, adapted to market dynamics and customer needs. METRO acts as an integrator and facilitator between suppliers and professional customers, offering not only products but also value-added services (digitalization, logistics, consultancy). The portfolio is focused on food products for professional use, with an increasing share of own brands, complemented by non-food products.

All countries within the Group, including Romania, have adapted their local strategies to reflect the objectives and ambition of the sCore strategy through 2030. This ensures coherence and a common direction in implementing sustainability and development initiatives. Each country is responsible for local implementation of the strategy, and progress is continuously monitored through key performance indicators that reflect the strategic value drivers (sCore key figure system).

The main commercial actors include suppliers of raw materials and finished products, logistics partners, professional customers (restaurants, hotels, independent retailers), and digital platforms. The relationship with these stakeholders is governed by strategic partnerships, quality audits and strict compliance and sustainability policies.

The upstream value chain consists primarily of suppliers who produce, store and transport products, ensuring supply in line with the needs of professional customers.

The products then enter METRO's infrastructure and are made available for sale in stores and warehouses, supported by an extensive network of logistics centers and a delivery fleet.

After purchase, goods are either used or further commercialized by professional customers: processed and served to end-consumers (HoReCa) or sold as such by independent retailers.

According to ESRS Annex II (Table 2. Defined Terms in ESRS), the value chain includes all activities, resources and relationships linked to a company's business model and external environment. It encompasses everything from initial concept to delivery, consumption and end-of-life stages of products or services.

Value Chain - Main Components

	Wholesale	Food Service Delivery / FSD	Digital
Upstream	Waste generated in operations	Waste generated in operations	Business travel
	Raw materials extraction	Raw materials extraction	Employee commuting
	Food production by farmers and growers	Food production by farmers and growers	Generation of Server Capacity
	Food production by livestock breeders and livestock farms	Food production by livestock breeders and livestock farms	Production of purchased goods and services
	Food production by fishermen and aquaculturists	Food production by fishermen and aquaculturists	Production of purchased heating, steam and cooling
	Food production by processors and manufacturers	Food production by processors and manufacturers	Production of purchased electricity for own use
	Product packaging and labelling	Product packaging and labelling	
	Business travel	Business travel	
	Employee commuting	Employee commuting	
	Global transportation of products	Global transportation of products	
	Fuel and energy related activities	Fuel and energy related activities	
	Upstream transportation and distribution	Upstream transportation and distribution	
	Activities through purchased services	Activities through purchased services	
	Generation of purchased heating, steam and cooling for own use	Generation of purchased heating, steam and cooling for own use	
Generation of purchased electricity for own use	Generation of purchased electricity for own use		
Own operations	Use of your own fleet	Use of your own fleet	Use of your own fleet
	Use of own office buildings	Use of own office buildings	Use of own office buildings
	Back office services and customer support	Back office services and customer support	Back office services and customer support
	Storage	Storage	Development of digital solutions
	Wholesale: Management and operation activities of METRO stores	Delivery operations to customers	Support Services
	Logistics/ Transport and distribution of products	Logistics/ Transport and distribution of products	
	Waste management		
Downstream	Downstream leased assets	Downstream leased assets	Downstream leased assets
	Processing and use of products sold by customers (Gastronomy)	Processing and use of products sold by customers (Gastronomy)	Digital use of digital solutions sold
	Downstream transportation and distribution	Downstream transportation and distribution	
	End-of-life treatment of products sold (with and without recovery)	End-of-life treatment of products sold (with and without recovery)	
	End-of-life treatment of waste	End-of-life treatment of waste	
	Franchised / independent stores	Logistics-warehousing (not operated by METRO)	
	Logistics-warehousing (not operated by METRO)		
	Demolition of buildings		

Interests and views of stakeholders

SBM-2

Among METRO Romania's stakeholders are entities and individuals who directly influence the company's activities or are affected by the products, services, and operations carried out. The company engages in active and continuous dialogue with these stakeholders to effectively integrate their interests and perspectives on sustainability into its strategy and business model.

For the reporting period, METRO Romania conducted a process of identifying and prioritizing stakeholders, based on an analysis of the value chain and the specific operational context. This analysis enables the identification of all actors involved in relevant value chains, as well as those who are affected by the company's activities or who can influence them.

Optionally, the process may also include the involvement of external consultants, providing an additional and objective perspective.

Stakeholders were consulted during the double materiality analysis, and their contributions were essential in defining the material topics addressed in the report. In making decisions regarding the content of the sustainability statement, as well as in defining the strategy and business model, METRO Romania considers the reasonable expectations and interests of these stakeholders.

Active stakeholder engagement provides the company with valuable insights for:

- improving the quality of products offered
- improving the quality of services offered
- developing internal communication
- implementing continuous training and professional development programs
- assessing resource use
- optimizing business processes

METRO Romania continuously identifies the expectations and concerns of both internal and external stakeholders, and an open communication process helps recognize and manage the negative or positive, actual and/or potential impacts generated by the company's activities.

During the double materiality assessment process, METRO Romania identified several stakeholder groups consulted in 2025 through various communication channels.

- Employees
- Management
- Professional associations (HORA + FIC, AMRCR)
- Customers (B2B and HoReCa)
- Product suppliers
- Service providers
- Media
- NGOs (Food Bank, environmental NGOs)
- Educational institutions

METRO Romania maintains an active and ongoing dialogue with all categories of stakeholders to understand their expectations and to integrate relevant feedback into the company's sustainability strategy.

Stakeholder consultation is conducted through periodic satisfaction surveys for B2B and retail customers, dedicated events (workshops, seminars and conferences, fairs and meetings) with suppliers and local partners, as well as through digital channels and direct consultations with authorities and NGOs. These mechanisms enable the identification of opportunities to improve sustainability performance, ensure transparency and accountability toward the community and partners, and support the integration of relevant suggestions and concerns into the development of internal policies and social responsibility programs.

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

IRO-1

In 2025, METRO Romania conducted Double Materiality Assessment (DMA) across the company in accordance with the requirements of the European Sustainability Reporting Standards (ESRS). This assessment will be reviewed and updated annually, and, in the event of material internal or external changes, such as strategy shifts, business process changes or legislative developments, materiality will be reassessed accordingly.

The assessment covered the entire value chain, including both internal operations and the upstream and downstream value chain. The company's own operations in Romania were analysed, including METRO stores, the logistics platform, Gastronometro and the LaDoiPași store. In assessing the upstream value chain, the focus was on direct suppliers and business partners (Tier 1), while Tier 2 and Cradle-to-Tier 3 were considered particularly in cases of material social or environmental risks, such as agriculture or human rights risks. In the downstream value chain, commercial customers and end-users were included, both nationally and internationally.

The materiality assessment process aimed to identify, evaluate, prioritize and monitor actual and potential impacts on people and the environment, as well as risks and opportunities that may have financial effects on the company.

Materiality was analysed from two perspectives:

- **Impact materiality:** Actual and/or potential negative impacts were considered over the short, medium and long-term, based on scale, scope and irremediability. Positive impacts were evaluated according to time horizon, scale, scope and probability. The final score was calculated as the average of these aspects, including input from internal workshops and external consultations.
- **Financial materiality:** Actual and/or potential risks and opportunities were analysed over the short, medium and long-term, using criteria such as likelihood of occurrence and the magnitude of potential financial effects. The final score was calculated similarly, averaging all criteria, with input from internal workshops.



To comply with ESRS requirements, METRO Romania implemented a structured double materiality assessment process that included the following steps:

- Organization of internal workshops with the participation of management representatives and external consultants, with the objective of identifying relevant stakeholders.
- Evaluation of the impact of material topics through internal consultation, covering topics, sub-topics and sub-sub-topics, as well as their relevance. For topics considered relevant, the workshops also included a dedicated session to assess financial materiality.
- Conducting an external consultation for each topic identified as material.
- Establishment by METRO Romania's management of the final list of material topics, based on an integrated assessment of impacts, risks and opportunities. A predefined threshold was used for impact significance and financial materiality, and any item exceeding this threshold was considered material.

Within the internal workshops, ESRS topics were evaluated in terms of actual or potential, positive or negative impacts on people and the environment over the short, medium and long-term, in line with the double materiality methodology. The identified impacts are relevant to determining the company's contribution to sustainable development.

Each material topic was scored by management representatives, and the results were documented in an internal double materiality assessment report. The evaluation included analysis of the impacts of METRO Romania's operations and of relationships with suppliers and business partners on people and the environment. The DMA process took into account industry-specific risks and opportunities, global trends and applicable regulatory requirements.

Based on the relevance of material topics, the level, scale, mitigation potential and likelihood of occurrence of impacts - both positive and negative - were analysed over the short, medium and long-term. This analysis included actual and potential impacts arising directly from METRO Romania's operations, as well as from the upstream and downstream value chain.

For financial materiality, the likelihood of risks and opportunities associated with material topics was determined through internal consultations with representatives of the departments that participated in the workshops, as well as with members of management.

The double materiality assessment is an essential element of the reporting process. The related procedure was developed in 2025 and will be updated periodically to reflect all current and future European Union regulatory requirements. This procedure applies to METRO Romania, including all company locations and employees.

The topics considered material following the assessment are presented in SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model.

The table below presents both the topics, sub-topics and sub-sub-topics that will be addressed in the 2025 Sustainability Statement, as well as those aspects that were omitted together with the justification for their omission.

List of sustainability topics	Comments
ENVIRONMENT	
ESRS E1 - Climate Change	
Climate change adaptation	Material topic - the topic is mandatory to be reported according to ESRS
Climate change mitigation	Material topic - the topic is mandatory to be reported according to ESRS
Energy	Material topic - the topic is mandatory to be reported according to ESRS
ESRS E2 - Pollution	
Pollution of air	
Pollution of water	Given the nature of METRO Romania's operations, focused on distribution and sales, not production, the company has limited direct involvement in activities with high pollution potential. The Company does not handle hazardous chemicals, conduct industrial processes, and does not significantly contribute to environmental, soil, or water pollution. It also has no direct control over suppliers' production processes, which limits its environmental responsibility.
Pollution of soil	
Pollution of living organisms and food resources	
Substances of concern	
Substances of very high concern	
Microplastics	
ESRS E3 - Water and marine resources	
Water	The nature of METRO Romania's operations implies minimal direct consumption of water or discharges. Water consumption in facilities (shops, warehouses, offices) is limited to sanitary and cleaning purposes, with effective systems to reduce waste.
<i>Water consumption</i>	
<i>Water withdrawals</i>	
<i>Water discharge</i>	
Marine resources	The risk of certain fish species becoming endangered or economically unviable due to supply difficulties is not considered material for METRO Romania, as customer demand aligns with market realities, without major economic threats. Also, METRO's operations are exclusively land-based, with facilities located far from ocean areas, and water consumption and discharge are minimal, with no material impact on the marine environment.
<i>Extraction and use of marine resources</i>	
<i>Water discharges in the oceans</i>	

ESRS E4 – Biodiversity and ecosystems	
Determinants of direct impact on biodiversity loss	
<i>Climate change</i>	
<i>Land-use change, fresh water-use change and sea-use change</i>	
<i>Direct exploitation</i>	METRO Romania's operations have a minimal direct impact on biodiversity, the activity being concentrated in urban or suburban commercial spaces, where risks are reduced. Some activities of suppliers may affect biodiversity, but these are outside the direct control of METRO. The company actively collaborates with suppliers to promote sustainable practices.
<i>Invasive alien species</i>	
<i>Pollution</i>	
Impacts on species status	
<i>Species population size</i>	As for the purchase of products such as beef from Argentina/Brazil, palm oil and other products regulated by the EUDR, these products represent only a small part of the total assortment, so the impact on deforestation and biodiversity is limited.
<i>Species global extinction risk</i>	
Impacts on the extent and condition of ecosystems	
<i>Land degradation</i>	
<i>Desertification</i>	
<i>Soil sealing</i>	
<i>Impacts and dependencies on ecosystem services</i>	

ESRS E5 – Circular Economy	
Resources inflows, including resource use	Material topic METRO Romania reports on this ESRS topic
Resource outflows related to products and services	Material topic METRO Romania reports on this ESRS topic
Waste	Material topic METRO Romania reports on this ESRS topic

SOCIAL	
ESRS S1 – Own workforce	
Working conditions	
<i>Secure employment</i>	
<i>Working Time</i>	
<i>Adequate wages</i>	
<i>Social Dialogue</i>	Material topic METRO Romania reports on this ESRS topic
<i>Freedom of association, the existence of works councils and the information, consultation and participation rights of workers</i>	
<i>Collective bargaining, including rate of workers covered by collective agreements</i>	
<i>Work-life balance</i>	
<i>Health and safety</i>	

Equal treatment and opportunities for all	
<i>Gender equality and equal pay for work of equal value</i>	Material topic METRO Romania reports on this ESRS topic
<i>Training and skills development</i>	
<i>Employment and inclusion of persons with disabilities</i>	
<i>Measures against violence and harassment at work</i>	
<i>Diversity</i>	

Other work-related rights	Material topic METRO Romania reports on this ESRS topic
<i>Privacy</i>	
Child labour	METRO Romania complies with the legislation on the prohibition of child labour and forced labour, having internal policies and audits that prevent such practices. The risk of non-compliance is reduced, and internal assessments confirm the absence of material risks in this regard. Also, housing is not a material aspect for METRO's hiring practices, with the company providing fair salaries and benefits, without directly facilitating housing solutions
Forced labour	
Adequate housing	

ESRS S2 – Workers in the Value Chain	
Working conditions	
<i>Secure employment</i>	Material topic METRO Romania reports on this ESRS topic
<i>Working Time</i>	
<i>Adequate wages</i>	
<i>Health and safety</i>	
<i>Social Dialogue</i>	METRO's direct influence on social dialogue and equal opportunities in the value chain is limited, as these issues are managed at the supplier's level. The company promotes ethical practices but does not have direct operational control over these topics, and the legislation does not impose additional obligations.
<i>Freedom of association, including the existence of works councils</i>	
<i>Collective bargaining</i>	
<i>Work-life balance</i>	

Equal treatment and opportunities for all	
<i>Gender equality and equal pay for work of equal value</i>	Material topic METRO Romania reports on this ESRS topic
<i>Training and skills development</i>	
<i>The employment and inclusion of persons with disabilities</i>	
<i>Measures against violence and harassment in the workplace</i>	
<i>Diversity</i>	

Other work-related rights	Material topic METRO Romania reports on this ESRS topic.
<i>Child labour</i>	
<i>Forced labour</i>	
<i>Privacy</i>	
<i>Adequate housing</i>	Topics such as housing, access to water or the privacy of workers in the value chain are not materially relevant to METRO, the responsibility lies with the suppliers.
<i>Water and sanitation</i>	

ESRS S3 – Affected communities

Communities' economic, social and cultural rights		
<i>Adequate housing</i>	As a wholesaler, METRO focuses on commercial activities and does not interact directly with the rights of communities (access to education, health, civic participation), which are managed by authorities or NGOs.	
<i>Adequate food</i>		
<i>Water and sanitation</i>		
<i>Land-related impacts</i>		
<i>Security-related impacts</i>		
Communities' civil and political rights		
<i>Freedom of expression</i>	As a wholesaler, METRO focuses on commercial activities and does not interact directly with the rights of communities (access to education, health, civic participation), which are managed by authorities or NGOs.	
<i>Freedom of assembly</i>		
<i>Impact on human rights defenders</i>		
Rights of indigenous peoples		
<i>Free, prior and informed consent</i>	The rights of indigenous communities do not intersect with METRO's practices or operational footprint. In Romania there are no indigenous communities.	
<i>Self-determination</i>		
<i>Cultural rights</i>		
ESRS S4 - Consumers and end-users		
Information-related impacts for consumers and/or end-users		
<i>Freedom of expression</i>	Material topic	METRO Romania reports on this ESRS topic
<i>Access to (quality) information</i>		
<i>Privacy</i>	METRO operates mainly in the B2B sector, where interaction with consumers is aimed at commercial transactions. The management of personal data is done according to the legal framework (e.g. GDPR), and the collection of sensitive data is limited to what is strictly necessary. Regulatory compliance ensures effective management of privacy risks.	
Personal safety of consumers and/or end-users		
<i>Health and safety</i>	Material topic	
<i>Security of a person</i>		METRO Romania reports on this ESRS topic
<i>Protection of children</i>		
Social inclusion of consumers and/or end-users		
<i>Access to products and services</i>	Material topic	METRO Romania reports on this ESRS topic
<i>Responsible marketing practices</i>		
<i>Non-discrimination</i>	The retail environment is strictly regulated to ensure fairness and equality in interactions with consumers. Thanks to these measures, discriminatory practices are not prevalent, reducing the additional relevance of non-discrimination as a material subject.	
Governance		
ESRS G1 - Business conduct		
Corporate culture	Material topic	METRO Romania reports on this ESRS topic
Protection of whistle-blowers	Material topic	METRO Romania reports on this ESRS topic

Animal welfare	Material topic	METRO Romania reports on this ESRS topic
Political engagement and lobbying activities	Material topic	METRO Romania reports on this ESRS topic
<i>Management of relationships with suppliers including payment practices</i>	Material topic	METRO Romania reports on this ESRS topic
<i>Corruption and bribery</i>	Material topic	METRO Romania reports on this ESRS topic
Prevention and detection, including training	Material topic	METRO Romania reports on this ESRS topic
Incidents	Material topic	METRO Romania reports on this ESRS topic

Disclosure requirements in ESRS covered by the undertaking's sustainability statement

IRO-2

In the Sustainability Statement, we have adhered to the disclosure requirements stipulated by the ESRS, as presented in the Data Points List starting on page 72. We have also included a list of all data points derived from other EU legislation, as enumerated in Appendix B to ESRS 2, which are presented starting on page 75.

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

SBM-3

METRO Romania approaches risk management and compliance in a structured and coherent manner, through the effective implementation of a governance system based on integrity and adherence to the legal framework. In 2025, the company focused on identifying and evaluating material impacts, risks and opportunities (IRO) associated with its activities, in accordance with the requirements of the European Sustainability Reporting Standards (ESRS). In this context, a double materiality assessment was carried out, and its results are detailed in the thematic chapters corresponding to each material topic, highlighting their interaction with the strategy and business model.

Throughout the reporting period, no events related to material sustainability risks or opportunities with a significant financial impact were recorded. Likewise, for the upcoming period, there are no indications of any need for major adjustments to assets or liabilities in the financial statements as a result of these risks and opportunities.

The company's strategy and business model are assessed annually to confirm the ability to manage material impacts and risks and to leverage relevant opportunities.

The table below provides an overview of METRO Romania's material IROs. Details regarding the identified impacts, risks and opportunities are presented in Section IRO-1. Each topic or sub-topic, as defined by the ESRS guidelines, reflects the connection between impacts and their associated risks/opportunities. The estimation of financial effects was conducted as part of the double materiality assessment process, based on the Group's revenues. However, no detailed monetary quantification of anticipated financial effects was performed.

The effects, risks and opportunities are classified as occurring across our value chain - within our own operations, upstream or downstream. It is also indicated whether these impacts are positive or negative.

Identified impacts, risks and opportunities within the double materiality analysis

Sustainability topics covered by the ESRS			IMPACT	Impact - Positive/Negative	Impact - Actual/Potential	Time horizon	Location in the value chain	Risk/Opportunity	Financial score explanations (R) is a risk, (O) is an opportunity
Topic	Sub-topic	Sub-sub-topic							
ENVIRONMENT									
ESRS E1. Climate change	Climate change adaptation		Disruptions related to weather conditions, such as extreme heat, storms and floods, can affect the operations of METRO Romania stores, distribution networks and supply chain continuity. Changes in weather patterns can influence the availability and quality of agricultural products and raw materials, affecting the sustainability of METRO's supply chain and product offering.	Negative	Potential	Short-term; medium-term; long-term	Upstream; own operations		No material risks or opportunities are identified.
	Climate change adaptation		Increased maintenance and operational demands on facilities to ensure safety and functionality in changing climate conditions.	Negative	Potential	Medium-term; long-term	Own operations		No material risks or opportunities are identified.
	Climate change mitigation		Emissions (Scope 3) generated along the value chain, including the production, transport and end-of-life treatment of products purchased and sold. Emissions from fixed asset manufacturing and logistics transport contribute to METRO's overall carbon footprint.	Negative	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream		No material risks or opportunities are identified.
	Climate change mitigation		Direct greenhouse gas emissions (Scope 1) from fuel use in transportation, logistics operations and the company's fleet. Indirect greenhouse gas emissions (Scope 2) from energy consumption, such as electricity in METRO shops and warehouses.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
	Energy		Energy consumption in stores and throughout the supply chain (agricultural production, product processing, transport) contributes to greenhouse gas emissions, contributing to some extent to climate change and ecological systems. Increasing METRO's energy efficiency and using data to track equipment metrics could have a positive impact on the environment by reducing energy consumption and greenhouse gas emissions.	Negative	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	R + O	(R) Increased operating costs due to higher energy and raw material prices, affecting METRO's cost structure and profit margins. (O) Investing in renewable energy and energy efficiency to reduce Scope 1 and 2 emissions, leading to cost savings and sustainable growth.
ESRS E5 Resource use and circular economy	Resources inflows, including resource use		The consumption of natural resources for the manufacture, packaging and distribution of products can lead to resource depletion and environmental degradation, contributing to biodiversity loss and increased carbon footprint.	Negative	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	R + O	(A) Regulatory pressures to limit resource-intensive practices could require significant operational adjustments and lead to compliance costs. Reputational risks if METRO is perceived as contributing to resource shortages. (O) Working with suppliers for sustainable sourcing can improve brand reputation and customer loyalty.
	Resources inflows, including resource use		Environmental impact resulting from the production, use and disposal of virgin plastic, cardboard and other compostable and non-compostable primary and secondary packaging materials.	Negative	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	O	(O) Investing in resource-saving technologies can lead to cost savings and improved operational efficiency.

