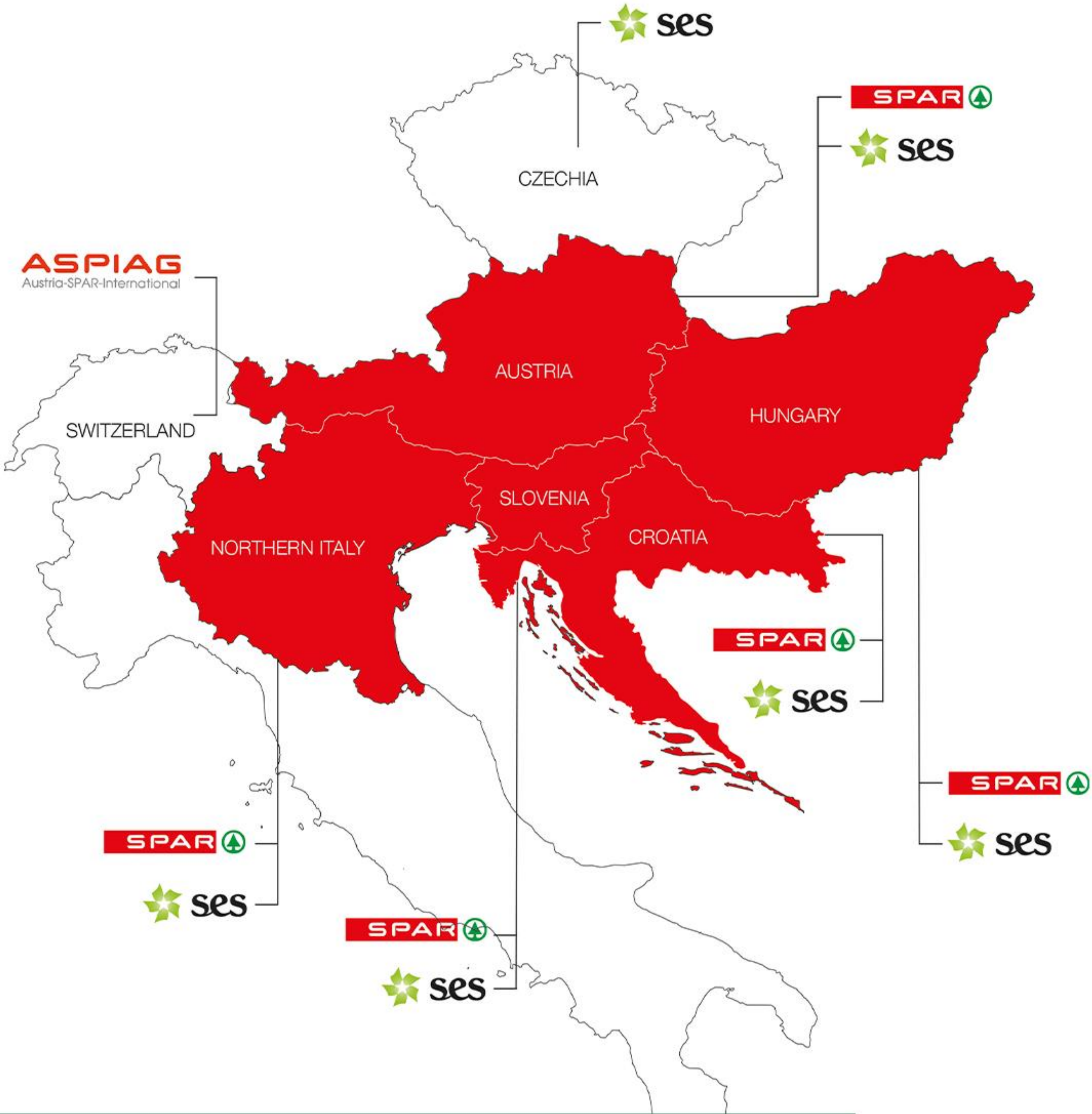
Because it matters!

Sustainability report SPAR HOLDING AG

2025

CONTENTS



Taking responsibility now for the future

1. Basis for the preparation of the sustainability report

ESRS 2 BP-1

SPAR HOLDING AG, with its registered office in Salzburg (Austria), is a public limited company owned by the founding families and their descendants. SPAR HOLDING AG is not listed on the stock exchange and does not operate on the financial markets. SPAR HOLDING AG and its subsidiaries (collectively the SPAR HOLDING AG Group) operated in Austria, Switzerland, Italy, the Czech Republic, Slovenia, Croatia, Hungary, Romania and Germany during the reporting year. The SPAR HOLDING AG Group's business segments are food retail (wholesale and retail trade in foodstuffs, NACE 47.11), fashion and sports retail (retail trade in clothing, NACE 47.71), and the development, management and operation of property, in particular shopping destinations (NACE 68.20 & 68.32). Under the umbrella of SPAR HOLDING AG, the companies operating in the food retail sector are SPAR Österreichische Warenhandels-AG, INTERSPAR GmbH and Maximarkt GmbH in Austria; SPAR Hrvatska d.o.o. in Croatia; SPAR Magyarország Kereskedelmi Kft. in Hungary; SPAR Slovenija d.o.o. in Slovenia; and ASPIAG Service S.r.l. in Italy. Some of these companies have various service subsidiaries, such as IT companies or purchasing cooperatives. SPAR HOLDING AG operates the fashion and sports retail business through its subsidiary Hervis, comprising HERVIS Sport- und Modegesellschaft m.b.H. (Austria), HERVIS Sports Handelsgesellschaft mbH (Germany), HERVIS sport i moda d.o.o. (Croatia) and HERVIS Sport in moda d.o.o. (Slovenia). The two subsidiaries, HERVIS Sport és Divatkereskedelmi Kft. (Hungary) and HERVIS Sports and Fashion s.r.l. (Romania), were sold during the financial year but are still included in this report. The shopping destinations business segment is managed within the Group by the subsidiary SES Spar European Shopping Centers GmbH (Austria), which comprises around 30 individual companies in six countries. SPAR HOLDING AG is registered in the Austrian Commercial Register under number 256183s.

The companies included in this consolidated sustainability report of the parent company, SPAR HOLDING AG, are identical to those in the consolidated financial statements prepared in accordance with IFRS.

This reporting is carried out on a voluntary basis in accordance with the Simplified European Sustainability Reporting Standards (version: Draft Simplified ESRS, November 2025). From the 2027 financial year onwards, SPAR HOLDING AG will be subject to the requirements of the Corporate Sustainability Reporting Directive (CSRD), as implemented and enshrined in law in Austria, as well as the provisions of the EU Taxonomy Regulation (2020/852). Future reporting will be developed accordingly. The determination of reporting content and reporting quality is based on the principles of double materiality, the impacts of the company's activities, as well as risks and opportunities and the associated due diligence obligations. The application guidelines of ESRS 1 serve as the fundamental principles of reporting. All of the company's activities are covered by the reporting; no information has been omitted, for example on the grounds of intellectual property. Information on the upstream and downstream value chain can be found in the relevant sections on material sustainability aspects. Further key figures are highly dependent on the availability and provision of data by suppliers. As there are currently no comprehensive reporting obligations for suppliers, SPAR is currently only able to collect data to a limited extent. A note is provided in the report where this applies.

This is SPAR HOLDING AG's second sustainability report prepared in accordance with the ESRS and the first report in accordance with the (draft) simplified ESRS (as at 2025). In addition to the requirements of the ESRS, this report also fulfils the reporting obligations of the EU Ecodesign for Sustainable Products Regulation (EU) 2024/1781 Art.24. No information has been included by reference to other reports.

The sports retail business operating under the Hervis brand, which is reported in the consolidated financial statements as a discontinued operation, is included in full in this sustainability report. Hervis was sold after the reporting date of 31 December 2025 and will be treated in accordance with the reporting standards in the 2026 sustainability report.

Compared with the 2024 report, some energy and emissions figures had to be adjusted – this was due to calculation errors in 2024. The difference is +0.3 per cent higher energy consumption and -3 per cent lower Scope 1 & 2 emissions than stated in the 2024 report. Adjustments also had to be made due to retrospective corrections to the waste data for 2024. The reasons for this are, on the one hand, calculation errors and quantities reported retrospectively, the omission of which was only noticed when compared with the data for 2025 (a change in the total waste volume of -0.45%). Secondly, the extrapolation of biogenic waste in Hungary led to double counting (a change in the total waste volume of -5%). With regard to personnel data, a health indicator for 2024 was recalculated.

The use of information subject to significant uncertainties is discussed in the relevant sections. SPAR HOLDING AG does not apply any exemptions under AR2 b, c, f, g, h, i, j and k.

ESRS 2 BP-2.7-10

SPAR is not a 'Wave-one' company and is therefore not required to report until the financial year 2027; consequently, it is not affected by the phase-in arrangements for Wave-1 companies.

2. Governance and Organisation

2.1. GOV-1 The role of the management and supervisory bodies in relation to sustainability issues

ESRS 2 GOV-1.12a-d

SPAR HOLDING AG is privately owned by the three major founding families – Drexel, Poppmeier and Reisch – as well as 12 minority shareholders. Members of these families continue to hold key management positions within the company. Representatives of the owner families form the General Assembly of HOLDAG Beteiligungsgesellschaft GmbH, the parent company of SPAR HOLDING AG. SPAR HOLDING AG has a two-tier governance structure comprising the Executive Board and the Supervisory Board. The members of these bodies are selected on the basis of their many years' experience within the companies of SPAR HOLDING AG or, in the case of the Supervisory Board, relevant expertise (extensive experience in retail, the financial sector or law).

The Supervisory Board of SPAR HOLDING AG comprises six shareholder representatives and four employee representatives. None of the members are executive directors; four of the members are independent external directors. The interests of the shareholders are safeguarded by the representatives of the owner families, whilst the interests of the employees – as one of the most important stakeholder groups – are protected by the representatives defined by law (works council members). The Supervisory Board comprises three women (30 per cent) and seven men (70 per cent) :

- Hon. Prof. Dr Gerhard Drexel, Chairman, owner representative and long-standing CEO of SPAR HOLDING AG
- MMag. Peter Poppmeier (First Deputy Chairman), lawyer and owner representative
- Hansueli Loosli, experienced retail manager, with expertise in the food retail sector and food production
- DDr. Regina Prehofer, Chair of the Audit Committee, retail economist and lawyer, former board member of various banks
- Mag. Rudolf Staudinger, shareholder representative, long-standing member of the SPAR HOLDING AG Executive Board
- Dr Georg Zehetmayer, notary, specialising in company and property law
- Franz Hechl Jr. (Chair of the SPAR Central Works Council)
- Sabine Eiblmaier (Chair of the INTERSPAR Central Works Council)
- Bettina Münzer (Member of the SPAR Works Council)
- Günter Zeiner (Member of the SPAR Works Council)

The Supervisory Board appoints the Executive Board of SPAR HOLDING AG, which is responsible for day-to-day operations. In 2025, the Executive Board of SPAR HOLDING AG consists of four members with the following areas of responsibility:

- KR Hans K. Reisch (Member of the Executive Board since 2001, member of the SPAR founding families): Chairman of the Executive Board; PR and Communications, Sales, Finance, Human Resources, HR Development, Controlling, Legal Affairs, WEINGUT SCHLOSS FELS, TANN Meat and Sausage Specialities
- Mag. Marcus Wild (Member of the Executive Board since 2021, member of the SPAR founding families): Property and new business ventures (innovations), SES Spar European Shopping Centres, Hervis, Expansion, Logistics, Regional centers, Business Process Management
- Mag. Markus Kaser (Member of the Executive Board since 2021, long-standing SPAR manager): Marketing and Procurement, CSR & Sustainability, REGIO Coffee Roasting and Tea Packaging, EKS, INTERSPAR, Maximarkt, IT
- Mag. Paul Klotz (Member of the Executive Board since 2021, long-standing SPAR manager): International food retail (Italy, Slovenia, Hungary, Croatia), ASPIAG Management AG

When filling positions on administrative, management and supervisory bodies, particular emphasis is placed on extensive trading experience and specialist knowledge in the respective areas of responsibility of the executive, which includes sustainability aspects. The skills and specialist knowledge required to manage ESG-related opportunities, risks and impacts are ensured by a dedicated sustainability department within the Group and equivalent structures in the subsidiary companies. The sustainability department regularly updates management and supervisory bodies on current issues. The relevant specialist departments are responsible for procedures relating to impacts, opportunities and risks (IROs); they report on IROs to their respective line managers on the Executive Board and also plan and propose mitigation measures. Management is thus kept informed of IROs and decides on strategies for mitigating risks and impacts or seizing opportunities following consultation with the specialist departments.

Targets for mitigating IROs – where such targets are set – and their achievement are also proposed by the relevant specialist departments, approved by the Executive Board, and progress towards these targets is reported to the Board at varying intervals, depending on the target.

ESRS 2 GOV-1.12e

Sustainability matters, such as the assessment of impacts, risks and opportunities, as well as the setting of targets in connection with identified IROs, fall within the remit of the SPAR HOLDING AG Executive Board member responsible for sustainability. The Audit Committee of the Supervisory Board is informed about the procedures for assessing the IROs and the results of the dual materiality analysis. The identification and ongoing updating of IROs is integrated into a risk management tool (ARIS); the results are presented annually to the Audit Committee as part of the risk report. In 2025, a dedicated risk management function was established for the SPAR HOLDING AG Group, which will in future consolidate IROs from various perspectives and communicate them to the Executive Board and the Supervisory Board. Depending on the structure of this new function, tools for group-wide risk assessment are being evaluated, which are intended to combine, at a minimum, the IROs from the CSRD, NIS2, financial risks and the internal control system (ICS).

The Audit Committee of the Supervisory Board of SPAR HOLDING AG is responsible for overseeing the sustainability report, including monitoring the sustainability reporting processes once the statutory disclosure requirement comes into force. The Committee meets at least twice a year and will in future also deal with statutory sustainability reporting.

The SPAR HOLDING AG Executive Board has defined the company's vision, corporate values, mission statement and strategic priorities for the long term. Based on the corporate vision 'From an Austrian retailer to the best Central European retail group', the SPAR HOLDING AG Executive Board determines the strategic priorities and financial targets for the respective sub-organisations. The Executive Board members make strategic decisions to mitigate negative environmental impacts on the basis of preparatory briefings from specialist departments such as Sustainability, Energy Management, Procurement, Public Affairs or Controlling, either directly for their own areas of responsibility or during the fortnightly Executive Board meetings for issues affecting several departments. The Executive Board is also regularly informed about the achievement of the defined targets. An overview of all targets and KPIs defined in the Sustainability Report is provided only annually in this report. In 'deep dives', the Supervisory Board and the Executive Board, together with the relevant specialist departments, also address specific strategic topics.

2.2. GOV-2 Remuneration Policy

ESRS2 – GOV-2.14

The remuneration of Executive Board members, as part of the highest governing body, is determined by the Supervisory Board, as are the procedures for setting such remuneration. The Executive Board's remuneration consists of a basic salary, non-cash benefits, a company pension and a performance-related bonus, which depends on the company's financial performance. Performance relating to the management of the organisation's impact on the environment and people currently has no influence on the amount of the performance-related bonuses. A committee of the Supervisory Board assesses the Executive Board's performance annually and approves the performance-related bonuses previously defined in the contracts.

2.3. GOV-3 Statement on Due Diligence

ESRS 2 – GOV-3.16

Key elements of due diligence	Sections in the Sustainability Report
a) Integration of due diligence into governance, strategy and business model	2.1GOV-1 The role of the management and supervisory bodies
b) Involvement of relevant stakeholders in all key stages of due diligence	2.6ESRS 2 SBM-2 Stakeholder interests and views
c) Identification and assessment of adverse impacts	2.8ESRS 2 IRO-1 Management of impacts, opportunities and
d) Measures to address these adverse impacts	Information on GDR-A in each thematic chapter
e) Monitoring the effectiveness of these efforts and communication	Information on GDR-M and GDR-T in each thematic chapter

2.4. GOV-4 Risk management and internal controls over sustainability reporting

ESRS 2 – GOV-4.18

SPAR HOLDING AG has various risk management systems in place, including those relating to IT, tax, financial and ESG risks, which are to be consolidated as part of an ongoing project. The management of ESG-related risks is described in more detail in the section 2.7 .

Sustainability reporting is subject to a multi-stage quality assurance programme to minimise the risk of errors in the reporting. Risks include incomplete (missing consumption figures at site or time-based levels) or incorrect data entries in source systems, incorrect transfers to reporting systems, or incorrect calculations. Data collection for sales, energy, personnel and waste data takes place in the country units on the basis of various source systems, which cannot be directly linked due to a wide variety of data formats, units and levels of detail. Several stages of quality control have therefore been introduced:

1. Data is collected separately for all Group sites in different countries. To ensure that all Group sites are included in the surveys, site lists from ERP systems are cross-checked against the scope of consolidation, as well as sales and energy postings.

2. Data transmission is supported by a process tool through which the survey documents are sent to designated data providers and reviewers. This ensures the dual-control principle is applied during data verification and protects the data from subsequent alterations.

3. Following a double check, data is imported into the group-wide data lake and automatically displayed in PowerBI. Calculation steps are thus standardised and no longer carried out in editable Excel documents, which significantly reduces the likelihood of errors in calculations. At HOLDING level, data is also re-checked for plausibility and completeness by comparing it with previous periods and comparable units.

4. External auditing based on random sampling in accordance with the defined audit framework further enhances data security. This sustainability report by SPAR HOLDING AG has not been subject to external audit.

2.5. ESRS 2 SBM-1 Strategy, Business Model and Value Chain

ESRS 2 – SBM1.20

The business activities of SPAR HOLDING AG can be divided into three pillars: food retail (wholesale and retail trade in foodstuffs, NACE 47.11), fashion and sports retail (retail trade in clothing, NACE 47.71) and the development, management and operation of property, in particular shopping destinations (NACE 68.20 & 68.32). In 2025, the SPAR HOLDING Group generated net sales of 15.79 billion euros and employed a total of over 77,300 staff.

The largest share of turnover comes from the **food retail** division in Austria, Northern Italy, Hungary, Slovenia and Croatia, where the SPAR HOLDING Group has established itself as one of the leading suppliers of food and everyday essentials through its supermarkets operating under the SPAR brand name. SPAR ranks among the top three food retailers, with high market shares of up to 36 per cent in all countries and, in Italy, in the regions where the SPAR HOLDING AG Group operates. SPAR sells both directly to end consumers through its own branches and to independent SPAR retailers via SPAR Wholesale. SPAR's value chain as a food retailer is diverse and comprises thousands of direct suppliers and many times that number of upstream suppliers. The Group's largest direct suppliers are dairies, fruit and vegetable traders, breweries, energy suppliers and abattoirs. SPAR structures its value chain as regionally as possible; however, depending on the product range, it sources items containing ingredients produced worldwide. As SPAR sources independently from regional suppliers in all key countries where it operates, there are no dependencies in the flow of goods from one SPAR country to another. When structuring supply chains, the SPAR HOLDING Group also adopts a multi-supplier strategy to avoid becoming dependent on individual upstream market participants. In key product categories, SPAR has either established own production with a balanced mix of upstream suppliers – as is the case, for example, with fresh meat or bread – or, in the event of a failure of individual links in the value chain, could secure the necessary supply of goods by redirecting orders to other national retailers or within the SPAR HOLDING Group. Numerous examples in the past have shown that, in the event of disruptions affecting countries of origin for raw materials, processing plants or direct suppliers, the diversity of the supply chain ensures that no significant dependencies – and therefore no supply bottlenecks – arise. In addition to food, primarily of regional origin, this product range in larger stores also includes sports and household equipment, toys, office supplies, textiles and seasonal items. An integral part of the SPAR product range in all countries are the SPAR own-brand products, which offer customers from all sections of the population a wide selection ranging from entry-level to premium products. In Austria, SPAR already generates around 43 per cent of its turnover with SPAR own-brand products; in the other countries, SPAR own-brand products are also developed in-house and are becoming increasingly significant in terms of turnover. Overall, the product range of SPAR supermarkets comprises between 10,000 and 50,000 different items.

