


2025 ŻABKA GROUP SUPPLEMENTAL ESG DATA OVERVIEW



2025 Żabka Group Supplemental ESG data overview

This document provides easy access to ESG data for Żabka Group for stakeholders who look for information organized according to the GRI Sustainability Reporting Standards (GRI Standards) and SASB reporting in alignment with the Food Retailers & Distributors Industry Standard (SASB). In addition, it includes supplementary information and indicators covering the wider ESG agenda to ensure transparent disclosure and enable better decision-making.

The majority of the data is drawn from the 2025 Sustainability statement, which is a part of [Żabka Group's Annual Report](#), which we encourage our stakeholders to read for more in-depth information on targets and progress. The data is referenced below to relevant GRI Standards and SASB indicators.

Data marked below with a  are in scope of the 2025 limited assurance provided by an external auditor in the context of reporting under the European Sustainability Reporting Standards (ESRS). Please refer to the independent auditor's limited assurance report on page 157 in the 2025 Żabka Group Annual Report for more information about the external review. The accounting policies applied in preparing the data, are also presented in the 2025 Sustainability statement alongside specific data. It is important to note that the Annual Report's disclosures comply with ESRS standards, especially when considering differences in methodology or requirements compared to GRI or SASB standards.



GRI indicators index

Mapping in reference to EFRAG's draft ESRS-GRI interoperability guide from November 2023.¹

			Page of the 2025 Annual Report	Additional information
General information				
2-1	Organisational details	-		Information referenced and contained in this document relate to Zabka Group SA and subsidiaries ('Zabka Group').
2-2	Entities included in the organization's sustainability reporting	-		
2-3	Reporting period, frequency and contact point	-		Information in this document refer to 2025. We report ESG data annually in Zabka Group's Annual Report. Questions can be submitted to: controlling_ESG@zabka.pl
2-6	Activities, value chain and other business relationships	SBM-1	12, 85	
2-7	Employees	S1-6	137-138	We disclose a range of employee-related metrics in accordance with ESRS S1-6.
2-8	Workers who are not employees	S1-7	138-139	Minor standards methodology difference: GRI 2-8 covers workers who are not employees and whose work is controlled by the organization. ESRS S1- 7 covers non-employee workers under the ESRS definition: people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78).
2-19	Remuneration policies		62 - 71	See our 2025 Remuneration Report, which describes the remuneration policies for members of Board of Directors and senior executives of Zabka Group SA.
2-20	Process to determine remuneration			
2-21	Annual total compensation ratio	S1-16	142	Under ESRS S1-16 Group's excessive CEO pay ratio was 1:51.
2-22	Statement on sustainable development strategy		73, 79	Interview with the Chief Strategy and Development Officer and Interview with our Chief Financial Officer.
2-23	Policy commitments	E1-2, E4-2, E5-1, S1-1, S2-1, S4-1, G1-1	88-89, 114-115, 121, 125-126, 130-132	
2-24	Embedding policy commitments	ESRS 2 GOV-2, S1-4, S2-4, S4-4, G1-1	80-81, 115-117, 118-119, 120, 127-128 130-132	
2-25	Processes to remediate impacts	S1-1, S1-3 S2-1, S2-3, S2-4 S4-1, S4-3, S4-4	114-117, 120-121, 125-128	
2-26	Mechanisms for seeking advice and raising concerns	S1-3, S2-3, S4-3, G1-1, G1-3	116, 123-124, 127, 130-132	
2-27	Compliance with laws and regulations	S1-17, G1-4	117, 132	Standards methodology difference: GRI 2-27 covers all significant non-compliance with laws and regulations, and breakdowns by types of incidents of non-compliance. ESRS requirements cover information on current financial effects, non-compliance with regards to pollution, anti-corruption and anti-bribery, and severe human rights incidents, in a number of topical standards.
2-28	Membership associations	-		See our website for key membership associations: https://zabkagroup.com/esg/#partnerships-for-positive-change
2-29	Approach to stakeholder engagement	SBM-2	82	
2-30	Collective bargaining agreements	-		In 2025, there were no collective bargaining agreements in Zabka Group companies, employees however have complete freedom to create bottom-up groups.
3-1	Process to determine material topics	IRO-1	83-84, 143	
3-2	List of material topics	SBM-3, SBM-1	85-86	
3-3	Management of material topics	MDR-P (E1-2, E4-2, E5-1 S1-1, S2-1, S4-1, G1-1, G1-2) MDR-A (E1-3, E4-3, E5-2, S1-4, S2-4, S4-4) MDR-T (E1-4, E4-, E5-3, S1-5, S2-5, S4-5) S1-2, S1-3	88-105, 114-133	As the indicator is cross-cutting, for best comprehension of our management of material topics it is recommended to familiarise yourself with the entirety of the topical sections in our sustainability statement.