Sustainability topics covered by the ESRS		IMPACT	Impact - Positive/Negative	Impact - Actual/Potential	Time horizon	Location in the value chain	Risk/Opportunity	Financial score explanations (R) is a risk, (O) is an opportunity
	Resource outflows related to products and services	Loss of raw materials and food waste can occur during production, processing, transportation, or as a result of improper inventory management and in-store promotion.	Negative	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream		No material risks or opportunities are identified.
	Resource outflows related to products and services	The products and services offered by METRO generate output flows, including packaging materials and energy consumption, that impact environmental sustainability by generating waste and emissions.	Negative	Current	Short-term; medium-term; long-term	Own operations; Downstream		No material risks or opportunities are identified.
	Waste	Waste generation contributes to accumulation in landfills, and improper waste disposal practices can cause damage to the environment.	Negative	Current	Short-term; medium-term; long-term	Own operations; Downstream	R + O	(R) Financial and reputational risks associated with ineffective waste management practices. Regulatory penalties for non-compliance with waste management and reduction regulations. Increasing waste disposal costs as landfill space and waste processing capacities become limited. (O) Implementing comprehensive waste reduction strategies can lead to cost savings and meet consumer sustainability expectations.
	Waste	Failure to comply with changing consumer trends and regulatory changes through effective product mix or communications can lead to reputational damage, loss of revenue and decreased market share.	Negative	Potential	Short-term; medium-term; long-term	Own operations; Downstream	O	(O) Working together on food waste reduction initiatives can improve community relations and contribute to food security efforts. (O) Involvement in recycling and circular economy projects can create new business opportunities and improve METRO's sustainability profile.
SOCIAL								
	Working conditions	At METRO, our dedication to responsible working practices, prioritizing employee well-being and health, and supporting freedom of association have significantly improved the work environment, cultivating a dynamic, empowered, and healthier workforce.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
ESRS S1 Own workforce	Working conditions	Despite our efforts at METRO to support responsible work practices, prioritize employee well-being and health, and support freedom of association, challenges persist that can hinder optimal workforce satisfaction and operational efficiency.	Negative	Potential	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
	Working conditions	Secure employment	Positive impact on employee well-being and loyalty by ensuring job stability. It strengthens relationships with the community by contributing to local economic stability.	Positive	Current	Short-term; medium-term; long-term	Own operations	No material risks or opportunities are identified.

Sustainability topics covered by the ESRS		IMPACT	Impact - Positive/Negative	Impact - Actual/Potential	Time horizon	Location in the value chain	Risk/Opportunity	Financial score explanations (R) is a risk, (O) is an opportunity
Working conditions	Secure employment	Costs associated with maintaining employment during times of economic downturn or low demand. Possible rigidity in workforce management that can inhibit rapid operational adjustments.	Negative	Potential	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Working Time	Proper management of working time can improve employee satisfaction and productivity.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Working Time	Long or irregular working hours can lead to employee burnout, reduced job satisfaction, and health problems.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Adequate wages	It can result in decreased productivity and increased absenteeism.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Adequate wages	Paying fair salaries improves employee morale, reduces staff turnover, and strengthens commitment to the company.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Social Dialogue	Rising wage costs can affect profit margins, especially if they are not managed in conjunction with productivity incentives. Pay disparities between roles can also lead to employee dissatisfaction and equity concerns.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Social Dialogue	Encouraging open communication leads to a harmonious work environment and improved relationships.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Freedom of association, the existence of works councils and the information, consultation and participation rights of workers	It allows effective communication and collaboration between management and employees, promoting a harmonious work environment. It improves trust and transparency, helping to increase employee morale and engagement.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Freedom of association, the existence of works councils and the information, consultation and participation rights of workers	Restrictive practices in association and consultation can lead to employee dissatisfaction and potential strikes. There is a risk of legal challenges and reputational damage if workers' rights are not fully respected.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Collective bargaining, including rate of workers covered by collective agreements	Collective bargaining can ensure fair compensation and benefits, improving job satisfaction and loyalty. METRO contributes to stable working relationships and the reduction of the potential for conflict.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.

Sustainability topics covered by the ESRS		IMPACT	Impact - Positive/Negative	Impact - Actual/Potential	Time horizon	Location in the value chain	Risk/Opportunity	Financial score explanations (R) is a risk, (O) is an opportunity
Working conditions	Collective bargaining, including rate of workers covered by collective agreements	There is the potential for increased costs if agreements are not managed in parallel with business growth.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Work-life balance	Promoting work-life balance improves employee well-being, leading to higher productivity and reduced staff turnover. It attracts a diverse workforce looking for flexible job opportunities.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Work-life balance	A poor work-life balance can increase absenteeism and negatively affect overall performance.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Health and safety	METRO's health and safety program ensures the protection of employees and promotes a safer work environment. A robust health and safety program reduces the incidence of workplace accidents and the associated costs.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Working conditions	Health and safety	Neglecting health and safety standards can lead to injury, legal liability, and reputational damage. Also, poor health practices can increase health-related costs.	Negative	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	At METRO, we are dedicated to cultivating a diverse and inclusive environment by promoting non-discriminatory practices throughout our workplace. METRO seeks to provide a fair and inclusive working environment that improves employee morale and reduces staff turnover.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Equal treatment and opportunities for all	Training and skills development	METRO improves employee capabilities, leading to increased productivity and innovation. It also supports career progression and job satisfaction by reducing staff turnover rates.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Equal treatment and opportunities for all	The employment and inclusion of persons with disabilities	METRO promotes an inclusive work culture and improves the company's social responsibility profile.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	METRO cultivates a safe and supportive work environment, increasing employee trust and engagement.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Equal treatment and opportunities for all	Diversity	Diverse teams increase creativity, problem-solving, and adaptability within the organization.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Other work-related rights	Privacy	Maintaining strong privacy practices fosters trust and increases employees' trust in the organization, which leads to increased morale and engagement. METRO strives to protect sensitive employee data, contributing to a safer and more secure work environment.	Positive	Current	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.
Other work-related rights	Privacy	Failure to respect confidentiality can lead to image damage and tense relationships with employees.	Negative	Potential	Short-term; medium-term; long-term	Own operations		No material risks or opportunities are identified.

Sustainability topics covered by the ESRS		IMPACT	Impact - Positive/Negative	Impact - Actual/Potential	Time horizon	Location in the value chain	Risk/Opportunity	Financial score explanations (R) is a risk, (O) is an opportunity
S2 – Workers in the value chain	Working conditions	Secure employment	The perception of insecure employment can lead to high staff turnover rates, affecting operational continuity and employee satisfaction.	Negative	Potential	Short-term; medium-term; long-term	Upstream	No material risks or opportunities are identified.
	Working conditions	Working Time	Excessive or irregular working hours can cause fatigue, reduce performance and increasing absenteeism.	Negative	Potential	Short-term; medium-term; long-term	Upstream	No material risks or opportunities are identified.
	Working conditions	Adequate wages	Pay disparities or shortfalls can lead to dissatisfaction and reputational challenges.	Negative	Potential	Short-term; medium-term; long-term	Upstream	No material risks or opportunities are identified.
	Working conditions	Health and safety	Neglecting safety standards can lead to accidents, resulting in potential liabilities and decreased employee trust.	Negative	Potential	Short-term; medium-term; long-term	Upstream	No material risks or opportunities are identified.
	Other work-related rights	Child labour	Associating it with child labour can have severe reputational and legal consequences.	Negative	Potential	Short-term; medium-term; long-term	Upstream	No material risks or opportunities are identified.
	Other work-related rights	Forced labour	Engaging in forced labour can lead to significant legal penalties and reputational damage.	Negative	Potential	Short-term; medium-term; long-term	Upstream	No material risks or opportunities are identified.
ESRS S4 – Consumers and end-users	Information-related impacts for consumers and/or end-users	Freedom of expression	Supporting customers' freedom of expression improves brand transparency and builds consumer trust. Providing clear nutrition information to consumers to help them make informed choices can have a positive impact on them.	Positive	Current	Short-term; medium-term; long-term	Own operations; Upstream	No material risks or opportunities are identified.
	Information-related impacts for consumers and/or end-users	Access to (quality) information	Providing accurate product information builds consumer trust and safety.	Positive	Current	Short-term; medium-term; long-term	Own operations; Upstream	No material risks or opportunities are identified.
	Personal safety of consumers and/or end-users	Health and safety	Neglecting health and safety can present legal challenges and affect consumer welfare. Maintaining product quality and safety is essential, as contamination with pathogens, chemicals or spoilage poses serious risks to human and animal health.	Negative	Potential	Short-term; medium-term; long-term	Own operations; Upstream	No material risks or opportunities are identified.
	Personal safety of consumers and/or end-users	Security of a person	Security gaps can jeopardize customer safety and lead to a loss of consumer trust.	Negative	Potential	Short-term; medium-term; long-term	Own operations; Upstream	No material risks or opportunities are identified.
	Personal safety of consumers and/or end-users	Protection of children	Failure to comply with child safety protection can have significant reputational and legal repercussions.	Negative	Potential	Short-term; medium-term; long-term	Own operations; Upstream	No material risks or opportunities are identified.
	Social inclusion of consumers and/or end-users	Access to products and services	Expanding the accessibility of products improves consumer inclusion and broadens market coverage.	Positive	Current	Short-term; medium-term; long-term	Own operations; Upstream	No material risks or opportunities are identified.
	Social inclusion of consumers and/or end-users	Responsible marketing practices	Ethical marketing practices build consumer trust and improve brand integrity. Inaccurate or insufficient product labelling, as well as misleading marketing communication with consumers (including ingredient information), can affect the health of a specific group of consumers (e.g. people with allergies and intolerances). Meat products are either sold directly to consumers or are further processed into a wide variety of foods. Supporting responsible drinking partnerships and communication programmes can have a positive impact on society by reducing the harmful use of alcohol.	Positive	Current	Short-term; medium-term; long-term	Bottom	No material risks or opportunities are identified.

Sustainability topics covered by the ESRS		IMPACT	Impact - Positive/Negative	Impact - Actual/Potential	Time horizon	Location in the value chain	Risk/Opportunity	Financial score explanations (R) is a risk, (O) is an opportunity	
GOVERNANCE									
	Corporate culture	A strong corporate culture promotes ethical behaviour, improving employee satisfaction and brand reputation.	Positive	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream		No material risks or opportunities are identified.	
	Animal welfare	Prioritizing animal welfare improves ethical business practices and increases public perception. Animal health and welfare are crucial because it relates to productivity, the safety of animal products, and the humane treatment of animals. The application of animal welfare policy on a supplier basis can have a positive impact on animal welfare and biodiversity.	Positive	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	R + O	(O) The focus on animal welfare can strengthen METRO's commitment to ethical business and expand its consumer base. (R) Insufficient attention to animal welfare can lead to negative reactions from consumers and financial penalties. It could affect the brand image, influencing customer loyalty and revenue	
	Political engagement and lobbying activities	Responsible engagement with industry representatives and lobbying activities can shape favourable business environments and support sustainability goals.	Positive	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	O	(O) Strategic political engagement can strengthen METRO's support for industry growth and responsible business practices.	
	Management of relationships with suppliers including payment practices	Strong supplier management ensures product quality and ethical sourcing, improving brand reputation and consumer trust.	Positive	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream		No material risks or opportunities are identified.	
G1 – Business conduct	Corruption and bribery	Prevention and detection including training	Tolerating corruption undermines corporate reputation, leading to potential legal and financial consequences. The company can influence national and European policies by getting involved in promoting regulations that support sustainable business practices. This may include lobbying for tax breaks for green products or incentives in the renewable energy sector.	Negative	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	R	(A) Inadequate oversight can lead to supply disruptions, legal liabilities, and brand damage. Supplier misconduct could reflect negatively on METRO, affecting trust and sales.
	Corruption and bribery	Prevention and detection including training	Strict anti-corruption and bribery policies strengthen ethical behaviour and protect brand integrity.	Positive	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	R + O	(A) Incidents of corruption or bribery can lead to significant legal penalties and damage to the brand's image. Poor implementation of training initiatives can lead to compliance gaps and reputational damage. (o) Proactive anti-corruption can raise METRO's ethical standards and strengthen global partnerships. Investing in robust training and prevention efforts can improve METRO's compliance framework and increase stakeholder confidence.
	Corruption and bribery	Incidents	Inadequate training can increase vulnerability to unethical practices and legal risks. Non-aligned prevention programmes may fail to address specific corruption risks.	Negative	Current	Short-term; medium-term; long-term	Upstream; own operations; Downstream	R	(A) Persistent incidents of corruption or bribery could lead to regulatory penalties, loss of public confidence and operational disruption.

Policies adopted to manage material sustainability matters

Policies MDR-P

METRO Romania manages material topics through a set of internal policies and processes, developed at METRO AG level and implemented locally depending on the specifics of each topic. These policies may vary according to the maturity level of each entity with regard to sustainability. The overall objective is to implement a structured approach across the entire organization, by developing policies and procedures tailored to each material topic.

Policies covering various sustainability-related subjects were updated and entered into force starting 1 September 2025.

ESG Policies and Positions at METRO level

Policies and positions applicable during the reporting period	New or updated policies and positions applicable starting 1 September 2025:
Private-label Social Compliance Policy	Deforestation Policy (replaces previous policies on soy, palm oil, paper and wood, as well as meat) (new and updated)
METRO Policy on Health and Nutrition for Private-Label Products	Social Compliance Policy (updated)
Approach to Sourcing Agricultural Raw Materials for Private-Label Products	Position on Sustainable Fishing (updated)
Sustainable Sourcing Policy for Private-Label Products	Climate Policy (new)
Fish and Seafood Procurement Policy for Private-Label Products	Food Waste Policy (updated)
Position on Animal Welfare for Private-Label Products	Private Label Packaging Policy (updated)
Position on Genetically Modified Organisms (GMOs)	
Position on Biodiversity	
Principles of Good Practice in the Food Supply Chain (European Supply Chain Initiative)	
Commitment to Equal Opportunities in the Workplace for All Genders	

Actions and resources in relation to material sustainability matters

Actions MDR-A

In accordance with ESRS 2 MDR-A, METRO Romania has not implemented actions that meet the minimum reporting requirements. However, the relevant actions for each material topic are detailed in the dedicated sections of this statement. Where applicable, it is indicated whether the implementation of these actions involves significant operational expenditures (OPEX) or capital expenditures (CAPEX), information which is also presented in the EU Taxonomy section, together with the allocated amounts and their correlation with the relevant financial indicators.

Metrics in relation to material sustainability matters

Metrics MDR-M

The indicators associated with the material topics are presented in the thematic sections of the Sustainability Statement, corresponding to each relevant topic in accordance with the ESRS. In situations where indicators and targets have not yet been defined, METRO Romania provides justifications and, where possible, an estimated timeline for their adoption.

Tracking effectiveness of policies and actions through targets

Targets MDR-T

METRO Romania monitors the effectiveness of the actions undertaken to manage material impacts, risks and opportunities through an annual performance evaluation and sustainability reporting process. This process includes analysing performance against the indicators used, in line with the reporting requirements set out in the ESRS.

The performance, indicators and targets associated with each material topic are detailed in the dedicated sections of the report. In cases where measurable, outcome-oriented and time-bound objectives have not yet been established, the estimated timelines for their adoption are presented, along with justifications for any exceptions. The report also indicates whether and how the effectiveness of policies and actions for each material topic is monitored.





METRO

ESRS E1
CLIMATE CHANGE

ESRS E1

The ESG strategy of the METRO AG Group integrates environmental, social and corporate governance aspects, all of which have a significant influence on how we operate and on the areas where we can have an impact through our business activities. As part of the Group, METRO Romania aligns its approach to this strategy and assumes its role in driving the transition towards responsible and sustainable business practices.

One of the priority objectives of the ESG strategy concerns climate protection and the reduction of relevant greenhouse gas (GHG) emissions, both those generated directly by our operations and those originating from our supply chain.

Integration of sustainability-related performance in incentive schemes

ESRS 2 GOV-3

During the reporting period, there were no climate-related considerations in remuneration.

Transition plan for climate change mitigation

E1-1

At present, METRO Romania has not developed a transition plan for climate change mitigation.

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

ESRS 2 SBM-3

The ESG strategy is an integral part of the corporate strategy sCore and defines the Group-wide action framework for all sustainability areas, including environmental, social and governance aspects. It ensures the integration of sustainability objectives into the business model and supports METRO's sustainable and competitive development.

At METRO Romania level, the ESG directions are translated into policies, objectives and concrete programmes, adapted to the local market, reflecting the specific context and the expectations of stakeholders. The process involves:

- Identifying material impacts on the environment and society, both within internal operations (stores, warehouses, logistics) and across the supply chain
- Assessing the risks and opportunities associated with these impacts in order to prioritise actions and allocate resources
- Implementing local initiatives that contribute to the Group's ESG objectives in a coherent and measurable manner

At the local level, the relevant impacts for METRO Romania relate to environmental, social and governance dimensions, each playing a significant role in how the company operates and contributes to the Group's sustainability objectives. From an environmental perspective, our operations generate greenhouse gas emissions and involve energy consumption, particularly in areas such as refrigeration, logistics and store operations. In addition, food waste and waste management, including packaging waste, are areas that require continuous interventions to reduce environmental impact.

The assessment of ESG risks and opportunities carried out as part of the double materiality analysis highlighted several key aspects for our activities. material risks include the potential increase in operational costs as a result of increasingly stringent environmental regulations, exposure to reputational risks arising from non-compliance within the supply chain, as well as fluctuations in the supply chain linked to the local agricultural sector. At the same time, the current context also generates important opportunities: promoting local and sustainable products supports differentiation and strengthens customer relationships; investments in energy efficiency contribute to reducing operational costs; and adopting responsible business practices reinforces customer loyalty and creates the basis for innovative partnerships focused on ESG-oriented solutions.

ESG aspects are integrated into all stages of the decision-making process. Sustainability objectives are designed to support long-term sustainable economic growth, and investments in energy efficiency, digitalisation and food waste reduction are aligned with the operational strategy. ESG performance is monitored through indicators at local level and KPIs defined at Group level, ensuring accountability, transparency and continuity in achieving long-term objectives, while also being linked to management remuneration.

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

ESRS 2 IRO-1

As part of the double materiality process conducted by METRO Romania, we analysed the impacts, risks and opportunities related to climate change, identifying several situations in which the company's impacts and dependencies may evolve into risks or opportunities relevant to our operations.

Based on these considerations, the material aspects for the company were determined by taking into account the likelihood of occurrence and the potential magnitude of financial effects in the short-, medium- and long-term. The management of impacts, risks and opportunities stemming from the climate policy adopted at Group level and the associated actions is presented in the following sections. METRO Romania has not yet conducted a dedicated assessment of physical risks associated with climate change. In addition, the transition risk arising from potential delays in implementing climate change mitigation measures, driven by existing infrastructure and regulations, has not yet been evaluated.

For details regarding the IROs, please refer to the table in section **ESRS 2, SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**, starting on page 20.

Policies related to climate change mitigation and adaptation

E1-2

For most of the reporting period, METRO Romania did not have a dedicated policy on climate change mitigation and adaptation. However, at Group level, a climate policy was developed and entered into force on 1 September 2025 across all METRO legal entities worldwide, including METRO Romania. This policy covers own-brand products, unbranded (“no-name”) products and supplier-brand products.

Climate policy

Climate change, including mitigation and adaptation, is a strategic priority for METRO. The company is committed to significantly reducing climate-related emissions, both from its own operations and across the supply chain, and to optimising natural resource consumption. To manage these risks, METRO continuously invests in energy efficiency, ISO 50001-certified energy management systems, low-impact technologies and employee awareness programmes.

METRO’s ESG strategy addresses essential aspects such as climate and carbon emissions, with the primary objective of reducing greenhouse gas emissions and promoting the use of renewable energy in operations. Reducing greenhouse gas (GHG) emissions within our operations and contributing to the reduction of CO₂ emissions in the food sector through the use of renewable energy represent key priorities for METRO. In addition to efforts within its own operations, the company strengthens collaboration within the value chain and with suppliers to reduce the carbon footprint of products. In this area, the company relies heavily on the commitment and actions of its supply chain partners.

The Group’s climate policy was developed in accordance with the principles of the Science Based Targets initiative (SBTi), with the aim of supporting emission-reduction efforts by establishing clear action directions. The approach addresses energy efficiency, the transition to renewable energy, and the gradual reduction of emissions associated with the supply chain. In this context, the Group plans to implement supplier collaboration programmes to identify and leverage opportunities for reducing Scope 3 emissions.

METRO assumes environmental and social responsibility by supporting its customers in achieving high sustainability standards. Continuous monitoring of climate-related impacts, assessing risks and adapting to new information are key elements in ensuring the company’s long-term viability.

We will continue to monitor significant climate-related impacts, assess how physical changes or the global transition to net-zero emissions may influence our business, and adapt accordingly to new requirements and developments in this field. The results will be reviewed within existing governance mechanisms (ESG Peer Group). Final responsibility for the policy lies with the Group’s executive management.

Actions and resources in relation to climate change policies

E1-3

METRO Romania aims to contribute to the METRO Group’s overall objective of significantly reducing CO₂ emissions generated from its own operations and from the supply chain. In this regard, the actions implemented locally are closely aligned with the strategic initiatives carried out at Group level, which focus on increasing energy efficiency across all operations, expanding the use of renewable energy and promoting electromobility. These directions are supported by decarbonisation programmes gradually implemented in all METRO countries. Among these are investments in energy-efficient technologies, such as the transition to LED lighting, the optimisation of air-conditioning systems and the adoption of low-impact heating solutions, as well as the gradual phase-out of fluorinated gases (F-gases) through dedicated Group programmes.

At its own operations level, METRO Romania continues to implement the Energy Awareness Programme, aimed at driving behavioural change and responsible energy use across all stores through training sessions and information campaigns. This programme is complemented by continuous investments in improving energy efficiency and technical infrastructure, which contribute to reducing energy consumption, associated emissions and operating costs. At the same time, the Group’s global energy management system, operational in Romania as well, enables the identification of potential savings and the monitoring of energy performance against Group-wide objectives. In this respect, specific electricity consumption targets have been set for METRO stores and delivery locations (logistics platforms), expressed per square metre of sales area. In Romania, this corresponds to 215,553 m² (a surface that includes the FSD Depot operational since 1 September 2025, excluding the headquarters and Gastronometro).

At local level, during the reporting period, METRO Romania implemented a series of concrete actions to reduce energy consumption and emissions associated with its own operations. These include the modernisation of heating, ventilation and air-conditioning systems in food and non-food areas, investments in energy-efficient lighting systems, the refurbishment of heating systems by replacing boilers in certain locations, as well as the expansion of electric vehicle charging infrastructure for customers. In addition, the vehicle fleet used by management and the sales team was partially renewed, shifting towards low-consumption, electric or hybrid vehicles. Further information on the costs associated with these investments is presented in the section on the EU Taxonomy.