In the **sports retail sector**, SPAR HOLDING AG is represented by its subsidiary Hervis in Austria, Hungary, Slovenia, Croatia, Romania and Germany. Hervis's product range focuses on skiing, outdoor activities, cycling and running. Hervis sources products from all relevant sports equipment and clothing manufacturers and relies on its own exclusive brands. A large proportion of the product range is manufactured in Asia; however, when selecting suppliers for its exclusive brands, Hervis is increasingly prioritising products of European origin. With effect from the start of 2026, the SPAR HOLDING AG Group has sold the Hervis Group, including all its subsidiaries (see p.4). In the reporting year, Hervis is still fully included in this report.

The subsidiary SES Spar European Shopping Centres manages 31 **shopping destinations**, including shopping centres, retail parks and a shopping street, in Austria, Slovenia, Italy, Hungary, Croatia and the Czech Republic. SES develops shopping destinations primarily in collaboration with regional contractors, manages them to ensure an optimal mix of retail partners and to function as neighbourhood centres, and operates the centres – from security services to facility management. SES's customers are therefore the retail partners who lease space from SES and offer retail and service businesses on these premises.

Customer groups cannot be restricted for any of the three business divisions – SPAR serves the entire cross-section of the population, including all income, age and other demographic groups.

The SPAR HOLDING Group is not active in the fossil fuels sector, the manufacture of chemicals, the field of controversial weapons, or the cultivation of tobacco, in accordance with ESRS 2 Art. 20.

In addition to its operational business, SPAR HOLDING AG holds stakes in four companies: Metro Cash & Carry Österreich GmbH, dm-drogerie markt GmbH, Binca Handels GmbH and a number of smaller shopping centres over which SPAR HOLDING AG has no operational control.

2.6. ESRS 2 SBM-2 Stakeholder interests and views

ESRS 2 – SBM-2.22a-c

As part of the double materiality analysis for the 2024 Sustainability Report, SPAR's value chain was analysed and interested parties were identified on the basis of the relevant business processes, including upstream and downstream value creation. Stakeholders deemed material for the double materiality analysis (DMA) were defined by Group Sustainability as follows:

Upstream	Internal	Downstream
- **Suppliers** - People in the supply chain (represented by NGOs) - NGOs (representing the 'voiceless environment') - Service providers (logistics, maintenance, cleaning, construction) - Politics - Interest groups - Banks	- Owners - **Employees** (represented by the works council)	- SPAR retailers - Consumers - Tenants (SES) - Report users (media, banks, educational institutions)

The SPAR HOLDING AG Group maintains contact with its largest stakeholder group – its customers – through various feedback channels such as the SPAR Service Line, social media channels and complaint forms (email, website). In some countries, such as Slovenia, there are also focus groups comprising selected customers on various topics, who can contribute their concerns and opinions to this process. The SPAR HOLDING Group engages in ongoing dialogue with external groups as part of its day-to-day work and within various working groups, such as those of the national chambers of commerce, EuroCommerce and others, as well as through various partnerships with NGOs and many more. The purpose of involving stakeholders is, on the one hand, to gain an understanding of the current interests, issues, trends and points of criticism that SPAR must address. Conversely, the SPAR HOLDING AG Group uses these forums and opportunities for contact, as well as its sustainability report, press releases, information letters, roundtable discussions and smaller information events, to actively provide information on sustainability activities and to offer background information on the rationale behind these activities.

The aim of this stakeholder engagement is, on the one hand, to provide information about SPAR's USPs, the SPAR culture, and new products and services; and, on the other hand, to take into account the interests of stakeholders, trends and expectations on the part of customers, civil society and suppliers, and to assess potential impacts within the supply chain. As a retail company, SPAR HOLDING AG continuously adapts its product range to consumers' interests and demands; however, this does not entail a change to the business model, nor is such a change necessary.

Representatives of management, the Executive Board and the Supervisory Board are in constant dialogue with representatives of interest groups (in particular consumer protection organisations) and with employee representatives. The subsidiaries in Austria and Italy have a works council which is in direct contact with the respective country management and represents the interests of employees. The Supervisory Board was informed of the procedure for identifying material issues. The results of the DMA were approved by the responsible member of the Executive Board.

2.7. ESRS 2 SBM-3 Interaction of material impacts, risks and opportunities with strategy, the business model and financial effects

ESRS 2 SBM-3.24–26

Disclosures relating to SBM-3 Articles 24–26 are set out in the relevant thematic chapters.

ESRS 2 SBM-3.27–33

With regard to the disclosures under SBM-3 Articles 27–32, SPAR HOLDING AG is making use of the option to defer and will provide this information at a later date.

2.8. ESRS 2 IRO-1 Management of impacts, opportunities and risks

ESRS 2 IRO-1.35

2.8.1. Procedures for identifying and assessing material impacts, opportunities and risks

As part of the double materiality analysis (DMA) in accordance with ESRS, the SPAR HOLDING Group systematically identified the sustainability issues relevant to the company in 2024. The analysis was carried out in accordance with the 2023 version of the ESRS; a revision of the DMA in line with the (draft) simplified ESRS will only take place after the publication of this report. In doing so, the SPAR HOLDING Group takes into account both the impacts of its business activities on the environment and society (inside-out perspective) and the impacts of sustainability aspects on the business (outside-in perspective). The analysis is carried out as part of a structured process involving internal and external stakeholders. To this end, a top-down approach was used to compile a long list of potential impacts, opportunities and risks (IROs) based on benchmarks in the retail and food industries, reporting standards (ESRS, SASB) and risk tools (ENCORE, FAIRTRADE Risk Map), and described in concrete terms in relation to the various business activities of SPAR HOLDING AG across its entire region of operation and along the entire value chain, from raw material production to the end of the product's life cycle. The potential impacts, opportunities and risks described were assessed by internal specialist departments on a 5-point scale in terms of scope, severity, irreversibility and likelihood of occurrence. The impact assessment was carried out on the basis of uniform criteria; for example, scope was assessed according to geographical boundaries, distinguishing between local and global impacts. The financial impact on SPAR HOLDING AG was assessed on the basis of potential effects on earnings before tax (EBT) across five categories ranging from 1 to 100 million euros. The mean value was calculated from the assessments of scope, severity and irreversibility and multiplied by the probability of occurrence. In the case of an impact on human rights, the probability of occurrence was not included in the calculation. The assessment evaluated gross impacts; prevention or mitigation measures were not included in the assessment. No special weighting was applied to business areas or geographical regions presenting particular risks; however, particularly in the case of environmental and social impacts in the supply chain, a risk-based approach for countries outside the EU was factored into the considerations. The value calculated for each IRO, ranging from 0 to 5, could thus be ranked. The threshold was set so that all IROs in the top third of the IROs are classified as material. This value has currently been set at 2.8 by the Executive Board.

Part of the materiality analysis involved engaging representatives of the stakeholder groups as defined by the ESRS. In parallel with the internal assessment, these representatives assessed the SPAR HOLDING AG Group's impact on the respective ESRS topic from their perspective. A total of around 40 interviews, spread across all countries, were conducted with suppliers, employee representatives, NGOs, banks, shareholder representatives and retailers. The SPAR sustainability team gathered the customer perspective, on the one hand, through interviews with customer service management, who have the best overview of customer complaints and concerns. On the other hand, around 300 customers were surveyed on their most important sustainability concerns; the most frequently mentioned topics were then discussed and assessed in detail in a focus group with 10 selected customers. The SPAR sustainability team then reconciled the internal and external perspectives and subjected them to a final assessment using a weighted summation. This revealed only minor changes to the material issues. None of the issues already identified as material by SPAR HOLDING AG were assessed as non-material by stakeholders.

The ESG opportunities and risks were first identified in 2023, brought to the attention of the Executive Board of SPAR HOLDING AG, and are continuously mapped within the Group's standard risk management tool, as well as reviewed and updated annually. The ESG impacts were first determined in 2024 in accordance with ESRS guidelines; previous materiality analyses were based on the GRI Standard. The risk assessment specifically included transitional climate risks, such as carbon pricing or bans on fossil fuels in supply transport. The identified impacts will be regularly reviewed and updated in future. There are plans to incorporate them into a digital DMA tool, integrated into SPAR HOLDING AG's general risk management framework. The thresholds for distinguishing between material and non-material issues were established on the basis of financial impacts, risk classifications and environmental and social impacts, and were approved in 2023 (Joint Executive Board for Opportunities and Risks) and 2025 (Executive Board for Sustainability) respectively. In 2025, the double materiality framework was revised. In the process, some IROs were split into several more specific IROs and assessed separately. For some risks, the classification was updated in line with legal developments. In addition, the climate risk analysis was incorporated as a source of physical risks to the company's own sites and the supply chain. The revision in accordance with the (draft) simplified ESRS is planned for 2026.

The impacts, risks and opportunities defined as material are summarised at the beginning of the respective chapters. The following table provides an overview of the impacts, risks and opportunities (IROs) defined as material:

2.9. IRO-2 Material impacts, opportunities and risks, and disclosure requirements included in the sustainability statement

ESRS 2 IRO-2.36a, f; ESRS E1-2.14

ESRS Topic	IRO Title	Description	IRO category	Relevance in the value chain		
				Up-stream	SPAR	Downstream
E1-1 Adaptation to climate change	Own buildings: heatwaves and droughts	The climate risk analysis shows that heatwaves and droughts will increase in all climate scenarios and will affect SPAR's strategic locations in all countries, particularly in Eastern Austria, Italy and Hungary.	Physical risk		yes	
E1-1 Adaptation to climate change	Own buildings: Heavy rain and flooding	Climate change is bringing with it an increase in extreme weather events in Central Europe as well, which may also pose a threat to SPAR HOLDING AG's assets. The climate risk analysis shows that heavy rainfall will increase significantly, particularly south of the Alps, and that localised flooding will put some assets at risk.	Physical risk		yes	
E1-2 Mitigation of climate change	Changes in consumption driven by climate change	Consumers are increasingly favouring sustainable products and brands, which is driving market changes.	Opportunity	yes	yes	yes
E1-3 Energy	Energy generation	Energy shortages and rising energy costs are making investment in alternative forms of energy more attractive. By acquiring its own power stations (photovoltaic, hydroelectric, biomass, other energy sources), SPAR can become less reliant on external supplies. The ROI on photovoltaic systems has fallen sharply in recent years, partly due to falling investment costs and more affordable technology for electricity generation, and partly due to rising energy prices.	Opportunity		yes	
E1-3 Energy	Investment costs due to the EPBD	The EPBD shifts the responsibility for providing energy for mobility from the fuel industry to building owners. Under the current form of the regulation, owners of buildings with car parks would be obliged, under certain conditions, to install charging points and PV systems.	Transition risk		yes	
E1-1 Adaptation to climate change	Adaptation to climate change	Climate change causes environmental damage, which must be mitigated at SPAR sites through appropriate structural measures such as surface water retention basins, flood defences or open spaces that allow water to infiltrate. Increased temperature extremes trigger additional cooling requirements for perishable foodstuffs, necessitating adaptation measures such as indoor air conditioning or shading – for example, through trees or carports in outdoor areas. Within the value chain, the agricultural sector in particular must adapt to climate change through the use of heat-resistant varieties and additional irrigation.	Actual negative impact	yes	yes	yes

ESRS Topic	IRO Title	Description	IRO category	Relevance in the value chain		
				Up-stream	SPAR	Downstream
E1-Energy	Energy generation and consumption	Energy is consumed during the production of the products sold by SPAR, during processing within the company itself, and during use by end consumers. Energy production and consumption contribute to environmental impacts such as climate change and pollution.	Actual negative impact	yes	yes	yes
E1-2 Mitigation of climate change	Contribution to climate change	Climate change – caused by rising greenhouse gas emissions – is driving global warming. Within SPAR HOLDING's value chain, GHG emissions arise from food production – particularly from livestock farming and land-use change – from the transport of food between production areas and end consumers, from the manufacture of building materials required for the construction of stores, and from energy consumption. These emissions have a direct negative impact on climate change.	Actual negative impact	yes	yes	yes
E1-2 Mitigation of climate change	Emissions from own vehicles	Emissions from our own vehicle fleet contribute to air pollution (GHG emissions and particulate matter) and have climatic consequences, as well as potential health and regulatory implications.	Actual negative impact		yes	
E1-2 Mitigation of climate change	Emissions from passenger cars (customers and staff)	Emissions from passenger transport upstream (employees) and downstream (customers) contribute to air pollution (GHG emissions and particulate matter) and have climate-related consequences, as well as potential health and regulatory implications.	Actual negative impact		yes	
E1-2 Mitigation of climate change	Emissions from refrigerants	Leaks or improper disposal of refrigerants cause high greenhouse gas emissions.	Actual negative impact	yes	yes	
E1-2 Mitigation of climate change	Emissions due to land-use change	Deforestation, soil sealing or intensive agriculture release CO_2 and reduce natural sinks.	Actual negative impact	yes		
E1-2 Mitigation of climate change	Emissions from livestock farming	Livestock farming causes methane and nitrous oxide emissions, which contribute significantly to climate change.	Actual negative impact	yes		
E2 – Water pollution	Water pollution from production facilities (food and non-food)	Untreated wastewater or chemical leaks from the production of food and non-food products along SPAR's supply chain can lead to water pollution.	Potential negative impact	yes		
E3 – Water consumption	Water consumption in arable farming	Water is consumed in food production along SPAR's supply chain (hotspots include water-intensive fruits). In countries where the climate makes them ideally suited to agriculture even during months	Potential negative impact	yes		

ESRS Topic	IRO Title	Description	IRO category	Relevance in the value chain		
				Up-stream	SPAR	Downstream
		when regional cultivation is not possible in SPAR's area of operation, there is a simultaneous increase in water scarcity. Water abstraction for the products sold by SPAR may exacerbate this water scarcity.				
E3 – Water consumption	Water consumption in the non-food supply chain	Water is used and discharged in the manufacture of non-food products, such as textiles.	Potential negative impact	yes		
E4 – Land-use changes, changes in freshwater and marine use	Biodiversity loss due to land-use change in the supply chain	The term 'land-use change' refers to a change in the way land (or marine and freshwater resources) is used or managed by humans, which can also result in changes to land cover. The use of natural habitats for economic activities (food cultivation, clearing for timber) and the subsequent intensive management through monocultures significantly reduces biodiversity in the affected areas. Along the value chain (production of goods sold), SPAR is responsible for land-use changes that have a negative impact on biodiversity	Actual negative impact	yes		
E4 – Extraction and use of marine resources	Reduction in biodiversity due to overfishing	SPAR sells fresh fish and fish from aquaculture in all countries, for which marine fish is used, at least in part, as feed. Approximately 87 per cent of wild fish stocks are being exploited unsustainably (fish are being harvested faster than the species can recover), leading to overfishing on a global scale. Entire populations of fish species can collapse as a result of wild fishing, including non-target species (known as by-catch).	Actual negative impact	yes		
E4 - Impacts on the status of species	Negative impact of food production on species population sizes	Dietary habits, food production and the production of other goods (e.g. the textile industry or the production of building materials) contribute to species extinction worldwide.	Actual negative impact	yes		yes
E4 - Impacts on the status of species	Human-induced deterioration or loss of ecosystem services	Throughout the value chain, SPAR is (partly) responsible for climate change, land-use change, environmental pollution, the introduction of species, soil sealing, degradation and desertification, and thus also for the deterioration or loss of ecosystem functions	Actual negative impact	yes	yes	yes
E4 – Direct use	Direct use of organisms affects biodiversity	The direct use of animals and plants alters ecosystems and, if managed irresponsibly, has a negative impact on biodiversity. The use of wood as a raw material and building material can also contribute to a reduction in biodiversity, particularly in the case of wood sourced from deforestation.	Actual negative impact	yes		
E4 – Climate Change	Changes to ecosystems and the deterioration of biodiversity	Climate change has a significant impact on biodiversity, as habitats and living conditions change. The impact is the loss of biodiversity due to human-induced climate change, which is negatively influenced by emissions from SPAR's business activities.	Potential negative impact	yes	yes	yes

ESRS Topic	IRO Title	Description	IRO category	Relevance in the value chain		
				Up-stream	SPAR	Downstream
	due to the consequences of climate change					
E4 – Climate change	Yield losses due to raw material shortages	The loss of biodiversity in crops and livestock, as well as the loss of arable land due to climate change, will cause raw material prices to rise. SPAR's ability to reliably source livestock and feed at the desired prices may be affected by climate change, water scarcity, land management and other aspects of resource scarcity.	Physical risk	yes		
E5 - Waste	Waste	Various types of waste are generated during production in the upstream supply chain, during transport and in stores; this waste must be recycled, disposed of and/or, where necessary, specially treated. The construction or refurbishment of stores and shopping centres also generates construction waste, which in turn must be treated and disposed of. Waste treatment consumes resources and causes emissions, which could be reduced through an increased focus on the circular economy.	Actual negative impact	yes	yes	yes
E5 - Waste	Negative environmental impacts caused by avoidable food waste	Food that is not consumed by humans causes emissions throughout the entire value chain, right up to its biodegradation. By preventing food spoilage and ensuring it is used for human consumption, production could be reduced, thereby cutting emissions. Food spoilage therefore causes avoidable emissions.	Actual negative impact	yes	yes	yes
E5 - Waste	Reducing food waste	Food is a perishable commodity that can spoil at any stage along the supply chain, thereby becoming unsaleable – incurring costs without generating revenue – whilst also generating additional expenditure through disposal costs. Measures to prevent food waste offer opportunities for cost optimisation, as every wasted product represents a financial and ethical loss.	Opportunity	yes	yes	yes
E5 - Resource inflows	Recycling and Reuse: Packaging	Packaging that does not comply with new regulations – for example, packaging that fails to meet recyclability requirements – will become significantly more expensive. Producers who do not design their packaging to be recyclable can expect substantial increases in exemption fees.	Transition risk	yes	yes	yes
E5 - Resource inflows, including resource use	Resource consumption for products and services (food)	Resource inputs for food production have an impact on the environment and society, depending on procurement standards. These mainly include renewable resources for food production, but also fossil resources, e.g. for packaging. An exclusive focus on (short-term) economic success leads to irresponsible resource use and negative impacts (climate, environmental pollution, nature conservation)	Actual negative impact	yes	yes	yes

ESRS Topic	IRO Title	Description	IRO category	Relevance in the value chain		
				Up-stream	SPAR	Downstream
E5 - Resource inflows, including resource use	Resource consumption for products and services (non-food)	Resource inflows for the production of non-food products have an impact on the environment and society, depending on procurement standards. These mainly include fossil resources. An exclusive focus on (short-term) economic success leads to irresponsible resource use and negative impacts (climate, environmental pollution, nature conservation).	Actual negative impact	yes	yes	yes
E5 - Resource inflows, including resource use	Resource consumption for products and services (packaging)	Resource inputs for the production of packaging for food and non-food products have an impact on the environment and society, depending on procurement standards. These mainly include fossil resources, but also renewable raw materials. An exclusive focus on (short-term) economic success leads to irresponsible use of resources and negative impacts (climate, environmental pollution, nature conservation)	Actual negative impact	yes	yes	yes
S1 – Adequate wages	Adequate wages	Adequate wages enable people to achieve a good standard of living and to meet their basic needs (such as food, accommodation, healthcare and education).	Actual positive impact		yes	
S1 – Working conditions	Recruitment and employer attractiveness	The number of potential employees available is falling in all countries due to demographic trends. A decline in the number of people of working age who are able to work is offset by a growing demand for staff across various sectors. Consequently, competition amongst employers for employees is intensifying. Provided SPAR maintains a correspondingly positive employer image, it has an equal chance of finding and retaining sufficient staff.	Risk and opportunity		yes	
S1 – Working time	Working time	SPAR offers its staff various working time arrangements, within the limits of the law, to help them balance the demands of work and family life (childcare, caring for relatives, leisure activities).	Actual positive impact		yes	
S1 – Data protection	Data security	The security of personal data is a particularly valuable asset, especially within the European Union, and is therefore strongly protected. Misuse, inadequate protection or loss of personal data can result in heavy fines and damage to reputation.	Risk		yes	
S1 – Health and Safety	Health and Safety	Workplace-specific injuries may occur that have a negative impact on employees' (long-term) health.	Potential negative impact		yes	
S1 – Gender equality and equal pay for equal work	Gender equality and equal pay for equal work	SPAR is responsible for ensuring fair and equal treatment of people of all genders, to guarantee that everyone has the same opportunities, rights and responsibilities in all areas, including pay.	Potential positive impact		yes	

