

# 2025 ESG FACTSHEET



This ESG Factsheet of Żabka Polska summarises key highlights and comparative information from the past few years on issues that influence our business and areas where we can drive transformative change. The data covers the financial years 2023-2025.

This publication is not an annual report, nor is it an exhaustive summary of all potentially relevant sustainability information. For consolidated information prepared under the European Sustainability Reporting Standards for Zabka Group SA, please refer to the 2025 Annual Report.

[See more in 2025 Annual Report](#)

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# Introduction

**This ESG Factsheet summarises key highlights and information from the past three years on issues that influence our business and areas where we can drive transformative change.**

## Reporting scope

The following legal entities, together referred to as 'Żabka Polska' (or 'we', 'us') in this document, are covered by this Factsheet:

- Żabka Polska sp. z o.o.;
- Żabka Nano sp. z o.o.;
- Żabka Property Fund sp. z o.o.;
- Żabka Automatic Logistics sp. z o.o.;
- Green Hive Technology sp. z o.o.;
- Izidrop sp. z o.o.;
- Żappka Pay sp. z o.o.

In 2025, Żabka Polska expanded its organisational structure with three new subsidiaries: Green Hive Technology sp. z o.o., Izidrop sp. z o.o., and Żappka Pay sp. z o.o. These entities have been included in the reporting scope; on a general note, however, due to their limited operational activity during the year, their impact on ESG indicators is considered immaterial.

The figures published in this ESG Factsheet refer to Żabka Polska unless explicitly stated otherwise and show comparative data for the financial years 2023, 2024 and 2025. The financial year of the companies referred to here as 'Żabka Polska' runs from 1 January to 31 December.

## Methodology and data sources

This document features selected indicators from Global Reporting Initiative Standards (GRI) as well as Sustainability Accounting Standard Board (SASB) indicators specific to Food Retailers & Distributors, chosen from a broader range of ESG KPIs that Żabka Polska decided to track and report. We report here those indicators deemed most material/useful to our stakeholders and the priorities of our customers and investors, supplemented by those historically reported by Żabka Polska sp. z o.o. to ensure continuity. The scope of indicators and disclosures presented has been selected to ensure compliance with the most common data requests of leading sustainability rating agencies.

We also included the results of the KPIs selected to measure progress in achieving Żabka Polska's Responsibility Strategy. Selected indicators disclosed have been independently verified (limited assurance), in accordance with ISAE3000 (see: [Assurance letter](#)).

The process of reporting, verifying and approving sustainability data at the Żabka Group is defined by the ESG Data Collection Procedure. The Procedure designates the CFO of the Żabka Group as the person responsible for overseeing the sustainability reporting process across the Żabka Group.

The ESG Reporting Department is a Group function tasked with the preparation and organisation of the sustainability data collection process, including the identification and definition of key stakeholders in the process, such as data providers and business owners.

As per the ESG Data Collection Procedure, the responsibilities of Data Providers include obtaining data, verifying its accuracy and entering verified data into the appropriate reporting tools provided by the ESG Reporting Department. To ensure the reliability and completeness of the submitted data, Data Providers are tasked with provision of evidence to confirm all reported values and information. The Department also ensures the integration of the sustainability reporting process with the risk assessment results reporting process, as well as the relevant internal controls.

All data was extracted from our own systems, systems from third parties or databases, with their authorisation when relevant. In the case of errors in the previous reporting periods, corrected numbers are presented here and signposted with an appropriate note regarding corrections under tables containing the indicators.

Our 2024 Factsheet and 2024 Responsibility Strategy Summary of Żabka Polska can be found on our website.

### ESG Reports

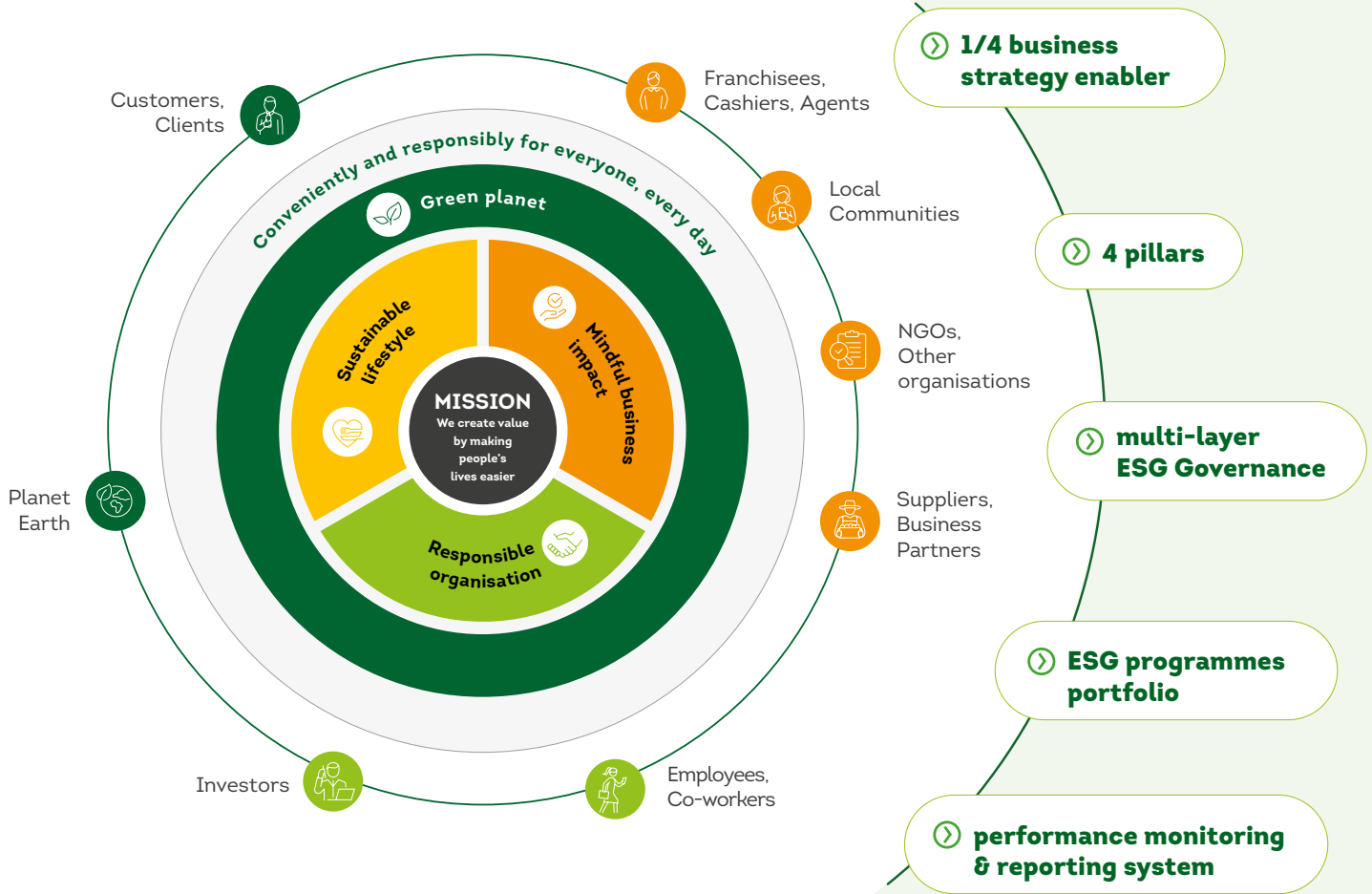
Since 2024, with the parent company being listed on the Warsaw Stock Exchange, annual reporting covers the entire Żabka Group, understood as Żabka Group S.A. registered in Luxembourg (parent company of Żabka Polska sp. z o.o.) and its subsidiaries. The second consolidated sustainability statement of Żabka Group was published as part of the consolidated 2025 Annual Report.

# Our progress in implementing the Responsibility Strategy

The Responsibility Strategy of Żabka Polska sets out eight strategic commitments for the years 2021-2026, framed in four pillars. These commitments are supported by 10 measurable operational goals that enable transparency in the measurement and reporting of our progress.