Additional actions to reduce Scope 1 and Scope 2 emissions include expanding the use of renewable energy through the development of photovoltaic systems and the procurement of green electricity. In parallel, electromobility initiatives involve the installation of charging stations and the use of electric vehicles. METRO is developing the Zero Emission Unit Store (ZEUS) concept, which aims at ultra-efficient operations from an energy-consumption perspective, although this concept is not yet available in Romania. Furthermore, programmes for waste reduction and the promotion of recycling are implemented, contributing to lowering the carbon footprint.

For supply chain emissions (Scope 3), the METRO Group aims to strengthen collaboration with its suppliers through a Supplier Engagement Strategy. The objective is to gain a better understanding of the carbon footprint of the products sold and to identify opportunities to reduce emissions associated with production processes. The programme will be gradually implemented across all METRO countries, and Romania will integrate these requirements once the initiative is officially launched in 2025/2026.

Targets related to climate change mitigation and adaptation

E1-4

In 2019, METRO Romania endorsed the Group's objective to reduce Scope 1 and Scope 2 CO₂ emissions by 60% per square metre of sales and delivery space by 2030, compared to 2011. Our Scope 1 and Scope 2 targets are aligned with the reductions required to keep global warming below 2°C by 2100 compared to pre-industrial levels, and are defined according to SBTi, including the commitment to achieve climate neutrality by 2040. For Scope 3 emissions, the target is to reduce emissions by 15% by 2030, compared to 2018.

Since these targets were established as early as 2019, and taking into account the provisions of the CSRD Directive, a revision process began in 2024, and we will report against these updated targets starting with FY2025/2026. Accordingly, METRO commits to:

- Reduce Scope 1 and Scope 2 emissions by 42% by 2030 (baseline year: 2019/2020);
- Reduce Scope 3 emissions (value chain, excluding FLAG) by 25% by 2030 (baseline year: 2021/2022);
- Reduce Scope 3 emissions (value chain FLAG) by 30.3% by 2030 (baseline year: 2021/2022).

Furthermore, METRO aims to achieve climate neutrality (net-zero) by 2050.

Energy consumption and mix

E1-5

In the current context marked by climate change and the continued increase in energy prices, METRO Romania places strong emphasis on optimising energy consumption. The use of energy from conventional sources has a direct environmental impact and also represents a significant component of operational costs, which is why monitoring and reducing consumption have become essential for maintaining long-term sustainability and competitiveness.

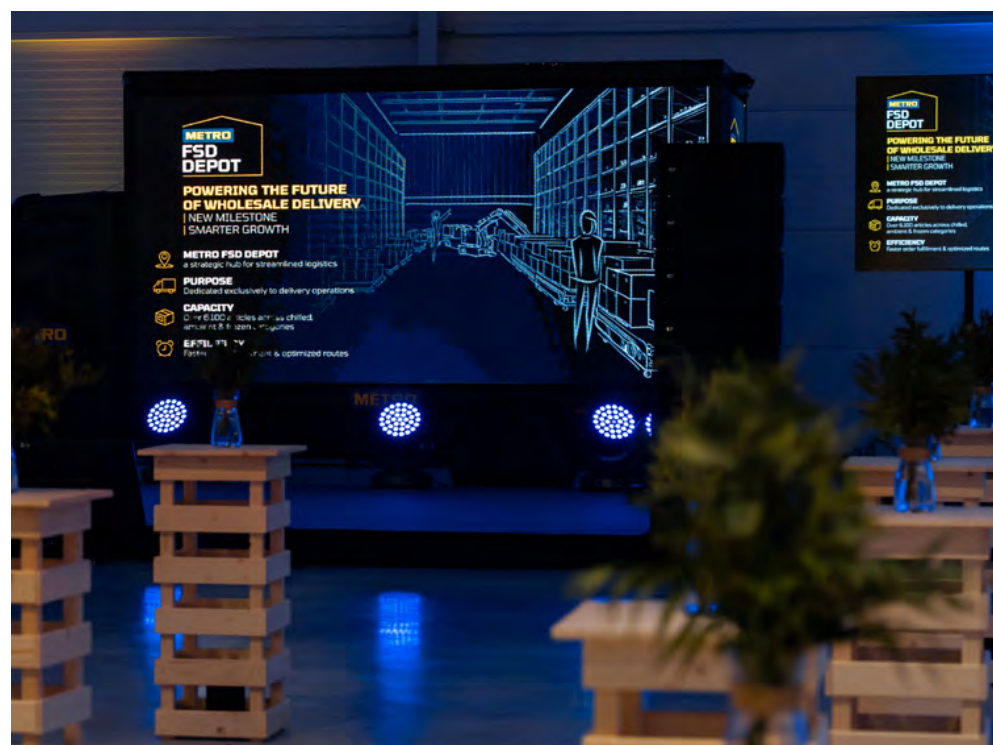
In this regard, METRO Romania aligns with the Group's approach, which involves the systematic collection of indicators on energy consumption and the energy mix based on primary data from its own operations. Electricity consumption, energy used for heating, and the quantities of refrigerants related to owned sites and leased stores are taken into account, as well as fuel consumption associated with vehicles used for business purposes.

Energy consumption and mix	METRO Romania	
	01.01.2024 - 30.09.2025	
(1) Fuel consumption from coal and coal products (MWh)	0	
(2) Fuel consumption from crude oil and petroleum products (MWh)	13,544.01	
(3) Fuel consumption from natural gas (MWh)	20,246,289.82	
(4) Fuel consumption from other fossil sources (MWh)	0	
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	38,233.88	
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	20,298,067.71	
Share of fossil sources in total energy consumption (%)	99.55%	
(7) Consumption from nuclear sources (MWh)	26,358.11	
Share of consumption from nuclear sources in total energy consumption (%)	0.13%	

Energy consumption and mix	METRO Romania	
	01.01.2024 - 30.09.2025	
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0	
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	65,842.86	
(10) The consumption of self-generated non-fuel renewable energy (MWh)	0	
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	65,842.86	
Share of renewable sources in total energy consumption (%)	0.32%	
Total energy consumption (MWh) (calculated as the sum of lines 6, and 11)	20,390,268.68	

According to the NACE codes, METRO Romania operates under Section G - Wholesale trade. Energy intensity is calculated based on total energy consumption as well as total revenues reported for the analysed period.

Energy intensity (total energy consumed per revenue)	0.001009 MWh/RON
---	-------------------------



Gross Scopes 1, 2, 3 and Total GHG emissions

E1-6

The carbon footprint presented in this report represents the total greenhouse gas emissions generated by METRO Romania for the 2025 reporting period, expressed in tonnes of carbon dioxide equivalent. For the calculation of emissions, we used the same methodology applied at Group level to ensure data traceability, namely the GHG Protocol.

The greenhouse gas emissions inventory includes all direct GHG emissions generated from the company's own sources (Scope 1) and indirect GHG emissions (Scope 2). Scope 3 emissions were not calculated for the reporting period.

Scope 1 GHG emissions include direct emissions generated from the combustion of fuels in stationary and mobile sources, as well as fugitive emissions. These include emissions from heating systems, from the company's own logistics activities, from the vehicle fleet and from cooling systems. The consumption associated with these activities is recorded in a centralised system and multiplied by the corresponding emission factors to calculate emissions. The emission factors used are sourced from DEFRA (Department for Environment, Food and Rural Affairs) databases for the year 2025, which are recommended as reference by the GHG Protocol. METRO Romania does not generate process emissions.

Thus:

- For fuel consumption in our vehicles, an emission factor of 2.51279 kg CO₂ eq/litre for diesel, 2.0844 kg CO₂ eq/litre for petrol, and 1.55713 kg CO₂ eq/litre for LPG was applied.
- For heating: an emission factor of 0.20264 kg CO₂/kWh was applied for natural gas, and 1.55713 kg CO₂/kWh for LPG.
- Fugitive emissions – resulting from refrigerants (R409A, R404A, R407C, R410A, R449a, CO₂) – were calculated using an emission factor specific to each refrigerant type:

Refrigerant Type	Emission Factor (kg CO ₂ eq/ kg)
Refrigerant R407C*	1,624 kg CO ₂ eq
Refrigerant R410A*	1,924 kg CO ₂ eq
Refrigerant R409A*	1,485 kg CO ₂ eq
Refrigerant R404A*	3,943 kg CO ₂ eq
Refrigerant R449a**	1,397 kg CO ₂ eq
CO ₂	1 kg CO ₂

*<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024>

**<https://www.agas.com/uk/products-and-services/refrigerants/r449a-xp40/>

Scope 2 GHG emissions include the indirect emissions associated with purchased electricity consumption and were calculated in accordance with the GHG Protocol. Electricity consumption measured at each site is taken into account, and the emission factors applied are those corresponding to the national grid (depending on the location) and the supplier-specific emission factors for the stores we operate (market-based), as presented in the table below. For leased stores, the same national grid emission factor was used for market-based calculations, as detailed information on the respective suppliers is not available.

Energy supplier	Sites	Energy supplier emission factor 2024 [gCO ₂ eq/kWh]	National emission factor 2024 [gCO ₂ eq/kWh]
SOLPRIM	Own stores		179,72
167.04			
179.72			



The table below presents the consolidated greenhouse gas emissions, broken down into Scope 1, Scope 2 and Scope 3 emissions for all sites included within the scope of this Sustainability Statement. Scope 3 emissions were not calculated for the reporting period.

GHG emissions	Unit	01.01.2024 – 30.09.2025
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO ₂ eq)	tCO ₂ eq	36.346,11
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	%	0
Scope 2 GHG emissions		
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	tCO ₂ eq	23.441,75
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	tCO ₂ eq	22.071,66
Scope 3 GHG emissions		
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	tCO ₂ eq	-
Total GHG emissions (Scope 1 + Scope 2)*		
Total GHG emissions (location- based) (tCO ₂ eq)	tCO ₂ eq	59.787,87
Total GHG emissions (market- based) (tCO ₂ eq)	tCO ₂ eq	58.417,77

*Scope 3 emissions were not calculated for the reporting period (01.01.2024 – 30.09.2025) for METRO Romania.

In addition to the information presented in E1-6 regarding the gross greenhouse gas (GHG) emissions for Scopes 1 and 2, the Company includes the EDGE Advanced certificate for the logistics building used within the One Roof concept (developed by WDP) as supplementary evidence of energy performance and operational efficiency.

The certificate reflects the implementation of energy efficiency measures and resource consumption optimization at the building level, including technical solutions that contribute to reducing energy consumption and, consequently, the greenhouse gas emissions associated with Scopes 1 and 2. It also highlights reductions in operational CO₂ emissions and energy savings, assessed in accordance with EDGE standard methodology.

This information is presented as supporting evidence for understanding the decarbonisation measures implemented and does not alter the gross GHG emission values reported.

THIS CERTIFIES THAT
WDP Building 1, CC 6082, Ștefăneștii de Jos 2
HAS ACHIEVED AN
EDGE ADVANCED CERTIFICATE
CERTIFICATE NUMBER
GP1-ROU-24071710202970

EDGE ADVANCED

Exemplifying achievement in the following areas:

65%

Energy Savings

34%

Water Savings

66%

Less Embodied
Carbon in Materials

780.96 tCO₂/year
Operational CO₂ Emissions
4,502.49 tCO₂/year
Operational CO₂ Savings



DEVELOPED BY
Warehouses De Pauw Romania S.R.L.

CERTIFIED BY
Sintali

Thomas Saunders, Managing Director
DATE OF ISSUE: 24-DEC-2024



THIS CERTIFIES THAT
WDP Building 1, CC 6082, Ștefăneștii de Jos 2
Șoseaua Ștefănești 8-8a
Ștefăneștii de Jos, Ilfov 077175
Romania

DEVELOPED BY
Warehouses De Pauw Romania S.R.L.

HAS ACHIEVED AN
EDGE ADVANCED CERTIFICATE

CERTIFICATE NUMBER
GP1-ROU-24071710202970

WAS AUDITED BY
Ilie Retezatu
EDGE Software Version: v3.0.0

CERTIFIED BY
Sintali

Thomas Saunders, Managing Director

DATE OF ISSUE
24-DEC-2024

ENERGY MEASURES

Reduced Window-to-Wall Ratio
Reflective Roof
Reflective Exterior Walls
Insulated Exterior Walls
Fresh Air Pre-conditioning System
Efficient Space Heating System
Efficient Exterior Lighting
Smart Meters for Energy
Onsite Renewable Energy Generation

WATER MEASURES

Water-efficient Faucets in Bathrooms
Efficient Water Closets
Water-efficient Urinals
Water-efficient Faucets in Kitchen

MATERIALS

Material-efficient Bottom Floor Slab - X - Re-use of Existing Floor slab
Material-efficient Floor Finish - X - Re-use of Existing Flooring
Material-efficient Roof Slab - X - Re-use of Existing roof
Material-efficient Exterior Walls - X - Re-use of Existing Wall
Material-efficient Interior Walls - X - Re-use of Existing Wall
Material-efficient Window Frames - X - Re-use of Existing Window Frames
Material-efficient Window Glazing - X - Re-use of Existing Glazing
Material-efficient Roof Insulation - X - No Insulation
Material-efficient Wall Insulation - X - No Insulation
Material-efficient Floor Insulation - X - No Insulation

www.edgebuildings.com

EDGE is a registered trademark of IFC. ©IFC 2024

The EDGE standard requires 20% efficiencies in energy, water and materials compared to a local benchmark. Predicted efficiencies are not a guarantee of future operational performance. Energy savings may be associated with virtual energy for comfort depending on the presence of heating and cooling systems. Virtual energy does not contribute savings to utility bills.

This certificate is issued by the Certifier based on information provided by the client and the audit by the Auditor, and is subject to the terms and conditions of the Certifier. Contact edge@ifc.org if the above measures are not consistent with your observation on the project.





ESRS E5

RESOURCE USE AND CIRCULAR ECONOMY

ESRS E5

As part of METRO Romania's commitment to sustainability, resource efficiency represents an important area of focus. The company aims to optimise resource consumption through responsible materials management and by strengthening recycling processes. In wholesale operations, packaging plays a key role in the transport, preservation and protection of products, while also providing useful information to customers. However, packaging represents a major challenge across the industry, both in terms of reducing the amount of materials used and in selecting sustainable packaging solutions that align with the requirements of the circular economy.

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

ESRS 2 IRO-1

METRO Romania applies a structured process for identifying and evaluating the impacts, risks and opportunities related to resource use and the circular economy, in accordance with the METRO AG methodology. This process is integrated into the Group's ESG strategy, which forms part of the sCore corporate strategy, and ensures coherence between regulatory requirements, market specifics, and the implementation of these strategic directions into operational plans and projects tailored to the local context.

As part of the double materiality assessment conducted by METRO Romania, the impacts, risks and opportunities associated with resource use and the circular economy were evaluated in terms of their effects on the environment and society, as well as their potential consequences for the company's financial performance. The analysis considered the likelihood of occurrence and the magnitude of potential effects in the short, medium and long term, allowing the identification of the aspects considered material to the company's operations. For details regarding the IROs, please refer to the table in **ESRS 2, SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model**, starting on page 20.

Policies related to resource use and circular economy

E5-1

The Group has developed a comprehensive set of policies dedicated to resource efficiency and the transition to a circular economy, brought together under the METRO SUSTAINABLE strategic framework. To responsibly manage resource use and waste streams, METRO has adopted two key Group-level policies, which are also applicable to METRO Romania's operations: the Food Waste Policy and the Own Brand Packaging Policy. These policies support the prevention of negative impacts, the reduction of operational and reputational risks, and the realisation of opportunities associated with the circular economy.

Food Waste Policy

Food waste is one of the major global challenges, and METRO is committed to playing an active role in significantly reducing it. The scope of the policy covers all METRO operations and entities in all countries, including the international trading offices and all Food Service Distribution (FSD) companies. We aim to reduce food losses across our own operations and throughout the entire value chain, considering that one-third of all food produced globally is lost or wasted, generating approximately 10% of global greenhouse gas emissions.

This challenge is not only a social and environmental issue but also an economic one, as preventing food waste leads to significant savings in procurement, storage and disposal costs. Moreover, effective waste management contributes to strengthening the company's reputation, in a context where investors and business partners increasingly prioritise sustainability. To address these challenges and harness the related opportunities, METRO implements integrated strategies based on data optimisation, innovative technological solutions and extensive partnerships, aiming to reduce food waste from its own operations by 30% by 2030, using financial year 2022 as the baseline.

At METRO Romania, there is an integrated management system through which we address waste prevention via donations to the Food Bank. Additionally, starting from 1 September 2025, the Food Waste Reduction Policy has come into effect.

Own Brand Packaging Policy

The Own Brand Packaging Policy provides a unified framework for designing packaging for METRO-branded products. It aims to reduce environmental impact throughout the packaging life cycle, improve customer experience, and increase operational efficiency.

The policy applies to all own-brand products globally, with implementation coordinated centrally. Compliance is ensured through internal technical specifications, adherence to applicable European legislation, and conformity with international standards such as FSC® and PEFC.

The principles of the policy are rooted in the waste hierarchy, with a strong focus on the 3Rs: Reduce, Recycle and Renew.

- **Reduce** - involves reducing the weight, size and complexity of packaging to minimise waste and carbon footprint, eliminating non-recommended materials such as PVC and EPS, and optimising transport.
- **Recycle** - encourages the use of recycled or recyclable materials and the development of transparent waste-management solutions in line with legislative requirements.
- **Renew** - refers to the use of materials from renewable sources, such as wood fibres from responsibly managed forests (FSC®, PEFC) or bioplastics made from renewable raw materials (e.g., sugar, starch).

The policy promotes the design of resource-efficient, durable and recycling-compatible packaging, thereby reducing dependence on virgin raw materials and contributing to the transition toward a circular economy.

Other policies

Currently, METRO's policies do not yet include principles of ecodesign, the use of waste as a resource, or the management of consumer-generated waste.

Actions and resources related to resource use and circular economy

E5-2

METRO Romania continuously monitors the environmental impact of its activities through the implementation of concrete measures, such as reducing the amount of packaging used, adopting biodegradable packaging, and ensuring selective waste collection. The collected waste is directed to specialised recycling centres, thereby contributing to reducing environmental impact and promoting a sustainable business model.

METRO supports the minimisation of food and solid waste by increasing awareness of product life cycles and promoting innovative production and recycling technologies. The company carries out dedicated customer programmes that provide information on the efficient management of products and packaging, encouraging resource conservation, waste prevention and environmentally responsible disposal.

With regard to food waste, certain **accountability measures** are already part of METRO Romania's food waste reduction plan, implemented since January 2025.

Automated ordering – The supply system is automated and adapted based on sales history, losses, seasonality, available space and market prices, with a particular focus on sensitive categories (meat, fish, bakery). This approach ensures optimal stock management and prevents losses.

Optimised logistics management – Logistics processes are continuously adjusted to ensure optimal transport, delivery and storage conditions. Food products are accepted only if they have not exceeded one-third of their shelf life, supporting the maintenance of quality and safety standards.

Freshness guarantee – METRO ensures product freshness through frequent replenishment and collaboration with local suppliers. Special attention is paid to temperature control in refrigerated areas, with rigorous checks performed to maintain optimal food storage conditions.

Assortment adaptation – The product range is customised based on customer needs, including adjustments to weight, packaging and presentation. Fresh products are portioned according to professional requirements, helping reduce waste and optimise procurement costs.

Other measures implemented to reduce food waste include:

- Measures aimed at accelerated sales
- Technological measures, such as the “**First In, First Out**” rule, optimisation and adjustment of order volumes, stock monitoring, technical improvements to reduce energy consumption, and recycling of packaging waste.
- Partnerships with various organisations and authorities, such as the Federation of Food Banks in Romania (9 regional food banks) and the European Federation of Food Banks.

In addition, METRO Romania supports the Deposit-Return System (SGR), one of the most important environmental infrastructure projects in Romania, by installing Reverse Vending Machines (RVMs) for SGR packaging near its stores. More information regarding the associated costs of these investments is presented in the EU Taxonomy section.

All METRO Romania locations are already integrated into the national Extended Producer Responsibility (EPR) scheme through contracts with OIREP and OTR operators, ensuring compliance and proper monitoring of obligations related to packaging, electrical and electronic equipment, as well as batteries and accumulators. These targets reinforce METRO's commitment to reducing waste infrastructure, minimising the use of virgin raw materials, and promoting the widespread adoption of sustainable materials and solutions across the value chain.

Targets related to resource use and circular economy

E5-3

At Group level, an ambitious set of targets has been established, applicable to all countries, including METRO Romania, with the aim of reducing resource impacts and accelerating the transition towards a circular economy:

Food waste:

- A 30% reduction in food waste in own operations by 2030, compared to the 2021/2022 baseline year, in line with the target set at European Union level. This target is absolute, independent of business growth, and is monitored quarterly to ensure progress towards the objective.

Packaging:

- 100% of own-brand packaging to be recyclable, reusable or compostable by 2030, in accordance with the requirements of the PPWR Regulation, and to contain a minimum of 30% recycled content in plastic packaging.
- Complete elimination of PVC and EPS from the packaging portfolio by 2030. For paper, cardboard and wood packaging, the company aims to use exclusively FSC®- or PEFC-certified materials, or materials containing at least 70% recycled content. These targets are aligned with the new European Packaging and Packaging Waste Regulation (PPWR) and reflect the Group's commitment to reducing dependence on virgin raw materials and increasing material circularity. Progress toward these objectives is systematically monitored and reported at Group level, and is relevant for all markets, including Romania.
- A reduction of 10,000 tonnes of plastic used in own-brand packaging by 2030, compared to FY 2021/2022, a target that is also relevant for the packaging placed on the market by METRO Romania.
- Increasing the recycling and recovery rate of packaging waste to above 90% by 2030.
- Implementing full digital traceability for pallet and packaging flows



Resource inflows

E5-4

Quantities of materials used in the packaging placed on the market by METRO Romania during the reporting period.

Raw materials + packaging	Quantity (01.01.2024 - 30.09.2025)	Unit of measure
Glass	5,588.07	t
Plastic	17,211.07	t
PET	1,174.39	t
Paper	27,292.97	t
Steel	1,728.39	t
Aluminium	997.65	t
Wood	19,525.62	t

Resource outflows

E5-5

Waste generated by the company during the reporting period.