ESRS Topic	IRO Title	Description	IRO category	Relevance in the value chain		
				Up-stream	SPAR	Downstream
S1 – Training and skills development	Training and skills development	Through training and further education programmes, employees can improve their skills and knowledge. This gives them the opportunity to advance both professionally and financially within the company.	Actual positive impact		yes	
S2 – Adequate wages	Adequate wages in the supply chain	Along SPAR's value chain, workers may be paid below the local minimum standards necessary to make a living. Key areas of concern include farmers and labourers in the cocoa, coffee and cotton sectors, as well as in the manufacture of electrical goods, toys and textiles.	Potential negative impact	yes		
S2 – Health and Safety	Health and safety in the supply chain	Throughout SPAR's supply chain, there is a risk of acute and chronic injuries such as musculoskeletal disorders, exposure to chemicals and pathogens, as well as traumatic injuries caused by machinery and tools, falls, transport accidents, accidents involving equipment, and heat-related illnesses or injuries. This affects all levels of upstream suppliers across all of SPAR's value chains.	Potential negative impact	yes		
S2 – Child labour	Child labour in the supply chain	Within SPAR's value chain, there is a risk that work is carried out by children. According to FAIRTRADE, children are frequently employed in the coffee, cocoa and cotton sectors – so-called 'hotspots' – and products resulting from such child labour may also be present in SPAR's value chain.	Potential negative impact	yes		
S2 – Forced labour	Forced labour in the supply chain	There is a risk that work is carried out by forced labourers within SPAR's value chain. According to FAIRTRADE, forced labour is frequently used in the coffee, cocoa and cotton sectors; in China, forced labourers (e.g. Uyghurs) are employed in production. Products resulting from this forced labour could also be found within SPAR's value chain.	Potential negative impact	yes		
S4 – Health and Safety	Health and safety of customers	Contamination by pathogens, chemicals or spoilage can endanger consumers' health. Contamination can occur at any stage of the food value chain (production, processing, transport and distribution). There is a risk of injury and accidents whilst shopping or visiting shopping centres. There is also a risk of injury when using non-food items sold by SPAR or Hervis.	Potential negative impact	yes	yes	yes
S4 - Data Protection	Data security	The security of personal data is a particularly valuable asset, especially within the European Union, and is therefore strongly protected. Misuse, inadequate protection or loss of personal data can result in heavy fines and damage to reputation.	Transition risk		yes	yes
S4 – Child development and protection	Children's health	An unhealthy diet for children (too much sugar, too much fat, too much salt) can have a negative impact on their physical development and health.	Potential negative effects			yes

ESRS Topic	IRO Title	Description	IRO category	Relevance in the value chain		
				Up-stream	SPAR	Downstream
S4 – Access to products and services	Access to products and services for consumers and end-users	As a food retailer and operator of shopping centres, SPAR influences access to products (and services), particularly with regard to a balanced diet.	Actual positive impact			yes
G1 – Compliance with antitrust law	Compliance with antitrust law	SPAR is currently in negotiations with a large number of suppliers and partners. In such discussions regarding purchase prices and terms, compliance with antitrust and competition laws forms a fundamental principle of the company's policy. As one of the leading companies in the sector, SPAR is also under constant scrutiny from competition authorities and consumer representatives. Conduct that contravenes competition or antitrust law – whether deliberate or inadvertent – can therefore have serious consequences. Legal proceedings or penalties result not only in financial consequences but also in the loss of customer trust.	Transition risk		yes	
G1 – Management of relationships with suppliers	Compliance in the supply chain	Non-compliance with environmental and human rights standards in the supply chain, or unclear manufacturing conditions for certain products in third countries, can lead to environmental pollution and personal injury. Failure to comply with due diligence obligations for large companies can result in heavy fines. If breaches come to light, there is a risk of reputational damage and legal consequences.	Transition risk	yes		
G1 – Corporate culture	Corporate culture	Corporate culture, which is expressed through fundamental values and beliefs, guides the company's activities through shared assumptions and group norms.	Potential positive impact	yes	yes	yes

ESRS 2 IRO 2.36c

Compared with the voluntary ESRS report for 2024, the following changes have been made to the key (sub)topics:

Removed	Added
• E2 Microplastics • E4 Loss of biodiversity due to environmental pollution • G1 Investor interest	• S2 Health and safety • S2 Fair remuneration • S4 Child development and protection

ESRS 2 IRO 2.37d

The list of disclosure requirements under IRO 2-37d and IRO 2-37g is included in the appendix to this report.

ESRS 2 IRO 2.37e

This report also fulfils the publication requirement under Article 24 of the Ecodesign Regulation (EU) 2024/1781. The information can be found in Chapter 9 ESPR reporting on unsold products.

3. Review of the financial year

A review of the reporting year and an outlook for the coming years can be found in the Management Report at www.spar.at/unternehmen.

Responsibility for our living space

4. E1 Climate Change

4.1. Strategy

4.1.1. E1-1 Transition plan for climate change mitigation

E1-1.11a, e

SPAR HOLDING AG is primarily active in the food retail sector. The food supply chain is heavily dependent on agriculture, which in turn depends on climatic conditions, the availability of water and the absence of extreme weather events. At the same time, food production across the entire supply chain (land-use change, agricultural production, livestock farming, transport, processing, packaging, refrigeration, spoilage) accounts for a significant proportion of greenhouse gas emissions. Consequently, the SPAR Group faces risks to the stability of its supply chain arising from climate change, whilst the products it sells also have a significant impact on climate change. SPAR HOLDING AG is committed to the goals of the Paris Agreement on Climate Change and the associated energy savings and greenhouse gas reductions for both environmental and economic reasons. The sharp rise in energy prices caused by the war in Ukraine has, since 2022, reinforced the environmental necessity of energy savings with an additional economic incentive. Since 2022, SPAR HOLDING AG has set climate targets for its own emissions and energy consumption (Scope 1 & 2) compared with the base year 2014, which are consistent with the 1.5°C targets. For 2023, the SPAR HOLDING Group has, for the first time, also recorded emissions across the upstream and downstream value chain (see chapter 4.3.3). Around 97 per cent of total emissions originate in the upstream and downstream value chain, with 85 per cent attributable to goods and services purchased under Scope 3.1. This high proportion is typical for a retail company and, at the same time, dictates that the climate strategy focuses on purchased goods. Accordingly, the GHG emission reduction targets defined by SPAR HOLDING AG vary across the different scopes:

- Short-term targets up to 2030:
    - Scope 1 & 2: -4.2% p.a., relative to the base year 2014, therefore -50% by 2030 (corresponding to a 1.5°C target pathway)
    - Science-based targets for Scope 3 are currently being developed.
- Long-term targets by 2050:
    - To achieve net-zero emissions, SPAR HOLDING AG's emissions from energy and industrial sources (Scopes 1–2) are to be reduced by 80 per cent.
    - Targets for Scope 3 are currently being developed.

The key features of the current transition plan for Scope 1 & 2 include the switch of all energy consumed (electricity, oil, gas, fuels) to zero-emission and/or renewable sources, the conversion of all refrigeration systems to refrigerants with a low GWP, and a significant reduction in energy consumption. The existing targets and measures have been approved by the SPAR HOLDING AG Executive Board.

Key features of the transition plan currently being drawn up, which also covers the upstream and downstream supply chain, are:

- Scope 1&2: All the features mentioned above
- Scope 3.1 Purchased products and services:
    - Engaging key suppliers to reduce their product carbon footprints
    - Promotion of low-emission agricultural practices in crop cultivation and livestock farming
    - Promotion of plant-based protein in the product range and in own production
- Scope 3.2 Capital goods: Promoting energy-efficient machinery, promoting zero-emission vehicles, and low-emission construction methods
- Scope 3.3 Energy-related activities: Increasing the proportion of zero-emission energy procurement and local energy production
- Scope 3.4 Upstream transport: Regional supply chains and efficiency improvements in inbound logistics
- Scope 3.5 Waste: Promoting reuse and recycling in buildings, products and processes, and reducing food waste
- Scope 3.6 Business travel: further promotion of rail over car travel and digital meetings
- Scope 3.7 Commuting: Promoting low-emission staff mobility
- Scope 3.8 included in Scope 1 & 2
- Scope 3.9 Downstream transport: Promoting zero-emission customer mobility by supporting electric mobility and cycling infrastructure, and zero-emission final distribution to end consumers

- Scope 3.11/12 Use and end-of-life of products: Improved reparability and recyclability of non-food products
- Scope 3.13 Leased property, plant and equipment: Engaging key tenants to reduce their emissions in SES shopping centres
- Scope 3.14 Franchising: Measures as per Scope 1 and 2
- Scope 3.15 Investments: Climate transition plans of the companies in which SPAR HOLDING AG holds stakes

The transition plan is not currently accompanied by investment and funding plans. Investments for ongoing measures, such as the conversion of refrigeration systems, the purchase of electric lorries or the switch to zero-emission electricity, are covered by the current budget.

E1-1.11c

The transition plan is based on the assumption of trends in which SPAR will participate and which it will promote, but which are only partially within SPAR HOLDING AG's sphere of influence. Conversely, the success of the plan depends on these trends materialising along the supply chain. These include, in particular:

- the adoption of sufficient climate protection measures in the upstream supply chain by large suppliers subject to the CSRD
- Consumers' willingness to change their dietary habits, including the willingness to finance more sustainable production methods
- Political measures to ensure fair competition where additional services are provided for emission reduction measures
- The technical feasibility and economic viability of zero-emission, refrigerated food logistics
- The availability of accurate emissions data throughout the upstream supply chain, to enable that emissions impact of products are used as a purchasing criterion.
- Application of target achievements in relation to SPAR HOLDING AG's growing market shares in all countries

The expanded transition plan will enable the achievement of a medium-term WB2° target for supply chain emissions, as well as a reduction in greenhouse gas emissions of -90% for energy-related emissions and -72% for FLAG emissions by 2050. The targets and transition plan are expected to be adopted by the SPAR HOLDING AG Executive Board in 2026.

E1.11b, 11d

SPAR is not active in the coal, oil or gas sectors; therefore, there is no capital expenditure arising from such business activities. The key products that SPAR trades in or produces do not contain any locked-in greenhouse gas emissions.

4.1.2. E1-2 Climate-related risks and climate scenario analysis

E1-2.14

- E1-1 Physical risk to own buildings – heatwaves and droughts: The climate risk analysis shows that heatwaves and droughts will increase in all climate scenarios and will affect SPAR's strategic locations in all countries, particularly in Eastern Austria, Italy and Hungary.
- E1-1 Physical risk to own buildings – heavy rainfall and flooding: Climate change is accompanied by an increase in extreme weather events, including in Central Europe, which may also endanger SPAR HOLDING AG's assets. The climate risk analysis shows that heavy rainfall will increase significantly, particularly in the south of the Alps, and that localised flooding will endanger the assets.
- E1-3 Transition risk – Investment costs arising from the Energy Performance of Buildings Directive (EPBD): The EPBD transfers the obligation to provide energy for mobility from the fuel industry to building owners. Under the current form of the regulation, owners of buildings with car parks would, under certain conditions, be obliged to install charging points and PV systems.
- E4 Physical risk – Loss of revenue due to climate change-induced raw material shortages: The loss of biodiversity among crops and livestock, as well as the loss of arable land due to climate change, will cause raw material prices to rise. SPAR's ability to reliably source livestock and feed at the desired prices may be affected by climate change, water scarcity, land management and other aspects of resource scarcity.

E1-2.15-16

In 2025, SPAR Holding AG, in collaboration with Zurich Resilience Solutions as risk experts, carried out an analysis of physical climate risks to assess potential impacts on its own business and on key suppliers. The assessment focused on identifying financially material climate risks at strategically important locations and supporting regulatory reporting.

Scope and methodology

The assessment covered a value chain portfolio comprising 182 of the company's own sites (142 cluster sites and 40 individual critical sites, such as logistics and production centres) as well as 11 sites belonging to key suppliers across several European countries. Risk was assessed on the basis of the interplay between hazard (intensity and frequency) and exposure (acquisition values and revenue over 12 months, in EUR). The analysis was carried out under the IPCC scenarios SSP2-4.5 and SSP5-8.5 for the time horizons of the present, 2030 and 2060, with aggregation at site, cluster and regional levels.

Results – Materiality and risk concentration

The results show that materiality is determined more by regional concentrations of exposure than by the vulnerability of individual assets, as disruptions to individual branches within the network can be mitigated. At the company's own sites, heatwaves, drought and hail are the most material hazards, all of which exhibit either consistently high or increasing trends over time. Flooding and wind are also significant, albeit to a lesser extent.

Risk concentrations are particularly evident in Austria, Italy and Hungary with regard to heatwaves, drought and hail, whilst exposure to flooding and wind is concentrated mainly in Austria, Hungary and Croatia. Within the supply chain, heatwaves, drought and hail are also the most significant risks, with these risks concentrated in Austria, Italy and Spain. This reflects a vulnerability in the primary production regions, rather than among individual suppliers.

Prioritisation and adaptation measures

SPAR prioritised sites using a multi-hazard score, in which sites are ranked based on aggregated hazard values across all hazards (unweighted), combined with exposure values (purchase values and revenue over 12 months, in EUR). This identifies high-risk clusters, such as sites in Slovenia, Austria and Croatia with the highest multi-hazard scores, which reflect combined exposure to heat, drought and flooding.

Possible adaptation measures (not yet finalised at the time of publication) focus on these prioritised locations and include flood protection (drainage, barriers, protection of critical infrastructure), heat adaptation (operational measures and increasing infrastructure resilience), and drought risks (water management systems). These can be supplemented by measures relating to maintenance, inspection and emergency preparedness.

Next steps

Whilst the assessment provides a solid basis for prioritising climate risks and the need for adaptation measures, risks in the supply chain up to the production of food raw materials have so far only been partially analysed. SPAR HOLDING AG plans to continue analysing physical climate risks in the supply chain.

4.1.3. E1-3 Resilience to climate change

E1-3.18

The physical climate risks identified in the climate risk analysis at the SPAR Group's own sites have been mitigated through remedial measures. These include, for example, flood defences for existing and new buildings, increased cooling capacity for the safe storage of food in new buildings, retention basins for heavy rainfall, and safeguarding the water supply for critical production processes even in the event of increased droughts. Adaptation measures for climate-related risks in the upstream supply chain will be defined once further analyses have been completed.

The climate-related physical and transition risks identified by SPAR HOLDING AG do not have a significant impact on the strategy, business model or activities of SPAR HOLDING AG. This is based on the assumption that clear legal regulations will create a level playing field within the EU, ensuring equal conditions for all companies across the entire value chain and thus contributing to the shared goal of achieving a climate-neutral economy by 2050. With regard to the identified physical risks, strategically important sites were visited and assessed individually as part of the climate resilience analysis, and existing mitigation measures (flood protection, retention basins, goods refrigeration, water availability, etc.) were assessed as sufficient for the future or incorporated into regular refurbishment planning. Any necessary adjustments to SPAR's core business resulting from raw material shortages or changes in consumer behaviour (transition risks) caused by climate-related risks can be addressed and implemented within established business processes and procedures. A scenario analysis for transitional risks using SSPS 1-2.6 (+1.5°C) was not carried out. In the ongoing process, no activities have so far been identified that are incompatible with the transition to a climate-neutral economy.

Factors of uncertainty regarding the climate resilience of SPAR HOLDING AG relate in particular to the adequate supply of electricity and water, for which SPAR is dependent on external suppliers .

4.2. Management of impacts, opportunities and risks

4.2.1. Summary of impacts, opportunities and risks relating to E1

Impact, opportunity and risk	Concepts	Measures	Scope	Key figure	Targets
Adaptation to climate change (adverse impact), Own buildings: heatwaves and droughts (physical risk) and heavy rainfall and flooding (physical risk)	• E1-K1: Mitigation of physical climate-related damage (HOLDING) • E1-K7: Adaptation of supply chains to climate change	• E1-M1: Structural adaptations to reduce physical climate risks (HOLDING) • E4-M14: Biodiversity/climate & water analyses in the supply chain – see chapter E4 (AT)	Within the company Upstream value chain	None None	None None
Contribution to climate change (negative impact)	• E1-K2: Efficiency measures (HOLDING) • E1-K3: Use of modern technology (HOLDING) • E1-K5: Reduction of distances (HOLDING) • E1-K6: Emissions reduction in the value chain (HOLDING)	• E1-M2: Energy and environmental management systems (HOLDING) • E1-M3: Improving efficiency within the company (HOLDING) • E1-M4: Renewable energy sources (HOLDING) • E1-M6: Switch to natural refrigerants (HOLDING) • E1-M7: Emissions reduction in logistics (HOLDING) • E1-M8: Emissions reduction in customer mobility (HOLDING) • E1-M9: Emissions reduction in employee mobility (HOLDING)	Upstream value chain, within the company, downstream value chain	kWh/TEUR CO_2 emissions Scope 1, 2 and 3	• -50% energy consumption / net turnover by 2050 (HOLDING) • -80% Scope 1 & 2 emissions by 2050 (HOLDING) • Scope 3 targets currently being developed
Emissions from refrigerants (negative impact and risk)	• E1-K3: Use of modern technology (HOLDING)	• E1-M2: Energy and environmental management systems (HOLDING) • E1-M6: Switch to natural refrigerants (HOLDING)	Upstream value chain, within the company	CO_2 emissions Scope 1 and 3	• -80% Scope 1 & 2 emissions by 2050 (HOLDING)
Emissions from own vehicles (actual negative impact)	• E1-K3: Use of modern technology (HOLDING)	• E1-M4: Renewable energy sources (HOLDING)	Within the company	% renewable energy sources	100% renewable energy sources by 2050 (HOLDING)

		• E1-M7: Efficiency and emissions reduction in the company's own logistics (HOLDING)			
Emissions from passenger cars (customers and employees) (actual negative impact)	• E1-K5: Reduction in distances (HOLDING) • E1-K6: Reduction in emissions across the value chain (HOLDING)	• E1-M8: Emissions reduction in customer mobility (HOLDING) • E1-M9: Emissions reduction in employee mobility (HOLDING)	Upstream value chain, downstream value chain	CO_2 emissions Scope 3	Scope 3 targets under development
Changes in consumption due to climate change (opportunity), emissions from land-use change (actual negative impact) and emissions from livestock farming (actual negative impact)	• E1-K6: Emissions reduction in the value chain (HOLDING)	• E1-M10: Provision of climate-friendly product ranges (HOLDING) • E4-M1: Requirements for own-brand suppliers regarding palm oil-free products • E4-M3: Implementation of the EU Deforestation Regulation	Upstream value chain	CO_2 emissions Scope 3	Scope 3 targets under development
Energy generation and consumption (negative impact) and Energy generation (opportunity)	• E1-K2: Efficiency measures (HOLDING) • E1-K3: Use of modern technology (HOLDING) • E1-K4: In-house energy generation (HOLDING)	• E1-M2: Energy and environmental management systems (SES, IT) • E1-M3: Improving efficiency within the company (HOLDING)	Within the company	kWh of energy generated	50% of available roof space to be fitted with PV by 2030 (SES)
Investment costs due to the EPBD (transition risk)	• E1-K8: Expansion of e-mobility (HOLDING)	• E1-M8: Emissions reduction in customer mobility (HOLDING)	Upstream value chain, downstream value chain	Number of sites with pre-wiring or charging points	Pre-wiring or charging points at 100% of SPAR-owned sites

4.2.2. E1-4 Policies relating to climate protection and adaptation to climate change

E1-4.19

SPAR HOLDING AG's strategic response to the above-mentioned impacts, opportunities and risks comprises two main strands: Firstly, the company is consistently driving forward the transformation of its own operations towards climate neutrality by 2050. This involves the complete transition of SPAR sites and the SPAR fleet to **zero-emission energy sources**, the systematic replacement of climate-damaging refrigerants, and the conversion of building services to **renewable energy** and **energy-efficient** technologies such as heat pumps or LED lighting. Secondly, SPAR HOLDING AG is committed to proactive value chain management, which encompasses the development of climate-friendly product ranges, the establishment of strategic supplier partnerships to reduce emissions, and the promotion of regenerative agricultural practices. The aim is to bring emissions within the value chain into line with **climate protection targets**.