## Responsibility Strategy of Żabka Polska for 2021-2026

We create value by making people's lives easier and by allowing them to free up their time, while promoting convenient and responsible choices for everyone, every day.



Below is a summary of our progress over the past three years.

## 01 Sustainable lifestyle

We make it easy for customers to change their habits for the better.

2026 Commitment	2023	2024	2025
Multiply the sales value of own-brand products promoting a sustainable lifestyle (in bn PLN) <sup>1</sup>	1.4 bn	1.8 bn	2.1 bn
Increase the share of own-brand products promoting a sustainable lifestyle	61%	63%	63.4%
Reduce food waste intensity in own operations by 25%	-18%	-27%	-25%
50% of unsold food in internal operations managed	67%	81%	87%
Increase in customers' NPS score of 2 points each year	41 pts	35 pts	32 pts

[See more: Sustainable lifestyle](#)

<sup>1</sup>This value is also the SASB indicator FB-FR-260a.1 Revenue from products labelled and/or marketed to promote health and nutrition attributes.

## 02 Mindful business impact

We make a positive impact with entrepreneurs on the economy.

2026 Commitment	2023	2024	2025
Increase in franchisees' NPS score as a result of co-operation with Zabka	10 pts	7 pts	4 pts
Retain total franchisees' churn rate at same level	15.7%	15.8%	15.3%
100% of business partners familiarised with the Code of Conduct	61.4%	81.9%	91.8%
Involve business partners responsible for 75% of purchasing and service expenditure in science-based reduction targets	61.3%	59.0%	61.4%

[See more: Mindful business impact](#)

## 03 Responsible organisation

We shape a purpose-led trusted organisation of empowered people.

2026 Commitment	2023	2024	2025
Get to top 25% of the best employers globally according to the Gallup Institute engagement survey	74 percentile (4.47)	83 percentile (4.54)	89 percentile (4.67)
Increase employee satisfaction with the company's activities for their development (Question 12 in the Gallup Engagement Survey)	4.41 pts	4.59 pts	4.73 pts
100% of employees trained on business ethics principles	100%	100%	100%
100% of employees trained on cyber-security related issues	99%	99%	100%

[See more: Responsible organisation](#)

## 04 Green planet

We minimise our environmental impact across the whole value chain.

2026 Commitment	2023	2024	2025
Reduction of share of virgin plastic in weight of own-brand packaging	30.0%	33.5%	36.1%
100% of own-brand products packaging volume passed onto recycling processes	Achieved (for all packaging)	Achieved (for all packaging)	Achieved (for all packaging)
100% of own-brand products packaging suitable for recycling processes	90.6%	91.4%	98.1%
Reduce total Scope 1 and 2 greenhouse gas emissions (without offset) by 25% (vs. 2020)	-28.8% (17,282 tCO <sub>2</sub> e)	-31.2% (16,701 tCO <sub>2</sub> e)	-34.9% (15,797 tCO <sub>2</sub> e)
Reduce franchisee greenhouse gas emissions intensity by 70% (Scope 3, vs. 2020)	-60.1% (11.1 tCO <sub>2</sub> e/mPLN)	-64.4% (9.9 tCO <sub>2</sub> e/mPLN)	-66.2% (9.4 tCO <sub>2</sub> e/mPLN)

[See more: Green planet](#)

expectations for 2025 exceeded

expectations for 2025 met

expectations for 2025 partially met

expectations for 2025 not met



# Environmental performance



# Environmental performance

## GHG emissions

In 2023-2025, Żabka Polska's total **direct (Scope 1)** GHG emissions **lowered** from 16,992 tCO<sub>2</sub>e to 14,316 tCO<sub>2</sub>e. We believe this is owing to integrating electric and hybrid vehicles into our fleet, enhancing thermal insulation at loading ramps in logistics centres, and expanding dedicated transport solutions. These measures improve delivery efficiency, with refrigerated vehicles reducing reliance on dry ice during transit and thereby lowering GHG emissions.

In terms of Scope 2, the total **indirect GHG emissions increased**, despite reduction efforts at Żabka Polska which were focused on implementing solutions based on long-term power purchase agreements (PPAs) or similar arrangements. However the increase was minor, and within Scope 1 and Scope 2 we managed to ultimately achieved an overall reduction.

Looking at 2023-2025 **Scope 3 GHG emissions** (which include upstream and downstream GHG emissions) we also observed a **gradual increase**, which can be linked to our business growth (in 2025, under our new expansion plan we opened 1,281 new stores in Poland).

To counteract the accelerated pace of openings, the growth of our convenience ecosystem and associated downstream emissions, we introduced closed refrigeration systems in selected stores, zero heating doors and photovoltaic panel installations. These actions allow us to remain on track to meet the decarbonisation target for Scope 3, category 14, by reducing emissions intensity across franchisee operations. In terms of upstream emissions, Żabka Polska collaborates with business partners to analyse the carbon footprint of the supply chain across different categories. Despite our engagement and educational efforts in that area, we were not able to achieve the intended proportion of suppliers (70%) with science-based decarbonisation targets.

When considering jointly Scope 1 and Scope 2 GHG emissions, it can be observed that they were reduced in the span of 2023-2025. Żabka Polska has thus **achieved the goals set by the Science Based Targets initiative (SBTi)**.

[GRI 305-1]

### Direct (Scope 1) GHG emissions

Direct (Scope 1) GHG emissions [tCO <sub>2</sub> e]	2023	2024	2025
Fuel consumed to generate heat/cold	2,912	3,048	2,625
Own fleet	7,384	7,192	7,230
Refrigerants at logistics centres (including dry ice)	6,696	4,996	4,462
Total direct emissions	16,992	15,236	14,316

Scope 1 GHG emissions are direct emissions from fuel combustion in distribution centres and emissions related to the fleet and refrigerants. When calculating GHG emissions for fuels, the emission factors used were obtained from the DEFRA database (Department

for Environment, Food & Rural Affairs, UK). For GHG emissions related to refrigerants, the GWP coefficients were derived from the DEFRA database or data sheets for specific refrigerants.

[GRI 305-2]

### Indirect (Scope 2) GHG emissions

Indirect (Scope 2) GHG emissions [tCO <sub>2</sub> e]	Indirect emissions of GHGs [location-based]			Indirect emissions of GHGs [market-based]		
	2023	2024	2025	2023	2024	2025
Indirect emissions of GHGs from electricity	20,329	18,807	18,589	0	1,177	1,176
Indirect emissions of GHGs from heating	290	289	305	290	289	305
Total indirect emissions	20,619	19,096	18,894	290	1,465	1,481

Scope 2 GHG emissions are indirect emissions from electricity and heat consumption by distribution centres and company headquarters. For the calculation of GHG emissions for electricity, data from The National Centre for Emissions Management (KOBiZE) modified by DEFRA were used for both location- and market-based methods.

For the GHG emissions related to purchased grid heat, the emission factors were obtained from the DEFRA database. The difference between location-based and market-based Scope 2 GHG emissions is driven by the consideration of certification of origins.

[GRI 305-3]

#### Other indirect (Scope 3) GHG emissions

Other indirect (Scope 3) GHG emissions [tCO <sub>2</sub> e]	2023	2024	2025
Goods and services purchased	2,406,895	2,460,749	2,605,277
Capital goods	179,152	215,460	198,674
Fuel and energy-related activities	7,615	7,904	8,617
Transport and distribution	41,641	48,596	46,802
Franchisees	216,224	224,540	242,231
Total other significant indirect emissions	2,851,527	2,957,249	3,101,600

Scope 3 GHG emissions include upstream and downstream GHG emissions:

Scope 3 (upstream): GHG emissions related to purchased services, capital goods, fuel-related activities and transportation to stores. Purchased services and capital goods emissions are calculated using emission factors derived from an environmentally extended multiregional input-output model based on 2022 EXIOBASE v3.8.2 data. Emission factors used to calculate emissions for fuel-related activities and upstream transport and distribution are sourced from the DESNZ & DEFRA UK Government GHG Conversion Factors for Company Reporting (2025). Purchased goods emissions, from energy and industry (E/I) and forestry, land use and agricultural (FLAG) sources, are calculated separately using emissions factors from the Waste and Resources Action Plan (WRAP) v1.2 FLAG Emissions database (2023) and other scientific, publicly available sources. In the energy and industry (E/I) category, packaging-related emissions are calculated using DEFRA factors.