Waste type	Waste name as defined in the legislation	Waste code	Stock at the beginning of the year (tonnes)	Quantities 01.01.2024- 30.09.2025			Recovery/ disposal operation	Year-end stock
				Waste generated (tonnes)	Waste recovered (tonnes)	Waste disposed of (tonnes)		
Paper / Cardboard	Waste paper and cardboard packaging	15 01 01	0	10,806.71	10,806.71	0	R13	0
Madness	Waste plastic packaging	15 01 02	0	2,002.09	2,002.09	0	R13	0
Plastic	Waste plastic packaging	15 01 02	0	286.28	286.28	0	R13	0
Polystyrene	Waste plastic packaging	15 01 02	0	158.33	158.33	0	R13	0
Wood	Waste Wood Packaging	15 01 03	0	3,664.46	3,664.46	0	R13	0
Metal	Scrap metal	20 10 40	0	366.12	366.12	0	R13	0
WEEE	Waste electrical and electronic equipment	20 01 23* 20 01 36	0	441.88	441.88	0	R13	0
Materials not suitable for use or processing	Materials not suitable for consumption or processing	02 02 03 02 03 04	0	3,709.26	3,709.26	0	R13	0
Domestic / Municipal	Municipal waste	20 03 99	0	5,835.79	5,835.79	0	D1	0
TOTAL				27,270.93	27,270.93	0	-	0

In support of the information presented in this section, METRO Romania includes the sustainability certificate issued by CHEP Romania as additional evidence of the implementation of a circular logistics model based on pallet reuse within the supply chain. This model contributes to the optimization of resource use and to reducing environmental impact, generating quantifiable benefits in terms of wood resource savings, reductions in environmental impact, generating quantifiable benefits in terms of wood resource saving, reductions in greenhouse gas (GHG) emissions, and decreased waste generation. The indicators are calculated based on Life Cycle Assessment (LCA) analyses, in accordance with ISO 14044, and are supported by internationally recognized forest management certification systems.

Period: 2025/01 - 2025/12

CHEP
A Brambles Company

Sustainability Certificate

By using the pooling services offered by CHEP Europe, we hereby certify the contribution of

METRO CASH&CARRY ROMANIA S.R.L

to protecting the environment and to promoting a sustainable model.
Together, in 2025, we have succeeded in:

 <p>Savings Wood Resources by</p> <p>920 841 dm³</p> <p>~ 889 trees</p>	 <p>Diminishing emissions by</p> <p>2 912 417 kg</p> <p>~ 66 truck trips around the world</p>	 <p>Reducing waste by</p> <p>86 840 kg</p> <p>~ 20 trucks of waste</p>
--	---	--

Alejandro Tostado Loizaga



Senior Director, Sustainability
CHEP Europe



Helen Lane



Chief Executive Officer
CHEP Europe

Calculations based on independent Life Cycle Assessment (LCA) studies of CHEP Pallet versus white-wood equivalent. CHEP LCAs are ISO 14044 compliant and independently peer-reviewed. CHEP timber sources are 100% certified for Forest Management by the Forest Stewardship Council® (FSC®-C104794) or the Programme for the Endorsement of Forest Certification (PEFC/07-32-233).



Report in accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council (“the Taxonomy Regulation”)

Regulatory context and scope of reporting

The Taxonomy reporting has been prepared at METRO Cash & Carry Romania SRL level in accordance with the provisions of Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852) on the establishment of a framework to facilitate sustainable investment, for the 2024/25 financial year, i.e. the period 1 January 2024 – 30 September 2025.

This section presents the manner and extent to which METRO Romania’s economic activities are associated with activities considered environmentally sustainable, as well as the related key performance indicators, as defined in the above-mentioned Regulation and its delegated acts.

The information complies with the reporting requirements set out in Article 8 of the Taxonomy Regulation, the Delegated Act (Commission Delegated Regulation (EU) 2021/2178) and subsequent amending acts: Delegated Regulation (EU) 2021/2139, Delegated Regulation (EU) 2022/1214, Delegated Regulation (EU) 2023/2485, Delegated Regulation (EU) 2023/2486 and Delegated Regulation (EU) 2024/3215.

Furthermore, as part of the European Commission’s efforts to streamline sustainability reporting under the Omnibus package, we have aligned our EU Taxonomy reporting with the adoption of the Simplification Regulation (Regulation (EU) 2026/73) and opted to use the updated reporting templates. In line with these amendments, we performed an eligibility assessment based on a comprehensive analysis of economic activities against those listed in the climate and environmental delegated acts. We did not apply the optional 10% threshold. Although the EU Taxonomy framework permits entities to optionally use the 10% threshold for reporting eligible or aligned activities, METRO Romania has chosen to report all activities identified as eligible and/or aligned, irrespective of the associated value of turnover, CapEx or OpEx.

Following the evaluation of operating expenditure (OpEx), we concluded that OpEx is not significant in relation to the company’s business model and does not have a material impact on the economic activities assessed under the EU Taxonomy. In accordance with applicable provisions, the numerator of the OpEx KPI is presented with a zero value, as it is not material for the business model of METRO Cash & Carry Romania SRL and is therefore excluded from the calculation, while the total OpEx amount is provided separately in line with the reporting requirements.

Article 8 of the Taxonomy Regulation

The Taxonomy Regulation is a key component of the European Commission’s action plan to redirect capital flows towards a more sustainable economy. It represents an important step toward achieving climate neutrality by 2050 in line with EU objectives, as the Taxonomy serves as a classification system for environmentally sustainable economic activities.

Companies that are legally required to publish a non-financial statement must report the extent to which their economic activities are environmentally sustainable. In the following section, METRO Romania, as a non-financial undertaking, presents the share of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) for the reporting period 1 January 2024 – 30 September 2025 that is associated with economic activities eligible under and aligned with the EU Taxonomy in relation to one or more of the six environmental objectives (climate change mitigation; climate change adaptation; sustainable use and protection of water and marine resources; pollution prevention and control; transition to a circular economy; protection and restoration of biodiversity and ecosystems), in accordance with Article 8 of the Taxonomy Regulation and subsequent amendments. The values are determined based on data reported in the consolidated financial statements, applying the same accounting principles and valuation methods.

An economic activity is considered Taxonomy-eligible if it corresponds to the description of one of the activities listed in the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852, regardless of whether the economic activity meets all the relevant technical screening criteria set out in those delegated acts.

An economic activity is considered Taxonomy-aligned if it substantially contributes to one or more environmental objectives, does not significantly harm any of the other environmental objectives, meets the applicable technical screening criteria and complies with minimum social safeguards.

The technical screening criteria for economic activities that can make a substantial contribution to climate change mitigation or climate change adaptation are established in the Climate Delegated Act (Commission Delegated Regulation (EU) 2021/2139). This act also includes certain economic activities related to nuclear energy and natural gas. METRO Romania does not carry out activities in these sectors. The technical screening criteria for activities that can substantially contribute to any of environmental objectives (3)–(6) are established in the Environmental Delegated Act (Commission Delegated Regulation (EU) 2023/2486).

METRO Romania’s Reporting under the EU Taxonomy

Assessment of Taxonomy eligibility of economic activities

To identify the eligible economic activities carried out by METRO Romania, we conducted a comprehensive assessment of all economic activities and compared them with the descriptions of the economic activities included in the Climate Delegated Act and the Environmental Delegated Act. The sections below indicate which economic activities have been identified as eligible for each of the three performance indicators (KPIs).

The following table presents the results of the eligibility and alignment assessments for turnover, CapEx and OpEx at METRO Romania level, for the period 1 January 2024 – 30 September 2025.

Turnover

The total turnover amounts to **RON 20,203,024,823**.

The main activity of METRO Romania, according to NACE code 4639 – Wholesale of unspecialised food, beverages and tobacco – is not associated with any activity eligible under the EU Taxonomy. The economic activities related to the company’s core business do not correspond to the descriptions of Taxonomy-eligible activities as defined in the Climate Delegated Act (Commission Delegated Regulation (EU) 2021/2139) and the Environmental Delegated Act (Commission Delegated Regulation (EU) 2023/2486). There are no additional secondary revenue-generating activities.

Therefore, turnover is not eligible under the EU Taxonomy, and no eligible revenue is reported for the reference period. Moreover, given that METRO Romania’s core business activity currently falls outside the scope of the EU Taxonomy, there are no investments in assets or processes, nor operating expenses, that would be eligible in connection with this activity.

CapEx

The total CapEx considered for the purpose of this reporting, calculated in accordance with IFRS, amounts to **RON 396,120,423**.

METRO Romania's main activity and all related economic activities currently fall outside the scope of the EU Taxonomy. As such, no investments can be made in assets or processes that would extend Taxonomy-aligned economic activities or enable the performance of Taxonomy-eligible economic activities within the core business.

However, following the internal assessment, six secondary eligible activities were identified in accordance with the EU Taxonomy Regulation, for which the contribution to the environmental objectives was assessed. The activities presented below is considered eligible under the EU Taxonomy as described in the delegated acts. The CapEx values correspond to assets or processes associated with economic activities that meet the criteria of the EU Taxonomy.

Activity 2.3 (CE) - Collection and transport of non-hazardous and hazardous waste (CapEx) – This activity involves investments in waste collection systems which, for the 2024/25 financial year, were associated with works carried out in the parking areas designated for the installation of reverse vending machines (RVMs) used within Romania's Deposit-Return System (DRS). At METRO Romania, the waste collection process includes the collection and disposal of non-hazardous waste through the use of packaging collection systems for PET, glass or aluminium containers with volumes between 0.1 l and 3 l inclusive. Activity **2.3 (CE)** contributes to the transition towards a circular economy.

Activity 5.3 (CCM) - Preparation for re-use of end-of-life products and product components (CapEx) – This activity involves investments in technological wastewater treatment systems in Arad, Oradea and Bacău. Activity **5.3 (CCM)** contributes to climate change mitigation.

Activity 6.5 (CCM) - Transport by motorbikes, passenger cars and light commercial vehicles (CapEx) – This activity involves investments in the vehicle fleet used by the management team and the sales force (new acquisitions and replacements). During the reporting period, 46 EURO 6 vehicles were acquired under operating lease. Activity **6.5 (CCM)** contributes to climate change mitigation.

Activity 7.3 (CCM) – Installation, maintenance and repair of energy efficiency equipment (CapEx) – This activity involves investments in the modernisation of heating, ventilation and air-conditioning (HVAC) systems in both food and non-food areas, by replacing existing installations with high-energy-efficiency equipment.

Within this activity, the following investments are also included:

- replacement of lighting systems in signage, switching from fluorescent to LED technology;
- transition to LED lighting as part of the company's energy-efficiency programme;
- upgrading the lighting systems in store parking areas and perimeter zones, through the replacement of mercury-based lighting fixtures with LED units.

Additional capital expenditure associated with this activity includes the rehabilitation of the heating system, such as the replacement of store heating boilers to ensure optimised gas consumption, and the transition from freon-based refrigerants to a more environmentally friendly refrigerant (CO₂), alongside reducing freon leakages as part of the refrigerant replacement programme. Activity **7.3 (CCM)** contributes to climate change mitigation.

Activity 7.4 (CCM) – Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (CapEx) – This activity may be associated with investments in the installation of electric vehicle charging systems for customers in the parking areas located on our premises. Activity **7.4 (CCM)** contributes to climate change mitigation.

Activity 7.7 (CCM) – Acquisition and ownership of buildings (CapEx) – This activity may be associated with capital expenditure related to the renewal of the contract and the indexation of rent. Activity **7.7 (CCM)** contributes to climate change mitigation.

OpEx

The total operating expenditure for the reporting period, as defined under the EU Taxonomy, amounts to RON 1,198,851,491.

Only a small proportion of METRO Romania's operating expenditure is relevant for the EU Taxonomy OpEx KPI (5.95%), as the main categories of expenditure are not linked to the company's core activities. Therefore, the EU Taxonomy-related OpEx is not considered material for the business model, and METRO Romania applies the exemption clause provided in Annex I to Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, which supplements Regulation (EU) 2020/852. As a result, the numerator of the OpEx KPI is reported as zero.

Consequently, we have omitted the detailed assessment and reporting of EU Taxonomy-eligible or Taxonomy-aligned operating expenditure (OpEx), presenting only the total OpEx value.

Assessment of EU Taxonomy alignment

For eligible activities to be aligned with the EU Taxonomy, they must meet all criteria related to substantial contribution to an environmental objective, must not significantly harm any of the other five environmental objectives (DNSH), and must comply with the minimum social safeguards.

For each of the six eligible economic activities, we were unable to meet at least one of the applicable technical screening criteria, namely we could not demonstrate a substantial contribution to the transition to a circular economy or to climate change mitigation. In view of these aspects, the final step required for Taxonomy alignment – compliance with minimum social safeguards – was not completed.

Conclusions of the eligibility and alignment assessment for METRO Romania

For eligible economic activities to be considered aligned, they must substantially contribute to at least one of the six environmental objectives listed in Article 9 of the EU Taxonomy Regulation, meet the applicable technical screening criteria, not significantly harm any of the other environmental objectives, and comply with minimum social safeguards.

Accordingly, no Taxonomy-aligned activities are reported for the 2024/25 financial year. These requirements will be reassessed in the 2025/26 financial year.

Key Performance Indicators (“KPIs”): Turnover, CapEx and OpEx

Key Performance Indicators (“KPIs”) include the Turnover KPI, CapEx KPI and OpEx KPI. For the 2024/25 reporting period, these KPIs disclose the Taxonomy-eligible and Taxonomy-non-eligible activities in accordance with the reporting requirements set out in the Taxonomy Regulation and its subsequent amending acts.

To prevent double counting, consolidated figures are used, and we ensured that the same eligible activity is not reported multiple times under different categories in relation to capital investments (CapEx). This is achieved through the allocation of cost centres, the use of analytical accounts for specific activities, and comprehensive financial monitoring systems that ensure accurate allocation and prevent overlaps. This approach is fully aligned with EU Taxonomy requirements, enhancing data accuracy, transparency and comparability, and providing a reliable representation of our sustainability performance.

Turnover KPI

The Turnover KPI represents the proportion of net turnover derived from economic activities that are eligible under the EU Taxonomy in relation to total net turnover, for the financial year 01.01.2024-30.09.2025.

Net turnover is presented in METRO Romania's Individual Financial Statements prepared in accordance with OMFP 1802/2014 (RAS), on page 8, and amounts to RON 20,203,024,823 for the financial year ending 30 September 2025. For the reporting period, no revenues generated from activities eligible or aligned with the EU Taxonomy were identified.

Consequently, the numerator of the Turnover KPI is zero, and the proportion of EU Taxonomy-eligible activities in total turnover is 0%.

CapEx KPI

The CapEx KPI is defined as the ratio between Taxonomy-eligible CapEx (numerator) and total CapEx (denominator) for the 2024/25 financial year.

METRO Romania's Individual Financial Statements, prepared in accordance with OMFP 1802/2014 (RAS¹), present total capital expenditure on pages 29 and 32, amounting to RON 319,028,162.

For EU Taxonomy reporting purposes, the CapEx KPI has been calculated using financial data aligned with IFRS principles, in accordance with the methodology applied at Group level. In this context, certain eligible project components related to IFRS 16 (leases) were included, although these are not capitalised expenditures and therefore not part of total CapEx in the statutory financial statements prepared under OMFP.

As a result, the total CapEx used for EU Taxonomy reporting differs from the CapEx reported in the individual financial statements under OMFP 1802/2014. Therefore:

- Total CapEx according to individual financial statements (RAS): RON 319,028,162
- Total CapEx used for EU Taxonomy reporting (IFRS-based): RON 396,120,423

Of the total CapEx amounting to RON 396,120,423, RON 211,507,143 is associated with activities identified as eligible under the EU Taxonomy.

OpEx KPI

The OpEx KPI is defined as the ratio between EU Taxonomy-eligible OpEx (numerator) and total OpEx (denominator) for the relevant financial year.

METRO Romania's total operating expenditure is presented in the Individual Financial Statements prepared in accordance with OMFP 1802/2014 (RAS) and amounts to RON 20,139,969,586. Under the EU Taxonomy definition, OpEx related to potentially eligible categories (e.g., transport costs, maintenance and repair, leases, third-party services) totals RON 1,198,851,491, representing 5.95% of total OpEx.

Following the assessment, METRO Romania concluded that only a small share of these operating expenditures is relevant for EU Taxonomy-eligible activities, and the eligible OpEx is not considered material for the company's business model. Accordingly, METRO Romania applies the exemption clause provided in Annex I to Commission Delegated Regulation (EU) 2021/2178, reporting the numerator of the OpEx KPI as zero.

¹ Romanian Accounting Standards



Proportion of turnover, CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2024/25 (summary KPIs)

Financial year	2024/2025	Breakdown by environmental objectives of Taxonomy-aligned activities													
		Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in previous financial year (2023)	Proportion of Taxonomy-aligned activities in previous financial year (2023)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Text	RON	%	RON	%	%	%	%	%	%	%	%	%	%	RON	%
Turnover	20,203,024,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CapEx	396,120,423	53.39%	-	0%	-	-	-	-	-	-	-	-	-	-	0%
OpEx	1,198,851,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Proportion of turnover, CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2024/25 (activity breakdown)

Reported KPI CapEx		CapEx		Environmental objective of Taxonomy-aligned activities											
Financial year (N)		2024/25													
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned CapEx,	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Text	RON	%	RON	%	%	%	%	%	%	%	%	%	%		
Collection and transport of non-hazardous and hazardous waste	CE 2.3	0.17%	-	0%	-	-	-	-	-	-	-	-	-		
Construction, extension and operation of waste water collection and treatment	CCM 5.3	0.79%	-	0%	-	-	-	-	-	-	-	-	-		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	1.58%	-	0%	-	-	-	-	-	-	-	-	-		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	21.89%	-	0%	-	-	-	-	-	-	-	-	-		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.05%	-	0%	-	-	-	-	-	-	-	-	-		
Acquisition and ownership of buildings	CCM 7.7	28.90%	-	0%	-	-	-	-	-	-	-	-	-		
Sum of alignment per objective					-	-	-	-	-	-	-	-	-		
Total KPI CapEx		53.39%		0%											



ESRS S1
OWN WORKFORCE

ESRS S1

Interests and views of stakeholders

ESRS 2 SBM-2

Employees are essential to our success. We promote an inclusive culture, value diversity, and ensure that their health and well-being remain a priority. Our own workforce includes all METRO Romania employees with an employment contract as well as personnel recruited through dedicated agencies who perform their activities at our sites. The types of employment relationships are described in more detail under ESRS S1-6 and S1-7. At METRO Romania, respecting employee rights is fundamental. We provide fair working conditions and promote a work environment built on respect, integrity, and collaboration.

METRO Romania values employee feedback and integrates it into the business strategy and operating model. We conduct surveys and workshops to identify workforce needs and encourage open dialogue. We use dedicated digital platforms to ensure transparent and continuous communication between employees and management.

Direct social dialogue is also facilitated through regular meetings with departmental representatives and through company-wide communication forums, such as Town Hall sessions.

The collaboration between METRO Romania and its employees aims to align the business strategy with the workforce's values and expectations, leading to increased engagement and a stronger sense of belonging. By integrating employee ideas and suggestions, the company fosters innovation and the development of sustainable processes and solutions. METRO Romania is committed to creating an inclusive environment, valuing diverse perspectives to support well-informed and balanced decision-making.

Furthermore, through close collaboration with teams, METRO Romania enhances its organizational agility, enabling rapid adaptation to change. This model of integrating employee perspectives not only strengthens the internal culture but also contributes to a resilient and sustainable business strategy capable of ensuring long-term success.

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

ESRS 2 SBM-3

At Group level, risks associated with human resources cover aspects such as organizational structure, recruitment and retention, adequate remuneration, and employment termination procedures. In addition, risks related to organizational culture are also taken into account.

As part of the annual risk inventory and assessment process, integrated into the Group-wide Risk Management framework, several risk factors related to the own workforce are considered. The most relevant include employee turnover, financial losses generated by outstanding unused annual leave, and labour disputes.

Within the double materiality assessment, the impacts, risks, and opportunities associated with the own workforce were identified and evaluated. This process included an internal workshop with METRO Romania specialists and the consultation of relevant sources such as the internal risk register, applicable legislation and standards, and sustainability reports published by other companies in the sector. The material impacts and risks identified during the materiality

assessment relating to the own workforce are directly connected to, or result from, commercial activities, the business model, and the corporate strategy. The results are summarised in ESRS 2, SBM-3 – *Material impacts, risks and opportunities and their interaction with strategy and the business model*, on page 20, and further detailed in the sections that follow.

To identify worker groups potentially more affected by impacts and risks, METRO Romania uses risk assessments, incident reports, workplace safety audits, and internal controls designed to reduce occupational risks. The involvement and consultation of affected groups also play an essential role, as does the feedback received from health and safety committees and employee representation bodies.

METRO Romania has identified the occupational injury and work-related illness risks specific to each job category and has assessed and established the corresponding preventive measures. To ensure a safe working environment, the company has developed dedicated occupational health and safety instructions tailored to the activities carried out by each category of employees and non-employee workers. They receive mandatory training and information in accordance with the law, contributing to incident prevention and to protecting health and safety within the company.

Among the most vulnerable categories of employees are those who handle or are exposed to hazardous chemicals, such as cleaning products, materials used within the Maintenance Workshop, or certain products commercialised in the stores.

Another category includes own employees and contractors who operate work equipment within the units, such as forklifts, pallet trucks, ramps, sectional doors, or presses, which may pose safety risks if used improperly.

There are no known risks of forced labour or child labour within the own workforce.

During the reporting period, there were no changes to the corporate strategy or the business model as a result of the identified impacts and risks.

Policies related to own workforce

S1-1

METRO's policies related to its own workforce are aligned with internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, and the fundamental conventions of the International Labour Organization (ILO). These policies support the prevention of risks related to working conditions and promote a safe, fair, and inclusive work environment for all employees.

METRO Romania operates exclusively in the Romanian market and assesses potential adverse impacts of its operations in accordance with both international and national regulations, covering aspects such as personal data protection (GDPR), anti-corruption, grievance and complaints handling, collective bargaining, and other relevant social topics. All operational policies and procedures are implemented throughout the entire organisation, ensuring consistent application of human rights principles across all activities.

Business Principles and Ethical Conduct

The METRO Business Principles form the foundation of responsible corporate culture and legal compliance. They promote fair working conditions, equal treatment and equal opportunities, separation of personal and professional interests, non-discriminatory behaviour, and the protection of confidential information. These documents are publicly available on the company website and accessible to all employees and stakeholders.