Concept E1-K1: Mitigation of physical climate damage

The buildings and processes of the SPAR HOLDING AG Group are affected by the impacts of climate change, in particular heatwaves, droughts, heavy rainfall, hail and wind, as revealed by the climate risk analysis for SPAR's strategic sites in 2025. The concept for improving climate resilience at strategic sites (wholesale warehouses, production facilities, shopping centres) involves analysing the climate risks relevant to the site in the medium and long term, based on a hazard assessment of 11 climate risks and site data from risk maps. At all locations of strategic importance for maintaining business operations, the theoretical assessment is cross-checked against remedial measures already in place during site inspections. Any remaining gaps between remedial measures and medium-term climate impacts are addressed through additional structural measures, routines or working methods as part of standard refurbishment cycles or the ongoing adaptation of business processes. The aim of this concept is to raise awareness of climate risks within the relevant specialist departments and to implement early remedial measures without ad hoc special expenditure. The concept relates to the reduction of climate-related damage within the company itself and is applied operationally by the construction departments of the subsidiaries in consultation with their management teams. The concept does not affect or involve any stakeholders and does not follow any standards.

Concept E1-K2: Efficiency Measures

Efficiency measures are intended to contribute to reducing overall energy consumption in order to achieve the target of a 50 per cent reduction in energy consumption per unit of turnover by 2050. The aim is thus to reduce the impact of energy consumption relative to business performance. Efficiency measures relate to the company itself and are implemented by the energy management departments in consultation with the relevant specialist departments and the management bodies of the subsidiaries. The concept includes energy management systems implemented in accordance with the international standards ISO50001 and ISO14001. Stakeholders are neither affected by nor involved in this concept.

Concept E1-K3: Use of modern technology

Through the use of modern technologies and zero-emission energy across all sites, the aim is to achieve a reduction in greenhouse gas emissions whilst maintaining operational efficiency, quality of stay and product safety of the products. Overall, SPAR HOLDING AG aims to reduce its own emissions by 4.2% per annum. The concept applies to the company itself and is implemented by the construction and logistics departments in consultation with the management bodies of the subsidiary companies.

Concept E1-K4: In-house Energy Generation

Implementation of in-house energy generation in the form of photovoltaic systems on available roof areas, as well as a long-term transition to 100% renewable energy by 2050. The concept applies to the parent company and is implemented by the construction departments in consultation with the management bodies of the subsidiaries. From the date the Energy Performance of Buildings Directive comes into force, the statutory installation requirement will be met by installing PV systems on new or refurbished buildings.

Concept E1-K5: Reducing the distances between production and customers

Implementation of a modern local supply system to shorten upstream value chains through the regional sourcing of goods on the one hand, and downstream value chains through short customer transport routes on the other. The concept relates to the entire value chain between producers and end consumers and concerns suppliers and end consumers in particular. Suppliers are closely involved in the regional sourcing initiative, as the concept can only be implemented in collaboration with them. Responsibility for implementation lies with various specialist departments depending on the measures involved, whilst the overall strategy is the responsibility of the Executive Board.

Concept E1-K6: Emissions reduction in the upstream value chain

To reduce emissions in the upstream supply chain, efforts will focus on improving the product carbon footprint of existing items on the one hand and adjusting the product mix on the other. SPAR HOLDING AG's strategy for reducing emissions in the upstream supply chain therefore encompasses both improving the environmental performance of existing products in collaboration with suppliers – who are themselves equally committed to contributing to climate neutrality – and increasing the range and promoting the sale of products that generate fewer emissions, such as vegetarian/vegan alternatives to meat or milk. This strategy is currently being developed; at present, discussions are taking place with the supplier stakeholder group in no fixed format, with both procurement departments and sustainability teams discussing emissions reduction in the supply chain with suppliers. The SPAR HOLDING Executive Board is responsible for approving the concept, including the emission reduction targets in the upstream value chain; operational implementation is the responsibility of the purchasing departments of the subsidiaries, whilst monitoring is the responsibility of the sustainability department.

Concept E1-K7: Adapting supply chains to climate change

The changes caused by heatwaves and droughts in cultivation and production areas relevant to SPAR will limit the availability of goods in the SPAR product range over the coming years. To prevent shortages of goods and associated price rises or the unavailability of products, SPAR systematically analyses product groups particularly affected by climate change, looking at the impacts of climate change, possible remedial measures in the current growing regions for raw materials, or a long-term shift to alternative growing regions. The sustainability department is responsible for this analysis, as well as for setting potential requirements for suppliers regarding climate, water, biodiversity and social aspects (see chapter S2: Supplier Code of Conduct). The operational implementation of changes to supply relationships is carried out by the Product Range Management team.

Concept E1-K8: Expansion of e-mobility

The EU regards electric drives as a technology of the future for personal mobility and therefore supports them with requirements for the establishment of infrastructure. As a major property owner, SPAR HOLDING AG is subject to the requirements of the Energy Performance of Buildings Directive (EPBD) and is obliged to install a very large number of charging points at its own sites. Irrespective of the legal requirements, SPAR is developing a strategy for the further expansion of the charging infrastructure based on actual customer usage profiles, which may go beyond the statutory requirements. This includes the analysis of all its own sites, the identification of obligations, the installation of charging points by partner companies or by SPAR itself, and the in-house or outsourced operation of the charging infrastructure. The Executive Board is responsible for the e-mobility strategy, whilst the operational implementation of the charging infrastructure lies with the construction departments of the respective business units. According to initial calculations, the installation will involve an investment of 320 million euros in 2026 and 2027.

The concepts outlined above mitigate the identified impacts, risks and opportunities relating to climate protection, energy efficiency and renewable energy; for a detailed breakdown, see the table above.

To implement the climate strategy operationally, SPAR HOLDING AG has established an international CSR Board, which operates under the direct leadership of the Head of Sustainability. This interdisciplinary team coordinates all climate-related initiatives and ensures that climate considerations are integrated into all relevant business processes. In accordance with the established responsibilities, the respective specialist departments are responsible for specific decarbonisation measures: for example, the Logistics department is responsible for reducing emissions within the SPAR logistics network, whilst the Head of Construction and Energy drives forward the optimisation of refrigeration technology and the energy-efficient refurbishment of SPAR stores and logistics centres. In the Purchasing department, the product range managers are responsible for climate-related supplier engagement. The approval and monitoring of emission reduction targets lie with the SPAR HOLDING AG Executive Board.

4.2.3. E1-5 Measures and resources relating to climate strategies

Measure E1-M1: Structural adaptations to reduce physical climate risks

E1-5.20

As part of its climate risk analysis, SPAR HOLDING AG identified strategic sites at increased risk from climate change. Risks associated with flooding, drought, hail, heatwaves and storms were particularly relevant. The SPAR HOLDING AG Group is implementing a package of structural adaptations to safeguard buildings, technical equipment and goods. On the one hand, protective structures are being erected around buildings to divert surface water or temporarily retain it on the site. On the other hand, critical technical equipment is being installed in secure locations at vulnerable sites to minimise damage. For new builds, climate risks are factored into the construction planning based on existing site information; for example, ground levels are raised or flood defences are adapted to accommodate flood levels expected in the medium term. At warehouse and retail sites, room and goods cooling systems are being expanded to ensure product safety even in hot weather. In Austria, SPAR HOLDING AG is testing storage solutions for outdoor facilities (the 'sponge city' concept), which are designed to secure the water supply to these facilities even during droughts.

The measures relate to the company itself; no stakeholders are affected by them. No significant operational funds are required, as the measures are being integrated into ongoing new-build or refurbishment projects.

Measure E1-M2: Energy and environmental management systems

In order to identify opportunities for energy savings and emissions reductions within its own operations, the SPAR HOLDING Group has had appropriate management systems in place for many years. Through the ongoing systematic analysis of energy-saving potential, implementation and monitoring of results, targeted measures to improve efficiency are identified and implemented. SPAR Österreichische Warenhandels-AG, including its branches and production facilities, as well as Hervis, have had an energy management system in place in accordance with ISO 50001 since 2015 and were most recently recertified in 2021. SPAR Slovenia is certified to ISO 50001:2018. SES introduced the ISO 50001:2018 energy management system for the Austrian centres as well as for all INTERSPAR and Maximarkt sites; this was certified by TÜV AUSTRIA in 2019 and recertified in 2022. Since autumn 2024, SES has also been certified to an environmental management system in accordance with ISO14001. In the Italian food retail division, SPAR has been rolling out ISO14001 environmental management certification to an increasing number of sites for several years; the aim is to implement the standard across the board in all stores and head offices. SPAR Hungary has opted against introducing an energy management system and has instead chosen to carry out energy audits. The most recent audit was completed in 2019 and renewed in 2023. The management systems are being continuously maintained.

The aim of the energy and environmental management systems is to identify and assess potential for energy efficiency. This measure serves as an analytical tool, the results of which are used to derive further measures with the potential to reduce greenhouse gas emissions. The energy and environmental management system itself therefore does not result in any emission savings; rather, it is the derived measures that do so. The measures relate to the company itself; no stakeholders are affected by them. No significant operational resources are required.

Measure E1-M3: Improving efficiency within the company

The use of state-of-the-art technologies in all new builds and refurbishments has been standard practice throughout SPAR HOLDING AG for many years. The use of energy-efficient equipment is enshrined in the energy policy and is also set out in the guidelines of the SPAR Construction Manual, on the basis of which all new stores are built. Every store built in accordance with this handbook therefore meets the requirements of the ÖGNI Gold certificate and fulfils high standards in terms of energy efficiency, resource use and recycling, as well as the quality of the shopping environment. When allocating financial resources for innovations and energy optimisation, the SPAR HOLDING Group focuses on the largest energy consumers. In an average new SPAR supermarket, these are, in descending order: refrigeration systems, lighting, indoor climate control, IT and equipment, bakery stations and hot water systems, as well as other minor energy consumers. Energy-efficient equipment is used wherever possible across the SPAR HOLDING Group, but the focus is on refrigeration systems, lighting and the conversion of heating systems in the stores. It is standard practice in all countries to fit stores and head offices with energy-saving LED lighting. Some of these LED systems were developed jointly by lamp manufacturers and the SPAR HOLDING Group specifically for use in supermarkets and meet the highest standards in terms of luminous intensity, light colour and energy efficiency. Thanks to the joint development work and practical testing carried out by SPAR and Zumtobel, the energy consumption of the Zumtobel Tecton series installed in SPAR stores has been reduced by 66 per cent from the 2008 standard (when first used by SPAR) to the current level. Since 2011, LED lighting has been installed in all new and refurbished SPAR stores in Austria, and since 2016 in the other countries as well. Today, all new SPAR and Hervis stores, as well as SES shopping centres, are designed to maximise natural daylight and incorporate energy-saving LED lighting. SES is increasingly introducing demand-responsive ventilation control in SES shopping centres, INTERSPAR in Austria and Maximarkt. The primary function of ventilation systems is not only to ensure a comfortable indoor climate but also to maintain good air quality whilst minimising energy consumption. Sensors constantly monitor air quality, and fresh air is only heated or cooled and blown in when levels fall below defined thresholds, rather than constantly conditioning fresh air. This achieves electricity savings of up to around 50 per cent compared with conventional control systems. These measures are being rolled out continuously across the entire SPAR HOLDING AG group.

These measures reduce electricity consumption within the SPAR HOLDING Group and the associated emissions. As emission-free electricity is used in Austria and Slovenia, the increase in efficiency results in lower costs but has no impact on greenhouse gas emissions. In the other countries, GHG emissions have been reduced, but this cannot be quantified due to a lack of data on stores that have already been converted. The measures relate to the company itself; no significant operational funds are required.

Measures E1–M4: Use of renewable energy sources

SPAR HOLDING AG has been working for many years to phase out fossil fuel sources and is converting heating systems in all new buildings, as well as in all refurbishments where the technical systems are also being replaced, to utilise waste heat from refrigeration systems using concrete core activation. The SPAR HOLDING Group began this conversion with heating systems that were previously fuelled by light heating oil. Today, no SPAR site is heated using this energy source. The conversion of the remaining systems using fossil fuels is continuing. The SPAR HOLDING Group is increasingly switching the electricity it purchases to emission-free sources. In Austria, the SPAR HOLDING Group has been sourcing electricity exclusively from renewable sources since 2017; in Italy, the majority of its electricity comes from renewable sources. Electricity in Slovenia has been generated from nuclear power since 2021 and is therefore emission-free. In Slovenia and Croatia, biomass is also used to heat baking ovens. Wood pellets are used to fire the ovens in the in-store bakeries, thereby significantly reducing $C0_2$ emissions compared with gas heating. These measures are ongoing.

By 2025, the number of sites powered by heating oil had fallen by a further 10 compared with the previous year, to 15 sites. The number of sites heated with natural gas or liquefied petroleum gas fell from 719 to 649. 54 per cent of the energy consumed by SPAR HOLDING AG comes from renewable sources (+/- 0 per cent compared with the previous year). The largest share of non-renewable energy is accounted for by fuels and heating energy, as well as electricity from nuclear reactors. In the case of district heating, the primary energy used is only clear for a few sites, as district heating is purchased from a large number of local suppliers and may contain a mix of renewable and fossil fuel sources. These are classified as non-renewable unless specific information on renewable primary energy sources is available. The measures relate to the company itself; no significant operational resources are required.

Measures E1–M5: Expansion of in-house energy generation

The SPAR HOLDING Group is continuously expanding its self-sufficiency in energy. In densely populated areas, where the majority of SPAR sites are located, wind and hydroelectric power plants are difficult to implement. Photovoltaics is therefore a sensible and widely applicable technology for energy generation at SPAR sites. In many cases, SPAR sites have roof areas that are suitable in terms of size and load-bearing capacity. SES and INTERSPAR in Austria have set themselves the target of installing photovoltaic systems on 50 per cent of available roof areas by 2050. The SPAR HOLDING Group uses the electricity generated directly at the sites.

By 2025, the SPAR HOLDING Group will be operating its own photovoltaic systems on the roofs of 200 sites. In addition, systems are in operation at further sites where the SPAR HOLDING Group consumes the electricity on-site, although these are owned by energy suppliers. Furthermore, SPAR operates a hydroelectric power station near the SILLPARK shopping centre. The electricity generated covers part of the energy requirements of this Innsbruck shopping centre. In 2025, SPAR's own power stations generated a total of around 29.3 GWh of electricity, which the SPAR HOLDING Group consumed directly at its sites. In Austria and Slovenia, the electricity generated by the company's own power stations replaces purchased emission-free electricity and therefore does not result in any reduction in emissions. The measures relate to the company itself; no significant operational funds are required.

Measure E1-M6: Switch to natural refrigerants

Outdated refrigeration systems are the biggest consumers of electricity in supermarkets and are powered by refrigerants with a high global warming potential (GWP), meaning that if released, they destroy the ozone layer. Modern refrigeration systems require less energy and are powered by the natural refrigerant CO_2 or by refrigerants with a global warming potential of less than one CO_2 equivalent. The EU's current Regulation on Fluorinated Gases stipulates that emissions from refrigerants must be reduced by 60 per cent by 2030. The updated F-Gas Regulation will also ban the recharging of refrigerants with a GWP above 150 from 2030; until then, their availability will be progressively reduced. At SPAR in Austria, refrigeration systems using CO_2 as a refrigerant have been in use in all new buildings since 2017. Since 1 January 2022, across the group, only refrigerants with a maximum GWP of 150 may be used in refrigeration systems in SPAR buildings (stores, warehouses, head offices, production facilities) for new installations and retrofits. For stores that would not have been refurbished by 2030 but are currently operated using high-GWP refrigerants, the SPAR HOLDING Group is replacing these refrigerants with alternative refrigerants with a lower GWP at an early stage. Exceptions may be made for systems with a maximum refrigerant charge of 10 kg. In these cases, SPAR will internally tolerate refrigerants with a GWP of up to 700 during the transition period until 2030. However, in the interests of sustainable business practices and combating the climate crisis, the clear objective is not to exceed the 150 mark in this segment either. This measure has been implemented continuously in Austria since 2017 and across the entire HOLDING since 2023, until all systems have been converted to natural refrigerants.

The switch to natural refrigerants or to drop-in refrigerants with a GWP below 750 is taking place continuously at all new and refurbished sites. It is not possible to quantify the CO_2 emissions saved, as these emissions would only have arisen as a result of leaks, which can have various causes. However, if identical quantities of the R744a (CO_2) leaked in 2025 had been released into the environment from the previously used refrigerant R404a, this would have resulted in around 200,000 tonnes more emissions in CO_2. The measures relate to the company itself; no significant operational resources are required.

Measure E1-M7: Efficiency and emissions reduction in the company's own logistics

The SPAR HOLDING Group handles the distribution of goods from warehouses to stores differently in each country. In Austria and Hungary, the majority of goods are delivered to stores by SPAR's own fleet of lorries. In addition, external service providers are used for transport logistics to cover specialised transport tasks and seasonal peaks. In Croatia and Italy, the Group is increasingly putting its own lorries into service to handle some of the deliveries to stores, replacing the service providers previously used. The SPAR HOLDING Group expects that operating its own logistics will improve efficiency and reliability in deliveries. In Slovenia and at Hervis, transport logistics are predominantly outsourced to logistics companies. The SPAR lorry fleet is renewed on average every 8 years and is continuously kept up to date with the latest technology. Consequently, in Austria alone, around 30 vehicles are replaced annually to meet the latest emissions standards. In day-to-day operations, the vehicles are used as efficiently as possible and are therefore deployed in multi-shift operations. Truck routes are planned using computer-aided systems based on efficiency criteria. Truck drivers receive regular training in fuel-efficient driving; in Hungary, the lowest possible fuel consumption by drivers is even a criterion for bonus payments. All lorries are fitted with a monitoring system that records route deviations and fuel consumption and triggers an alarm in the event of above-average deviations. By 2050, SPAR HOLDING AG aims to operate without fossil fuels in its logistics operations as well. In contrast to passenger transport, alternative propulsion systems in freight logistics are still in their infancy. Electric powertrains for heavy goods vehicles are available on the market, but at prices that are still uneconomical. SPAR is therefore campaigning for public incentives to promote emission-free drives in logistics, such as toll exemptions or subsidies. From 2026, SPAR will be testing 10 electric lorries from various manufacturers in Austria. The investment in the lorries was 80 per cent funded by eMoveAustria, the umbrella brand of the Federal Ministry for Innovation, Mobility and Infrastructure. The funding is provided by the European Union's NextGenerationEU programme. The experience gained from operating the first electric lorries – in terms of charging infrastructure, availability of charging capacity, consumption and costs – will form the basis for further investment decisions.

As a first major step towards decarbonising its logistics operations, the SPAR HOLDING Group switched all its company-operated service stations in Austria to HVO (hydrogenated vegetable oil) fuel in autumn 2023. The existing lorry fleet can use this fuel without any modifications. This bio-based fuel is produced from used cooking fats and vegetable by-products and is a direct replacement for diesel fuel of equivalent quality. Throughout the 2025 reporting year, the SPAR lorry fleet in Austria, as well as part of the car fleet, ran on HVO. In 2026, the scheme had to be suspended due to massive price increases for HVO following speculation on the fuel market.