¹ https://www.globalreporting.org/media/z2vmbks/gri-standards-and-esrs-draft-interoperability-index_20231130-final.pdf

Environmental topics				
305-1	Direct (Scope 1) GHG emissions	E1-6 *	97, 135-136	
305-2	Energy indirect (Scope 2) GHG emissions	E1-6 *	97, 135-136	
305-3	(Scope 3) GHG emissions	E1-6 *	97, 135-136	
305-4	GHG emissions intensity	E1-6 *	135	Minor standards methodology difference: GRI 305-4 requires reporting the intensity ratio for Scope 3 GHG emissions separately from Scope 1 and Scope 2. ESRS requires reporting the intensity ratio for the total GHG emissions.
302-1	Energy consumption within of the organization	E1-5 *	134-135	
302-3	Energy intensity	E1-5 *	136	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas (304-1-a-iv and v)	E4-5 *	101	
306-3	Waste generated	E5-5 *	105	Standards methodology difference: GRI 306-3 requires quantitative data (i.e. a breakdown of the composition of the waste in metric tons). ESRS E5-5 §38 requires a narrative disclosure.
306-4	Waste diverted from disposal	E5-5 *	105	
306-5	Waste directed to disposal	E5-5 *	105	Minor standards methodology difference: GRI 306-4 requires a breakdown between incineration with energy recovery and incineration without energy recovery. See also GRI 306-3.
Employee-related topics				
401-1	New employee hires and employee turnover	S1-6 *	137-138	Minor standards methodology difference: ESRS requires less granular data (whereas GRI 401-1-b requires breakdowns by age group, gender, and region).
403-1	Occupational health and safety management system	S1-1 *	114-115	Minor standards methodology difference: GRI 403-1-a requires reporting the legal requirements and management system standards on which the system is based. This information is not required in ESRS as this is regulated within the European Union.
403-2	Hazard identification, risk assessment, and incident investigation	S1-3 *	116	
403-4	Worker participation, consultation, and communication on occupational health and safety	S1-2 *	117	
403-9	Work-related injuries	S1-14 *	119, 140	Minor standards methodology difference: GRI 403-9-c-iii and d require reporting on the use of the hierarchy of controls
205-2	Communication and training on anti-corruption	G1-3 *	131-132	
205-3	Confirmed incidents of corruption	G1-4 *	132	

SASB Index

FB-FR150a1	(1) Amount of food waste generated, (2) percentage diverted from the waste stream 1	*	104	
FB-FR-260a.1	Revenue from products labelled and/or marketed to promote health and nutrition attributes	*	75, 156	

Other indicators

This section presents additional information about our Group. It includes both indicators based on recognised reporting standards, like GRI Standard, as well as supplementary qualitative ESG information related to our activities.

Environmental indicators

Water withdrawal

[GRI 303-3]

Data Point	Unit	2025
Total water withdrawal	Megaliters	112,744
Offices	Megaliters	4,714
Production	Megaliters	55,189
Logistic centres	Megaliters	52,841

The reported figures cover:

- Offices - administrative offices of Żabka Group companies, including Poznań headquarters, and subsidiary offices.
- Production - reflects water use at Maczfit's facilities.
- Logistic centres - covers water consumption at the Group's distribution and logistics hubs.