Human Rights Policy

Through its Human Rights Policy, METRO Romania commits to respecting and promoting fundamental human rights across all aspects of its operations. The policy aims to identify and prevent early-stage human rights risks, both in own operations and along the value chain. It includes prohibitions on child labour and all forms of forced labour; protection of young workers; prevention of human trafficking; compliance with working time regulations and occupational health and safety requirements; and the elimination of discrimination in recruitment and career development.

The policy is available to all employees on the company intranet and is integrated into training and onboarding programmes to ensure compliance and clear understanding of the company's commitments.

Internal Regulations and Anti-Harassment & Non-Discrimination Policies

The METRO Romania Internal Regulation establishes conduct standards and essential rules for the proper functioning of the company and is accessible to all employees via the intranet.

The Anti-Harassment and Non-Discrimination Policy adopt a zero-tolerance approach towards any form of harassment or discrimination within the organisation. The policy is published on the intranet and embedded in training and onboarding programmes to ensure that all employees are informed and trained regarding expected behaviours and available reporting mechanisms.

All policies explicitly address protected grounds of discrimination, including racial or ethnic origin, colour, gender, sexual orientation, gender identity, disability, age, religion, political opinions, national or social origin, and other grounds defined in EU and national legislation.

Occupational Health and Safety (OHS) Policies

Access to a safe working environment is ensured through a robust internal procedure aligned with the global OSMS (Operational Safety Management System). This includes:

- assessment and mitigation of occupational risks;
- periodic compliance audits;
- direct involvement of executive management in resource allocation and implementation of protective measures.

Whistleblower Protection

METRO Romania provides employees with a confidential internal reporting mechanism (whistleblowing system) and a Whistleblower Protection Policy. This ensures the protection of individuals reporting misconduct, risks, or non-compliant behaviour, encouraging early reporting and effective handling of potentially harmful situations.

Diversity, Equity & Inclusion (DE&I)

METRO's global approach to diversity, equity, and inclusion promotes a respectful, prejudice-free work environment. The related policies support equitable representation of all social groups, prevent exclusion or marginalisation, and encourage the integration of people with disabilities, in line with applicable legislation.

At the local level, the company regularly organises activities raising awareness of the needs of vulnerable groups, such as Diversity Day and the International Day of Persons with Disabilities (Purple Night).

Performance and Potential Management. Talent Development.

METRO provides a unified framework for performance and development processes (e.g., performance and potential evaluation, succession planning, talent development programmes). The implementation of these processes supports employee retention, increases the company's attractiveness as an employer, and strengthens a culture of continuous learning.

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

S1-2

METRO Romania integrates employees' perspectives into company decision-making through structured processes, formal consultation channels, and continuous dialogue mechanisms. These processes support the identification, assessment, and management of actual and potential impacts on the own workforce, while ensuring the active participation of workers in matters relevant to their working conditions. METRO Romania complies with applicable legislation, including the Social Dialogue Act and the Labour Code, ensuring that employees are adequately informed and consulted regarding decisions that affect them. As such, employee perspectives form an important component of the company's decision-making processes.

Social dialogue and collaboration with the trade union

Social dialogue, carried out jointly with trade union leaders, includes annual negotiations for the collective bargaining agreement as well as regular meetings for validation, information-sharing, and involvement in projects.

The company maintains a stable partnership with the National Union "Solidaritetea", the representative trade union at company level. The relationship is coordinated by the Human Resources Manager, who ensures ongoing and effective collaboration with the union organisation.

The collaboration process includes:

- annual negotiations for the Collective Labour Agreement (CLA);
- regular meetings for information, consultation, and validation of decisions that may impact employees;
- incorporating trade union views into major projects affecting the workforce.

At national level, 52% of employees are union members. In the stores, membership exceeds 56%, while at headquarters approximately 11% of employees are affiliated.

In addition, METRO Romania participates in social dialogue processes at Group level, in line with the global framework agreement with the international union organisation UNI Global Union, facilitating structured dialogue with employee representatives worldwide.

Direct employee consultation and informal processes

Beyond the contribution of the trade union, employees have the opportunity to express their views and suggest improvements. These suggestions are collected during monthly meetings between store managers and their teams, where employees provide input regarding working conditions, operational processes, commercial activities, or workplace climate. Formal and informal local feedback sessions also allow employees to signal optimisation opportunities or concerns about the working environment.



These initiatives ensure consistent integration of workers' perspectives into operational decision-making processes.

Global mechanisms for employee engagement

At Group level, METRO uses standardised processes for gathering employee opinions, which are equally applicable to METRO Romania:

The annual METRO Voice it! survey engages employees in a structured manner, providing insights into workplace experiences and identifying priority areas for improvement. Results are analysed by relevant managers and communicated to employees, followed by specific actions at store, department, or division level.

Responsibility for implementation lies with the Senior Vice President Global Talent & Organisational Development

Quarterly dialogue sessions are held with global management in the form of global briefing events, where employees can address questions to METRO Board members. Topics include strategic developments, global projects, and current company matters. The effectiveness of the format is assessed through direct feedback.

Themed events dedicated to innovation and development serve as platforms for collecting ideas and initiatives from employees. Management reviews these proposals, assigns implementation responsibilities, and later evaluates their impact.

Reporting and grievance mechanisms - Whistleblowing

Employees and third parties can report suspicions or incidents related to non-compliant behaviour through the internal whistleblowing system. This mechanism enables anonymous reporting through a secure platform, includes formal auditing of each case, is supported by a local compliance officer in each country (including Romania), and is periodically reviewed through the Compliance Pulse Check to ensure accessibility and proper use. This mechanism supports early identification of negative impacts and strengthens internal processes.

Collaboration on occupational health and safety

METRO Romania ensures worker engagement in OHS matters through the establishment of Occupational Health and Safety Committees. These committees are set up both at headquarters and in each location with at least 50 workers. In units with fewer than 50 employees where no committee is required, the responsibilities are carried out by designated worker representatives with specific OHS duties.

These structures support the identification of risks and impacts on the workforce, systematic consultation of employees on OHS conditions, and active involvement in defining prevention and safety measures.

Engagement with vulnerable workers and prevention of marginalisation

The company pays special attention to employee groups that may be vulnerable or exposed to social risks, such as women, migrants, or persons with disabilities.

Through these engagement structures, METRO Romania ensures effective communication with employees and their representatives to identify and manage impacts on personnel. This framework allows employees to actively participate in discussions and decisions related to health and safety, promoting a safe and supportive work environment.

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

S1-3

METRO Romania uses a structured system of processes and communication channels that enables employees to raise concerns and supports the identification, prevention, and remediation of negative impacts on the own workforce. These mechanisms are designed to provide safe, confidential, and unrestricted access to incident reporting, as well as appropriate support in confirmed cases.

- **Harassment reporting channel:** Employees have access to a dedicated e-mail address (integrity@METRO.ro) where they can report harassment situations. These reports are handled by a designated internal committee, which ensures maximum confidentiality.
- **Compliance Committee:** The Compliance Committee ensures adherence to internal and external standards and manages reported integrity issues. Whistleblowers can raise concerns anonymously and confidentially.
- **Employee Assistance Program (EAP):** The company provides an assistance program offering psychological, financial, legal, and nutritional counselling. This programme supports employees in managing personal and professional challenges.

Through these processes and channels, METRO Romania is committed to preventing and remediating negative impacts on employees, providing a safe environment and support for raising concerns.

The company has a grievance and complaints mechanism related to workforce matters, set out in the Human Rights Policy. The grievance-handling process includes:

- **Complaint investigation:** Once received, each complaint is thoroughly analysed to determine its validity.
- **Disciplinary investigation:** If the analysis indicates substantiated elements, a disciplinary investigation is initiated in accordance with the Labour Code. This step ensures a fair and impartial assessment, respecting the rights of all parties involved.
- **Communication of outcomes:** If the complaint is not substantiated, the complainant is informed that no further action is required.

This mechanism is designed to address employees' concerns transparently and fairly, ensuring that their rights are respected.

METRO Romania has implemented processes to ensure the availability and effectiveness of communication channels for the own workforce. These processes include:

- **Ensuring channel accessibility:** Employees have access to various channels, such as the dedicated harassment e-mail address (integrity@METRO.ro) and the Employee Assistance Program (EAP), which provides psychological and financial support, among others.
- **Monitoring and follow-up:** The company has established a monitoring system through which issues raised by employees are logged and managed. Dedicated teams analyse and resolve these issues, ensuring timely and effective treatment.
- **Effectiveness assessments:** METRO Romania conducts regular evaluations of communication channels to ensure they function effectively. This includes employee feedback surveys and internal reviews of grievance-handling procedures.
- **Stakeholder involvement:** Employees are actively engaged in assessing communication channels. Through direct feedback and participation, workers contribute to the continuous improvement of these processes.

Through these initiatives, METRO Romania ensures transparency and accessibility in internal communication, facilitating effective handling of concerns raised by employees.

METRO assesses employees' trust in concern-raising structures and processes through periodic surveys and feedback sessions. The company ensures that employees are well informed through training and communication campaigns, promoting transparency and accessibility.

Additionally, METRO Romania has implemented protection measures aligned with applicable legislation, the collective bargaining agreement, and internal policies on harassment and human rights. These measures guarantee that no employee or worker representative can face negative consequences for the good-faith reporting of an issue.

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

S1-4

Within METRO Romania, work procedures are implemented aimed at ensuring occupational safety and health, including strategies for managing OSH risks. METRO Romania applies an integrated OSH framework that combines local operational procedures with the group's Safety Management Operational System (OSMS), based on the principles of ISO 45001 (risk-based thinking, employee engagement, management commitment and the Plan-Do-Check-Act cycle). The OSMS is the central framework for OSH, geared towards preventing accidents and promoting healthy behaviours. These measures allow the company to address both material negative and positive impacts on its workforce.



Procedures and agreements in place include:

- **Training of workers in occupational health and safety and emergency situations**

This procedure has been implemented to ensure that employees are trained in identifying and managing risks, thereby ensuring a safe working environment. It also includes preparing personnel to respond effectively to emergency situations and to protect their health. The key steps include:

- **Induction training** – provides general information on specific activities and the associated risks, followed by detailed on-the-job training;
- **Periodic training** – intended to refresh and update employees' OHS-related knowledge;
- **Specialised training** – required for high-risk activities.

This process ensures that employees are well prepared to prevent and effectively manage risks and emergency situations.

- **Access of visitors and external workers from companies or units performing contracted services, orders, or other legally defined activities**

This procedure ensures effective management of external individuals who physically interact with METRO Romania locations, while maintaining high safety standards and compliance with occupational health and safety regulations.

The main steps in this procedure include.

- Carrying out repair or construction work based on a clearly defined contract and order;
- Ensuring all relevant documents are properly filed;
- Responsible managers providing reception personnel with informational materials and visitor badges;
- Service providers informing the local OHS specialist about the identity of individuals who will perform work on site;
- Organising required documentation and assigning external workers to appropriate workplaces;
- Ensuring a sufficient stock of necessary forms, reviewed weekly, with documents retained for up to one year.

This procedure is designed to ensure a smooth flow of entry and exit for external personnel while maximising safety and compliance with applicable regulations.

- **Agreement on the application of occupational health and safety and emergency regulations, and the Protocol regulating the activities of “merchandisers” and “sampling agents” in METRO stores**

This agreement informs collaborators about the occupational health and safety and emergency regulations applicable to their activities, ensuring awareness and compliance among all third-party personnel working in METRO locations.

- **Emergency alerting and response**

This procedure is designed to ensure a coherent and effective response in emergency situations such as fires in order to protect human life and property. Its main purpose is to clearly define the process and responsibilities for appropriate intervention in emergencies, ensuring compliance with safety and risk-prevention standards.

The key stages of the procedure include:

- Organising daytime emergency response for firefighting and the evacuation of personnel from the workplace;
- Establishing a communication structure and protocols for rapid and accurate alerting of emergency services;
- Detailing specific actions in the event of fire and setting out the organisation of fire protection activities;
- Coordinating teams responsible for rescue, evacuation and firefighting, both during working hours and outside standard operating hours;
- Assessing and defining protection, evacuation and storage plans for hazardous materials;
- Periodic verification of protective equipment and training of intervention personnel.

The procedure ensures an organised and effective reaction in emergency situations, minimising risks for employees and customers and maintaining a high level of safety across METRO Romania locations.

- **Personal Protective Equipment (PPE) and Work Equipment**

This procedure defines the operating framework for the selection, use, and management of equipment intended to protect workers. Its purpose is to ensure optimal safety and health conditions at the workplace by equipping employees with adequate protective equipment.



The key stages of the procedure include:

- Risk assessment to select the appropriate personal protective equipment for each job task;
- Training employees on the correct use of equipment and on the risks against which the equipment provides protection;
- Periodic training and, when necessary, dedicated exercises on proper PPE use;
- Periodic inspection of equipment to ensure full protective functionality, with damaged equipment replaced as needed;
- Maintaining records of equipment allocation and use through individual training and equipment logs;
- Daily supervision by commercial managers to ensure correct use of PPE and replacement of non-compliant or faulty equipment.

The implementation of this procedure ensures that all workers are adequately equipped to prevent accidents and health issues, thereby maintaining a safe workplace and full compliance with legal requirements.

- **Medical supervision of workers**

It describes the operating procedure for monitoring the health of employees, preventing and detecting occupational diseases, as well as maintaining their work capacity. The aim is to ensure a healthy working environment and protect workers' health in accordance with legal regulations.

The main steps of the procedure include:

- Medical examination at the time of employment, to establish the worker's suitability to carry out the activity at the workplace.
- Periodic medical examination to continuously assess the state of health and adaptability to the requirements of the job.
- Medical examination upon resumption of work, for workers who change jobs or are posted to another job.
- Maternity protection at work, to ensure that employees who are pregnant benefit from adequate working conditions.
- Special supervision and promotion of health at work.
- Psychological testing of work skills, carried out according to the legislation, to support the surveillance of employees' health.

The implementation of this procedure aims to maintain and improve the health of employees through continuous professional evaluation, supported by occupational medicine physicians and proactive measures for health protection at work.

- **Consultation and participation of workers and/or their representatives in discussions on occupational health and safety matters**

It describes the procedure for the active involvement of employees in initiatives to improve working conditions. The purpose of this procedure is to promote a safe working environment, through collaboration between employers and employees in detecting and addressing occupational risks.

The main steps of the procedure include:

- Consultation of workers' representatives in the field of OSH to improve working conditions.
- Active participation of workers' representatives in risk assessment and informing management or the Occupational Health and Safety Committee (OSH) about workers' proposals to improve the working environment.
- Monitoring the implementation of the measures in the prevention and protection plan and informing the competent authorities about non-compliance with the legal provisions.
- Consultations and debates on the use of work and protection equipment, and the proposal of measures for the arrangement of workplaces.
- Review of the way of performing duties according to legal regulations and analysis of the causes of work accidents, occupational diseases and occasional events.
- Regulating the organization of OHSC meetings and developing a continuous dialogue regarding working conditions and proposals for prevention and improvement.

The implementation of this procedure aims to ensure a constant process through which workers and their representatives can contribute to the creation of a safe working environment, thus improving working conditions through effective collaboration with employers and competent authorities.

- **Signalling in the field of occupational health and safety and emergency situations**

The aim is to establish minimum requirements for signalling, ensuring that workers are properly informed and preventing accidents at work.

The main steps of the procedure include:

- Establishment of areas requiring occupational safety and health signage in accordance with the identified risks.
- Determining the type of signaling required, including the number and location of signaling means or devices, according to the importance of the risks and legal provisions.
- Ensuring that safety and/or health signage is appropriate at work, and that it is maintained, checked, repaired and, where appropriate, replaced.
- Informing workers about the meaning of the signs and adopting the appropriate behavior in case of emergency situations.
- Training workers on the meaning of signage, especially that containing words, and prohibition on altering, changing or removing signage.
- Developing signage plans for specific locations, such as the store and the registered office, and constantly checking compliance with legal requirements.

This procedure aims to ensure that workers are adequately informed and equipped to respond correctly to safety and emergency signals, thus promoting a safe and responsible working environment.

- **High and specific risk areas**

The implementation of this annex is crucial for the prevention of serious, irreversible accidents and occupational diseases and for the protection of workers' lives.

This procedure involves:

- Identify high-risk areas that may lead to accidents or severe occupational diseases, such as death or disability.
- Implement appropriate measures to ensure that access is only granted to workers who have received and appropriated the necessary instructions.
- Keeping track of high and specific risk areas, keeping protection systems in operation at all times and controlling measures to neutralize harmful substances.
- Prioritizing the necessary actions in the protection and prevention plan for these areas.
- Fully informing workers and workplace managers about the risks and measures set out in those areas.

This document directly targets workers working in identified high-risk and specific areas, as well as workplace leaders who are responsible for implementing and monitoring the necessary protective measures. This includes personnel who must be trained and authorised to operate in these risky environments and to take relevant preventive measures.

- **Finding, communicating and researching work events**

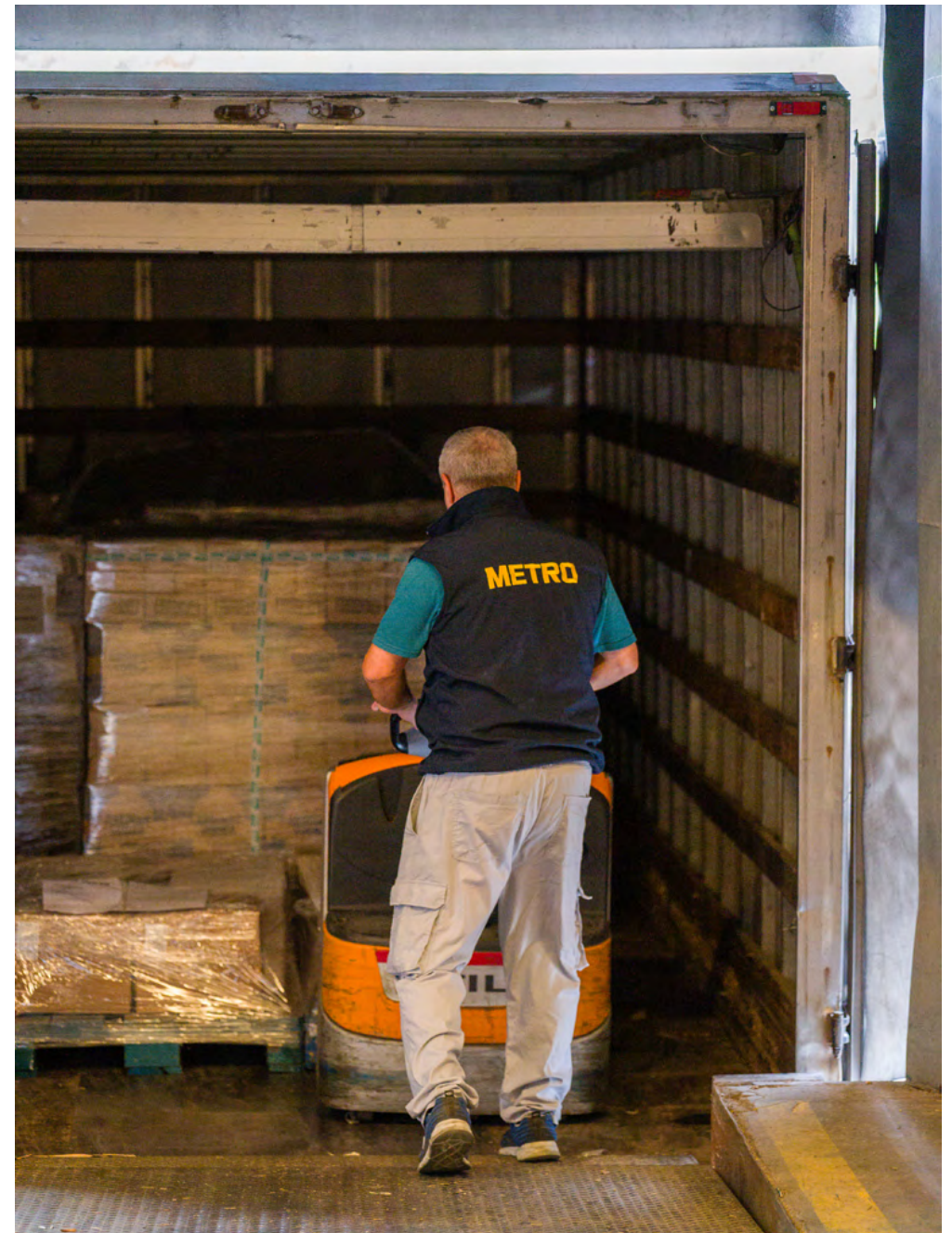
The document on the finding, communication and investigation of work events within METRO describes the operating instructions for the management of situations in which accidents occur at work. The purpose of this procedure is to ensure an efficient and responsible handling of work events, maintaining compliance with legal requirements and promoting safety at work.

This procedure involves:

- Ascertaining and immediately communicating any work event to the territorial labour inspectorate and, where appropriate, to the criminal prosecution bodies.
- Detailing the investigation process, including drawing up minutes containing the dates and circumstances of the occurrence of the event, and involving employers and other responsible parties in the assessment of the accident.
- Cooperation with competent authorities and ensuring effective communication with the victim's family and the employers involved.
- Preparation of research files and their transmission to the diplomatic missions and/or consulates of the respective country, if foreign nationals are involved.
- Monitoring the implementation of the measures set out in the investigation report to prevent other similar incidents.

The procedure directly targets employers, labour authorities, occupational health practitioners and other departments involved in occupational health and safety. It also addresses all those involved in work events, including employees, to ensure a coordinated and preventive response. This instruction aims to protect employees and minimize the negative effects of workplace accidents, through constant evaluation and improvement of working conditions and procedures.

Also, METRO Romania also has an **Operational Safety Management System (OSMS)**. The essential idea of **OSMS** is to provide a systematic approach to achieving acceptable levels of safety risks.



Actions on adequate remuneration, talent development and retention

Our company pays special attention to managing the impacts, risks and opportunities that influence our workforce. To ensure that our employees are fairly remunerated and benefit from a motivating work environment, we actively participate in salary and benefits analyses at national and sectoral level. This helps us to align ourselves with industry trends and adapt compensation packages according to market requirements.

Within the company, we apply ranking coefficients established by the Collective Labour Agreement (CLA). The minimum basic wage is set through negotiation, which guarantees fairness and transparency in employee compensation. By using ranking coefficients, we adjust salaries according to responsibilities, experience and skill levels, ensuring a fair compensation structure that does not discriminate on the basis of age, nationality, disability, marital status, pregnancy/maternity, race, religion or belief, gender or sexual orientation.