For passenger transport, the SPAR HOLDING Group is increasingly relying on established and technically viable alternative propulsion systems. All employees are encouraged to choose climate-friendly modes of transport, particularly when travelling on business. In Austria, for example, over 1.6 million passenger-kilometres were travelled via Austrian Federal Railways (ÖBB) and Westbahn in 2023. For company cars used for personal purposes, employees are allocated a maximum amount depending on their position; internal CO_2 limits restrict the environmental impact of these vehicles, as do, for example, tax relief on payments in kind. SPAR has drawn up a vehicle policy for employees in Austria who are entitled to a company car. This policy provides for higher budget limits for zero-emission vehicles, in order to make electric cars in comparable vehicle categories affordable for employees.

The switch to HVO fuel at all SPAR service stations in Austria since autumn 2023 has increased the proportion of renewable energy used. The emission reduction achieved by this measure amounts to around 90 per cent relative to the volume of fuel consumed in Austria, compared with diesel. These measures relate to the company itself; no significant operational funds are required.

Measure E1-M8: Reducing emissions in customer mobility

The ‘last mile’ from the supermarket to the home has a decisive impact on the greenhouse gas footprint of food shopping. SPAR is therefore promoting customer mobility that is as climate-friendly as possible through:

- Central shopping centres and hypermarkets in towns and cities for bulk shopping, and a comprehensive network of supermarkets serving as local suppliers close to residential areas
- Connecting these locations to the public transport and cycle path networks
- Secure bicycle parking spaces in all car parks
- SPAR – in collaboration with energy suppliers and other partner companies – provides charging infrastructure for electric vehicles.

SPAR anticipates a significant increase in the number of electric cars in all countries where SPAR HOLDING operates. In Austria, forecasts indicate a 74 per cent increase by 2050. To promote electric mobility, charging stations for customers’ electric cars and/or e-bikes are available at numerous SPAR locations. SPAR has been strategically expanding its range of electric charging points for cars since 2023. The medium-term goal is to establish a nationwide infrastructure with fast-charging facilities at all INTERSPAR, EUROSPAR and Maximarkt stores, where customers spend enough time for charging to be cost-effective and where, whilst shopping, they can recharge at least enough energy to cover the journey to and from the shop. SPAR has set itself the target, in collaboration with the Austrian Federal Association for Electric Mobility (BEÖ), of offering charging stations at at least 335 stores and shopping centres by 2025, rising to 500 locations by 2028. By 2025, charging stations for electric cars were in place at around 230 locations in Austria, with pre-wiring already in place at further sites. In Hungary, SPAR has been cooperating with an e-charging infrastructure operator for some time.

SPAR takes a highly critical view of the EU’s Energy Performance of Buildings Directive (EPBD), adopted in 2024, which provides for the retrofitting of charging infrastructure, including in existing buildings. The transposition of the directive into national law stipulates one charging point for every ten parking spaces, which would result in an obligation to install around 24,000 charging points across the Group’s owned and leased sites. Not only is it impossible to install this number of charging points and expand the grid within the specified timeframe, but slow-charging points are also no longer viable given the rapid development of e-mobility technology. SPAR is therefore implementing the following measures for the time being to comply with the EPBD:

- Analysis of all existing owned sites to identify existing charging infrastructure or pre-wiring for charging infrastructure
- Review of national legislation regarding retrofitting obligations for existing buildings and assessment of the practical implementation of charging station expansion in existing buildings
- Pre-cabling and installation of the required number of charging points in new builds and refurbishments

These measures apply to the company itself as well as its downstream supply chain; the group of customers is affected by the measures but is not actively involved in shaping them. To date, SPAR has been rolling out e-charging stations at its sites in cooperation with major energy suppliers. SPAR has therefore not yet made any investments in charging infrastructure; however, due to the obligation imposed on building owners by the EPBD, SPAR itself is now required to install these facilities and is consequently facing substantial investment costs. According to initial estimates, investments of over 300 million euros will be required to retrofit stores to comply with the EPBD. An exact calculation can only be made once the national legislation and the exemptions contained therein have been published.

Measure E1-M9: Reducing emissions in employee mobility

Emissions generated by employees travelling to and from work represent one of the key emission categories in the upstream value chain. The vast majority of SPAR's workforce is employed in outlets. SPAR's regional structure, with a high proportion of employees living in the immediate vicinity of the stores, therefore already reduces the emissions generated by commuting. For head office staff, emissions from commuting are reduced through working from home, good public transport links and initiatives to encourage greater use of bicycles for commuting. The survey of employees' commuting methods planned for the reporting year had to be postponed until early 2026. The representative survey, which was completed before the end of the reporting period, revealed that two-thirds of employees travel by car, around 17 per cent by public transport and 14 per cent on foot or by bicycle. Building on these results, the emissions calculations under Scope 3.7 will be improved, whilst further possible measures to promote low-emission mobility will be proposed.

The measures relate to the company itself as well as the upstream supply chain (commuting); employees are affected by these measures and are involved through regular employee surveys. No significant operational resources are required.

Measure E1-M10: Offering more climate-friendly product ranges

The assessment of Scope 3.1 emissions has clearly shown that a large proportion of emissions in the SPAR value chain are caused by purchased goods. SPAR is therefore implementing several measures in parallel, which together are intended to contribute to reducing emissions from the value chain:

Animal-based foods represent a hotspot within Scope 3.1 emissions. For the same number of calories required for nutrition, animal-based sources consume significantly more resources during production than plant-based foods. For reasons of both environmental protection and health, SPAR therefore promotes a vegetarian diet and launched SPAR Veggie, its own brand for vegetarians, vegans and flexitarians, back in 2012. Since 2023, Veggie products from SPAR's own production have been available in its shops. TANN in St. Pölten produces vegetarian alternatives to Leberkäse, cold cuts and patties. The expertise in recipes and flavour comes from TANN's traditional production methods, whilst the protein is sourced from European peas or soya. SPAR HOLDING AG's aim is to offer a plant-based equivalent for the key meat products in its range. Every SPAR Veggie product has been awarded the V-Label of the European Vegetarian Union by the Vegan Society of Austria. In total, SPAR's range in Austria comprises over 1,400 products labelled as vegetarian and around 3,250 labelled as vegan. The most successful SPAR Veggie products are available in all countries. SPAR provides information on the benefits of a meat-free diet through various channels. In 2024, SPAR carried out its first analysis of the product range based on sales volumes by product group, breaking down products into those made from purely animal, purely plant-based and mixed raw materials. Building on this, the aim is to strengthen the shift towards plant-based foods in the coming years.

A large proportion of emissions from animal-based foods stems from animal feed or deforestation for the cultivation of feed crops. As early as 2011, SPAR commissioned a study into the potential emission savings achievable through the use of purely regional feed in pig rearing and has been actively involved as a founding member of the Donau Soja association, which promotes the cultivation of protein crops in Europe. Successes already achieved in moving away from animal feed that may be linked to deforestation include feeding all laying hens and broiler chickens in Austria with soya from Austria or the Danube region, as well as the switch of all regional pig rearing programmes run by TANN in Austria to regional soya. There is currently a lack of legal frameworks or industry commitments to facilitate the switch in feed for all Austrian pigs or all farm animals in the countries where SPAR HOLDING AG operates. It would not be economically viable for SPAR to undertake this transition on its own. SPAR hopes that the EU Deforestation Regulation will better demonstrate the deforestation-free status and thus achieve lower emissions across the value chain.

SPAR sources products from thousands of upstream suppliers. Many of these fall under the second and third waves of reporting requirements under the CSRD and within the scope of the Corporate Sustainability Due Diligence Directive (CSDDD), and must therefore set science-based climate targets. SPAR will set targets for reducing emissions from purchased goods and services based on the first Scope 3 calculation for the 2023 financial year and will involve major suppliers in particular to help achieve these targets.

E1-5.21

The SPAR HOLDING AG Executive Board and the national management teams are provided with the current status of target achievement in the form of detailed annual analyses of the sustainability report. A Climate Transition Plan, in accordance with the requirements of the CSRD and including a presentation of decarbonisation levers, is currently being drawn up and is expected to be adopted in 2026. The emission reduction potentials, which will also be incorporated into the transition plan, are currently being developed and cannot yet be presented. The measures relate to the upstream supply chain; suppliers are affected by these measures, and regular discussions take place with them during negotiations on purchased goods, as well as informal discussions regarding future requirements for the submission of emissions data. The initial survey of value chain emissions for the base year did not involve any operating expenses (OpEx) defined as material. The ongoing changes in the value chain aimed at reducing emissions will be incorporated into regular supplier discussions and negotiated alongside numerous other factors affecting pricing. It is therefore not possible to specify the financial impact of specific emission reduction measures, either now or in the future.

4.3. Key Figures and Targets

4.3.1. E1-6 Targets relating to climate change mitigation and adaptation

E1-6.23

SPAR HOLDING AG's current energy and climate targets are:

	Base year 2014	**2030**	**2050**
Scope 1	291.7 kt CO_{2eq}	146 kt CO_{2eq}	58 kt CO_{2eq}
Scope 2 (market-based)	146.2 kt CO_{2eq}	73 kt CO_{2eq}	29 kt CO_{2eq}
Scope 3	-	-	-
Energy consumption	164 MWh/million €		82 MWh/million €

In 2022, SPAR designated 2014 as the base year, as reliable data on consumption has been available since that year. The reference values for the base year were subjected to a three-year comparison and showed no unusual fluctuations. They are therefore considered representative of the base year. The climate targets are currently being revised and supplemented with targets for supply chain emissions. They are due to be redefined in 2026, at which point the base year will also be uniformly adjusted to a more recent year.

With an annual reduction of -4.2%, the climate targets are in line with the science-based target pathway for limiting global warming to a maximum of 1.5°C (Paris Agreement targets) for Scope 1 and 2. Based on the base year 2014, this will result in a reduction in absolute direct and indirect emissions of -50 per cent by 2030 and -80 per cent by 2050. Current progress towards these targets is set out in section 4.3.3. Emissions from the upstream and downstream value chain (Scope 3) have been calculated for the planned future base year of 2023 and are not currently covered by the target. Based on the initial assessment of SPAR HOLDING AG's total Corporate Carbon Footprint (CCF), SPAR is currently developing CSRD- and CSDDD-compliant climate targets for all three scopes in accordance with the GHG Protocol. The initial focus is on reducing actual emissions and investing in technical solutions for emission reduction. Offsetting unavoidable emissions takes precedence over avoidance measures and is therefore planned to take place after the reduction of avoidable emissions. The energy intensity target is stated relative to turnover. This allows consumption reductions to be broken down and measured at the level of each business unit. For example, consumption at stores is broken down by store turnover, that of production facilities by production turnover, and that of logistics by delivery turnover using the company's own fleet. At the level of SPAR HOLDING AG, net sales turnover as reported in the consolidated financial statements is used. To calculate target achievement, turnover at the respective level is indexed; at the SPAR HOLDING AG level, this is done using the CPI with 2014 as the base year. With the adaptation of the SPAR energy and climate targets, which is currently being prepared, the base year will also change to 2023. Furthermore, emissions for the base year will be recalculated due to changes in the scope of consolidation.

Key performance indicators for measuring energy consumption are the company's actual energy consumption in MWh (in absolute terms) and in relation to turnover achieved, expressed as MWh/TEUR. These indicators are calculated using primary data collected by the company itself. Comparative figures for kWh and kWh/TEUR in the base year are set out in the table below.

4.3.2. E1-7 Energy consumption and energy mix

E1-7.25a–c and 26.a–e

Energy consumption and energy mix	Base year*			
in MWh	2014	2024	2025	as a % of the previous year
Fuel consumption from coal and coal products	0	0	0	
Fuel consumption from crude oil and petroleum products	155 191	97 784	103,667	106.0%
Fuel consumption from natural gas	198,539	204,751	211,063	103.1%
Fuel consumption from other fossil sources	0	-	-	
Consumption of purchased or supplied electricity, heat, steam and cooling, and from fossil sources	539 780	223 309	210 957	94.5 %
Total consumption of fossil energy	**893 511**	**525 843**	**525,687**	**100.0%**
Share of fossil fuels in total energy consumption (in %)	**61%**	**34%**	**34%**	**99.9%**
Consumption from nuclear sources	**66,800**	**183,388**	**187,855**	**102.4%**
Share of consumption from nuclear sources in total energy consumption (in %)	**5%**	**12%**	**12%**	**102.4%**
Fuel consumption from renewable sources, including biomass	0	78,506	84,687	107.9%
Consumption of purchased or supplied electricity, heat, steam and cooling from renewable sources	501 145	743 894	730 938	98.3%
Consumption of self-generated renewable energy, excluding fuels	348	23 182	26 331	113.6%
Total consumption of renewable energy	**501 493**	**845 582**	**841,956**	**99.6%**
Share of renewable sources in total energy consumption (in %)	**34%**	**54%**	**54%**	**99.5%**
Total energy consumption	**1,461,803**	**1,554,814**	**1,555,498**	**100.0%**

E1-7.27

Production of non-renewable energy and energy from renewable sources	Base year*			
in MWh	2014	2024	2025	as a % of the previous year
Non-renewable energy generation	-	-	-	n/a
Generation of energy from renewable sources	620	25,655	29,303	114%

4.3.3. E1-8 Gross GHG emissions from Scope 1, 2 and 3 categories and total GHG emissions

E1-8.29

in tonnes of CO_{2e}	Base year[1] 2014	2024	2025	as a % of the previous year	2030	2050	% target/ Base year
Scope 1 greenhouse gas emissions							
Scope 1 gross GHG emissions	291 699	196 041	182 974	93 %	145,850	58,339	63%
Percentage of Scope 1 greenhouse gas emissions covered by regulated emissions trading schemes (in %)	-	0 %	0 %	0 %			
Scope 2 greenhouse gas emissions							
Site-specific gross Scope 2 GHG emissions	331 491	282 780	236 034	83 %			
Market-based gross Scope 2 GHG emissions	146,284	100,955	82,927	82%	73 142	29,256	56%
Proportion of 'unbundled instruments' in total electricity consumption	n/a	21 %	10 %	47 %			
Significant Scope 3 greenhouse gas emissions							
Total indirect (Scope 3) gross GHG emissions	n/a	15 706 684[2]	13 944 126	89%			
1 Goods and services purchased	n/a	12,650,401	11,265,783	89%			
2 Capital goods	n/a	281,097	286 274	102%			
3 Activities relating to fuels and energy (not included in Scope 1 or Scope 2)	n/a	127 514	110,624	87%			
4 Upstream transport and distribution	n/a	34 157	43 059	126%			
5 Waste generation in businesses	n/a	50,525	48,973	97%			
6 business trips	n/a	9,290	9,335	100%			
7 Commuting staff	n/a	67,101	67 295	100%			
8 Hired and leased property, plant and equipment	n/a	-	-				
9 Downstream transport	n/a	369 387	347 119	94%			
10 Processing of products sold	n/a	-	-				
11 Use of products sold	n/a	397 857	305 779	77%			
12 Treatment of end-of-life products	n/a	753 849[2]	778 491	103%			
13 Property, plant and equipment let or leased out	n/a	37 756[2]	43,761	116%			
14 Franchise	n/a	20,358	22,915	113%			
15 Investments	n/a	907,393	614 718	68%			
Total GHG emissions							
Total GHG emissions (site-specific)	623 190	16 185 505	14,363,134	89 %			
Total GHG emissions (market-based)	437 983	16,003,680	14,210,026	89 %			

[1] The base year is updated as part of the reformulation of climate targets.
[2] In categories 3.1, 3.12 and 3.13, errors in the calculation model were identified and corrected after the end of the 2024 reporting period.

E1-8.29 AR19-20

Scope 1 and 2 GHG emissions are determined operationally on the basis of measured consumption and emission factors for:

- Emissions factors for electricity (market-based) from regional suppliers (the respective local utility in Austria, Germany, Croatia, Hungary, Slovenia and Italy) are updated annually as soon as the factors become available. Market-based factors are not available for Romania and the Czech Republic; therefore, the location-based factor is also used for market-based figures.
- Conversion factors for consumption measured by volume (diesel, petrol, HVO, heating oil) are provided by DEFRA (2025).
- Location-based data for the reporting year for all countries: for electricity from AIB (2025 for 2024, residual mix); for district heating from DEFRA (2025); and emission factors for refrigerants from IPCC AR 6
- The calculation incorporates emissions of CO_2, CH_4, N_2O, HFCs, PFCs, SF6 and NF3 based on emission factors, and these are reported in CO_{2e}.
- For companies and joint ventures accounted for using the equity method, where subsidiaries of the SPAR HOLDING Group exercise operational control, all energy and climate data are included in full in Scope 1 & 2. Emissions from investments without operational control are reported under Scope 3.
- Biogenic emissions are not available separately for site- and market-based Scope 2 emissions.
- SPAR HOLDING AG does not deduct CO_2 from its calculation of Scope 2 emissions and does not purchase CO_2 allowances.

E1-8.29 AR21-22

The companies of SPAR HOLDING AG are not covered by the EU ETS.

E1-8.29 AR23

SPAR HOLDING AG does not purchase unbundled instruments to reduce market-based Scope 2 emissions. The information on unbundled instruments relates to electricity procured from energy suppliers and the associated emission reductions achieved through allowances.

E1-8.29 AR24

Emissions from the company's own operations and purchased energy are calculated by multiplying actual consumption (primary data) by emission factors. Emissions from the upstream and downstream supply chain are calculated – where available – on the basis of weight data using recognised emission factors from Ecoinvent and Agrifoods; transport emissions are calculated using distance data and emission factors; all other scopes are calculated using the spend-based approach. The unit for emissions is tonnes of CO_2 equivalents (t CO_2eq). The following calculation methods were selected to estimate emissions in the upstream and downstream supply chain:

Scope Category	Calculation method	Reporting boundaries
Scope 3.1 Purchased goods and services	Extrapolation of purchased goods based on mass and emission factors from WFLDB (2023) and Agri-foodprint (2024). Calculation of 15 FLAG splits in relevant categories. Extrapolation of purchased services based on expenditure and emission factors.	Upstream supply chain up to Tier N
Scope 3.2 Capital goods	Expenditure-based calculation	Acquisitions of capital goods by SPAR HOLDING AG
Scope 3.3 Fuel and energy-related activities	Site-specific calculation; input data from Scopes 1 and 2 were linked to the corresponding indirect emission factors from DBEIS; electricity from the IEA is site-specific	Energy consumption of SPAR HOLDING AG
Scope 3.4 Upstream transport	Calculation partly expenditure-based using Ecoinvent and DBEIS factors, partly based on primary data.	Transport between Tier 1 suppliers and SPAR HOLDING AG
Scope 3.5 Waste disposal	Emissions calculated on a mass basis using Ecoinvent factors	Waste generated by SPAR HOLDING AG

Scope 3.6 Business travel	Calculation partly expenditure-based, partly based on travel distances (pkm).	Business travel by employees of SPAR HOLDING AG not included in Scope 1
Scope 3.7 Commuting	Calculation based on a representative survey of employees regarding their mode of transport, travel distance and working days.	Employees of SPAR HOLDING AG
Scope 3.8 Rented and leased property, plant and equipment	Not included, as the energy consumption and emissions from rented premises and tangible assets are already included in Scope 1 & 2 emissions.	
Scope 3.9 Downstream transport	Calculation based on the number of annual customers and national statistical data on distance and mode of transport	Customers of SPAR HOLDING AG
Scope 3.10 Processing of products sold	Not included, as not applicable to products sold.	
Scope 3.11 Use of products sold	Calculation of emissions for the storage of chilled food based on the average storage duration and different temperature levels; estimation of emissions for the cleaning of textiles and the use of e-bikes based on their average lifespan	There is no established standard for calculating emissions during the use phase of food. Therefore, only the storage of chilled food, the cleaning of textiles and the charging of e-bikes were estimated. The preparation of food or the use of other electrical appliances has not been included and, due to their low share of the CCF, is not planned either.
Scope 3.12 End of life of products sold	Calculation of emissions from household food waste and the service life of food packaging and non-food products; the non-food products were divided into residual waste and electronic waste. Hervis: For the service life of packaging for Hervis products, 86 per cent of the products' service life was covered, the remainder was extrapolated; the calculation was based on the specified units and assumptions regarding the weight of the products. For the service life of Hervis products, the weight for approximately 80 per cent of the products was calculated using assumptions and a corresponding disposal factor was assigned; the remainder was extrapolated. Ecoinvent factors were used.	Downstream supply chain
Scope 3.13 Downstream rented or leased assets	Extrapolation using reference values for the respective type of use	Rentable space of SPAR HOLDING AG
Scope 3.14 Franchises	Extrapolation using reference values for the respective type of use	All SPAR HOLDING AG franchises
Scope 3.15 Investments	Calculation based partly on expenditure and partly on primary data	All Scope 1 and 2 emissions from dm drogerie markt GmbH and METRO Cash & Carry Österreich GmbH; however, Scope 3 emissions are not complete as the data is not available.