Scope 3 (downstream): GHG emissions resulting from the consumption of electricity and refrigerants in stores. For GHG emissions related to refrigerants, the GWP coefficients were derived from the DEFRA database or data sheets for specific refrigerants. When calculating GHG emissions for electricity, with the location-based and market-based methods, data from the National Centre for Emissions

Management (KOBiZE), the National Centre for Emission Balancing and Management and modified by DEFRA were used. The difference between location-based and market-based Scope 3 GHG emissions is driven by the consideration of certification of origins.

Scope 3 GHG emissions categories that were considered material are: category 1) Purchased goods and services, category 2) Capital goods, category 3) Fuel- and energy-related activities, category 4) Upstream transportation and distribution and category 14) Franchisees. The remaining categories 5-13 and 15 were excluded from calculation as they are not relevant or not material for Żabka Polska.

We measure GHG emissions associated with our product portfolio to the extent that we measure GHG in Scope 3, category 1, as defined by the GHG Protocol. By definition, this category covers emissions from purchased goods and services, reflecting the impact across the value chain. The assessment covers the entire product portfolio, meaning we calculate GHG emissions associated with both own-brand and other branded products.

Calculations related to approximately 80% of stores are based on real data (gathered from energy meters). Approximately 20% is estimated using a model that considers various factors, such as the store region.

[GRI 305-4]

#### GHG emissions intensity tCO<sub>2</sub>e/mPLN revenue

Intensity of emissions	2023	2024	2025
Scope 1 (direct emissions)	0.9	0.7	0.5
Scope 2 (indirect market-based emissions)	0	0.1	0.1
Scope 3 (other indirect emissions)	147	130	119
Total	148	131	120

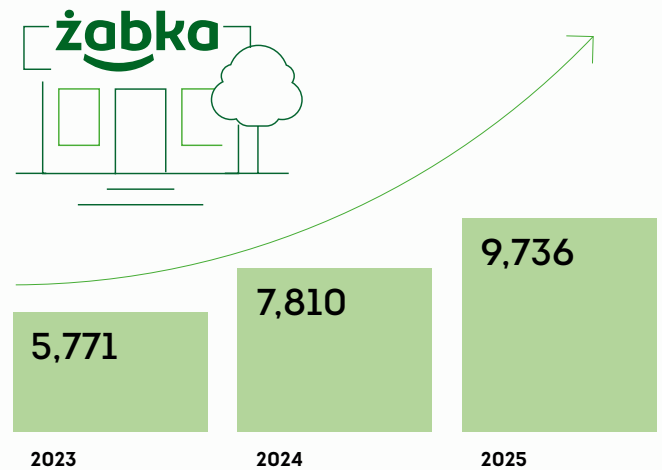
## Decarbonisation initiatives in transportation, logistics, distribution and stores

In the years 2023 – 2025 Żabka Polska had continued to deliver its **decarbonisation strategy** and GHG emissions reduction **targets validated by the Science Based Targets initiative (SBTi)**. Our decarbonisation strategy covers all transportation and logistics operations and includes **fleet and route optimisation as well as load and packaging optimisation** to reduce GHG emissions. During this period, these efforts were supported by investments in an **electric-charging infrastructure** (installing EV chargers in logistic centres, parking lots and users' residences).

In terms of logistics efficiency, in 2022, the Group initiated the use of **dedicated transport vehicles** specifically for **chilled and frozen products**. This strategic move aimed to enhance the efficiency and quality of product deliveries by tailoring transportation to the specific requirements of temperature-sensitive goods. These measures improve **delivery efficiency, with refrigerated vehicles reducing reliance on dry ice** during transit and thereby lowering GHG emissions. 2025 marked a continued expansion of dedicated transportation solutions to an additional 1,800 stores.

### STORES COVERED BY DEDICATED TRANSPORT

Average number of stores in December each year



In 2025 we also conducted pilot programmes – pilots of our bike rental system, as well as a carsharing app for our employees.

We continued to **enhance thermal insulation** at loading ramps and **modernised the refrigeration system** in the logistic centre in Plewiska, which reduced the risk of refrigerant leaks. Typically, such leaks can result in significant greenhouse gas emissions, making their prevention an important aspect of our overall decarbonisation efforts. We installed **heat pumps** in the Pruszcz Gdański facility and a **heat recovery system** in the logistic centre in Kały Wrocławskie.

In terms of the plan for our stores, our goal is to reduce our franchisee GHG emissions intensity in Scope 3 by 70% (compared to a 2020 baseline). Between 2023 and 2025, under our Decarbonisation Policy, we aimed to reduce the GHG intensity of all stores through: the gradual transition to **renewable energy** across the franchise network; the development and implementation of initiatives to **reduce energy consumption** and other emission sources (such as **lowering the carbon footprint of refrigerants** – in 2025 we conducted pilot trials of natural refrigerants, e.g. glycol-based systems, for store cooling and continued to install in new stores fridges with closed-door coolers and zero-heating doors to conserve cooling and reduce refrigerant loss). Last but not least, **education and communication activities aimed at franchisees** play an important role in mitigating the climate impact of Żabka stores.

Importantly, we also focused on **analytical and conceptual work on our long-term fleet development strategy** and transformation from traditional to alternative engines including electric and hybrid vehicles. This is part of our commitment to a modal shift towards more sustainable transport, in line with our Decarbonisation Policy.

Throughout this time, a **driver motivation programme** ('Drive the future') was in place, emphasising the value of **economical, efficient and safe driving**. This programme includes safe driving training. A **fuel consumption limit** introduced in 2024, together with these initiatives, has furthered progress towards achieving our decarbonisation goals.

## Energy use

[GRI 302-1]

### Energy consumption within the organisation

Direct energy consumption [MWh]		2023	2024	2025
Total energy consumption from non-renewable sources, by type of raw material	Natural gas	11,525	12,199	10,503
	LPG	2,237	2,314	1,002
	Diesel	10,033	5,582	4,785
	Petrol	20,988	24,931	25,844
	Total	44,783	45,025	42,133
Total consumption of independently generated or purchased energy, by electricity (market-based) and heat	Electricity	29,350	31,517	34,690
	Heat	1,613	1,609	1,740
	Total	30,963	33,126	36,430
Total energy consumption in the organisation		75,776	78,151	78,563

The data we used was taken from invoices received from suppliers that have been issued in the nominal units for each type of energy. In order to convert them into MWh, the calorific value rates provided by

DEFRA for a given year were used. The indicator for natural gas has been adjusted to the units in which gas is purchased (m<sup>3</sup>).

[GRI 302-2]

### Energy consumption outside of the organisation

	2023	2024	2025
Electricity consumption in stores (franchisees) [MWh]	522,252	582,534	668,067

Energy consumption calculations related to approximately 80% of stores are based on real data (gathered from energy meters). Approximately 20% is estimated.

[GRI 302-3]

### Energy intensity

	2023	2024	2025
Energy intensity as the ratio of total energy consumption by the organisation to revenue [MWh / mPLN]	3.9	3.4	3.1
Energy intensity as the ratio of total energy consumption outside the organisation to revenue [MWh / mPLN]	26.9	25.6	25.6

## Materials and waste

[GRI 301-1]

### Materials by weight

	Total weight of materials that are used to produce and package primary products and services [t]			Weight of internally sourced materials [t]		
	2023	2024	2025	2023	2023	2025
Raw materials	14,671	18,385	33,440	81	79	67
Packing materials (including paper, cardboard and plastics)	1,092	1,152	1,416	0	0	0
Total	15,763	19,536	34,856	81	79	67

Data above concerns packaging of our own-brand products, imported materials introduced to the market and logistics materials used for transportation.