Also, monthly checks are carried out in order to ensure compliance with the coefficients established in the Collective Labour Agreement and the legal minimum wage. Through these actions and the use of these resources, we create a work environment that effectively manages impacts and risks, while simultaneously capitalizing on opportunities for growth and development of employees, thus contributing to the long-term success of the company.

The ranking coefficients are applied as follows:

Position	Coefficient vs. Minimum wage in the company	Position	Coefficient vs. Minimum wage in the company	HQ Position*	Coefficient vs. Minimum wage in the company
Junior Sales Advisor	1.00	Agent Junior	1.15	Junior	1.15
Senior Sales Advisor	1.15	Agent Senior	1.30	Administrative positions	1.20
Expert Sales Advisor	1.40	Agent Expert	1.45	Senior	1.45
Commercial Manager	2.00	Sales Manager Area	2.00	Expert	2.00
				* for HQ	
				Junior = Level of entry into the profession	
				Senior = Specialist/expert/coordinator level	
				Expert = Management Level	

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

S1-5

METRO Romania is committed to setting clear targets to manage material negative impacts on its workforce and to promote a safe, fair and inclusive work environment. These targets are defined through consultations at top management level, within the Occupational Health and Safety Committee (OHSC), but also through regular meetings with union representatives and employees.

Occupational health and safety (OSH) targets

The company aims to implement coherent measures to prevent accidents and reduce risks at work, aiming to:

- Ensuring safe workspaces and equipment, by eliminating causes that can generate risks to the health and safety of employees
- Reducing risks related to the handling, storage and transport of substances by applying specific security measures
- Increasing the level of information and training among employees, promoting preventive and responsible behaviours in daily activity
- Maintaining a safe working environment, including ensuring the availability of safe means of access and escape in case of emergency.

In order to achieve these objectives, METRO Romania allocates adequate resources to implement best practices in the field of OSH, including:

- Developing behaviour-based safety through the BBS (behaviour-based safety) program, to reduce incidents by changing habits and continuously warning about real risks
- Continuous control and assessment of occupational risks, through periodic checks, inspections at work and updating of prevention and protection plans
- Constant training programs, adapted to the needs of positions and legislative changes, and increased employee awareness
- Promoting a culture of continuous improvement and direct involvement of employees in identifying risks and proposing solutions
- Strengthen preparedness and implement effective emergency response procedures.

These OSH targets are reflected in the annual action plans, reviewed and evaluated in the OHSC, and contribute to the prevention of accidents, occupational diseases and events that may cause material damage or damage to the health of employees. Overall, the company makes constant efforts to prevent workplace accidents and incidents that may cause injury, occupational illness or property damage, thus ensuring a safe and healthy working environment.

In order to strengthen the safety culture and ensure the effective management of OSH risks, METRO Romania has set clear, monitorable and recurring operational targets, as follows:

Objective	Targets	Time horizon
Visible safety leadership	100% of senior management members must demonstrate an active commitment to safety annually by participating in at least two OSH activities, such as: <ul style="list-style-type: none"> Workplace inspection; Audit OSMS; Review of the safety risk assessment; Chairmanship of the Safety Committee meeting. 	Annual
Improving reporting culture	100% of quarterly store reports are submitted to management and distributed to the relevant committees.	Annual
	100% of reported safety incidents are reported and investigated by the responsible person, and any corrective actions are communicated according to the investigation documents.	Quarterly
Monitoring, updating and improving OSH documentation	100% review of health and safety documentation to ensure appropriate content for the activities carried out, appropriate training, etc.	Annual
Carrying out internal controls on operational compliance	Carrying out regular internal checks to confirm that the activities are carried out 100% according to procedures and that they are generating the expected results. Targets include: <ul style="list-style-type: none"> correcting the unsafe actions of employees and contractors; reporting of deficiencies found and implementation of corrective measures by management. 	Quarterly (by the coordinating regional colleagues) / Bimonthly (by an external OSH firm)
	100% use of personal protective equipment (PPE) specific to the risks to which employees are exposed.	Quarterly
Emergency preparedness	Training of 100% of the personnel designated for operative interventions in case of emergency (fire, earthquake, etc.) and for providing first aid. The target set is: <ul style="list-style-type: none"> organization of two evacuation and intervention exercises per year; - 2 x/ year organization of the annual first aid course; developing the right behaviours in case of emergency. 	Annual
Monitoring the health status of workers	100% medical supervision in accordance with legal requirements and the risks to which workers are exposed, which includes: <ul style="list-style-type: none"> medical examination at employment; periodic check-ups (every 6 or 12 months, depending on the risks); additional controls for posts with specific exposures. 	At employment and periodically (12/6 months) if necessary

Characteristics of the undertaking's employees

S1-6

The table below shows a detailed breakdown of its own workforce, reported as a headcount, according to records in HR systems as of September 30, 2025. The breakdown below reflects the total number of people employed, regardless of the type of contract. The gender classification is based on self-identification and official documents, and the categories 'Other' and 'Undeclared' are included to comply with ESRS reporting requirements, even if no such cases have been recorded.

Distribution of employees by gender (number of persons as of 30.09.2025)

Gender	Number of employees
Male	1,641
Female	2,456
Other	0
Undeclared	0
Undeclared	4,097

* Gender, as specified by employees



The following table illustrates the total number of employees by gender and type of contract, such as permanent employees, temporary employees, employees with non-guaranteed working hours, in accordance with the requirements of ESRs S1-6.

Contracts of indefinite duration are those without a deadline for completion, applicable until formal termination. Fixed-term contracts have a fixed period, set at the time of signing. As for contracts with non-guaranteed hours, which refer to employees paid hourly, without a guaranteed minimum volume (no such contracts were reported at METRO Romania level).

Distribution of employees by gender and type of contracts (head count as of 30.09.2025)

FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL
Number of employees (head count)				
2,456	1,641	0	0	4,097
Number of permanent employees (head count)				
2,384	1,569	0	0	3,953
Number of temporary employees (head count)				
72	72	0	0	144
Number of unguaranteed employee hours (head count)				
0	0	0	0	0
Number of full-time employees (head count)				
2,414	1,604	0	0	4,018
Number of part-time employees (head count)				
42	37	0	0	79

* Gender, as specified by employees

Number of employees who left the company

Gender	Number of employees (head count)
Male	1,001
Female	747
Total	1,748
Employee turnover rate	42.67%

A total of 1,748 of our employees left METRO Romania during the reporting period (January 1, 2024 - September 30, 2025), the employee turnover rate for this period being 42.67%. The employee turnover rate was calculated by dividing the number of employees who left during the reporting period by the number of employees on September 30, 2025. If we refer only to the last 12 months (October 1, 2024 - September 30, 2025), the staff turnover rate is 21.77%, with 925 of METRO Romania employees leaving the company. The calculation of staff turnover includes all employees who have left METRO, either voluntarily or as a result of termination of contract, retirement or death.

Characteristics of non-employee workers in the undertaking's own workforce

S1-7

METRO Romania operates mainly through service provision relationships, and not through the provision of personnel. Because of this, the structure of self-employed workers can vary significantly from day to day. For example, on a certain day, it is possible to collaborate with three men, while on the next day it is possible to collaborate with one man and two women, depending on the requirements and specifications of the ongoing project.

Collective bargaining coverage and social dialogue

S1-8

Within METRO Romania, the environment and working conditions for employees are regulated by the collective labour agreement, which constitutes a comprehensive agreement that establishes the rights and responsibilities of all parties involved. This framework ensures that standards are applied uniformly for all employees, providing fair protection and benefits.

The contract covers essential aspects such as salary level, working hours, occupational health and safety conditions, as well as other relevant benefits, thus guaranteeing a safe and fair working environment for each employee.

	Collective Labour Agreement	Social dialogue
Employee coverage	100%	100%



Diversity metrics

S1-9

METRO Romania appreciates the contributions of employees and promotes a diverse and inclusive work environment, in which the rights and dignity of all are respected. The company capitalizes on the perspectives and skills of each team member and supports the development of a climate based on respect and collaboration. During the period under review, no incidents of discrimination were reported.

Distribution of employees by age groups

Age	Number of employees	%
Under 30 years old	642	16%
Between 30 and 50 years old	2,346	57%
Over 50 years	1,109	27%
Total	4,097	100%

METRO Romania defines top management as the managers, department heads and Board of Directors of the company.

Gender distribution at senior management level

Gender	Number of employees	%
Women	91	51%
Men	89	49%
Total	180	100%

Distribution of employees by age groups at senior management level

Age	Number of employees	%
Under 30 years old	2	1%
Between 30 and 50 years old	138	77%
Over 50 years	40	22%
Total	180	100%

Adequate wages

S1-10

METRO Romania defines the legal minimum wage applicable at the country level as a reference for establishing the adequacy of remuneration. At the company level, we ensure competitive compensation and regularly update salaries in line with market trends to maintain fairness. Our compensation policies and human resources directives guarantee fair remuneration, regardless of race, gender, ethnicity or sexual orientation.

	Employees receiving an adequate salary (%)	Employees earning below the appropriate salary benchmark (Industry benchmark, competitiveness in the labour market) (%)
Romania	100%	0%

All METRO employees receive an appropriate salary, ensuring that no one is paid below the poverty line.

Self-employed workers do not benefit from actual salaries from METRO Romania; they are remunerated by means of a contract for the provision of services for an indefinite period. The payment is made by issuing tax invoices to the labour supplier, which pays the salaries of these workers.

Social protection

S1-11

METRO employees benefit from social protection and benefit packages that include protection against loss of income in case of illness, unemployment, work accidents and parental leave, retirement, according to the requirements of the legislation in force. During the reporting period, no additional social protection measures were implemented.

Employees who benefited from social protection during the reporting period

Major life events	Number of employees	%
Disease	1,818	44.37%
Parental leave	105	2.56%

Persons with disabilities

S1-12

As of September 30, 2025, there were 28 employees with disabilities registered at the company's level, of which 19 were women and 9 men.

Gender	Number of employees	%
Male	9	0.22%
Female	19	0.46%
Diversity	0	0%
Total	28	0.68%



Training and skills development metrics

S1-13

In METRO Romania, the learning and development programs are developed in accordance with the strategic directions of the business, with the specific requirements of the functional areas and with the learning needs. These programmes combine various learning methods, designed to support the deepening of knowledge and the development of professional skills, as well as to provide easy access to relevant educational resources.

Employees who have participated in training and skills development activities *		
	Total number of hours	Average number of hours of instruction
Gender		
Male	23,675	14
Female	27,501	11
Diversity	0	0
Total	51,176	12

*compared to the average number of employees in the reference period

Employees who have participated in periodic evaluations of performance and development potential - Annual Review*		
	Numeric value	%
Gender		
Male	1,433	87%
Female	2,191	89%
Diversity	0	0%
Total	3,624	88%

*compared to the average number of employees in the reference period

* For this indicator, the 12-month period of the total reporting period was taken into account. The assessment is carried out annually, on a full cycle of 12 months. The 9-month period is not a full assessment cycle and cannot be cumulated.

Health and safety metrics

S1-14

METRO Romania applies a structured occupational health and safety management system, through which both its own employees and self-employed workers (contractors) are protected. The company implements procedures in accordance with national legislation and integrates the requirements of the safety standards used at METRO Group level.

Both for its own employees and for self-employed workers (contractors), METRO Romania applies the legal provisions regarding occupational safety and health, implementing appropriate work procedures. All employees are protected through the health management system.

METRO Romania ensures that employers of workers from any company or external unit, who carry out activities within the company, receive relevant information. When workers from several companies or establishments carry out their activity on the company's premises, their employers have the following responsibilities:

- to work together to implement the rules of safety, health and hygiene at work, depending on the nature of the activities;
- coordinate actions for the protection of workers and the prevention of occupational risks, taking into account the specifics of the activities;
- inform each other about occupational risks;
- inform workers and/or their representatives about occupational risks.

For the activities organized by the METRO management, appropriate measures will be taken to prevent work accidents and occupational diseases. In the case of activities carried out by workers in external undertakings or establishments, it will be ensured, through specific training, that they receive relevant information on occupational safety and health risks during the performance of the activities.

The representatives or collaborators of the partner companies can carry out activities on the territory of METRO Romania only after they have been trained on the specific activities of the location, the occupational health and safety risks and the general prevention measures.



The partner company is responsible for communicating to the Company's OSH specialist, at least two days before the activities are carried out, the identity of its own prevention and protection service or designated worker, as well as the identity of the workers or collaborators. The Company's OSH specialist will establish and communicate to the partner company the date and time of the occupational health and safety training.

	Employees	Accident rate	Self-employed (Contractors)
Percentage of people in its own workforce who are covered by the company's health and safety management system	100%	N/A	Variable
Number of deaths as a result of work-related injuries and work-related illnesses	0	N/A	0
Number and rate of accidents at work	45	1.1%	10
Number of cases of work-related diseases	0	N/A	0
Number of days lost due to work-related injuries and deaths due to work-related accidents, work-related diseases and deaths due to diseases	1,338	N/A	N/A

Work-life balance metrics

S1-15

All METRO Romania employees have the right to leave for family reasons. However, during the reporting period, only 4 employees used this type of leave, according to the table below (including a gender breakdown).

Percentage of employees entitled to leave for family reasons	100%
Gender	Number
Female	3
Male	1
Total	4

Compensation metrics (pay gap and total compensation)

S1-16

The table below shows the pay gap between women and men within METRO Romania, calculated as a percentage of the difference between the average salaries of female and male employees, compared to the average salary of male employees, as of September 30, 2025. The annual rate of total remuneration reflects the ratio of the annual salary of the highest paid person to the median annual total remuneration of all employees (except the highest-paid person).

Gender pay gap	6.50%
Total remuneration ratio	12

Incidents, complaints and severe human rights impacts

S1-17

Within the company, six incidents of discrimination were reported through the specially dedicated channels. No fines or sanctions were imposed for these incidents, but remedial measures were taken for each of them.

Incidents, complaints and serious human rights issues and incidents	Number
Total number of incidents of discrimination, including harassment, reported during the reporting period	6
Number of complaints submitted through the channels through which people in the company's own workforce can voice their concerns	4
Total amount of fines, penalties and compensation for damages caused by incidents and grounds for complaints	0
Number of incidents reviewed by the company	6
Remediation plans implemented	0
Remediation plans that have been implemented, with results reviewed through internal routine review processes by management	0
Incidents that are no longer the subject of the action	5

There were no serious human rights incidents in the labour context, and no fines, sanctions or compensation were imposed for such incidents during the reporting period.



ESRS S2

WORKERS IN THE VALUE CHAIN

Interests and views of stakeholders

ESRS 2 SBM-2

Based on operational interactions and the materiality analysis, both local and international suppliers, as well as their employees, represent an important stakeholder group.

A key element of the Social Compliance Risk Management System within METRO Group is the risk analysis process, carried out in accordance with the requirements of the Supply Chain Due Diligence Act. In this context, all risks specified by the legislation are taken into consideration and assessed throughout the entire supply chain.

At METRO Romania level, the integration of stakeholder interests into the governance system and risk-analysis process is carried out in alignment with Group policies and emerging European regulations. Although the German Supply Chain Act (LkSG) applies only to companies operating in Germany, METRO Romania aligns its practices with the same principles and is preparing for the implementation of the Corporate Sustainability Due Diligence Directive (CSDDD), which will become mandatory for all EU Member States.

Engagement Mechanisms for Suppliers' Employees

METRO Romania uses a set of formal and informal mechanisms to collect feedback and integrate the perspectives of workers across the value chain:

- **Ongoing dialogue with suppliers** – through social evaluations and audits, training sessions, and codes of conduct.
- **Reporting channels** – including whistleblowing mechanisms and anonymous reporting options available to all stakeholders, including suppliers' employees, with submissions incorporated into the annual social and compliance risk assessment.
- **Feedback** – periodic meetings with key stakeholders and dedicated internal and external communication channels.

Integration of Feedback into the Risk Analysis

The perspectives of stakeholders, including feedback from suppliers' employees, are directly integrated into the annual ESG risk analysis, which contributes to identifying, preventing, and managing impacts on stakeholder groups. Risks are assessed based on the severity of the impact, not solely from the perspective of the economic impact on the company.

The results are used to define preventive measures (e.g., training programs, strengthening responsible sourcing standards) and corrective actions (e.g., discontinuing collaboration with non-compliant suppliers).

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

ESRS 2 SBM-3

As part of its Social Compliance Risk Management System (SCRMS), METRO ensures transparency across its supply chain to assess and manage human-rights-related risks. The objective is to identify, prevent, and mitigate human rights violations through annual or ad-hoc analyses of priority risk factors, based on METRO's leverage, the type of contractual partner, industry-specific risks, and risks arising from the human-rights situation in the respective country. In addition, internal company information and relevant reports from the whistleblower system are integrated into the analysis. Human rights risks exist within METRO's value chain, particularly in the extraction of raw materials and the production of finished goods, driven by the complexity of supply chains, unstable political and economic environments, and cost pressures.

As part of the double materiality assessment conducted by METRO Romania, we analysed the impacts, risks and opportunities related to workers in the value chain, where we identified a number of situations in which the company's impacts and dependencies may evolve into risks or opportunities relevant to our operations. These are presented in ESRS 2, SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model, starting on page 20. Based on these considerations, the material topics for the company were identified, taking into account the likelihood of occurrence and the potential magnitude of the financial impact in the short, medium and long term.

Policies related to value chain workers

S2-1

In line with the global approach adopted at Group level, METRO Romania has implemented clear and comprehensive policies to manage material impacts on workers in its value chain, recognizing the importance of respecting human rights and social standards. These policies are included in the contracts signed with suppliers and service providers and are designed to ensure an ethical and safe working environment across the entire value chain.

Through the **Human Rights and Environmental Values Statement**, METRO sets the overall framework through which the company integrates respect for human rights and social standards into its own operations and across the value chain. The company prohibits forced or child labor, human trafficking, discrimination, and any practices that undermine human dignity, while promoting occupational safety, freedom of association, fair wages, and the responsible use of natural resources.

To implement these values, the company applies the following main policies, each with a specific role, setting clear requirements for METRO and its partners. These policies are aligned with internationally recognized standards such as the Charter of Human Rights, ILO standards, OECD Guidelines, and the UN Guiding Principles on Business and Human Rights. They protect essential legal rights and apply the Protect, Respect, and Remedy framework of the UNGPs, following the SCRMS system through clearly defined responsibilities, risk assessment, preventive and remedial measures, as well as procedures for addressing grievances.

The Business Partner Code of Conduct – establishes the mandatory requirements for suppliers regarding working conditions, human rights, safety, and business ethics. All partners must comply with the company's principles and implement internal systems that ensure adherence to these requirements. The Code is annexed to the commercial contract that suppliers commit to respecting. It is widely used for monitoring and evaluating the supplier chain, ensuring that all METRO Romania partners are aligned with the same high standards of professional ethics.

The Human Rights Policy Statement – defines the company's strategy on human rights, including the protection of workers directly involved in METRO's operations and those within the supply chain. The company also monitors indirect suppliers whenever risks or potential abuses are identified.

The Corporate Guideline on Human Rights and Environmental Aspects in Own Operations – integrates protected rights into the company's operational processes through a structured risk-management framework. It also establishes an adequate risk-management system and ensures its effective implementation – including throughout the value chain. The guideline includes a practical action manual for applying the requirements in day-to-day operations.

The Business Compliance Principles – form part of the Group-wide compliance program and establish the standards that guide ethical and responsible behaviour both in internal operations and across the value chain. These principles are based on relevant legislation and strict internal standards, including requirements concerning respect for human rights in business relationships.

These principles are implemented through the Social Compliance Risk Management System (SCRMS), which uses risk assessments, supplier training, standardized questionnaires, and social audits to monitor practices across the supply chain. SCRMS also includes a grievance mechanism accessible to employees and external parties, allowing anonymous reporting of potential human-rights violations, managed through a unified Group-level process (the Compliance Incident Handling Process – CIHP).

In cases of non-compliance, METRO applies proportionate corrective measures, such as additional training, external expertise, certification requirements, suspension, or termination of contracts. The company also collaborates with international initiatives such as the Business Social Compliance Initiative (BSCI) to implement preventive and remedial solutions.

Responsibility for applying human-rights due diligence lies with the Board of Directors, through the Chief Central Functions Officer (a member of the Commercial Board). Operational implementation is managed by designated human-rights officers and the compliance and corporate responsibility teams.

Moreover, METRO Romania ensures that suppliers' and service providers' employees have access to a dedicated portal for reporting compliance-related incidents. This reporting mechanism is essential for monitoring and quickly addressing any irregularities or violations of company policies.

METRO Romania has also implemented detailed internal procedures for the effective management of workplace accidents. These procedures cover not only its direct employees but also third-party workers such as suppliers and service providers. Through these procedures, METRO Romania ensures not only a prompt and appropriate response to unforeseen incidents, but also fosters a safer and more protective working environment by continuously assessing and improving risk-prevention measures. This demonstrates METRO Romania's strong commitment to the safety and well-being of the workforce, regardless of the nature of the contractual relationship.

The Social Standards Policy – was launched starting 1 September 2025 at Group level. It translates the company's human-rights commitments into mandatory operational requirements for suppliers. Given the Group's extensive supplier base, direct and indirect suppliers of Own-Brand products are prioritized, followed by direct suppliers of supplier-brand products. The policy will be reviewed periodically to reflect legislative developments and best practices in social compliance, ensuring its long-term effectiveness and relevance.

Subject to applicable legal requirements, the provisions of this policy apply to:

- all METRO legal entities worldwide;
- all upstream suppliers of Own-Brand products;
- all upstream suppliers of supplier-brand products.

Processes for engaging with value chain workers about impacts

S2-2

METRO Romania recognizes the central role of workers in its value chain and the importance of their direct involvement in identifying and managing social impacts. Collaboration processes are aligned with the UN Guiding Principles on Business and Human Rights, OECD Guidelines, METRO Group corporate policies, and the mechanisms included in the Social Compliance Risk Management System (SCRMS). The system is based on a recurring cycle of assessment, action, and monitoring, in which the perspective of workers is consistently integrated.



Collaboration Processes Implemented

1. Communication and Feedback Channels

- Suppliers and workers in the supply chain have access to a grievance mechanism (whistleblowing hotline), which allows the anonymous submission of complaints in multiple languages. These reports are handled through the Compliance Incident Handling Process (CIHP), ensuring an objective and consistent approach at Group level.
- Periodic consultation sessions are held with suppliers and workers' representative organizations to identify risks related to health and safety, fair wages, discrimination, and freedom of association.