4.3.4. E1-9 GHG removals and GHG mitigation projects financed through carbon credits

E1-9.32-34

SPAR HOLDING AG prioritises the reduction of emissions and therefore invests in measures that lead to an actual reduction in emissions rather than in offsetting or storage measures. Consequently, no greenhouse gas removals take place.

4.3.5. E1-10 Internal carbon pricing

E1-10.36

SPAR HOLDING AG has not set an internal CO_2 price and does not currently plan to do so.

4.3.6. E1-11 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

E1-11.38–41

A financial assessment of the risks is not yet available. SPAR HOLDING AG is adopting the ESRS and will disclose the necessary information within the deadlines set out in the ESRS.

5. E2 Pollution

5.1. Strategy

5.1.1. ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interplay with strategy and business model

E2 IRO-1

SPAR has identified the potential impact of water pollution in the upstream supply chain as a material impact, opportunity and risk. The impact of secondary microplastics, which was included in the previous materiality analysis, now falls below the materiality threshold due to its breakdown into specific aspects – tyre abrasion and microplastics from packaging – and their lower scale and likelihood of occurrence, owing to effective statutory collection systems in the areas covered by SPAR HOLDING AG.

Water and soil pollution from production facilities remains a significant negative impact identified in the materiality analysis. Untreated wastewater or chemical/fertiliser leaks from the production of food and non-food products along SPAR's supply chain can lead to the pollution of water bodies and soil. This is addressed in chapter E4 under the negative impact "Anthropogenic degradation or loss of ecosystem services".

5.2. Management of impacts, opportunities and risks

5.2.1. Summary of impacts, opportunities and risks relating to E2

Impact, opportunity and risk	Concepts	Measures	Scope	Key figure	Targets
Water pollution from production facilities (negative impact)	• E2-K1: Sourcing from manufacturers meeting European or higher standards (HOLDING)	• E5-M1: Sourcing regionally (food retail) • E5-M2: Range of food from certified organic production (food retail) • S2-M2: Supplier Code of Conduct (HOLDING)	Upstream value chain	None	None
	• E5-K2: Responsible sourcing of food and food raw materials (food retail)		Upstream value chain	None	None

5.2.2. E2-1 Policies relating to pollution

E2-1.10

SPAR pursues two approaches to reduce the impact in the upstream supply chain.

Concept E2-K1: Sourcing from manufacturers that meet European standards or standards higher than those required by law

Food products in the SPAR range have strong links to their place of origin – for many customers, the origin of food is an important purchasing criterion, particularly for unprocessed agricultural products. There is greater demand for regionally grown or produced food than for imported items. The reason for this is, on the one hand, that these products align with regional eating habits and are needed for regional cuisine; on the other hand, consumers wish to support the regional (agricultural) economy. Furthermore, supply chains for regional sourcing are more stable, as they are not dependent on international factors, as the war in Ukraine has recently demonstrated.

On the one hand, SPAR is promoting the regional sourcing of products from the EU. Raw materials sourced within the EU, as well as products manufactured within the EU, are subject to strict legal standards and thus carry a lower risk of pollution. To this end, SPAR is relocating production from other parts of the world to the EU or to Europe. On the other hand, SPAR sets standards for the supply chain and contractually binds suppliers to comply with national laws and SPAR standards that go beyond these. This approach affects the stakeholder group of suppliers, who are involved in its implementation through direct negotiations between the procurement department and suppliers. The approach does not include any commitment to international standards. The board member responsible for procurement is in charge of implementation; the concept is applied across all divisions of the SPAR HOLDING AG Group.

Concept E5-K1: Responsible procurement of food and food raw materials (food retail)

See chapter E5 Resource Use and Circular Economy.

5.2.3. E2-2 Measures and resources relating to environmental pollution

Measures relating to Concept 1: Sourcing from manufacturers meeting European or higher standards

E2-2.11

See measures E5-M1, E5-M2, E5-M4, S2-M5

5.3. Key figures and targets

5.3.1. E2-3 Targets relating to pollution

E2-3.12

SPAR has not set any targets or key performance indicators relating to pollution.

5.3.2. E2-4 Pollution of air, water and soil

E2-4.14

SPAR's own operations do not result in the emission of any pollutants subject to reporting or disclosure requirements, apart from the greenhouse gas emissions specified in chapter E1 Climate Change. During the reporting period, one relevant environmental incident was reported to the SPAR insurance service, which handles all incidents involving significant damage and any resulting insurance or compensation claims. On 14 December 2025, part of the Ljubljana wholesale warehouse, including the bakery, caught fire, resulting in emissions of particulate matter, nitrogen oxides and ozone-depleting substances that could not be precisely measured.

5.3.3. E2-5 Substances of concern and substances of very high concern

E2-5.17-19

SPAR is not a manufacturer, formulator, importer or user of substances of concern or substances of very high concern. For SPAR-branded products, SPAR requires all suppliers to refrain from using SVHCs in products and packaging. During random checks carried out in response to REACH enquiries, no SVHCs, or only trace amounts below 0.1 per cent by weight, were detected.

6. E3 Water

6.1. Strategy

E3-SBM-3.24

As part of the dual materiality analysis, SPAR identified two impacts on water resources in the upstream supply chain. A number of other potential impacts, risks and opportunities were considered in the process described in chapter 2.8.1 . In addition, risks to the company's own assets arising from flooding, sea-level rise and droughts were assessed in the climate risk analysis (see chapter 2.8.1). The climate risks related to water identified for the company's own sites are set out in chapter E1. The material impacts in the supply chain identified by the materiality analysis were as follows:

- **E3 – Water consumption in arable farming** (negative impact): Along SPAR's supply chain, water is consumed in food production (hotspots in the cultivation of water-intensive fruits). In countries where the climate makes agriculture possible even during months when regional cultivation is not feasible in SPAR's area of operation, there is simultaneously increasing water scarcity. Water abstraction for the products sold by SPAR may exacerbate this water scarcity.

- **E3 – Water consumption in the non-food supply chain** (negative impact): Water is used and discharged in the manufacture of non-food products, such as textiles.

SPAR Holding AG is aware of its responsibility to ensure that economic activity is inextricably linked to the protection of natural water resources. The materiality analysis has highlighted that the greatest potential for risk minimisation and positive influence lies primarily in the agricultural and non-food supply chains. Water scarcity and the deterioration of water quality pose risks to supply capacity. Consequently, a biodiversity and water project was launched in 2025 to analyse the regions of origin within the supply chains that have the greatest impact on, and dependence on, biodiversity and water. Building on this, minimum requirements for high-risk raw materials in own-brand products will be developed in future.

Within the company, SPAR has not identified any significant water consumption; consequently, the relevant disclosures under the ESRS have been classified as non-material.

E3-SBM-3_25, 26

For all the material impacts, opportunities and risks listed above, there is no quantitative or qualitative information available for the reporting period regarding actual financial impacts, nor is there any qualitative information regarding significant risks of material adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements within the next reporting year.

6.2. Management of impacts, opportunities and risks

6.2.1. Summary of the impacts, opportunities and risks relating to E3

Impact, opportunity and risk	Concepts	Measures	Scope	Key figure	Targets
Water consumption in arable farming (negative impact)	• E3-K1: Selection of suppliers using water-saving farming methods (food retail) • E4-K11: Partnership with WWF on biodiversity and water – see Chapter E4 (AT) • E4-K6: Quality management for SPAR own-brand products – see Chapter E4 (AT) • S2-K3 Guidelines for food retail, sports retail and shopping centres – see Chapter S2 (AT, HER, SES)	• E3-M1: Greenhouse irrigation using collected rainwater • E4-K14: Biodiversity and water analyses in the supply chain – see Chapter E4 (AT) • S2-M5: Preparations for the Supplier Code of Conduct – see Chapter S2 (Holding) • S2-M5: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials – see Chapter S2 (food retail) • E3-M3: Fruit & vegetable suppliers with GlobalGAP SPRING certifications (food retail) • S2-M2: FAIRTRADE & Rainforest Alliance products in the range – see Chapter S2 (food retail)	Upstream value chain	• None	• Roll-out of the Supplier Code of Conduct 2026 – see Chapter S2 (HOLDING) • ESG minimum requirements for own-brand high-risk raw materials – see Chapter S2 (food retail)
Water consumption in the non-food supply chain (negative impact)	• E4-K11: Partnership with WWF on biodiversity & water – see Chapter E4 (AT) • S2-K3 Guidelines for food retail, sports retail and shopping centres – see Chapter S2 (AT, HER, SES)	• E4-M14: Biodiversity & water analyses in the supply chain – see Chapter E4 (AT) • E3-M2: Supplier survey on the origin of cotton (AT) • S2-M5: Preparations for the Supplier Code of Conduct – see Chapter S2 (HOLDING) • S2-M5: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials – see Chapter S2 (food retail)	Upstream value chain	• None	• Roll-out of the Supplier Code of Conduct 2026 – see Chapter S2 (HOLDING) • ESG minimum requirements for own-brand high-risk raw materials – see Chapter S2 (food retail)

6.2.2. E3-1 Policies relating to water

E3-1.9

Concept E3-K1: Selection of suppliers using water-saving cultivation methods

To reduce water consumption in the upstream supply chain, SPAR pursues a strategy of, on the one hand, giving priority to regional suppliers, as rainfall in Central Europe is currently still sufficient for most areas of agriculture. On the other hand, for particularly water-intensive fruits, SPAR selects, where possible, suppliers who practise water-saving cultivation methods. This reduces water consumption in arable farming and utilises 'green water' – that is, natural rainfall – for irrigation, either directly or after temporary storage in rainwater basins. This approach requires the involvement of suppliers who provide information on their irrigation methods and convert these to water-saving techniques. The aim of this approach is to reduce water consumption in areas facing future water scarcity. The Procurement department is responsible for implementing the concept; the strategy of prioritising regional sourcing forms part of SPAR's overall strategy. No separate financial resources are required for this concept.

This policy relates to the upstream supply chain and therefore does not take into account the use and procurement of water resources or water treatment within the organisation itself. Nor does it cover the prevention or discharge of water pollution. This policy does not address the design of products and services with regard to water-related issues. SPAR HOLDING has not joined any political initiatives relating to water.

6.2.3. E3-2 Measures and resources relating to water

E3-2.11

Measure E3-M1: Greenhouse irrigation using collected rainwater

The SPAR Group's main supplier of fruit vegetables is Frutura. The Austrian vegetable wholesaler operates its own geothermally heated greenhouses in Styria and Upper Austria. At these sites, collected rainwater is used to irrigate the fruit instead of tap water or groundwater.

Measure E3-M2: Supplier survey on the origin of cotton

Cotton is considered a water-intensive crop. Key importing countries and regions include Turkey and Asian countries, which are particularly affected by water stress. Consequently, a survey of textile suppliers was carried out in 2025 with the aim of identifying the countries and regions of origin of the cotton used for SPAR's own-brand products. Enquiries were also made regarding certifications. The responses form the basis for future planned minimum ESG requirements in the textiles sector.

Measure E3-M3: Fruit & Vegetable Suppliers with GlobalGAP SPRING Certifications

The GlobalGAP certification system includes an additional module called 'SPRING', which specialises in sustainable water management. Key elements and requirements include, for example, monitoring water consumption, protecting water resources, managing water catchment areas and the lawful use of water sources. In 2025, 54 out of 162 fruit and vegetable suppliers were GlobalGAP SPRING certified.

6.3. Key Figures and Targets

6.3.1. E3-3 Targets relating to water resources

E3-3.13

Water-related targets for the upstream supply chain are governed by the planned Supplier Code of Conduct and the planned minimum requirements for own-brand high-risk raw materials (see chapter S2).

7. E4 Biodiversity and Ecosystems

7.1. Strategy

E4-SBM-3.1

The diversity of life on Earth is essential for the survival of humanity. A wide variety of crops and livestock provide food for people, and flora plays a vital role in regulating the climate. However, this biodiversity of plants and animals is under threat from overexploitation, climate change, habitat loss and chemical substances. The European Commission identifies the loss of biodiversity and the collapse of ecosystems as two of the greatest threats to humanity in the coming decade. The international community has therefore set itself the goal of taking measures to conserve biodiversity. In 2020, the EU published its Biodiversity Strategy for the next ten years. Without the conservation of biodiversity, we risk losing the vital services it provides to humanity. Conserving biodiversity is therefore not just about protecting species and habitats. Rather, it is about preserving nature’s ability to provide, on a long-term basis, the goods and services on which we depend for our very existence and the loss of which would cost us dearly. As a food retailer, SPAR HOLDING AG benefits from a wide range of products derived from various plants and animals. Preserving biodiversity ensures the availability of these products and enables the company to offer its customers a diverse selection of fresh, healthy food. As early as 2023, SPAR HOLDING AG, together with other companies and trade associations, issued a declaration of support for the EU Nature Restoration Law.

The agricultural production of own-brand products, the trade in fish and seafood, and the construction of shops and shopping centres may give rise to potential and actual negative impacts on biodiversity.

7.1.1. Material impacts, opportunities and risks

The materiality analysis has identified the following negative impacts on biodiversity and ecosystems:

- **Changes to ecosystems and the decline in biodiversity due to the consequences of climate change** (negative impact): Climate change has a significant impact on biodiversity as habitats and living conditions change. The result is a loss of biodiversity due to human-induced climate change, which is negatively influenced by emissions from SPAR HOLDING AG’s business activities.
- **Loss of biodiversity due to land-use change in the supply chain** (negative impact): The term ‘land-use change’ refers to a change in the use or management of land, the sea and freshwater resources by humans, which can also alter land cover. The use of natural habitats for economic activities (food cultivation, clearing for timber) and the subsequent intensive management through monocultures significantly reduces biodiversity in the affected areas. Along the value chain (production of goods sold), SPAR HOLDING AG accounts for land-use changes that have a negative impact on biodiversity.
- **Direct use of organisms affects biodiversity** (negative impact): The direct use of animals and plants alters ecosystems and can have a negative impact on biodiversity. The use of timber as a raw material and building material can contribute to a reduction in biodiversity, particularly where the timber is sourced from deforestation.
- **Impacts on the status of species** (negative impact): Dietary habits and food production, as well as the production of other goods – such as in the textile industry or in the production of building materials – contribute to species extinction worldwide. One of the key drivers of species extinction is said to be the current food system. Species-rich habitats such as rainforests, savannahs and peatlands are being destroyed worldwide for the production of food.
- **Anthropogenic degradation or loss of ecosystem services** (negative impact): Ecosystem services refer to the services that nature provides to humans, which they derive from habitats and living organisms such as animals and plants. However, human activities are affecting the Earth’s valuable ecosystems. Throughout the value chain, SPAR HOLDING AG bears (joint) responsibility for climate change, land-use changes, pollution, the introduction of alien species, soil sealing, degradation and desertification, and thus also for the deterioration or loss of biodiversity.
- **Reduction in biodiversity due to overfishing** (negative impact): SPAR sells fresh fish and farmed fish in all countries, with at least some of the feed for these fish consisting of wild-caught fish. Approximately 87 per cent of wild fish stocks are being exploited unsustainably (fish are being caught faster than the species can

recover), leading to overfishing on a global scale. Entire populations of fish species can collapse as a result of wild fishing, including non-target species (known as by-catch).

- **Yield losses due to raw material shortages** (risk): The loss of biodiversity in crops and livestock, as well as the loss of arable land due to climate change, will cause prices for raw materials to rise. SPAR's ability to reliably source livestock and feed at the desired prices may be compromised by climate change, water scarcity, land management and other aspects of resource scarcity.

SPAR's business strategy addresses the key impacts on biodiversity, which primarily arise from the upstream value chain through the agricultural production of its own-brand products. With a range of biodiversity priorities – such as a wide selection of organic products, a commitment to using no palm oil in own-brand products, and SPAR Austria's fish procurement policy – the resilience of the business model is already being strengthened against the loss of ecosystem services.

The World Economic Forum anticipates that the likelihood of the loss of ecosystems and ecosystem services will be even higher in the future. This could lead to risks such as supply bottlenecks, supply shortages and price increases. For this reason, a Biodiversity & Water Project was launched in 2025 to analyse the raw materials used in own-brand products and the regions of origin within the supply chains that have the greatest impact on, and dependence on, biodiversity, climate and water. Building on this, minimum requirements for high-risk raw materials in own-brand products will be developed in future. The project also complies with the Kunming–Montreal Agreement to identify and minimise long-term supply chain risks.

E4-SBM-3.25,26

With regard to all the material impacts, opportunities and risks listed above, no quantitative or qualitative information is available for the reporting period concerning actual financial impacts, nor is there any qualitative information regarding significant risks of material adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements within the next reporting year.

E4-1.10

SPAR HOLDING AG does not currently have a transition plan relating to biodiversity and ecosystems.