[GRI 301-2]

### Recycled input materials used

	2023	2024	2025
Percentage of recycled materials used in the production process for plastics	20%	22%	26%
Ratio of recycled materials to the total weight of materials that are used to manufacture primary products and services	4%	4%	4%

Although Żabka Polska does not directly manufacture plastics as a retailer, we play a significant role in determining the design and composition of packaging for our own-brand products. By collaborating with suppliers and specifying requirements for recycled content, we actively influence the proportion of recycled materials used in the packaging process. Above, 'Percentage of recycled materials used in the production process for plastics' relates to how much recycled plastic was used in own-brand plastic packaging. 'Ratio of recycled materials to the total weight of materials that are used to manufacture the primary products and services' relates to the proportion of all types of recycled materials used in all types of own-brand packaging.

[GRI 306-3]

**Waste generated**

Total weight of hazardous and non-hazardous waste, by method of treatment [t]	Waste weight in 2023 [t]		Waste weight in 2024 [t]		Waste weight in 2025 [t]	
	Non-hazardous	Hazardous waste	Non-hazardous	Hazardous waste	Non-hazardous	Hazardous waste
Reuse	43	0	1	0	2	0
Recycling	13,290	3	17,348	0	20,578	0
Composting	60	0	7	0	0	0
Recovery (including energy recovery)	2,010	2	1,355	0	1,593	4
Incineration (or use as fuel)	16	0	606	0	348	0
Storage in deep wells	0	0	0	0	8	0
Landfill	439	0.1	27	0	0	0
On-site storage	0	0	0	0	0	0
Other	442	14	592	33	663	0
Total	16,299	19	19,937	33	23,193	4

The quantities shown include non-hazardous waste, hazardous waste, municipal waste and category III. The data for recycling include data

from the collection of foil, paper and cardboard from stores, as well as data on foil and paper and cardboard from warehouses.

[FB-FR-150a.1]

**(1) Amount of food waste generated****(2) percentage diverted from the waste stream**

	2023	2024	2025
Amount of food waste generated (tonnes)	1,351	1,341	1,464

In line with SASB standards, food waste is defined as food and inedible parts for which we have no further use that are removed from the food supply chain. Data pertains to our own operations, meaning the logistics and transportation stage of the value chain. We calculate the amount of food waste by comparing the weight of food products purchased by Żabka Polska, to the amount of food products ordered by the franchisees (balance sheet method). The difference is assumed to be food waste. We consider the net weight of food (without packaging) in the calculation. Although in absolute

terms, the amount of food waste has been at a similar level for the past three years, Żabka Polska's food waste intensity was compared to the base year. In recent years, achievements in reducing food waste intensity were driven by an assortment of adjustments, dedicated transportation solutions, monitoring products at risk of expiration, collaboration with NGOs such as Food Banks, and loss analysis. When donating unsold food was not feasible, waste was repurposed in biogas plants for energy production. In 2025, 87% of unsold food was managed (in internal operations).

## Strategic approach to minimising food waste

An important aspect of minimising food waste is our collaboration with partners and suppliers in the area of inventory management.

In 2025, thanks to close coordination with Hilton Foods, we can better plan orders and adjust production to actual demand, minimising losses.

With Nowalijka, a leading Polish fruit, vegetable and ready meals company that provides Żabka with a range of fresh-food products, we worked on GS1 DataMatrix, a cutting-edge two-dimensional barcode that resembles a QR code. Benefits of this solution, compact enough to be used on small and curved fresh-food products, include improved restocking, reduced product unavailability, enhanced data synchronisation, better scanning accuracy and shelf-life management, as well as streamlined deliveries. Thanks to this technology we know when to discount products and ensure nothing is sold after expiration – a key aspect of customer safety that also helps reduce food waste. More than 12,000 Żabka stores have implemented GS1 DataMatrix, which is well ahead of the goals set for the global retail sector stipulating that all point-of-sale systems must be able to read and process 2D barcodes by the end of 2027.

For own operations, we have two strategic targets related to food waste (see [Our progress in implementing the Responsibility Strategy](#) on their achievement): a 25% reduction in food waste intensity, and management of 50% of unsold food – both in our own operations (logistics and distribution). In other words, in addition to actions aimed at reducing food waste intensity, we also want to ensure that as much unsold food as possible is either donated to those in need or otherwise repurposed in a useful way. In 2023-2025 we achieved approximately 14.5 mPLN savings thanks to reduced food waste. In 2026, we plan to implement food waste strategies at all our Logistics Centre and enhance collaboration with the Food Banks Federation.

Franchisees may offer short-lived products at discounted prices through the 'NIEmarnujeMY' programme.

In 2025, we also partnered with digital platforms Too Good To Go and Foodsi to reduce waste at the stores. These apps enable consumers to purchase surplus high-quality food, often as surprise packages, thus preventing food waste. Jointly, during these two pilot tests, 3.5 tonnes of food was saved, valued at 50 kPLN.



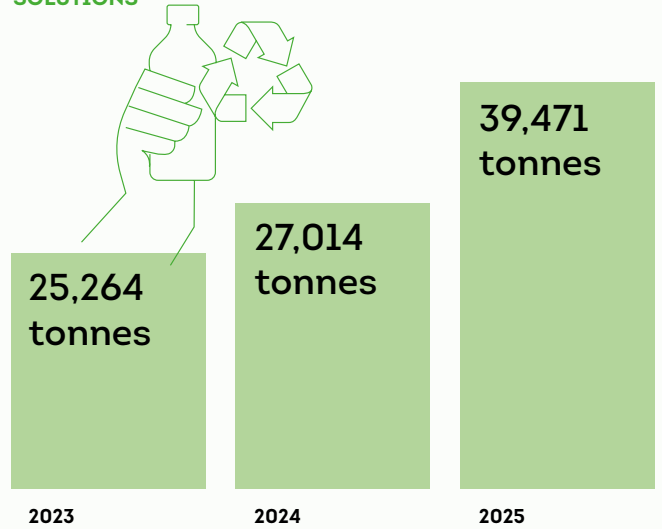
<sup>2</sup> The value was calculated as the average price of one tonne of food waste in 2025 in own operations multiplied by the potential additional amount of food waste that would have occurred if the food waste intensity had remained at the baseline level (2020).

## Environmental services and advocacy

From 2023 to 2025, we ran a programme designed to collect and recycle used products, through which we tested deposit-return solutions (the 'Green Renewal' project). It allowed customers to return PET bottles and metal cans to Żabka stores. Participants were rewarded with 'zapps' loyalty points to encourage conscious behaviour.



### AMOUNT OF RECLAIMED MATERIALS WHEN TESTING DEPOSIT-RETURN SOLUTIONS



[GRI 301-3]

### Reclaimed products and their packaging materials

	2023	2024	2025
Products and their packaging materials reclaimed within the reporting period [t]	25,264	27,014	39,471
Products sold within the reporting period [t]	15,763	19,536	33,104
Percentage of reclaimed products and their packaging materials	160%	138%	119%

Data on products sold includes own-brand packaging, imported materials introduced to the market and logistics materials used for transport. Data on products and their packaging materials reclaimed come from collection through testing of deposit-return solutions in vending machines and stores, as well as collaboration with companies

that recover materials from packaging. The 2025 data covers only the months of January-September, as this is when the 'Green Renewal' project was running that year, and was later replaced with the voluntary adoption of the Polish deposit-return system.

In October 2025 our focus shifted to the voluntary implementation of the deposit-return system, introduced in Poland at this time. Operators of small stores - those with a sales area of less than 200 m<sup>2</sup> - could join the system voluntarily. The vast majority of Żabka's stores are smaller. As of year-end 2025, nearly all Żabka stores were already accepting PET bottles and cans from customers. In 2025, we collected more than 11 million beverage containers. For each return, customers receive a deposit refund. In addition, during a designated promotional period customers were granted 50 extra zapps (loyalty points) per return. These results demonstrate the engagement of our customers and confirm the interest in packaging collection at Żabka stores.

In 2024, 26.8% of our packaging (Żabka's own-brand packaging and selected logistics and operational materials) was made of paper and wood and therefore is as a rule biodegradable. In 2025, this number grew to 38%. This figure primarily relates to packaging components used within our own-brand portfolio and selected operational items, such as paper wraps, labels and bands, wooden coffee stirrers, paper bags used for Żabka Café products, and disposable cutlery used for selected food products (e.g. Dobra Karma).