2. Social Audits and On-Site Visits

- Suppliers are monitored through planned and unannounced audits, carried out in accordance with international standards (e.g., amfori BSCI, SEDEX - SMETA). Auditing is a mandatory requirement especially for Own-Brand suppliers, who are considered a priority in the value-chain risk assessment.
- During audits, workers are interviewed confidentially to ensure their perspectives are incorporated into the risk assessment and to support the development of remediation plans for high-risk suppliers. The implementation of these measures is verified by both METRO and independent inspection bodies.
- For new suppliers or those without METRO-accepted audits, preparatory audits are conducted to ensure fair and structured collaboration from the listing stage.

3. Multi-Stakeholder Partnerships and Projects

- Collaboration with NGOs and trade-union organizations to develop programs for improving working conditions and increasing transparency across the value chain.
- Participation in sectoral initiatives aimed at enhancing transparency and accountability in the supply chain.

4. Supplier Training and Capacity Building

- Suppliers and subcontractors receive training on the METRO Code of Conduct and international worker-rights requirements.
- Dedicated programs for supplier HR management teams, focusing on occupational health and safety, working hours, and fair treatment.

Examples of Outcomes

- Identification of non-compliant practices related to excessive overtime in certain production facilities, followed by corrective measures jointly agreed with suppliers and monitored by the company.
- Following worker complaints, stricter rules were introduced regarding protective equipment and mandatory breaks during periods of high temperatures.
- Partnership with a local organization to support seasonal workers and ensure minimum standards for appropriate accommodation and food

Through these processes, METRO Romania ensures that the voices of workers in the value chain are integrated into the analysis and management of social impacts, thereby contributing to the respect of fundamental rights and the continuous improvement of working conditions.

Responsibility for integrating the perspectives of value-chain workers lies with the Senior Vice President Corporate Communications, Public Policy & Responsibility at Group level, while ESG managers within national entities, including METRO Romania, ensure the operational implementation of these processes.

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

S2-3

METRO Romania has a structured framework for identifying, analysing, and remedying negative impacts on workers in its value chain, in accordance with the global Social Compliance Risk Management System (SCRMS) and METRO Group requirements. These processes aim to ensure early detection of issues, appropriate investigation, and the implementation of effective remediation measures.

METRO Romania has established the Compliance Incident Handling Process (CIHP), which ensures the systematic and efficient review and resolution of reports received, including the adoption of necessary measures to address situations that do not comply with ethical and compliance standards.

The company provides workers with a dedicated channel, an online compliance incident reporting portal, publicly accessible on the METRO Romania website. This tool allows value-chain workers and all stakeholders to submit reports or complaints regarding issues encountered in their interactions with the company.

To ensure accessibility, the portal is explicitly referenced in the contractual documentation with suppliers, who are required to communicate the link and instructions to their employees. This ensures that workers in the value chain are informed and can use the reporting channel safely and transparently.

METRO Romania has a structured system for tracking reports, documenting each submission, monitoring progress, and maintaining communication with whistleblowers for clarifications and updates on the status of investigations.

Although METRO Romania currently does not have a formal procedure dedicated to evaluating the effectiveness of the measures taken, their efficiency is assessed through direct dialogue with the affected parties or additional follow-up audits, enabling METRO to evaluate the impact of actions based on audit findings.

Regarding whistleblower protection, strict whistleblower-protection policies are applied, prohibiting any form of retaliation. All reports may be submitted anonymously, and all information is handled confidentially. These provisions are outlined in the CIHP procedural rules and in the Group's human-rights policies.

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

S2-4

METRO Romania implements actions aligned with the global Social Standards Policy to prevent and manage human-rights-related risks in the supply chain. These actions are an integral part of operational processes and contribute to achieving the 2030 objectives regarding Own-Brand supplier compliance.

Corrective actions and monitoring – Following social audits, corrective action plans are established and monitored for non-compliant suppliers, including follow-up audits. Progress is reviewed periodically in collaboration with local Procurement, ESG, and Compliance teams.

Use of the centralized Social Compliance Risk Management System (SCRMS) – to classify suppliers, determine preventive measures, and monitor the effectiveness of actions implemented.

Other actions: supplier training programmes organized at group level, grievance mechanisms and incident management, addressing severe non-compliances by collaborating with suppliers to implement corrective measures, and cross-functional collaboration for policy implementation and risk monitoring.

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

S2-5

METRO is a global wholesale retailer, operating both in European Union Member States and in non-EU countries, each with its own legislative framework. To strengthen its commitment to maintaining socially compliant supply chains, and independently of existing legal obligations, METRO has set the objective that, starting from 1 September 2025, all legal entities ensure 100% supply chain transparency and social compliance for private-label and 'no name' product suppliers by the end of 2030. The baseline value for this objective is the one reported at the end of the 2024/2025 financial year. For METRO Romania, the reported baseline value is 21%.

The risk level is determined through a structured risk-management process, which includes supplier questionnaires, social audits, and the analysis of the results obtained.

The implementation of the commitment and the achievement of the targets are carried out through a series of essential steps:

- complete mapping of all suppliers in the supply chain that fall within the scope of the commitment and targets;
- risk assessment for all suppliers;
- implementation of appropriate risk-mitigation measures for suppliers that exceed the 'low' risk threshold. These measures include requesting social compliance audits or certifications in line with amfori BSCI, Sedex, or other equivalent standards.

For non-food suppliers, only audit reports with a minimum result of 'C' are accepted, while for food and related product suppliers, until further notice, reports with a 'D' rating and, in exceptional cases, 'E' are accepted.

In line with the group-level approach, METRO Romania treats certain non-compliances as 'deal-breakers', requiring immediate action. Suppliers identified with non-compliances related to child labour, forced labour, major fire-safety deficiencies, or severe unethical behaviour will be immediately suspended from the supply chain until full remediation and attainment of the 'low-risk' level.

Progress is monitored through key performance indicators (KPIs), such as the number of active private-label and 'no name' product suppliers, the number of suppliers evaluated in line with the requirements of the social standards policy, and their share in the total supply chain. These indicators will be reported annually to ensure transparency for all stakeholders. Responsibility for implementing and adhering to the policy lies with the METRO legal entities.





ESRS S4

CONSUMERS AND END-USERS

ESRS S4

Interests and views of stakeholders

ESRS 2 SBM-2

METRO Romania focuses its efforts on understanding and meeting the needs of its professional customers, particularly those in the HoReCa segment and independent traders, while also considering the interests and expectations of their end users. Priority aspects for these stakeholders include: product safety and quality, access to sustainable options, availability of digital solutions, and support for the business development of METRO's customers.

In addition, the METRO Gastronomy Academy (GASTRONOMETRO) strengthens the company's relationship with the HoReCa sector by offering dedicated training programs, inspiration sessions, and initiatives aimed at fostering innovation and development in gastronomy.

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

ESRS 2 SBM-3

As part of the double materiality assessment carried out by METRO Romania, we evaluated the actual and potential impacts related to consumers and end users, as well as the dependencies associated with the business model. Based on these considerations, the situations in which impacts may evolve into risks or opportunities relevant to the company's financial and operational performance were identified and are presented in ESRS 2, SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model, starting on page 20. This assessment, conducted over the short, medium, and long-term, forms the basis for determining the material topics for reporting and for integrating them into METRO Romania's strategy.

Policies related to consumers and end-users

S4-1

METRO Romania has clearly defined policies for protecting consumers and end users, integrated into its business strategy and approved at management level. These policies are structured around two main pillars:

- **Safety and Quality** - referring to the implementation of a rigorous food safety management system, aligned with international standards (ISO 22000 for stores, FSSC 22000 for the VAS Production Centre, and IFS for One Roof), complemented by regular internal and external audits to ensure product compliance.
- **Transparency and Information** - ensuring clear and comprehensive labelling of private label products, providing consumers with accurate and relevant information.

These policies are approved at management level and are continuously monitored to prevent risks related to consumer health, to generate positive impacts in society, and to strengthen customer trust in METRO Romania as a responsible and sustainable partner.

Processes for engaging with consumers and end-users about impacts

S4-2

METRO Romania collaborates with its stakeholders (particularly HoReCa customers and independent traders, but also end users), focusing on sustainable, tailored, and digital driven solutions, especially through the "sCore" strategy, which aims to maximize customer retention and satisfaction. The company is also committed to complying with legal requirements and the regulations issued by authorities in its interactions with consumers, end users, and their representatives, supported by well structured processes designed to manage both actual and potential impacts on these groups.

METRO Romania collaborates directly with consumers and end users through:

- Recurring market research to understand expectations related to products, sustainability, and digital services
- Direct discussions and customer visits, especially through sales teams, to assess the operational needs of HoReCa professionals and traditional traders
- Digital platforms that allow for quick feedback collection
- Consultancy and training programs, which also offer opportunities for structured dialogue with professional customers.

These interactions enable an effective understanding of the actual and potential impacts on customers and of how METRO's products and services influence their activity.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

S4-3

METRO Romania implements dedicated processes to remedy negative effects on consumers and end users, complying with legal requirements and maintaining constant dialogue with them, including in cases where products must be recalled following notifications received from suppliers or competent authorities. The company provides accessible and effective channels - such as complaint handling mechanisms, emergency hotlines, and opportunities for direct dialogue with company representatives to ensure that consumer concerns can be expressed and addressed promptly.

METRO Romania continuously monitors issues raised by consumers and end users, ensuring that they are thoroughly analysed and resolved efficiently. The company has clear internal processes in place to document all comments and concerns, as well as to collaborate with affected communities when necessary to respond appropriately to the issues raised.

To maintain the effectiveness of communication channels, METRO Romania actively involves stakeholders, including the directly affected users, in evaluating and improving their functionality. This involvement is essential for adapting processes to the real needs of consumers and for ensuring that all points of contact are accessible and effective in facilitating the prompt and appropriate resolution of issues.

Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

S4-4

METRO Romania holds important food safety certifications that underscore its commitment to high standards of safety and quality for the food products it sells.

METRO Romania stores are certified according to the international ISO 22000:2018 standard, which covers the specific scope of Cash & Carry retail for a wide range of food products. This includes fresh food items such as meat, fish, eggs, vegetables, fruits, processed meat products, dairy, delicatessen products, and bread, as well as frozen foods, beverages, sweets, canned goods, and staple foods. The certification also covers activities related to preparing meat and fish products for sale, processing refrigerated meat according to customer requirements, cutting and processing meat to produce butchery items, and pre packing them for retail.

In addition to the ISO certification, METRO Romania's VAS production centre is certified under FSSC 22000. This standard covers activities such as deboning, slicing, and mincing pork, beef, and lamb; preparing refrigerated or frozen sausages, burgers, and mici (traditional Romanian grilled minced meat rolls); slicing refrigerated meat with or without marination; freezing sliced meat; and packaging meat in modified atmosphere (MAP) or vacuum conditions.

These certifications reflect METRO Romania's strong commitment to food safety and demonstrate compliance with international food safety management standards across all stages of its supply chain and processing operations.

During the reporting period, METRO Romania managed a number of food safety-related non-compliances. Across METRO Romania stores, a total of 104 items from various categories were withdrawn from sale over the 21 month reporting period due to potential food safety non-compliances. The details of the withdrawn items and the corresponding quantities are presented below.

It is important to note that, when a potential non conformity with an impact on food safety is identified, the decision to withdraw a product from sale is taken centrally and applied uniformly across all METRO Romania stores. This centralized management mechanism ensures a prompt and efficient response to potential food safety risks.

- No food safety non conformities were reported at the VAS production unit during this period.

In the case of previously reported food safety non conformities, it is important to clarify that these were not associated with METRO Romania's facilities. The non conformities identified were related to the product composition and the production processes of the respective supplier. To address these non-conformities, METRO Romania requires the suppliers involved to develop and implement a corrective action plan. This plan must include specific measures aimed at reducing the risk of recurrence and improving production processes to ensure continued compliance with food-safety standards.

Thus, even though the non-conformities are not related to METRO Romania's own facilities, the company takes proactive measures to ensure that suppliers adapt their processes and product composition, thereby contributing to maintaining the safety and quality of the products sold. This approach reflects a strong commitment to collaborating with business partners to ensure that the products offered meet the highest food-safety standards.

During the reporting period, METRO Romania carried out a number of food-safety-related withdrawals, classified and detailed as follows:

Total number of withdrawals and corresponding quantities:

- Meat: 44 withdrawals totalling 4,021 kg
- Basic food products: 8 withdrawals totalling 1,913 kg
- Processed meat products: 5 withdrawals totalling 64 kg
- Canned goods: 3 withdrawals totalling 272 kg
- Fruits and vegetables: 43 withdrawals totalling 7,561 kg
- Dairy products: 1 withdrawal totalling 15 kg



The withdrawals were mainly necessary due to non conformities related to microbiological parameters, such as the presence of pathogenic microorganisms, and physical and chemical parameters, such as exceeding the permitted limits for pesticide residues.

Identification of non conformities:or:

- Non-conformities were identified by suppliers through their own self-control programs and reported to METRO Romania.
- Some non-conformities were detected directly by METRO Romania through its own self-control programs.
- Other notifications were issued by the competent authorities.

Product withdrawals were carried out voluntarily for non conformities identified internally or reported by suppliers. In accordance with legal requirements, all such withdrawal cases are reported immediately to the Veterinary and Food Safety Authority, both at central level and through each local METRO Romania branch.

Corrective action plans were requested from suppliers to prevent the recurrence of similar non conformities, ensuring remediation and the continuous improvement of food safety procedures.

No withdrawal was associated with additional incidents such as reported illnesses, and no judicial procedures or consumer fatalities related to these withdrawals were recorded.

METRO's position stipulates that no Own Brand product may contain genetically modified organisms (GMOs). This prohibition is documented in the Own Brand product files, where producers are required to declare that they do not use GMOs. Through this strategy, METRO Romania complies with the requirements of markets that restrict GMOs and responds to consumer preferences for non genetically modified products, while minimising risks associated with mandatory labelling.

Regarding products containing genetically modified organisms (GMOs), METRO Romania has not identified specific risks or opportunities related to their labelling. However, the company fully complies with European Union legislation on GMO labelling. All suppliers that may deliver such products to METRO Romania are required to adhere to the applicable regulations, ensuring compliance with EU labelling requirements. This guarantees that necessary information is provided transparently to consumers and business partners.

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

S4-5

Although METRO Romania focuses its sustainability strategy on reducing negative impacts through waste management and energy efficiency, while simultaneously promoting positive impacts by supporting local producers and entrepreneurs, the company has not yet established targets for managing material negative impacts, promoting positive impacts, and addressing material risks and opportunities. We intend to develop such targets in the near future.





ESRS G1
BUSINESS CONDUCT

METRO Romania, as part of the METRO AG Group, conducts its activity in accordance with the applicable legal regulations and with a set of internal conduct standards developed over time. To ensure compliance with these principles, the Compliance Program was established in 2007, supporting the consistent application of rules across all operations and business development activities.

ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies

ESRS 2 GOV-1

The Board of Directors plays a key role in ensuring ethical and compliant conduct within the company through the following responsibilities:

- **Compliance oversight:** It ensures that the company's activities are carried out in accordance with applicable legislation, internal procedures, and the Group Code of Conduct, assuming final responsibility for adherence to regulatory and ethical standards.
- **Monitoring compliance mechanisms:** It coordinates risk assessments and oversees the functioning of compliance systems through periodic or ad hoc reporting from the responsible departments.
- **Promoting an ethical culture:** It fosters an organizational climate based on transparency, integrity, and accountability through personal example, ongoing communication, and decisions that directly influence the company's ethical culture.
- **Deciding on corrective measures:** It holds final authority for adopting corrective actions in cases of compliance incidents, ensuring a firm and proportionate response to identified breaches.

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

ESRS 2 IRO-1

The compliance risk assessment is carried out annually as part of the company's overall risk management process. The areas analysed include corruption, fraud, money laundering, unfair competition (antitrust), and conflicts of interest. The results of this assessment, together with the proposed corrective measures, are submitted for approval to the local Board of Directors, ensuring a rigorous and responsible approach to managing compliance risks.

As part of the double materiality assessment conducted by METRO Romania, we analysed the material impacts, risks, and opportunities related to professional conduct. Based on these considerations, the company's material topics were determined by evaluating the likelihood of occurrence and the potential magnitude of financial effects in the short, medium, and long term.

The IROs associated with business conduct are detailed in the table included in ESRS 2, SBM 3 – Material impacts, risks and opportunities and their interaction with the strategy and business model, starting on page 20.

Corporate culture and business conduct policies and corporate culture

G1-1

Since 2009, METRO has implemented a company-wide Compliance Program, based on the Group Code of Conduct. This document, which every employee commits to, sets out the minimum standards of professional behaviour, including: avoiding conflicts of interest, prohibiting acts or attempts of corruption, complying with fair competition (Antitrust) principles, protecting the confidentiality of information, and promoting fairness, tolerance, non-discrimination, and equal opportunities.

Risks related to the prevention of corruption and bribery – including those concerning interactions with business partners, public officials, or the offering of gifts – are managed through dedicated guidelines. The Anti-Corruption Guideline sets strict rules for preventing corruption, managing gifts, addressing conflicts of interest, and conducting due diligence on business partners. The Guideline for External Consultants establishes strict rules for their engagement, including approval thresholds, tender requirements, and detailed documentation obligations. The Donations and Sponsorships Guideline defines clear procedures for the planning, implementation, and documentation of all donations and forms of support provided to external organizations. The Whistleblower Protection Guideline sets out clear procedures for reporting and managing breaches or risks, promoting an open and transparent organizational culture.

The METRO AG Board of Directors sets high standards of integrity and ethical conduct at Group level, and each country, including METRO Romania, aligns with these principles by ensuring their implementation across all local operations. The policies and guidelines developed at Group level regulate professional conduct and manage the impacts, risks, and opportunities associated with the company's activities, being adopted and followed by all entities. The Compliance Management System (CMS), essential for corporate governance, is integrated across all companies within the Group, including METRO Romania, and is designed to prevent, detect, and address breaches in key areas such as corruption, bribery, antitrust legislation, money laundering, conflicts of interest, fraud, and misappropriation of funds. The CMS is part of the GRC (Governance, Risk and Compliance) system, which is monitored by the Group GRC Committee and regularly reports to the METRO AG Board of Directors and Supervisory Board. The components of the CMS (compliance culture, objectives, risk assessment, programs, organization, communication, monitoring, and improvement) are also implemented within METRO Romania and are supported through mandatory trainings, internal communications, audits, and periodic surveys, ensuring full alignment with Group standards.

To strengthen the application of the Code of Conduct, the Group has developed dedicated training programs (both e learning and face to face sessions) designed for employees at all levels of the organization. In addition, the company has integrated compliance standards into its internal procedures and contractual frameworks, ensuring that all processes are aligned with ethical and legal requirements.

All employees, as well as interested third parties, have the possibility to report any breach of the Code of Conduct, internal procedures, or applicable legal regulations. The reporting mechanisms include:

- direct discussions with the line manager;
- notifications to the Compliance Officer;
- online reports submitted through the BKMS portal, implemented at Group level.

For interested third parties, the reporting methods are available on the METRO Romania website, including submitting a notification to the Compliance Officer and using the BKMS whistleblowing portal.

All reports are reviewed and investigated in accordance with an internal process for managing compliance incidents, coordinated by a committee appointed by the Board of Directors. In addition, the METRO Romania Board of Directors has formally committed to protecting whistleblowers by implementing a dedicated internal procedure.

In the area of corruption prevention, METRO has implemented specific procedures and regularly conducts training sessions for employees, thereby strengthening the organizational culture based on integrity and responsibility.

METRO Romania has implemented a set of rigorous procedures for preventing corruption, complemented by periodic training sessions for employees, aimed at ensuring the understanding and adherence to compliance policies.

The management of compliance incidents is carried out according to a structured process, which includes the following steps:

- Initial validation by the Compliance Officer;
- Notification of the Compliance Incident Management Committee, which decides on the need to launch an investigation;
- Conducting the actual investigation;
- Presenting the findings and recommendations to the Board;
- Board decision and implementation of follow up actions.

Harassment or discrimination incidents are handled separately by the People & Culture Department, in accordance with the specific internal procedures.

Newly hired employees complete an onboarding process that includes both face to face and e learning training sessions on Compliance and the Code of Conduct.

Employees who occupy roles with a higher compliance related risk benefit from annual training, delivered either face to face or through e learning. As a general principle, the target group includes all employees who interact with suppliers, customers, and, where applicable, METRO's competitors.

METRO Romania's Policies and Positions on Selected ESG Topics

The Group-level policies that were implemented at METRO Romania during the reporting period January 2024 - August 2025, as well as those applicable starting from 1 September 2025, are presented in ESRS 2 - MDR P Policies adopted to manage material sustainability topics. The following sections present the METRO Romania policies and positions relevant to ESG topics, in alignment with the Group-level policies and positions on each respective topic; additional applicable policies are presented in the corresponding dedicated chapters.



Deforestation Policy

The Deforestation Policy reflects the company's firm commitment to eliminating deforestation and the conversion of natural ecosystems across its entire supply chain, in accordance with the requirements of the EU Deforestation Regulation (EUDR). The policy applies to all METRO entities globally and covers products that contain or are derived from high risk raw materials such as palm oil, soy, coffee, beef, cocoa, wood, paper, and rubber. The objective of the policy is to ensure deforestation free and legally compliant supply chains, with a cut off date of 31 December 2020, while also respecting human rights and the rights of local communities.

To understand the DCF (deforestation free) status of its supply chains, METRO is committed to identifying and assessing nature related dependencies, impacts, risks, and opportunities, drawing on insights from reputable scientific NGOs, suppliers, and other stakeholders. The policy requires risk assessments, compliance audits, and the request for certifications from supply chain partners, promoting transparency and collaboration.

METRO also invests in initiatives that support systemic change, contributes to the development of public policies, measurement tools, and certification schemes. The governance of the policy is ensured at the highest level, with direct involvement from company leadership, and the use of internationally recognized certification schemes demonstrates product compliance with sustainability standards.

Social Compliance Policy

The Social Compliance Policy reflects the company's commitment to ensuring supply chains that are both socially and legally compliant, in accordance with national legislation – such as the German Supply Chain Due Diligence Act (LkSG), as well as relevant international standards. METRO aims not only to improve working conditions and employee rights within its direct supply chains but also to assess and optimize indirect supply chains, with a particular focus on private label and no name products, while continuing to collaborate with branded suppliers.