Social and governance indicators

Charity donations and community involvement

	Unit	2025	2024
Charity donations and community involvement	mPLN	11.6	10.2

Benefits granted to employees

In 2025, Group companies offered various benefits to their employees. Depending on the company, role, tenure and individual preferences, available benefits included private medical care for employees and their immediate family members, transportation allowances, Multisport cards, private insurance, an employee assistance programme (a free counselling service for employees, associates and their families regarding psychological, legal and financial matters) and an employee retirement savings programme.

Employee representatives and collective agreements

In 2025, 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.

Tax information - general

We commit to prohibit tax avoidance through transfer pricing. We commit not to pursue advantages in tax havens.

Safety and quality standards

Żabka Polska has implemented the Jakościowy Program Gastronomiczny, a comprehensive quality assurance initiative developed in partnership with Intertek, a global leader in product safety and certification. The program's core objective is to elevate quality standards across all gastronomic operations, continuously improve processes, and strengthen customer trust in our stores and product offerings.

As part of this initiative, annual audits are conducted in all gastronomic facilities, including stores, suppliers, and logistics centres. In 2025, over 9,500 stores underwent audits. Facilities that did not meet the criteria received targeted corrective actions and support, followed by re-audits. The program's goal is for at least 80% of owned facilities to achieve positive audit outcomes and receive Intertek certification, confirming compliance with internationally recognized food safety and quality standards.

Customer data security - substantiated complaints concerning breaches of customer privacy

[GRI 418-1]

Data Point	Unit	2024	2025
Substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	34	5
Complaints received from outside parties and substantiated by the organization	Number	33	1
Complaints from regulatory bodies	Number	1	4
Total number of identified leaks, thefts, or losses of customer data	Number	7	27

We monitor complaints related personal data incidents, such as those coming from Polish and Romanian personal data protection authorities, as well as customer complaints related to this area.

Labelling regarding allergens and nutrients

Measures are in place to ensure customers receive thorough information about product characteristics, ingredients, and potential hazards. In terms of allergen and nutrient information, all prepacked food sold in the EU must include a label informing consumers about its ingredients, energy, and nutrient content. This applies to Żabka's own brands and third-party brands.

At Group's largest subsidiary, Żabka Polska, the Brand and Customer Strategy Manager (under Brand & Innovation Manager) is responsible for labelling, with correctness of labels verified by quality department.

Labelling Aspect	Żabka Own Brands	Other Brands (Third-Party Suppliers)
Regulatory compliance	Must be compliant with EU law; labels include ingredients, energy, and nutrient content.	Must be compliant with EU law; labels include ingredients, energy, and nutrient content.
Control over labelling	Direct control.	Limited control; relies on supplier-provided labelling following legal requirements.
Responsibility for labelling accuracy	Brand and Customer Strategy Manager oversees labelling; Quality department verifies correctness.	Responsibility lies with the supplier; we verify the label, but do not directly manage label content. Should any gaps be observed, we reach out to suppliers to fill in the missing information.
Additional information	Supplementary information, lifestyle and health-focused labelling are provided for Żabka's own brands: Nutri Score, Porcja Dobrego, and clean label. See more on these labels and initiatives around informing consumers in our 2025 Annual Report, page 128.	Such information is included if provided by the supplier. These typically include warning labels on alcohol (age restrictions, pregnancy and responsible driving pictograms) and on tobacco products.

Measures to promote accessibility of services

Our New Growth Engines segment, that comprises digital business, has been expanding rapidly. This includes services such as Maczfit and delio, and Jush! which enhance accessibility of services by allowing consumers to conveniently order ready-made, nutritionally

balanced meals or groceries directly to their doorstep. These solutions provide an accessible alternative for individuals with limited time, mobility constraints, or those living in areas with fewer food service options.

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.

For any questions regarding the information provided in this report, please contact us at:

controlling_ESG@zabka.pl



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