At present, Żabka Polska does not offer certified compostable packaging solutions, nor does it provide single use plastic shopping bags. Instead, customers are offered reusable bags or paper bags, which are as a rule biodegradable.

## Environmental risks

Żabka Polska takes a proactive approach to environmental risks, ensuring that such risks are one of the considerations made when planning new sites, such as logistic centres. We integrate comprehensive environmental risk assessments into our site selection and development processes. Relevant initiatives are implemented as part of compliance with the requirements of the environmental Integrated Management System (IMS), as well as internationally recognised standards such as LEED and BREEAM.

For example, following the successful BREEAM New Construction certification for the Radzymin Logistics Centre during its design and construction phase, we set ourselves another ambitious challenge: to confirm that we maintain the highest environmental and technological standards in day-to-day operations. The BREEAM In-Use certificate is an international proof that a building is managed responsibly and in line with best practices. We wanted to demonstrate that our logistics centre was not only designed with environmental

impact in mind but also operates in a way that minimises this impact while ensuring user comfort.

As of the end of 2025, approximately two thirds of our logistic centres and terminals were certified to a sustainable/green building standard, such as BREEAM In-Use or BREEAM New Construction.

As part of the annual Enterprise Risk Management (ERM) review, our operational sites undergo risk analysis, which includes ESG risk, with particular attention given to climate-related risks. Accordingly, in 2024 our operational sites (six logistic centres and 100% of stores as of 31.12.2023, clustered in eight groups) were assessed for climate risks, focusing especially on issues such as storms, water stress, drought, floods and rising sea levels. See details of this analysis in our [Annual Report 2025](#), page 90. This assessment ensures that environmental considerations are systematically integrated into our risk management processes.

### Stores as of 31.12.2023

9,947

### Stores assessed for climate-related risks

9,947 (clustered in 8 groups)

### Total coverage of sites under environmental risk analysis

100%

## Water use

[GRI 303-3]

### Water withdrawal

	2023	2024	2025
Withdrawal of water from the municipal network at our headquarters and distribution centres [thousands of m <sup>3</sup> ]	44,094	48,147	56,278

Data is taken from meters installed in distribution centres. In accordance with the World Resources Institute, Poland is not located in an area of heightened water stress risk.

Żabka Polska fulfils commitments outlined in its Water Policy by implementing the Alliance for Water Stewardship (AWS) standard.

AWS is an international standard that promotes responsible and sustainable water management. The standard requires businesses to adopt good practices, principles, and criteria aimed at improving water management efficiency, protecting aquatic environments and supporting local communities.



# Social performance



# Social performance

## Employees

[GRI 2-7]

### Employees

	2023			2024			2025		
	Females	Males	Total	Females	Males	Total	Females	Males	Total
Number of employees, by employment duration									
Employed for a definite period of time	180	292	472	187	328	515	162	336	498
Employed indefinitely	910	1,218	2,128	967	1,307	2,274	1,028	1,369	2,397
Number of employees, by type of employment									
Full time	1,076	1,498	2,574	1,137	1,601	2,738	1,170	1,668	2,838
Part-time	14	12	26	17	34	51	20	37	57
Total number of employees	1,090	1,510	2,600	1,154	1,635	2,789	1,190	1,705	2,895

### Contextual information

An employee is a person who is in an employment relationship with an entity within Żabka Polska within the meaning of Polish law. All employee figures in this document refer to headcount calculated as of 31 December of a given year unless stated otherwise. An increase in the number of employees is proportional to the scale of our business growth.

In 2023-2025 there were no trade unions or collective bargaining agreements in Żabka Polska, meaning 0% of our employees were covered by formally-elected employee representatives or collective agreements

Employees, however, have complete freedom to create bottom-up employee groups. Polish labour law requires employers to consult with employees before making certain decisions. Żabka Polska has therefore conducted elections for employee representatives who engage the employer on matters mandated by local labour

regulations, such as health and safety measures and the use of workplace monitoring. Moreover, as an employer with more than 250 employees, we had to appoint an occupational health and safety committee, as an advisory and consultative body. Our Health and Safety Committee main tasks include reviewing working conditions and collaborating with the company to implement occupational safety and health duties. The committee meets quarterly and had 11 employee representatives as of 01.03.2025.

Employees have the right to parental leave under Polish law. Detailed rules for maternal and paternal leave, and other related provisions are outlined in the Polish labour code.

In 2024-2025 we did not identify any incidents of discrimination or harassment among our workforce.

## Strong performance-based incentive pay structure covers all employees

Żabka Polska operates a comprehensive performance-based incentive bonus system that covers all key employee groups and is designed to strongly link individual, team and operational performance with variable remuneration. Our incentive architecture combines annual and quarterly systems (MBO and FLOWER) for office, managerial and operational roles with a dedicated monthly bonus scheme for employees in logistics centres and terminals. Across all systems, targets are clearly defined at the beginning of each assessment period; employees complete structured self assessments, and managers validate outcomes through documented governance controls. Bonus levels are calculated based

on measurable performance indicators such as efficiency, quality, goal completion and behavioural contribution, and are automatically integrated into central remuneration files. In addition, Żabka Polska incorporates sustainability-related performance metrics (including ESG components) into selected incentive frameworks, reinforcing a culture of accountability, continuous improvement and responsible business conduct. Collectively, this structure ensures that remuneration is strongly and transparently tied to verified work results, supporting fair recognition, high performance and alignment with Żabka's strategic priorities.

[GRI 401-1]

### New employee hires and employee turnover

Total number of new employee hires in a given category	Number of new employee hires	Rate of new employee hires	Number of new employee hires	Rate of new employee hires	Number of new employee hires	Rate of new employee hires
	2023		2024		2025	
Female	179	16%	206	18%	183	15%
Male	303	20%	368	23%	340	20%
Aged <30	214	35%	315	36%	263	31%
Aged 30-50	244	14%	237	14%	239	13%
Aged >50	24	11%	22	13%	21	10%
Total	482	19%	574	21%	523	18%

In the table above we present how many new hires we had during 2023, 2024 and 2025, by age group and gender. We do not include employees on long-term leave in calculating the rate of new employee hires.

Total employee turnover statistics, by:	Number of employee turnover	Rate of employee turnover	Number of employee turnover	Rate of employee turnover	Number of employee turnover	Rate of employee turnover
	2023		2024		2025	
Female	158	15%	169	15%	153	13%
Male	309	21%	333	20%	282	17%
Aged <30	170	28%	216	25%	181	21%
Aged 30-50	264	15%	246	14%	222	12%
Aged >50	33	15%	40	23%	32	16%
Total	467	18%	502	18%	435	15%

The table shows the total number and rate of employee turnover during 2023, 2024 and 2025, by age group and gender. We excluded employees on long-term leave in calculating the rate. The 2025 employee turnover rate was calculated as employees who left the organisation in 2025 divided by the average number of employees

during the year (12-month average). The comparative 2024 employee turnover rate was calculated as employees who left the organisation in 2024 divided by employees as of 31.12.2023 (the end of the previous reporting period).

Total number of employees by employment categories	Number and rate of new employees in a given group						Number and rate of employee departures in a given group					
	2023		2024		2025		2023		2024		2025	
Operational positions	137	30%	193	45%	142	32%	142	32%	168	39%	122	28%
Specialists	129	21%	155	25%	129	21%	92	15%	146	24%	137	23%
Independent specialists	157	17%	164	15%	166	15%	165	18%	120	11%	123	11%
Managerial staff/experts	52	11%	50	10%	71	12%	52	11%	56	11%	45	8%
Senior managerial staff	7	8%	9	9%	6	6%	14	15%	10	10%	5	5%
Top managerial staff & management board	0	0%	3	7%	9	17%	2	7%	2	5%	3	1%
Total	482	19%	574	21%	523	18%	467	18%	502	18%	435	15%

The third table shows how many new employees and employees that left the organisation belong to a given employment category.

[GRI 403-1]

### Occupational health and safety management system

Between 2023 and 2025, Żabka Polska ensured safe conditions for employees and other workers at its logistics centres and cross-dock facilities through the implementation of the ISO 45001 Health and

Safety System. Compliance with the requirements of the standard was confirmed by certification from an external accreditation company (TÜV Nord).