The company conducts systematic assessments of social risks and implements measures to mitigate them, such as audits, certifications, and dedicated training for partners, while prioritizing transparency and continuous monitoring of compliance with social standards. In addition, METRO invests in initiatives that drive systemic change, supports the development of public policies, measurement tools, and certification programs, and actively collaborates with NGOs, experts, and certification bodies to promote best practices in the social domain.

METRO's Position on Fisheries

Given the importance of fish and seafood in METRO's operations, the company assumes responsibility for promoting sustainability across the entire value chain, both for wild caught and aquaculture products. METRO aims to expand its portfolio of certified products by collaborating with recognized partners and supporting international certification schemes such as ASC, MSC, GLOBALG.A.P., and Friend of the Sea, to ensure high environmental, social, and animal welfare standards.

A key objective is ensuring full digital traceability, providing solutions that give customers access to detailed information on product origin and processing. Through these measures, the company contributes to the continuous improvement of conditions across the fish and seafood value chain and ensures greater transparency in sourcing, meeting market and customer expectations regarding sustainability.

METRO's Position on Conscious Proteins

METRO's position on "conscious proteins" reflects the company's commitment to promoting a diverse range of sustainably sourced proteins animal-based, plant-based, and alternative. This includes animal proteins sourced from producers that follow high animal welfare standards, innovative alternatives such as plant based, algae based, or insect based proteins, as well as whole plant proteins, all carefully selected to support customers in making responsible food choices.

METRO collaborates with suppliers, NGOs, and other partners to expand the portfolio of sustainable products and increase awareness among both customers and employees. The company aims to offer a wide variety of options tailored to local contexts and individual needs, thus supporting the transition toward more sustainable diets. Through responsible procurement policies, training, and active promotion, METRO encourages the conscious consumption of proteins, with a focus on reducing ultra processed foods and diversifying protein sources.

METRO places strong emphasis on customer needs and preferences, taking into account regional, demographic, and cultural differences, as well as individual dietary requirements. The company recognizes the social and environmental impacts of agriculture, fisheries, and feed production, and therefore supports producers in adopting more sustainable practices. The position is reviewed periodically to reflect developments in the field, and sustainability governance is integrated at the highest level of the company, with clear objectives and continuous monitoring of progress.

Management of relationships with suppliers

G1-2

METRO assumes responsibility for respecting human rights and protecting the environment not only within its own operations, but also throughout its business relationships. This approach is integrated into a **Social Compliance Risk Management System**, based on the **Group wide Human Rights Statement of Values**, which guides the actions of employees, business partners, and other stakeholders

Business Partner Code of Conduct

METRO collaborates with numerous suppliers and producers at international level, actively contributing to environmental, social, and business sustainability. METRO's values and commitments are embedded in the Business Partner Code of Conduct, which is based on international conventions and standards (UN, OECD, ILO), with a strong focus on: human rights, environmental protection, business ethics, anti corruption and anti bribery, competition law, and data protection.

The social compliance clause is included in all private label contracts and framework agreements, providing the legal means to enforce these requirements.

METRO Business Partner Risk Analysis

In addition to risk analysis, METRO has integrated preventive measures into its Social Compliance Risk Management System. These include, for example:

- training for employees and suppliers,
- adjusting contracts and policy documents,
- implementing the risk management system in relevant business processes.



In the event of violations, METRO applies corrective measures to stop and/or mitigate their impact. All measures taken or planned comply with the principles of adequacy and effectiveness as required by German legislation.

Complaints Mechanism

Any suspected violation of human rights or environmental concerns within METRO or its supply chain can be reported confidentially and anonymously through this complaints procedure, by both employees and third parties.

Prevention and detection of corruption and bribery

G1-3

With METRO Romania, any employee, as well as any interested third party, has the possibility to report breaches of the Code of Conduct, internal procedures, or applicable legal regulations.

For employees, the reporting methods are communicated periodically and include options that ensure confidentiality and, if desired, anonymity:

- Direct discussion with the line manager;
- Report to the Compliance Officer;
- Online report via the BKMS portal, implemented at Group level.

Interested third parties may also submit reports through the channels described on the METRO Romania website:

- Report to the Compliance Officer;
- Online report via the BKMS portal.

All reports are reviewed and investigated in accordance with an internal Compliance Incident Management Process, carried out by a Committee appointed by the Board.

METRO policies are communicated to employees via email and are available on the company intranet, ensuring easy and transparent access to relevant information.

Compliance training programs are conducted annually and are complemented by periodic communications from the Compliance Officer and members of the Board of Directors, with the aim of strengthening an organizational culture based on integrity and responsibility.

It is estimated that approximately 25% of positions are exposed to a higher level of compliance related risk, which requires increased attention to the training and monitoring of these roles. These include functions related to supplier relations, the sales force, supply chain, and marketing, such as Procurement Category Manager, Sales Manager, Store Director, Marketing Manager etc.

Members of the Board of Directors benefit from dedicated annual training focused on essential compliance matters, supporting decision making in line with applicable internal and external regulations.

Confirmed incidents of corruption or bribery

G1-4

During the reporting period, no incidents of corruption or bribery were recorded at METRO Romania.

Total number and nature of confirmed incidents of corruption or bribery	0
Number of confirmed incidents in which employees were dismissed or disciplined for incidents related to corruption or bribery	0
Number of confirmed incidents concerning business partner contracts that were terminated or not renewed due to violations related to corruption or bribery	0



Political influence and lobbying activities

G1-5

Today, responsible lobbying requires companies to use their political influence to contribute to shaping a social framework that supports sustainable economic activity, thereby ensuring the well being of present and future generations. In practice, this means that:

- Lobbying activities are transparent and consistent;
- The objectives pursued and the tools used are clearly defined;
- The message communicated is coherent for all stakeholders;
- The objectives are aligned with the company's sustainable development strategy

METRO Romania is a member of the **Romanian Large Retailers Association (AMRCR)**. AMRCR promotes a modern and fair commercial environment, supporting the local economy through open dialogue with authorities and professional organizations. Representing the majority of major retailers in Romania, the association actively participates in social dialogue structures and monitors the legislative framework to support the sustainable development of the sector. Through dedicated working groups in key areas, including environmental matters and food waste reduction AMRCR analyses regulations, sets priorities, and contributes to the development of policies that promote responsibility and sustainability in retail.

METRO Romania's Involvement within the Romanian Large Retailers Association (AMRCR)

As an active member of AMRCR, **METRO Romania** participates in a structured manner in public policy dialogues relevant to the retail sector, with a focus on sustainability, fair market functioning, and the protection of consumer and value chain interests. The company contributes through technical and operational input within thematic working groups dedicated to key areas such as environmental protection, circular economy, food waste reduction, and regulations affecting the supply chain.

Through AMRCR, METRO Romania analyses legislative initiatives, contributes to the development of the retail industry's common positions, and supports transparent, data driven dialogue with public authorities and professional organizations. The positions expressed reflect the company's internal sustainability priorities and are aligned with its long term sustainable development strategy, including objectives related to reducing environmental impact, promoting the circular economy, and strengthening responsibility across the supply chain.

Participation in the association represents a form of responsible and transparent lobbying, ensuring consistency in the messages conveyed, adherence to ethical principles, and contribution to a predictable legislative framework. Through this engagement, **METRO Romania** supports the development of a fair business environment and contributes to the retail sector's transition toward sustainable practices, benefiting the economy and society in the long run.

METRO Romania is a member of the **Foreign Investors Council (FIC)**.

The Foreign Investors Council (FIC) is an organization of foreign capital companies operating in Romania, promoting a **stable, transparent, and competitive investment environment** through continuous dialogue with public authorities. FIC develops analyses and policy recommendations in economic, fiscal, and governance areas, supporting sustainable development and legislative predictability for the business environment

METRO Romania's Involvement in the Foreign Investors Council (FIC)

METRO Romania uses the FIC platform primarily for knowledge exchange and for contributing to initiatives aimed at ensuring economic stability and legislative predictability. The company's participation is technical and consultative in nature, involving engagement in working groups and submitting viewpoints based on operational expertise.

This involvement supports the promotion of a competitive investment climate and responsible business practices, in line with the company's corporate governance principles and sustainability commitments.

METRO Romania is a member of the **Romanian German Chamber of Commerce and Industry (AHK Romania)**.

The Romanian German Chamber of Commerce and Industry (AHK Romania) is a bilateral organization that supports Romanian German economic cooperation by providing companies with platforms for dialogue, networking, and institutional representation. AHK promotes good governance practices, vocational training, and sustainable development, contributing to the consolidation of a competitive and predictable business environment

METRO Romania participates in AHK Romania's economic dialogue initiatives and exchange of best practices, with a focus on sustainable development, vocational education, and strengthening Romanian German business relations. The company's involvement is consultative and centered on institutional networking, contributing to the promotion of responsible governance standards and to supporting a competitive and predictable business environment.

Entity	Amount (RON)
AMRCR	164,161.80
AHK	3,134.63
FIC	20,000.00
Total	187,296.43

Payment practices

G1-6

In accordance with the contractual provisions regarding payment terms, payments to METRO Romania's suppliers are made approximately within 60 days from the date of receipt of a compliant invoice, in line with standard contractual terms and applicable legal requirements.

The standard payment term applied by METRO Romania is 60 days for the main categories of suppliers.

Most payments are carried out in compliance with these standard contractual terms, based on accurate and complete invoices processed through the internal financial control systems.

METRO Romania did not record any judicial procedures related to late payments during the reporting period.

Internal approval and payment processes are governed by standardized financial controls to ensure predictable cash flows for suppliers and adherence to contractual terms.

List of datapoints covered by the sustainability statement

Standard	Transversal / Topical	Reporting area	No.	Designation of Disclosure Requirements (DR)	DR No.	Page
ESRS 2	Basis for preparation		BP-1	General basis for preparation of sustainability statements	5 (a), 5 (b) i., 5 (c), 5 (d), 5(e)	6
			BP-2	Disclosures in relation to specific circumstances	6, 8, 10 (a), 10 (b), 10 (c), 10 (d), 11 (a)	7
	Governance		GOV-1	The role of the administrative, management and supervisory bodies	21 (a), 21 (b), 21 (c), 21 (d), 21 (e), 22 (a), 22 (b), 22 (c) i., 22 (c) ii., 22 (c) iii., 22 (d), 23, 23 (a), 23 (b)	7 - 10
			GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	26 (a), 26 (b), 26 (c)	11
			GOV-3	Integration of sustainability-related performance in incentive schemes	29 (a), 29 (b), 29 (c)	11
			GOV-4	Statement on due diligence	32	11
			GOV-5	Risk management and internal controls over sustainability reporting	36 (a), 36 (b), 36 (c), 36 (d), 36 (e)	11
	General disclosures	Strategy	SBM-1	Strategy, business model and value chain	40 (a) i., 40 (a) ii., 40 (a) iii., 40 (a) iv., 40(b), 40(d)i., 40(d)ii., 40(d)iii., 40(d)iv., 40 (e), 40 (f), 40 (g), 42 (a), 42 (b), 42 (c), AR15	12 - 15
			SBM-2	Interests and views of stakeholders	45 (a) i., 45 (a) ii., 45 (a) iii., 45 (a) iv., 45 (a) v., 45 (b)	16
			SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	48 (a), 48 (b), 48 (c) i., 48 (c) ii., 48 (c) iii., 48 (c) iv., 48 (d)	19 - 25
	Impact, risk and opportunity management		IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	53 (a), 53 (b) i., 53 (b) ii., 53 (b) iii., 53 (b) iv., 53 (c) i., 53 (c) ii., 53 (c) iii., 53 (d), 53 (e), 53 (f), 53 (g)	16 - 19
			IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	56, 57, 58, 59	19
				Minimum disclosure requirement on policies and actions	62	26
			MDR-P	Policies adopted to manage material sustainability matters	65 (a), 65 (b), 65 (c), 65 (d), 65 (e), 65 (f)	26
		Metrics and targets				72
ENVIRONMENT						
ESRS E1	Governance		GOV-3	Integration of sustainability-related performance in incentive schemes	13	28
			E1-1	Transition plan for climate change mitigation	17	28
	Strategy		SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	18, 19 (a)	28
			IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	20 (a), 21	28
	Impact, risk and opportunity management		E1-2	Policies related to climate change mitigation and adaptation	24, 25 (a), 25 (b), 25 (c), 25 (d), 25 (e)	29
			E1-3	Actions and resources in relation to climate change policies	29 (a), 29 (b)	29
			E1-4	Targets related to climate change mitigation and adaptation	32, 33, 34 (b), 34 (c), 34 (d)	30
	Metrics and targets		E1-5	Energy consumption and mix	37, 37 (a), 37 (b), 37 (c) i., 37 (c) ii., 37 (c) iii., 38 (a), 38 (b), 38 (c), 38 (d), 38 (e), 40, 41, 42, 43, AR 34	30
			E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	44 (a), 44 (b), 47, 48 (a), 49 (a), 49 (b), AR 39 (a), AR 39 (b), AR 39 (c), AR 43 (a), AR 43 (b), AR 45 (a), AR 45 (b), AR 45 (c), AR 45 (d)	31
			E1-7	GHG removals and GHG mitigation projects financed through carbon credits	non material	-
E1-8			Internal carbon pricing	non material	-	
E1-9			Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Disclosure requirement subject to phased in application	-	

Standard	Transversal / Topical	Reporting area	No.	Designation of Disclosure Requirements (DR)	DR No.	Page
ESRS E5	Resouce use and circular economy	Impact, risk and opportunity management	IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	11 (a)	34
			E5-1	Policies related to resource use and circular economy	14, 15 (a), 15 (b), 16	34
			E5-2	Actions and resources related to resource use and circular economy	19, 20 (a), 20 (b), 20 (c), 20 (d), 20 (e), 20 (f)	35
		Metrics and targets	E5-3	Targets related to resource use and circular economy	23, 24 (a), 24 (b), 24 (c), 24 (d), 24 (e), 24 (f), 25, 27	35
			E5-4	Resource inflows	30, 31 (a), 31 (c)	36
			E5-5	Resource outflows	37 (a), 37 (b) i., 37 (b) ii., 37 (b) iii., 37 (c) i., 37 (c) ii., 37 (c) iii., 37 (d), 38 (b), 39	36
			E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Disclosure requirement subject to phased in application	-
SOCIAL						
ESRS S1	Own workforce	Strategy	SBM-2	Interests and views of stakeholders	12	44
			SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	13 (a), 13 (b), 14, 14 (a), 14 (b), 14 (c), 14 (d), 14 (e), 14f(i), 15, 16	44
			Impacts, risks and opportunities management	S1-1	Policies related to own workforce	19, 20 (a), 20 (b), 20 (c), 21, 22, 23, 24 (a), 24 (b), 24 (c), 24 (d)
		S1-2		Processes for engaging with own workers and workers' representatives about impacts	27, 27 (a), 27 (b), 27 (c), 27 (d), 27 (e), 28, 29	45 - 46
		S1-3		Processes to remediate negative impacts and channels for own workers to raise concerns	32 (a), 32 (b), 32 (c), 32 (d), 32 (e), 33, 34	46 - 47
		S1-4		Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	37, 38 (a), 38 (b), 38 (c), 38 (d), 39, 40 (a), 40 (b), 41, 43	48 - 51
		S1-5		Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	46, 47 (a), 47 (b), 47 (c)	51 - 52
		Metrics and targets	S1-6	Characteristics of the undertaking's employees	50 (a), 50 (b) i., 50 (b) ii., 50 (b) iii., 50 (c), 50 (d) i., 50 (d) ii., 50 (e), 50 (f), AR55	52 - 53
			S1-7	Characteristics of non-employee workers in the undertaking's own workforce	57	53
			S1-8	Collective bargaining coverage and social dialogue	60 (a), 63 (a)	53
			S1-9	Diversity metrics	66 (a), 66 (b)	54
			S1-10	Adequate wages	69, 71	54
			S1-11	Social protection	74, 74 (a), 74 (b), 74 (c), 74 (d), 74 (e)	54
			S1-12	Persons with disabilities	79, 80	54
			S1-13	Training and skills development metrics	83 (a), 83 (b)	55
			S1-14	Health and safety metrics	88 (a), 88 (b), 88 (c), 88 (d), 88 (e)	55 - 56
		S1-15	Work-life balance metrics	93 (a), 93 (b)	56	
S1-16	Compensation metrics (pay gap and total compensation)	97 (a), 97 (b), 97 (c)	56			
S1-17	Incidents, complaints and severe human rights impacts	103 (a), 103 (b), 103 (c)	56			

Standard	Transversal / Topical	Reporting area	No.	Designation of Disclosure Requirements (DR)	DR No.	Page
ESRS S2	Workers in the value chain	Strategy	SBM-2	Interests and views of stakeholde	9	58
			SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	10 (a) i., 10 (a) ii., 10 (b), 11 (a), 11 (c), 11 (d), 12, 13	58
		Impacts, risks and opportunities management	S2-1	Policies related to value chain workers	16, 17, 17 (a), 17 (b), 17 (c), 18, 19	58 - 59
			S2-2	Processes for engaging with value chain workers about impacts	22, 22 (a), 22 (b), 22 (c), 22 (e), 23	59 - 60
			S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	27 (a), 27 (b), 27 (c), 27 (d), 28	60
			S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	32 (a), 32 (b), 32 (c), 32 (d), 33 (a), 33 (b), 33 (c), 35	61
		Metrics and targets	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	41, 42 (a), 42 (b), 42 (c)	61
ESRS S4	Consumers and end-users	Strategy	SBM-2	Interests and views of stakeholders	8	63
			SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business mode	9 (a), 9 (b)	63
		Impacts, risks and opportunities management	S4-1	Policies related to consumers and end-users	15, 16 (a),16 (b)	63
			S4-2	Processes for engaging with consumers and end-users about impacts	20, 20 (a), 20 (b), 20 (c), 20 (d)	63
			S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	25 (a), 25 (b), 25 (c), 25 (d), 26	63
			S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end- users, and effectiveness of those actions	30, 31 (a), 31 (b), 31 (c), 31 (d), 32 (a), 32 (b), 32 (c), 33 (a), 33 (b), 34, 35	64 - 65
		Metrics and targets	S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	40	65
GOVERNANCE						
ESRS G1	Business conduct	Governance	GOV-1	The role of the administrative, supervisory and management bodies	5 (a)	67
		Impacts, risks and opportunities management	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	6	67
			G1-1	Corporate culture and bBusiness conduct policies and corporate culture	9, 10 (a), 10 (b), 10 (c) i., 10 (c) ii., 10 (e), 10 (f), 10 (g), 10 (h)	67 - 69
			G1-2	Management of relationships with suppliers	14, 15 (a), 15 (b)	69
			G1-3	Prevention and detection of corruption and bribery	18 (a), 18 (b), 18 (c), 20, 21 (a), 21 (b), 21 (c)	70
		Metrics and targets	G1-4	Confirmed incidents of corruption or bribery	25 (a), 25 (b), 25 (c)	70
			G1-5	Political influence and lobbying activities	29 (a), 29 (b)i., 29 (c)	71
G1-6	Payment practices		33 (a), 33 (b), 33 (c), 33 (d)	71		

List of datapoints in the crosscutting and topical standards that derive from other EU legislation, as listed in Appendix B to ESRS 2

Disclosure Requirement and corresponding datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Location within the Sustainability Statement
	Not applicable	Not applicable			
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816(5), Annex II		ESRS 2 General Disclosures
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		ESRS 2 General Disclosures
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				ESRS 2 General Disclosures
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6)Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818(7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	There is no climate transition plan in place.
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Not applicable
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		ESRS E1-4 Targets related to climate change mitigation and adaptation

Disclosure Requirement and corresponding datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Location within the Sustainability Statement
ESRS E1-5 consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				ESRS E1-5 - Energy consumption and mix
ESRS E1-5 consumption and energy mix point 37	Indicator number 5 Table #1 of Annex 1				ESRS E1-5 - Energy consumption and mix
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				ESRS E1-5 - Energy consumption and mix
ESRS E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions point 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		ESRS E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		ESRS E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not applicable
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not applicable
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not applicable
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not applicable
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not applicable Not material

Disclosure Requirement and corresponding datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Location within the Sustainability Statement
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not applicable Not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not applicable Not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not applicable Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not applicable Not material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not applicable Not material
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not applicable Not material
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not applicable Not material
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not applicable Not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not applicable Not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not applicable Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not applicable Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				ESRS E5-5 - Resource outflows
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				ESRS E5-5 - Resource outflows
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex 1				Not applicable
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex 1				Not applicable
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not applicable

Disclosure Requirement and corresponding datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Location within the Sustainability Statement
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		ESRS S1-1 Policies related to own workforce
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				Not applicable
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				ESRS S1-1 Policies related to own workforce
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				ESRS S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns
ESRS S1-14 Numărul de decese și numărul și rata accidentelor legate de muncă punctul 88 literele (b) și (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		ESRS S1-14 - Health and safety metrics
ESRS S1-14 Number of fatalities and number and rate of work- related accidents paragraph 88 (b) and (c)	Indicator number 3 Table #3 of Annex I				ESRS S1-14 - Health and safety metrics
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		ESRS S1-16 Compensation metrics (pay gap and total compensation)
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Not applicable
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				ESRS S1-17 - Incidents, complaints and severe human rights impacts
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		ESRS S1-17 - Incidents, complaints and severe human rights impacts
ESRS 2- SBM3 - S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				ESRS S2
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex I				ESRS S2-1 - Policies related to value chain workers
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex I				ESRS S2-1 - Policies related to value chain workers

Disclosure Requirement and corresponding datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Location within the Sustainability Statement
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		ESRS S2-1 - Policies related to value chain workers
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		ESRS S2-1 - Policies related to value chain workers
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not applicable
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not applicable Not material
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not applicable Not material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 2 Table #3 of Annex 1				Not applicable Not material
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				ESRS S4-1 Policies related to consumers and end-users
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not applicable
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Not applicable
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				Not applicable
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				ESRS G1-1 Corporate culture and Business conduct policies and corporate culture
ESRS G1-4 Fines for violation of anti- corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		ESRS G1-4 Confirmed incidents of corruption or bribery
ESRS G1-4 Standards of anti- corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				ESRS G1-4 Confirmed incidents of corruption or bribery

METRO