7.2. Management of impacts, opportunities and risks

7.2.1. Summary of impacts, opportunities and risks relating to E4

Impact, Opportunity & Risk	Concepts	Measures	Scope	Key figure	Targets
Changes to ecosystems and the decline in biodiversity resulting from the effects of climate change (negative impact)	• See Chapter E1 Climate Change: K1–K6	• See chapter E1 Climate Change: Mitigation Measures M1–M10	Upstream supply chain Within the company Downstream supply chain	• See chapter E1	• See chapter E1
Loss of biodiversity due to land-use changes in the supply chain (negative impact)	• E4-K1: No palm oil in SPAR own-brand products (HOLDING) • E4-K2: Regional soya (AT) • S2-K2: Partnerships with certification organisations (food retail) – see Chapter S2 • E4-K10: Partnership with WWF on biodiversity and water (AT) • S2-K3 Guidelines for food retail, sports retail and shopping centres – see chapter S2 (AT, HER, SES)	• E4-M1: Requirements for own-brand suppliers to provide palm oil-free products (AT) • E4-M2: Cooperation with Donau Soja (AT) • S2-M2: FAIRTRADE and Rainforest Alliance products in the range – see chapter S2 (food retail) • E4-M14: Biodiversity, climate and water analyses of the supply chain (AT) • S2-M5: Preparations for the Supplier Code of Conduct – see chapter S2 (HOLDING) • S2-M6: Preparations for ESG minimum requirements for own-brand high-risk commodities – see chapter S2 (food retail)	Upstream supply chain	• None	• E4-Z1: 100% palm oil-free own-brand products (AT) • E4-Z2: Roll-out of the Supplier Code of Conduct by 2026 – see chapter S2 (Holding) • E4-Z3: ESG minimum requirements for own-brand high-risk raw materials – see chapter S2 (food retail)
Direct use of organisms (negative impact)	• E4-K3: Fish procurement policy (AT, HU) • E4-K10: Partnership with WWF on biodiversity and water (AT) • S2-K3: Guidelines for food retail, sports retail and	• E4-M3: Implementation of the EU Deforestation Regulation (food retail, HER) • E4-M4: Cooperation with WWF on fish procurement policy (AT, HU)	Upstream supply chain	• None	• E4-Z4: 100% deforestation-free raw materials in accordance with EU legislation (food retail, HER) • E4-Z5: Roll-out of the fish procurement policy to all countries (food retail)

	shopping centres – see chapter S2 (AT, HER, SES)	• E4-M14: Biodiversity, climate and water analyses of the supply chain (AT) • S2-M5: Preparations for the Supplier Code of Conduct – see chapter S2 (Holding) • S2-M6: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials – see chapter S2 (food retail)			• E4-Z6: 100% fish and seafood from responsible aquaculture (AT) • E4-Z2: Roll-out of the Supplier Code of Conduct 2026 – see chapter S2 (HOLDING) • E4-Z3: ESG minimum requirements for own-brand high-risk raw materials – see chapter S2 (food retail)
Food production has a negative impact on species population sizes and causes species extinction (negative impact)	• E4-K7: Preserving heritage varieties (AT) • E4-K8: New genetic engineering (food retail) • E4-K10: Partnership with the WWF on biodiversity and water • E4-K9: Support for biodiversity in Austrian agriculture (AT) • S2-K3: Guidelines for food retail, sports retail and shopping centres – see chapter S2 (AT, HER, SES)	• E4-M12: SPAR product range as before (AT) • E4-M14: Biodiversity, climate and water analyses of the supply chain (AT) • S2-M5: Preparations for the Supplier Code of Conduct – see chapter S2 (HOLDING) • S2-M6: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials – see chapter S2 (food retail) • E4-M13: Collaboration with Frutura on the 'BeeWild Project' (AT)	Upstream supply chain	• None	• E4-Z2: Roll-out of the Supplier Code of Conduct 2026 – see chapter S2 (HOLDING) • E4-Z3: ESG minimum requirements for own-brand high-risk raw materials – see chapter S2 (food retail)
Anthropogenic degradation or loss of ecosystem services (negative impact)	• E4-K5: Quality management for SPAR brands (food retail) • E4-K6: Efficient land use to minimise land consumption (AT) • E4-K10: Partnership with WWF on biodiversity and water	• E4-M9: Tree planting (AT) • E4-M10: Climate-resilient car parks (AT) • E4-M11: Multi-use of buildings (AT) • E4-M3 Implementation of the EU Deforestation Regulation (food retail, HER)	Upstream supply chain Within the company	• None	• E4-Z4: 100% deforestation-free raw materials in accordance with EU legislation (food retail, health and beauty retailers)

	• S2-K3: Guidelines for food retail, sports retail and shopping centres – see chapter S2 (AT, HER, SES)	• E4-M14: Biodiversity, climate and water analyses of the supply chain • S2-M5: Preparations for the Supplier Code of Conduct • S2-M6: ESG minimum requirements for own-brand products containing high-risk raw materials – see chapter S2 • E4-M7: Requirements regarding plant protection products and the ban on glyphosate (food retail) • E4-M8: Compliance with EU standards (food retail)			
Reduction in biodiversity due to overfishing (negative impact)	• E4-K3: Fish procurement policy (AT, HU) • E4-K10: Partnership with the WWF on biodiversity • S2-K3: Guidelines for food retail, sports retail and shopping centres – see chapter S2 (AT, HER, SES)	• E4-M4: Cooperation with WWF on fish procurement policy (AT) • E4-M14: Biodiversity, climate and water analyses of the supply chain • S2-M5: Preparations for the Supplier Code of Conduct (HOLDING) • S2-M6: ESG minimum requirements for own-brand products containing high-risk raw materials – see chapter S2 (food retail)	Upstream supply chain	• None	• E4-Z7: Minimum ESG standards for fish for all countries (food retail) • E4-Z6: 100% fish/seafood from responsible aquaculture (AT) • E4-Z2: Roll-out of the Supplier Code of Conduct by 2026 – see chapter S2 (HOLDING) • E4-Z3: ESG minimum requirements for own-brand high-risk raw materials – see chapter S2 (food retail)

7.2.2. E4-2 Policies relating to biodiversity and ecosystems

E4-2.11

SPAR HOLDING AG has been implementing measures for many years that contribute to the conservation of biodiversity. In particular, SPAR HOLDING AG supports the EU's priorities by expanding its range of organically grown food, through its commitment to combating harmful pesticides such as glyphosate, and by championing the local (wild) bee population. In Austria, SPAR has brought these and other measures together under its own biodiversity initiative, which was continued in 2025. The seven pillars of this initiative include:

1. Promoting the bee population
2. Ban on glyphosate
3. Increasing crop diversity
4. Protection of marine biodiversity
5. Preserving heritage livestock breeds
6. Expansion of organic products
7. Communication measures

Concept E4-K1: Eliminating palm oil from SPAR's own-brand products

Palm oil is one of the most widely used vegetable fats and, due to its properties, is found in many foodstuffs and consumer goods. At the same time, large areas of biodiverse rainforests are being cleared for the cultivation of palm oil. Both people and animals have lost their habitats, and biodiversity in these regions has been destroyed. Environmental organisations have been warning for years about the significant negative consequences of palm oil cultivation for our environment. As a responsible company, SPAR HOLDING AG therefore refrains from using palm oil in SPAR own-brand products wherever technically and economically feasible, or uses certified palm oil. This policy applies to the upstream value chain. The Purchasing Organisation department is responsible for implementing the policy. The consumer stakeholder group is involved in this matter via the Scientific Advisory Board.

Concept E4-K2: Regional Soya

Soya is indispensable as feed for pig rearing and egg production, as well as a key ingredient in many plant-based foods. This important source of high-quality protein is already widely grown in the Danube region, but large quantities must be imported due to high demand. Particularly in South America, where genetically modified soya is grown in monocultures using glyphosate, ecologically valuable areas of rainforest or savannah are being used for soya cultivation. The vast majority of soya grown in North America is also genetically modified. In total, around 500,000 tonnes of soya are imported annually in Austria alone, the majority of which is genetically modified. In order to become less dependent on soya imports in future, thereby reducing the environmental impact in South America and minimising transport, SPAR Austria supports the promotion of European soya production. This approach focuses on the upstream value chain. SPAR Austria is a founding member of Donau-Soja. This association represents stakeholders from across the entire soya supply chain.

Concept E4-K3: Fish Procurement Policy

SPAR Austria has had a fish procurement policy in place since 2010, which applies to the entire range of fish and seafood. The fish procurement policy aims to reduce the negative impacts of fishing and aquaculture. Part of this procurement policy is therefore to offer only fish and seafood from responsible sources – meaning no endangered species, no fish of unknown origin, and no fish caught using destructive fishing methods. The procurement policy also includes the assessment of aquaculture operations by WWF Austria. The criteria for this assessment include, amongst other things, appropriate feed rations to prevent nutrient overloading of surrounding waters, the reduction of medication use, and the reduction of seabed pollution beneath fish farms. The aim of the procurement policy and the associated assessment is to ensure that the product range does not include any fish or seafood products that contribute to overfishing or pollution, thereby reducing environmental pollution caused by aquaculture. The procurement policy relates to the upstream supply chain; the measures affect suppliers with whom SPAR AG has been working jointly on implementing changes. The WWF is involved in this concept as a stakeholder.

Concept E4-K4: Environmental Protection Projects – SPAR Slovenia

In 2024, SPAR Slovenia entered into a partnership with the YouSea Institute, which is committed to protecting the Slovenian coastline, marine biodiversity and the long-term conservation of fish populations and other marine organisms. Together, they organise clean-up campaigns for seagrass beds in Slovenian waters and support efforts to conserve biodiversity. Furthermore, since 2017, SPAR Slovenia has been working with the Slovenian Diving Association as part of the 'Together for a Better Tomorrow' initiative to clean up Slovenian waters. This concept relates to the downstream value chain.

Concept E4-K5: Quality management for SPAR brands

SPAR HOLDING AG has a comprehensive quality management concept for SPAR brands, which is explained in section S4 Consumers and end users. This concept governs the monitoring of products using a risk-based approach. It takes into account requirements relating to plant protection products and glyphosate, as well as compliance with EU standards. This concept relates to the upstream value chain. SPAR Quality Management is responsible for implementing this framework.

Concept E4-K6: Efficient land use to minimise land consumption

As the basis of life for humans, animals and plants, soil fulfils numerous functions. It is therefore important to keep land consumption and soil sealing to a minimum and to preserve sufficient healthy soil on which to grow the foodstuffs sold by SPAR HOLDING AG. Contrary to popular belief, however, the food retail sector in Austria accounts for only a small proportion of land consumption (0.3%). In addition to sustainable product range planning, measures to preserve biodiversity and sustainable construction practices, SPAR HOLDING AG also focuses on efficient land use to preserve healthy soil and soil functions. As well as the development of store sites – currently over 40 per cent of SPAR locations are built-up or are situated in multi-use buildings – SPAR HOLDING AG has, for example, begun introducing climate-friendly car parks. This concept applies to the company itself.

Concept E4-K7: Preserving heritage varieties

SPAR in Austria collaborates with the Arche Noah association, which is dedicated to preserving crop diversity. The industrialisation of agriculture and seed monopolies have contributed to the loss of around three-quarters of all crop varieties worldwide over the past 100 years, according to estimates by the Food and Agriculture Organisation (FAO). Cooperating with these organisations, old varieties are preserved and cultivated on the one hand, whilst on the other hand consumer demand is strengthened, thereby generating economic interest in the (re)cultivation of these varieties. This concept relates to the upstream value chain.

Concept E4-K8: Transparency and traceability of new genetic engineering

In July 2023, following lengthy discussions and a process lasting over two years, the European Commission presented a proposal for new regulations governing plants produced using New Genetic Techniques (NGT). This proposal provides for a complete deregulation of most NGT products. Together with representatives of the food retail sector, SPAR HOLDING AG is campaigning to ensure that freedom of choice, organic farming and 'GMO-free' food are not jeopardised when decisions are taken on the new legal framework. Practical regulations are needed for end-to-end labelling and traceability, from field to shelf, so that non-genetically modified foods, including organic products, can continue to be produced, labelled and marketed as such in the future. This concept concerns the upstream value chain.

Concept E4-K9: Supporting biodiversity in Austrian agriculture

In the fruit and vegetable sector, SPAR Austria consistently prioritises seasonality and regional origin from Austria. Due to seasonal factors, the percentage is higher in summer than in the winter months, and depending on the location, the range of fruit and vegetables is highly regionalised: customers in Styria will find lettuce and other produce from Styria on the shelves, whilst in stores in Lower Austria, produce from Lower Austria is given priority. SPAR is thus one of the largest partners of the domestic agricultural sector. To have a positive impact on biodiversity, security of supply (pollination) and disaster risk management, SPAR Austria supports the BeeWild project, which is explained in more detail under Measure M4-M13.

Concept E4-K10: WWF partnership on biodiversity

In addition to the existing WWF partnership on fisheries, an alliance was formed last year with WWF Austria to address biodiversity and water risks in the supply chain. The analyses carried out are described under Measure E4-M 14.

E4-2.9

Product traceability complies with legal requirements. All own-brand products in the food sector must be traceable back to the final stage of production. Fresh meat is 100% traceable in accordance with legislation; fresh eggs are traceable back to the farmer; milk, dairy products and cheese are traceable back to the dairy. In accordance with Regulation (EU) No 1379/2013, fish must be accompanied by a comprehensive product declaration stating the Latin name, FAO fishing area and fishing method. Non-food products must be provided with a unique batch code to ensure traceability back to the production stage.

E4-2.10

As described in section 2.5, all SPAR HOLDING AG sites are located within the European Union, which is subject to strict environmental protection requirements. Furthermore, where appropriate and feasible, supplementary measures are implemented in line with the concept of ‘efficient land use for low land consumption’ to promote biodiversity and ecosystems in relation to the company’s own sites.

7.2.3. E4-3 Measures relating to biodiversity and ecosystems

All measures, with the exception of measure E4-M10, are ongoing measures.

Measure E4-M1: Requirements for own-brand suppliers regarding palm oil

In the interests of customers’ health and the environment, SPAR HOLDING AG has decided to avoid the use of palm oil in SPAR-branded food products wherever possible. For technical reasons, such as the firmness of the product or its melt-in-the-mouth texture, as well as for economic reasons – particularly in the case of entry-level products – the switch has not yet been successfully implemented across the entire assortment. For products that still contain palm oil, SPAR Austria ensures that it comes from RSPO-certified sources at a minimum.

Measure E4-M2: Regional soya

SPAR Austria is a founding member of the Donau Soja association, which promotes self-sufficiency in protein-rich animal feed in the Danube region and across Europe, and carries out development work for soya production in Eastern Europe. This strengthens the agricultural sector and helps establish small-scale supply structures. SPAR suppliers and contract farmers use the soya grown in the Danube region to feed, for example, pigs in the TANN schaut drauf programme, as well as laying hens and broiler chickens. Only Austrian soya is used in the production of SPAR Veggie Tofu in various varieties, as well as in SPAR Natur*pur and SPAR Vital soya drinks. In Austria, the transition of the entire laying and broiler chicken flocks, as well as dairy cows, to a European soya-based feed regime has been successfully achieved through an industry-wide solution. In the case of pig rearing, a transition is significantly more difficult to achieve, although SPAR has been advocating for this for several years. Together with the AMA, an initial milestone was reached in 2023, ensuring that all soya fed to pigs bearing the AMA quality seal in Austria is free from deforestation.

Measure E4-M3: Implementation of the EU Deforestation Regulation

Preparations for the implementation of the EU Deforestation Regulation involved establishing a group-wide EUDR structure, including the appointment of the relevant member of the Executive Board and an EUDR officer for each company. In addition, a project lead and project teams comprising representatives from IT, procurement, quality management, legal and business project management were set up to oversee, coordinate and implement the process. A software company was subsequently commissioned to handle the operational implementation. Following the EU Omnibus Regulation, compliance obligations were reduced and, in the food sector, only declarations of conformity from suppliers are now required. The subsidiary Simpex is affected to a greater extent, but also meets all requirements, including the obligation to report to EU-Traces.

Measure E4-M4: Cooperation with WWF on fisheries policy

SPAR Austria's fish procurement policy stipulates that 100% of fish and seafood must come from responsible fishing or aquaculture. In an initial analysis carried out in 2025, 12 per cent of the fish products on offer in Austria did not meet the WWF's requirements, as, for example, fish populations in certain fishing grounds had declined. This particularly affects products containing raw materials such as mackerel, herring or cod. SPAR Austria is responding immediately by changing fishing grounds and sources of supply.

Measure E4-M5: SPAR Slovenia marine conservation project with YouSea

Together with YouSea, SPAR Slovenia organises clean-up campaigns for seagrass beds in Slovenian waters and supports efforts to preserve biodiversity. In 2025, SPAR Slovenia continued the clean-up campaigns in collaboration with the institute and successfully removed a total of more than one tonne of rubbish from the seagrass.

Measure E4-M6: SPAR Slovenia's 'Together for a Better Tomorrow' initiative

In 2025, the 32nd clean-up of Lake Bled was carried out in collaboration with divers and primary school pupils, during which 200 kg of waste was removed.

Measure E4-M7: Requirements regarding plant protection products & ban on glyphosate

SPAR HOLDING AG has been committed to high environmental standards for many years and imposes strict requirements on its own-brand suppliers regarding specification limits for pesticide residues on fruit and vegetables. Furthermore, SPAR HOLDING AG is strongly campaigning for a permanent ban on glyphosate. The pesticide has been classified as 'probably carcinogenic' to humans and has a massive impact on biodiversity, as its purpose is to destroy weeds in fields. Even following the European Commission's decision in November 2023 to extend the authorisation of glyphosate for a further 10 years, SPAR is steadfastly maintaining its position and campaigning for a permanent ban, as well as promoting alternatives for agriculture that supports biodiversity.

Measure E4-M8: Compliance with EU standards

All suppliers of SPAR HOLDING AG's own-brand products must comply with the current standards set out in all EU regulations regarding the environment and biodiversity. These include, for example, the requirements relating to REACH, products containing mercury, product safety and substances that deplete the ozone layer. Compliance with specifications and requirements is continuously monitored through a rigorous monitoring system.

Measure 4-M9: Planting trees in car parks

The use of permeable grass pavers poses significant operational and maintenance challenges for food retailers. At the same time, the individual building regulations of the federal states stipulate a minimum number of trees to be planted in car parks. By increasing the number beyond the legal requirement and using a water-retentive sub-base ('sponge city'), the microclimate can be improved, the retention of rainwater ensured and a positive customer perception created. Currently, the car parks at SPAR HOLDING AG's stores are being planted with trees to the extent required by official regulations, or beyond that where site conditions permit.

Measure E4-M10: Climate-friendly car parks

In future, car parks are no longer to be completely tarmacked, but will instead be fitted with a permeable surface over large areas. Various options for implementing this have been tested. The challenge is that the new car parks are to serve as green spaces and absorb water, whilst at the same time ensuring a comfortable shopping experience for customers, a smooth journey with the shopping trolley to the car, and hassle-free snow clearance. Following successful trials at the car park of the SPAR headquarters in St. Pölten and at the EURO-SPAR in Altenfelden (Upper Austria), the car park at the SPAR supermarket in Ternitz is being largely greened for the first time. The remaining part of the car park will be covered with photovoltaic panels. A combination of so-called green paving blocks and strips of tarmac is being used. Unlike conventional car parks, the ground can continue to absorb water, sequester CO_2, and thus contribute to climate protection. Furthermore, the green parking areas have a cooling effect on the surrounding area.

Measure E4-M11: Multi-use of buildings

SPAR supermarkets serve as local food retailers and are therefore located as close as possible to people and their daily routes. SPAR Austria becomes involved at an early stage in the planning of new residential developments to ensure that the requirements of a modern supermarket can be met within multi-use buildings. Together with property developers and local authorities, factors such as minimum floor areas, ceiling heights and ancillary spaces are defined to ensure the economic viability of a supermarket. Provided these and other conditions are met, SPAR supermarkets can be operated in multi-use buildings. Of the approximately 1,500 stores in Austria (including independent retailers), more than 600 are located within larger buildings or integrated into them. The same building – usually above the stores – houses flats, as well as offices, gyms and much more. In the case of SPAR retailers in particular, the building is often owned by the retail family, who use it as both a commercial and residential property. The advantages of mixed-use include reduced land consumption, local shops situated directly within residential areas, and increased footfall from visitors to the other facilities in the building. On the other hand, there are often significantly higher costs and feasibility issues due to regulatory requirements such as noise protection, zoning regulations or restrictions on subsequent alterations.

Measure E4-M12: SPAR wie früher product range

SPAR Austria and Slovenia offer seeds and plants of heritage varieties for all amateur gardeners. With the SPAR wie früher seeds, rare young plants from Erich Stekovics or heritage varieties such as the Kronprinz Rudolf apple, SPAR Austria brings variety to life for customers. Many of the fresh produce items, such as Stekovics' sweet pepper and chilli varieties, are only available seasonally and reflect the natural harvest period.

Measure E4-M13: BeeWild Project

Under the BeeWild project, agricultural producers commit to converting one-tenth of the land earmarked for SPAR products into biodiversity areas or bee pastures. These do not necessarily have to be productive farmland, but can also be fallow land or marginal plots that are difficult to cultivate. Farmers commit to managing these areas as BeeWild areas for five years. For these areas, BeeWild provides a seed mixture developed in consultation with scientists, which is then sown by the farmers. This seed mixture consists of over 40 flowering plants, some of which contain seeds from endangered plant species facing extinction. A wide variety of animal species settle on these bee pastures, particularly insects and, in particular, wild bees – most of which live in the soil – which in turn pollinate the surrounding crops.