[GRI 403-9]

### Work-related injuries

	2023	2024	2025
Number of fatalities as a result of work-related injury	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0	0
Number of recordable work-related injuries	22	25	11
Number of hours worked	4,059,500	4,477,786	6,201,266
Lost Time Injury Frequency Rate (LTIFR)	5.42	5.58	1.77

Data related to accidents are taken from the register of accidents kept by Żabka Polska, according to the requirements of Polish law. The accident frequency rate per million hours worked is calculated by  $LTIFR = (\text{number of accidents} / \text{number of hours worked}) \times 1,000,000$ . We do not gather data concerning working hours of workers who are not employees. Typical work-related risks include being hit by a forklift, and injuries include twisted limbs and contusions.

In 2025, Żabka Polska employees collectively worked a total of 6,201,266 hours (which is 775,158 days) and we lost 319 days due to work-related injuries, fatalities and ill health.

By maintaining comprehensive records, Żabka Polska ensures transparency and supports effective monitoring of occupational health and safety performance, facilitating continuous improvement in the prevention of workplace injuries and the promotion of a safe working environment.

[GRI 404-1]

**Average hours of training per year per employee**

Average number of training hours by employee type	2023	2024	2025
Female	16.6	13.7	15.0
Male	9.7	10.2	7.6
Operational positions	0.2	3.3	0.7
Specialists	2.9	4.4	4.4
Independent specialists	13.4	12.9	14.3
Managerial staff/experts	29.2	22.3	16.1
Senior managerial staff	38.8	23.1	20.5
Top managerial staff	19.3	8.4	3.3
Average number of training hours	12.6	11.6	10.5

Training hours offered to and completed by employees in a given year. To calculate the total number of training hours, we considered training conducted during 2025 for those that were employed as of 31.12.2025. We did not include people on long-term leave in the calculations.

[GRI 405-1]

**Diversity of governance bodies and employees**

	Percentage of employees from each category compared to the total number of employees in the organisation			Percentage of Management Board members by age and gender			Percentage of Supervisory Board members by age and gender			
	Female	Male	Total	Female	Male	Total	Female	Male	Total	
2023	Aged <30	10.2%	13.1%	23.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Aged 30-50	29.3%	38.7%	68.0%	16.7%	33.3%	50.0%	0.0%	16.7%	16.7%
	Aged >50	2.5%	6.3%	8.7%	33.3%	16.7%	50.0%	33.3%	50.0%	83.3%
	Total % by gender	41.9%	58.1%	100%	50.0%	50.0%	100%	33.3%	66.7%	100%
2024	Aged <30	13%	18%	31%	0.0%	0.0%	0.0%			
	Aged 30-50	27%	36%	62%	14.3%	42.9%	57%			
	Aged >50	2%	5%	6%	28.6%	14.3%	43%			
	Total % by gender	41%	59%	100%	42.9%	57.1%	100%			
2025	Aged <30	12%	18%	30%	0%	0%	0%			
	Aged 30-50	27%	36%	63%	14%	43%	57%			
	Aged >50	2%	5%	7%	29%	14%	43%			
	Total % by gender	41%	59%	100%	43%	57%	100%			
	Foreign nationals (non-Polish)	2%	5%	7%	0%	0%	0%			

During 2024, due to organisational changes in the structure of the Żabka Group, the Supervisory Board ceased to be a governing body of Żabka Polska sp. z o.o.

**Percentage of employees in each group in relation to the total number  
of employees in the organisation according to a given criteria**

	aged < 30	aged 30-50	aged > 50	Total	Female	Male	Total	
2023	Operational positions	5%	10%	3%	17%	1%	16%	17%
	Specialists	7%	14%	2%	23%	10%	13%	23%
	Independent specialists	10%	25%	1%	36%	21%	16%	36%
	Managerial staff/experts	1%	16%	1%	19%	9%	10%	19%
	Senior managerial staff	0%	3%	1%	4%	1%	2%	4%
	Top managerial staff & Management Board	0%	1%	0%	1%	0%	1%	1%
2024	Operational positions	5%	8%	2%	15%	1%	15%	15%
	Specialists	9%	12%	2%	22%	8%	14%	22%
	Independent specialists	15%	22%	1%	39%	21%	17%	39%
	Managerial staff/experts	2%	16%	1%	19%	9%	10%	19%
	Senior managerial staff	0%	3%	0%	4%	1%	2%	4%
	Top managerial staff & Management Board	0%	1%	0%	1%	0%	1%	1%
2025	Operational positions	5%	8%	2%	15%	1%	14%	15%
	Specialists	8%	11%	2%	21%	7%	14%	21%
	Independent specialists	15%	23%	1%	39%	21%	17%	39%
	Managerial staff/experts	2%	17%	1%	20%	10%	10%	20%
	Senior managerial staff	0%	3%	0%	4%	1%	2%	4%
	Top managerial staff & Management Board	0%	2%	0%	2%	1%	1%	2%

[GRI 405-2]

**Ratio of basic salary and remuneration of women to men**

	2024	2025
Ratio of the basic salary of women to men	-2.37%	1.3%

The figure presented relates to the unadjusted gender pay gap in Żabka Polska by ordinary basic salary (not taking into account complementary/variable components, excluding employees on long-term absences, and those with less than 12 months of service). It is calculated as the difference between the average gross basic salary for men and women divided by the average gross basic salary for men and expressed as the percentage of the average gross basic pay for men. A negative percentage means that on average women earned more than men.

If the 2025 gender pay gap was calculated using the Group methodology based on total gross hourly remuneration, it would amount to approximately 8%. This methodology measures the difference between the average gross hourly earnings of men and

women, divided by the average gross hourly earnings of men, and then expressed as a percentage of the average gross hourly earnings of men. This calculation is carried out using a cash basis approach, which includes both fixed salary and all variable pay components actually paid during the reporting period. Only employees who worked a full 12 months in the reported year are considered in this calculation. This method ensures a comprehensive assessment of pay differences, reflecting not just base salaries but also bonuses and other variable payments.

The 2023 comparative data was unavailable, as was the ratio by employee category and by significant locations of operation.

## Customer health & safety

### Reimagining ready meals together with Hilton Foods

Every day, more than 4.1 million transactions take place in Żabka stores, and we feel a strong responsibility to support our customers in building healthy and sustainable eating habits. That's why, as part of the 'Porcja Dobrego' initiative, we collaborate with trusted suppliers such as Hilton Foods to create tasty, nutritious and high-quality ready meals.

Together, we focus on developing new recipes and improving existing ones to better meet the needs of today's consumers.

Regularly held workshops involving Żabka's nutrition experts, the NPD team responsible for new product development and Hilton Foods representatives allow us to create innovative ready meals based on expert knowledge and the highest quality standards. This process includes ingredient selection, production planning, kitchen and production testing, sensory panels and nutritional value calculations.

Alongside new product development, we are also engaged in intensive reformulation efforts with Hilton Foods to improve the recipes of existing products. Our goal is for our meals to achieve the highest possible Nutri-Score ratings and meet clean label criteria. Hilton Foods also supports us in ensuring that the ingredients used in our meals are certified in line with our quality and sustainability policies.

### Commitment to quality

At Żabka, we apply a multilayered quality assurance system that functions as the equivalent of an in-house quality laboratory. We combine accredited external testing with our internal expert capabilities to ensure the safety, authenticity and consistent quality of our own-brand products throughout their entire lifecycle.

[GRI 416-1]

### Assessment of the health and safety impacts of product and service categories

All significant own brand product categories are assessed for improvement in terms of health and safety impacts. We expect our suppliers to implement and certify quality and food safety management systems, and to closely examine their environmental and social practices. We check whether they comply with environmental management standards and communicate our approach towards biodiversity. Our own-brand suppliers, who do not comply with our safety standards, are classified as a high-risk group and may work with us only after undergoing a qualification audit. In 2025 we conducted 38 qualification audits (at a similar level to 2024 - 31). We also conducted 266 audits among suppliers and 102 production supervisions. Qualification audits regarding suppliers of producers' brand products revealed that five of them failed to receive a positive result. If any complaints are submitted or improper product quality is reported, we perform intervention audits at our business partners - in 2024 42 suppliers were subjected to such audits. The introduction of additional controls is a response to the challenge of ensuring the highest quality of the food produced and is intended to reduce the number of recalls caused by quality defects. We recorded two such events in 2024 - one related to own-brand products.

[GRI 417-1]

### Requirements for product and service information and labelling

The information defined by the requirements of the internal procedures, regarding the labelling of products and services, is the sourcing of components, elements and intermediates, the composition of the products, in particular regarding substances that may have a negative impact on the environment, the principles for the safe use of the product or service, the disposal of the product and its impact on the environment or society. In 2024, eight product categories were assessed in this respect, 100% which are subject to information requirements.

In terms of customer feedback regarding product safety, in 2024 we had 1,035 customer complaints linked to this area. In 2025 this number grew to 2,854. This means 1 in 0.5 mln customers raised a quality-related issue.

We conducted three customer awareness programmes regarding product nutrition:

- **Porcja Dobrego!** - we added the 'Porcja Dobrego!' label to our own-brand products with a high nutritional value,
- **Clean Label Initiative** - we ensured that 20.4% of own-brand food products adhered to clean label standards, enhancing product transparency,
- **Plant-Based Product Promotion** - in 2024, we promoted plant-based food options through initiatives such as Veganuary, resulting in 13% of our own-brand products being plant-based that year, and 11% in 2025.

[GRI 417-2]

### Incidents of non-compliance concerning product and service information and labelling

Type of incident	Number of incidents		
	2023	2024	2025
Incidents of non-compliance with regulations resulting in a fine or penalty	0	0	1
Incidents of non-compliance with regulations resulting in a warning	0	1	0
Incidents of non-compliance with voluntary codes	0	0	0

Over 2023-2025 singular incidents of non-compliance concerning product and service information and labelling took place. The 2025 incident is the fine paid for the 2024 incident.

**FB-FR-270a.1. Number of incidents of non-compliance with industry or regulatory labelling and/or marketing codes**

2023	2024	2025
In 2023, did not record such an incident.	In 2024 we observed one incident where we were notified that one of our own-brand drinks (juice 'Wycisk') contains more sugar than declared on the label.	In 2025, we have not recorded such an incident.

As per SASB standards, the number refers to substantiated incidents of non-compliance. The scope of the disclosure includes only own-brand products.

**Opportunities in nutrition and health**

Żabka Polska creates value by simplifying people's lives. In line with our responsibility, we provide sustainable living for everyone on a daily basis. One of the important aspects of our operations is offering healthy, balanced meals to our customers by introducing products classified in the Nutri-Score system under categories A, B and C. We make every effort to ensure that as many of our own-brand products as possible meet the clean label<sup>3</sup> designation and have nutritional statements<sup>4</sup>.

Additionally, we care about reducing food waste by adjusting the portions of our products to meet customer needs, ensuring they are not only balanced and rich in nutrients but also appropriate in terms of portion size.

Żabka Polska own-brand data	2024	2025
Sales of products with reduced sugar content	mPLN 1.5	PLN 1.4
Sales of products with reduced fat content	mPLN 1.5	PLN 1.4
Sales of products with reduced sodium content	mPLN 1.5	PLN 1.4

<sup>3</sup> Which means that the list of ingredients does not contain the following additives: Acid, Acidity regulator, Anti-caking agent, Anti-foaming agent, Antioxidant, Bulking agent, Colour, Emulsifier, Emulsifying salts (only for processed cheeses and products based on processed cheeses), Firming agent, Flavour enhancer, Flour treatment agent, Foaming agent, Gelling agent, Glazing agent, Humectant, Modified starch (the specific name or E number shall not be required to be indicated), Preservative, Propellant gas, Raising agent, Sequestrant, Stabiliser, Sweetener, Thickener).

<sup>4</sup> Health/nutrition claim per Regulation No 1924/2006 of the European Parliament and of the Council of 20.12.2006

**FB-FR-250a.2. (1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products**

	2023	2024	2025
Product recalls	3	2	1
Units recalled (from the market)	14,109 units recalled	60,830 units recalled	52 units recalled
Units recalled which were own-brand products	0%	5%	0%

Under SASB standards a food-safety-related recall is defined as the removal of a marketed product that occurs if a food may reasonably be believed to cause consumers to become ill. The percentage was calculated as the number of units of own-brand food products subject to food safety-related recalls divided by the total number of units of food products subject to food safety-related recalls.

Żabka Polska own-brand data	2024	2025
Sales of products with reduced artificial content	mPLN 0.6	PLN 1.4
Sales of products formulated to address nutrient deficiency	mPLN 0.4	PLN 1.4
Sales of products with reduced portion size	mPLN 2.5	PLN 1.4

**Raw materials sourcing**

Żabka Polska operates with its suppliers based on a Code of Conduct for Business Partners to ensure that values and responsibility are upheld throughout the supply chain. In collaboration with our own-brand suppliers, policies and principles such as the non-use of palm oil and the certification of products containing seafood have already been implemented. When examining our portfolio of branded products offered by the primary business within the Żabka Polska, the proportion of products containing beef, seafood, or palm oil is minimal.

All brands data (Żabka and third parties)	2025
% of sales of dairy products	12.77%
% of sales of beef products	0.94%
% of sales of seafood products	0.02%
% of sales of palm oil products	3.61%



# Governance performance



# Governance performance

## Anti-corruption training

[GRI 205-2]

### Communication and training about anti-corruption policies and procedures

2023					
Employment categories	Total number of employees broken down by employment category	Number of employees to whom anti-corruption policies and procedures have been communicated	Percentage share of employees who have familiarised themselves with company anti-corruption policies and procedures	Number of employees who have received training	Percentage share of employees who have received training on anti-corruption
Operational positions	426	426	100%	426	100%
Specialists	575	575	100%	575	100%
Independent specialists	862	862	100%	862	100%
Managerial staff/experts	454	454	100%	454	100%
Senior managerial staff	92	92	100%	92	100%
Top managerial staff and Management Board	22	22	100%	22	100%
2024					
Operational positions	422	422	100%	422	100%
Specialists	547	547	100%	547	100%
Independent specialists	947	947	100%	947	100%
Managerial staff/experts	493	493	100%	493	100%
Senior managerial staff	98	98	100%	98	100%
Top managerial staff and Management Board	31	31	100%	31	100%

## 2025

Operational positions	436	436	100%	436	100%
Specialists	598	598	100%	598	100%
Independent specialists	1,054	1,054	100%	1,054	100%
Managerial staff/experts	561	561	100%	561	100%
Senior managerial staff	103	103	100%	103	100%
Top managerial staff and Management Board	37	37	100%	37	100%

Żabka Polska implements anti-corruption policies, procedures and relevant training for employees. The total number of employees and the number in each employment category differs from that in indicator GRI 2-7 due to the exclusions of long-term absences and those on notice. At Żabka Polska there is a period of mandatory anti-corruption & ethics training (usually until September).

New employees hired in the period from 1 October to 31 December sign a declaration of familiarisation and compliance with the Code of Ethics. Anti-corruption policies and procedures have also been communicated to our co-workers and interns.

## Incidents

[GRI 205-3]

### Confirmed incidents of corruption and action taken

In 2023-2025 no confirmed cases of corruption were identified.

[GRI 2-27]

### Compliance with laws and regulations

In 2023, there were no significant breaches of the law or regulations resulting in financial and non-financial penalties. In 2024, we observed a number of minor instances of non-compliance with laws and regulations for which fines were incurred and paid during 2024 (107 instances). The total amount of fines was 640,031 PLN. In 2025 we've had 148 instances of instances of non-compliance with laws and regulations for which fines were incurred. 133 fines were for instances that occurred in 2025 and were paid in 2025 (835 kPLN). 11 fines were for incidents that occurred in previous reporting periods and were paid during 2025 (34 kPLN). The 2024 and 2025 instances were mostly advertising that did not comply with the relevant local landscape law and fines for incorrect occupation of road lanes for our drivers.

[GRI 206-1]

### Legal actions for anti-competitive behaviour, anti-trust and monopoly practices

In 2023-2025, no violations of the principles of free competition and no monopolistic practices were observed, and there were no legal steps taken by external authorities in this area that are known to us.

## Data security

[FB-FR-230a.2.]

### Description of approach to identifying and addressing data-security risks

IT security and data protection are among our top priorities. In order to ensure that we are properly securing data within Żabka Polska, we have implemented a security management system in line with ISO 27001 - the international standard for information security management systems. ISO 27001 mandates companies to have data breach and incident response plans as part of their overall security management framework, ensuring they are prepared for handling and mitigating security incidents.

Regarding personal data, we are subject to the EU General Data Protection Regulation (GDPR) – the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation). In connection with this, we introduced a number of policies, such as Żabka Polska's Personal Data Protection Policy, and appropriate training for employees is conducted. A data protection officer has been appointed, as mandated by Article 39 of the EU GDPR.

[GRI 418-1]

### Substantiated complaints concerning breaches of customer privacy and losses of customer data

We regularly monitor complaints concerning breaches of customer privacy. In 2023, we received 24 complaints lodged with Żabka Polska (in accordance with the applicable procedures and not by external parties) and one complaint by regulatory authorities. In 2024, there was 1 substantiated complaint concerning a breach of customer privacy and loss of customer data. It was received from a regulatory body. In 2025, we received three letters from the Personal Data Protection Office (PUODO) (one following a reported data breach, one regarding a customer complaint related to in-store surveillance at Żabka and one informing us about the collection of evidence in connection with a customer complaint from several years ago). In 2025, we did not receive complaints from outside parties that were substantiated by us. In 2025, we noted 26 incidents of losses of customers data.



## Tax-related information

[GRI 207-4]

### Country-by-country reporting

Polish tax jurisdiction - Żabka Polska sp. z o.o.			
	2023	2024	2025
Names of entities being tax residents	Żabka Polska sp. z o.o	Żabka Polska sp. z o.o	Żabka Polska sp. z o.o
Primary activities of the company	Activities of head offices and holding companies, excluding financial holding companies (PKD 70.10.Z)	Activities of head offices and holding companies, excluding financial holding companies (PKD 70.10.Z)	Activities of head offices and holding companies, excluding financial holding companies (PKD 70.10.Z)
Number of employees	2,594 persons (as of 31.12.2023)	2,655 persons (as of 31.12.2024)	2,773 persons (as of 31.12.2025)
Revenue (in thousands PLN)	19,408,711	22,783,085	25,766,306
Revenues from intra-group transactions with other tax jurisdictions (in thousands PLN)	683	54,320	5,865
Profit before tax (in thousands PLN)	543,943	1,052,658	1,417,799
Property, plant and equipment and inventory (in thousands PLN)	7,268,826	8,586,035	9,227,036
Income tax paid (in thousands PLN)	310.85	161.49	286,852
Current tax (in thousands PLN)	123.09	206.97	85,781
Reasons for differences between corporate income tax accrued on profit/ loss and the tax due if the statutory tax rate is applied to profit/ loss before tax	Permanent differences between the accounting and tax law relate mainly to interest and exchange rate differences on bank loans and borrowings received. The costs of debt financing obtained in order to acquire shares, in accordance with Art. 16 sec. 1 point 13e) of the Corporate Income Tax Act, do not constitute tax deductible costs.	Permanent differences between the accounting and tax law relate mainly to interest and exchange rate differences on bank loans and borrowings received. The costs of debt financing obtained in order to acquire shares, in accordance with Art. 16 sec. 1 point 13e) of the Corporate Income Tax Act, do not constitute tax deductible costs.	Permanent differences between the accounting and tax law relate mainly to interest and exchange rate differences on bank loans and borrowings received. The costs of debt financing obtained in order to acquire shares, in accordance with Art. 16 sec. 1 point 13e) of the Corporate Income Tax Act, do not constitute tax deductible costs.

## Glossary

Name	Definition
DEFRA	Department for Environment, Food and Rural Affairs, which is a UK government department responsible for environmental protection, food production and agriculture.
ESG	Environment, Social and Governance.
GHG	Greenhouse gases, gases that include Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Sulphur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> ), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs). Gases are listed in Part 2 of Annex V of Regulation (EU) 2018/1999 of the European Parliament and of the Council.
GRI standards	Sustainability reporting standards developed by the Global Reporting Initiative - the independent, international organisation that helps businesses and other organisations take responsibility for their impacts, by providing them with the global common language to communicate those impacts.
KPI	Key performance indicator.
Responsibility Strategy	Żabka Polska's ESG strategy, which sets out eight strategic commitments for years 2021-2026, framed in four pillars. These commitments are supported by 10 measurable operational goals that enable transparency in the measurement and reporting of our progress.
SASB	Sustainability Accounting Standards Board which has developed industry-specific sustainability reporting standards for (among others) Food Retailers & Distributors.
Żabka Polska	The following entities: Żabka Polska sp. z o.o., Żabka Nano sp. z o.o., Żabka Property Fund sp. z o.o. and Żabka Automatic Logistics sp. z o.o., Green Hive Technology sp. z o.o., Izidrop sp. z o.o., Żappka Pay sp. z o.o.

### Use of AI-generated imagery

This document includes images edited or created using artificial intelligence. These visuals are for illustrative purposes only and do not depict real people, events or locations.

Any questions concerning the data contained in this Factsheet can be submitted to:

[controlling\\_ESG@zabka.pl](mailto:controlling_ESG@zabka.pl)

# Assurance letter



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## Independent limited assurance report

To the Management Board of Żabka Polska Sp. z o. o.

### Scope

We have been engaged to perform limited assurance engagement in relation to selected non-financial information presented in the Żabka Polska Sp. z o.o. ("the Company") "ESG Factsheet 2025" (the "Report") prepared based on GRI Guidance issued by Global Reporting Initiative and SASB Guidance issued by Sustainability Accounting Standard Boards.

The following non-financial information (GRI and SASB indicators) in the Report were subject to verification: 2-7, 2-27, 205-2, 205-3, 206-1, 207-4, 301-1, 301-2, 301-3, 302-1, 302-2, 302-3, 303-3, 305-1, 305-2, 305-3, 305-4, 306-3, 401-1, 403-1, 403-9, 404-1, 405-1, 405-2, 416-1, 417-1, 417-2, 418-1, FB-FR-260a.1, FR-150a.1, FR-270a.1, FB-FR-230a.2, FB-FR\_250a.2 („Selected Information”).

The subject to our verification was only the Selected Information and other than as described in the preceding paragraph which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on the Report as a whole.

### Management's responsibility

The Company's Management is responsible for preparation and presentation of the Report in accordance with GRI and SASB, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation and presentation of the Report, such that it is free from material misstatement, whether due to fraud or error.

### Our responsibility

Our responsibility is to express a limited assurance conclusion on the presentation of the Selected Information included in the Report based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard on Assurance Engagements 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ("ISAE 3000 (Revised)")*. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Selected Information in order for it to be in all material respects in accordance with GRI and SASB. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.



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### *Our Independence and Quality Management*

Our firm applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

### *Summary of procedures performed*

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Report and applying analytical and other appropriate procedures. Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

Our procedures performed with respect to the Selected Information were designed to obtain a limited level of assurance on which to base our conclusion and included:

- analysis and identification of Selected Information included in the Report;
- interviews with persons responsible for reporting non-financial information contained in the Report;
- comparing of Selected Information included in the Report with the received Company's documentation.

The procedures used have been selected by us at our discretion and include an assessment of the risk of material misstatement of Selected Information included in the Report.



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### *Conclusion*

Based on our procedures and the evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information defined in the *Scope* paragraph above are not in all material respects in line with the guidance of GRI and SASB.

Tomasz Michalak, Partner

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k.

Warsaw, 30 April 2026

Podpisane elektronicznie przez  
Tomasz Waław Michalak  
(Certyfikat kwalifikowany) w dniu  
2026-04-30.



froo

la o pauză în  
frooniversul  
înghețatei

Arome surprinzătoare  
pentru momentele tăi



zabka Nano

zabka Nano

Mmm...  
Maczfit