BeeWild is not funded by public grants, but exclusively through the private sector, from contributions by corporate partners, the 'leasing' of land to private individuals ('species conservation patrons') and 'surcharges' on products bearing the BeeWild logo.
SPAR is currently implementing four projects in collaboration with BeeWild:

- SPAR Organic Bee Apples
- SPAR PREMIUM potatoes
- SPAR Cut Herbs
- SPAR Chinese Cabbage / SPAR Natur*pur Organic Chinese Cabbage

Measure E4-M14: Biodiversity, climate and water analyses in the supply chain

In order to better understand and mitigate the impacts and interdependencies within the supply chain, biodiversity and water analyses were carried out in collaboration with WWF Austria. The general key impacts and interdependencies of the SPAR Group's sectors were examined using the WWF Biodiversity & Water Risk Filter, the ENCORE tool and the SBTN list. As SPAR HOLDING AG owns its own coffee production facility, REGIO coffee roasting, the coffee product group was selected as a pilot product group for more detailed biodiversity, climate and water risk analyses. Together with the WWF, REGIO's main sourcing countries and growing regions were examined and analysed for their impacts and dependencies. The findings from this will be incorporated into supplier requirements in future.

E4-3.8-12

SPAR HOLDING AG currently holds no offsets or biodiversity compensation schemes.

7.3. Key figures and targets

7.3.1. E4-4 Targets relating to biodiversity and ecosystem

E4-4.31

Target E4-Z1: Elimination of palm oil in SPAR-branded products

The aim is to replace palm oil in all SPAR-branded products with other vegetable fats. Certified palm oil is used when possible. In Austria, 99 per cent of all SPAR-branded food products are completely palm oil-free. All products in the SPAR own-brand ranges SPAR PREMIUM, SPAR Natur*pur, SPAR Vital, SPAR free from, SPAR Veggie and SPAR Feine Küche are entirely free from palm oil. In Austria, this means that all SPAR brands – with the exception of S-BUDGET, SPAR enjoy and the SPAR quality brand, DESPAR INTERSPAR Backstube, Maximarkt Backstube and Interspar market kitchen – are free from palm oil.

SPAR HOLDING AG will continue to work intensively to phase out palm oil from these remaining SPAR-branded products as well. There are still a number of challenges to overcome here, such as a shorter shelf life with alternative oils or compromises in taste and quality. However, SPAR's quality management team is working very hard to find ways and alternatives to eliminate palm oil from these few remaining products too.

Target E4-Z4: EU Deforestation Regulation

SPAR HOLDING AG will implement the requirements of the EU Deforestation Regulation in accordance with the statutory timetable. This is a statutory target. At present, the deadline is 31 December 2026.

Target E4–Z5–Z7: Fisheries Policy

SPAR's fish procurement policy stipulates that 100 per cent of fish and seafood must come from responsible fishing or aquaculture. Achievement of these targets is heavily dependent on external factors such as the development of fish stocks. The fisheries policy currently applies to SPAR Austria and, as a first step, is to be extended to other food retail markets as a 'light version' focusing on the protection of endangered species. There is currently no specific timeframe for this.

7.3.2. E4-5 Metrics relating to biodiversity and ecosystems change

E4-5.18

The potential impacts on and dependencies regarding biodiversity and ecosystems at the company's own sites were assessed in 2024 using the WWF Biodiversity Risk Filter. The WWF Biodiversity Risk Filter (WWF BRF) is a screening and prioritisation tool at company and portfolio level that enables companies and financial institutions to understand and assess their biodiversity-related risks. The BRF takes into account both physical risks and reputational risks. Systemic risks cannot be represented. To this end, an initial analysis identified all SPAR HOLDING AG sites with a risk score >3 for environmental indicators 6.1, 6.2, 6.3, 6.4, 6.5 and indicator 8.3.

As an initial approximation to the ESRS requirements, the WWF Biodiversity Risk Filter (BRF) was used to define key sites. The BRF maps risks associated with biodiversity-sensitive areas, based on IBAT data. The BRF aggregates the data and generates risk scores for the individual geographical analysis units, which are mapped at HydroSHED Level 7. It is not possible to specify the exact distance to a protected area or to disclose the relevant protected areas using WWR Risk. All of the more than 3,000 SPAR sites were fed into the risk filter. Four SPAR HOLDING AG sites in the business sectors of agriculture, food production and wholesale have the potential to have a negative impact on surrounding protected areas. Such impacts may include: air pollution, emissions, the storage and handling of certain products, improper waste disposal, high energy consumption, the use of chemical plant protection products, high water consumption, soil tillage and erosion. It is currently not possible to identify significant impacts on land degradation, desertification and soil sealing using the BRF. Sub-point 16.c. can be addressed using indicator 6.5. Range Rarity. This indicator identifies areas where impacts on a species may more easily cause or contribute to its extinction. No company-owned site with a high or very high risk to threatened species could be identified. All SPAR HOLDING AG sites are located within the European Union, which is subject to strict regulations. Proximity to protected areas is also assessed as part of the regulatory approval process. Consequently, all sites are assessed for the protection of biodiversity and ecosystems prior to construction. For sites located on or within protected areas, regulatory conditions are imposed to ensure nature conservation or to mitigate negative impacts. SPAR HOLDING AG has therefore not identified any material IROs relating to biodiversity at the company's own sites.

E4-5.19

As there are no material IROs within the meaning of ESRS E4 at SPAR HOLDING AG's sites, SPAR has not defined any performance indicators in this regard.

8. E5 Resource Use and Circular Economy

8.1. Strategy

8.1.1. Overview of resource inflows and outflows within the SPAR HOLDING AG Group

These sections cover resource inflows, including resource use, as well as waste management across the entire SPAR HOLDING AG Group or, on a topic-by-topic basis, across the various business divisions.

The linear economic model – produce, consume, dispose – leads to excessive resource consumption, which has a negative impact on the environment and society. Civil society, policymakers and companies committed to sustainability are therefore striving for a circular economic model that creates raw material cycles. These efforts are supported by several EU legislative initiatives, such as the Circular Economy Package, the Single-Use Plastics Directive, the Waste Framework Directive, the Packaging Regulation, the Ecodesign Regulation for sustainable products, and the Directives on Empowering Consumers for Ecological Change and on Right to Repair. These aim to ensure products are procured responsibly, to extend their useful life, and to recover recyclable materials after their useful life for reuse or recycling.

8.1.2. Overview of the material topics in ESRS E5

The assessment of impacts, risks and opportunities was carried out as part of the double materiality analysis – taking into account SPAR HOLDING AG's own operational activities across its various business divisions, as well as the upstream and downstream value chain – several material impacts, risks and opportunities relating to resource use and the circular economy were identified. The procedure for identification and assessment can be found in section 2.8. Affected stakeholder groups were involved through stakeholder interviews.

Impacts, opportunities and risks

SBM-3.24

- **E5 - Resource inflows, including resource use – Food** (negative impact): Resource consumption for food, through the use of renewable resources, has the potential to cause negative environmental impacts on the climate, the environment and nature, depending on production and procurement standards. This subsequently has a negative impact on the SPAR HOLDING AG Group's business model and value chain, for example through reduced product availability or lower quality. The company therefore pursues responsible sourcing of food and food raw materials.
- **E5 - Resource inflows, including resource use – non-food** (negative impact): Resource consumption in the manufacture and procurement of non-food products can – depending on the materials used, production processes and purchasing standards – have significant environmental impacts along the value chain. Possible long-term consequences for the SPAR HOLDING AG Group include limited product availability, quality and reputational risks, or rising costs for products and raw materials. SPAR takes these environmental and economic risks into account in its procurement and product range decisions, complies with legal regulations and is preparing to comply with future legal requirements.
- **E5 – Reuse and recycling of packaging** (risk): Packaging that is not compatible with new requirements – for example, packaging that does not meet recyclability standards – will become significantly more expensive. Producers who do not design their packaging to be recyclable can expect substantial increases in recycling levies. SPAR takes these environmental and economic risks into account when designing its own-brand packaging, complies with legal regulations and is preparing to comply with future legal requirements.
- **E5 - Waste excluding food waste** (negative impact): Various waste fractions are generated during production, in the upstream supply chain, during transport and in stores, which must be recycled, disposed of and/or specially treated. Waste treatment consumes resources and generates emissions, as well as costs for disposal, waste treatment and staff costs, which could be reduced through a strengthened circular economy and optimised disposal routes. SPAR takes these impacts into account, and the sorting and disposal of waste by type are an integral part of daily operations.
- **E5 – Negative environmental impacts due to avoidable food waste** (negative impact): Food that is not consumed by humans causes avoidable emissions and production costs without generating revenue, as well

as disposal costs, throughout the entire value chain right up to biodegradation. It is therefore a fundamental principle of the SPAR HOLDING AG Group to keep food spoilage as low as possible.

- **E5 – Reducing food waste** (opportunity): Food is a perishable commodity that can spoil along the supply chain, thereby becoming unsaleable – and thus incurring costs without generating revenue – whilst also generating additional expenditure through disposal costs. Measures to prevent food waste offer opportunities for cost optimisation, as every wasted product represents a financial and ethical loss.

SBM-3.25-26

With regard to all the material impacts, opportunities and risks listed above, no quantitative or qualitative information is available for the reporting period concerning actual financial impacts, nor is there any qualitative information regarding significant risks of material adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements within the next reporting year.

8.2. Management of impacts, opportunities and risks

8.2.1. Summary of impacts, opportunities and risks relating to E5

Impact, opportunity and risk	Concepts	Measures	Scope	Key figure	Targets
Resource inputs, including resource use – Food (negative impact)	• E5-K1: Responsible sourcing of food and food raw materials (food retail)	• E5-M1: Range of food from certified organic production (food retail) • E5-M2: Range of vegan and vegetarian products (food retail) • E5-M3: Agreements on codes of conduct regarding environmental responsibility (food retail)	Upstream supply chain, within the company, downstream supply chain	• Proportion of organic sales (retailers in Austria) • Growth in organic market share (food retailers, Austria) • Expansion of the market share for plant-based products	• E5-Z1: Growth in the share of organic sales, growth in organic market share (retailers in Austria) • E5-Z2: Expansion of the vegetarian market share (retail, Austria) • E5-Z3: Introduction of Supplier CoC by the end of 2026 (HOLDING)
Resource inflows, including resource use – non-food (negative impact)	• E5-K2: Raw materials for non-food goods (food retail, Her)	• E5-M3: Agreements on codes of conduct regarding environmental responsibility (food retail) • E5-M4: Repairability and recycling of technical equipment (food retail)	Upstream supply chain, within the company, downstream supply chain	• Key performance indicators are to be defined by 2026	• E5-Z4: Introduction of the Supplier Code of Conduct by the end of 2026 (HOLDING) • E5-Z5: Compliance with EU legislation on the reparability and recycling of technical equipment (HOLDING)
Reuse and recycling of packaging (Opportunity)	• E5-K3: Packaging avoidance, reduction and recycling (Food retail, Her)	• E5-M5: SPAR creates the conditions for avoiding and reducing packaging during procurement (Food retail) • E5-M6: Use of recyclable and recycled packaging (Food retail) • E5-M7: Ensuring compliance of all SPAR-branded packaging (Food retail) • E5-M8: Promoting collection and recycling rates for plastics (Food retail)	Upstream supply chain, within the company, downstream supply chain	• Reusable packaging rate (food retail) • Proportion of recyclable packaging (food retail) • Proportion of recycled material in packaging (food retail)	• E5-Z6: Compliance with legal reusable packaging rates (food retail) • E5-Z7: Compliance with EU legislation regarding the use of recyclable and recycled packaging (food retail)

Waste excluding food waste (negative impact)	• E5-K4: Reusable systems within the company's own operations, collection of recyclables and waste (food retail, manufacturers)	• E5-M9: Reusable systems in logistics (food retail, manufacturers) • E5-M10: Waste reduction through digitalisation (food retail)	Within the company	• Proportion of digital deposit receipts • Proportion of digital invoices	
Negative environmental impacts caused by avoidable food waste (Negative impact) Reducing food waste (opportunity)	• E5-K5: Handling of food (food retail)	• E5-M11: Aligning systems to minimise food waste (food retail)	Within the company, downstream supply chain	• Food waste, food donation (Food retail)	E5-Z8: Keeping food waste as low as possible. Target of 1–2 per cent unsold food (food retail)

8.2.2. E5-1 Policies relating to resource use and circular economy

In the areas of shop and product range design, technical equipment, product presentation and marketing, SPAR pursues a strategic approach aimed at fulfilling its social responsibility towards the environment as a whole. This encompasses, amongst other things, ecology, politics, investors, employees, suppliers and customers.

The responsible use of resources and a focus on the circular economy are an important part of the SPAR HOLDING AG Group's day-to-day operations. However, there is currently no overarching strategy covering all business divisions and country units. One objective for the coming years is to draw up an overarching concept on the topic of resource use and the circular economy. However, SPAR is already putting the following measures into practice – some of which have been in place for years or even decades – which contribute to the sustainable use of resources and the circular economy in the areas of careful handling of food, waste prevention, collection and recycling, as well as packaging reduction.

Concepts resource inflows and resource use

The three divisions of SPAR HOLDING AG have different supply chains, each of which has varying impacts on the environment and living organisms. SPAR sources products and services from numerous suppliers. The largest INTERSPAR stores stock up to 50,000 items, ranging from local producers to international brands. In the food retail sector, regional products take precedence, whilst the supply chain for sports equipment and clothing relies heavily on manufacturers in the Far East. When SES constructs shopping centres and stores, it engages both large and small regional construction firms. All these products have an impact on the environment and people during their production, transport and sale – this also includes the consumption of raw materials for manufacturing, reuse, recycling and disposal.

In the case of branded goods, SPAR is unable to trace the exact supply routes and manufacturing processes and therefore sources from suppliers who, in turn, comply with statutory and voluntary requirements throughout the supply chain. For SPAR own-brand products, SPAR relies on a risk-based supplier assessment based on internationally recognised standards and audits carried out by accredited inspection bodies.

Concept E5-K1: Responsible sourcing of food and food raw materials

E5-1.8 GDR-P-42 a-b, E5-1.9

Although food and food raw materials are renewable resources (or are derived from them), they do not strictly adhere to the principles of the circular economy. A description of the eco-design requirements is provided under the topic of packaging. SPAR adheres to the principle of promoting sustainable farming methods and the responsible sourcing of these renewable resources in order to minimise environmental impacts throughout the supply chain. All national organisations within SPAR HOLDING AG are independent of one another in terms of product range design and the setting of standards, and adapt their guidelines to national circumstances. The basis for cooperation with suppliers is set out in the purchasing contracts. These require compliance with national environmental legislation. At the group headquarters in Salzburg, the exchange of these national SPAR-branded products is promoted and coordinated. In countries with large SPAR structures, such as Austria and Italy, in addition to national product range management, there are also purchasing departments in the regional branches, which procure regional products for the shops in their region. This enables SPAR to address regional differences in purchasing, utilise international purchasing advantages for staple products and, at the same time, meet customer demand for regional and local products.

The concept relates to the key impact 'Resource consumption for products and services (food)'. It applies to all country organisations of SPAR HOLDING AG in the food retail sector and also covers the upstream value chain.

Concept E5-K2: Raw materials for non-food goods

E5-1.8 GDR-P-42 a-b,

SPAR HOLDING AG is preparing for legal requirements, such as the Ecodesign Regulation or the Batteries Regulation, by continuously monitoring legislative initiatives and adapting the terms of supply for non-food goods at an early stage. The concept relates to the material impact 'Resource consumption for products and services (non-food)' and applies to all business units and country organisations, as well as the upstream and downstream value chain of non-food products. In particular, so-called Non-Food II products – which include, amongst others, electrical appliances, textiles, garden or kitchen equipment and large household appliances – are frequently procured centrally in Austria and delivered to the country organisations.

E5-1.9

SPAR takes into account future EU regulatory requirements regarding the principles of the circular economy and fundamental eco-design approaches. These aspects are currently being incorporated primarily through the monitoring of relevant developments and their potential impact on key non-food product groups. In this way, SPAR is laying the groundwork to be able to integrate future legal requirements – for example, on material efficiency, reparability or recyclability – into the procurement process in good time.

Concepts for the recycling and reuse of packaging

Plastic packaging fulfils important functions for moisture-sensitive or oxygen-sensitive foodstuffs such as sausages, cheese, fruit and vegetables, as it ensures hygiene, product safety and shelf life. Reducing plastic use therefore partly conflicts with the need to prevent food spoilage, the automation of logistics and customers' demand for convenience. At the same time, plastic is viewed critically due to its reliance on fossil fuels, limited and recycling rates, and littering. If packaging is avoided across the board, key functions such as product protection, labelling or efficient logistics may be compromised. This would lead to increased food waste, higher staff and food costs, or the removal of entire product ranges. SPAR regularly draws attention to these practical aspects in the context of consultations and submissions regarding the EU Packaging Regulation (PPWR).

Concept E5-K3: Packaging avoidance, reduction and recycling

E5-1.8 GDR-P-42 a-b, E5-1.9

SPAR HOLDING AG's packaging strategy applies to SPAR-branded products and is based on the three pillars of avoidance, reduction and recycling. It relates to the key impact 'resource consumption for products and services (packaging)' and affects both the upstream and downstream value chains, as packaging for own-brand products is produced and disposed of outside the company. Packaging is avoided or reduced wherever possible and appropriate, and recycling targets required by legislation are met. SPAR seeks to resolve conflicts of interest between packaging reduction and necessity by implementing sensible reductions where possible and by increasing recyclability.

In the food retail sector, SPAR focuses on three key areas to reduce packaging, although the emphasis varies from country to country: staff-assisted service rather than self-service, reusable packaging, and unpackaged goods. SPAR HOLDING AG keeps packaging for its own-brand products – required for product protection, transport, labelling or marketing – to a minimum. Packaging is regularly reviewed internally to identify potential for optimisation. Another key area is the collection and recyclability of packaging, as well as the use of recycled materials – the EU has set targets for collection rates and the use of recycled content in PET bottles. By 2029, 90 per cent of PET bottles must be collected, and from 2030 onwards, they must consist of at least 30 per cent recycled material. From 2030, all packaging must be recyclable and contain progressively higher proportions of recycled material. SPAR is preparing for these requirements as part of its packaging strategy 'Reducing Plastic Together with SPAR'. SPAR participates in extended producer responsibility (EPR) schemes in all countries and co-founded the largest collection scheme in Austria (ARA – Altstoff Recycling Austria).

Concept E5-K4: Reusable systems within the company's own operations, collection of recyclables and waste

E5-1.8 GDR-P-42 a-b, E5-1.9

To prevent waste, SPAR HOLDING AG already relies extensively on reusable systems within the company and is continuing to expand these. Furthermore, at SPAR outlets, production facilities and logistics centres, as well as in administrative buildings, waste fractions such as glass and metal, or outer packaging made of plastic, cardboard and wood, as well as biogenic waste and residual waste, are collected separately so that they can be disposed of or recycled according to their type, thereby reducing the use of primary resources. This helps to prevent waste and promotes recycling. Some business units and national organisations have their own waste management systems. The strategy applies to the entire SPAR HOLDING AG Group and addresses the significant impact of 'waste'.

Concept E5-K5: Handling of food

E5-1.8 GDR-P-42 a-b, E5-1.9

Food waste throughout the entire value chain – from the field to households – is not only a moral issue but also an environmental one. All systems at SPAR are already designed to use as much as possible and waste as little as possible. Precise ordering and modern ordering systems prevent food waste from the outset. Furthermore, products approaching their use-by date are sold off at reduced prices in good time. As a result, at SPAR only around one to two per cent of the food on offer remains unsold. Food that can no longer be sold but is still edible is, where possible and appropriate, donated to social organisations in all countries. Goods that are no longer suitable for human consumption, such as fruit and vegetables with bruises or baked goods, are passed on as animal feed. Although SPAR has no direct influence on food waste in households – where a large proportion of discarded food is generated – it is nevertheless committed to raising consumer awareness.

This concept addresses the key impact 'Significant environmental impacts due to avoidable food waste' and the key opportunity 'Reducing food waste'. It applies to all SPAR national organisations in the food retail sector, as well as to consumers. Ecodesign and the circular economy are not the focus of this concept; however, efforts to combat food waste nevertheless contribute to the sustainable use of resources.

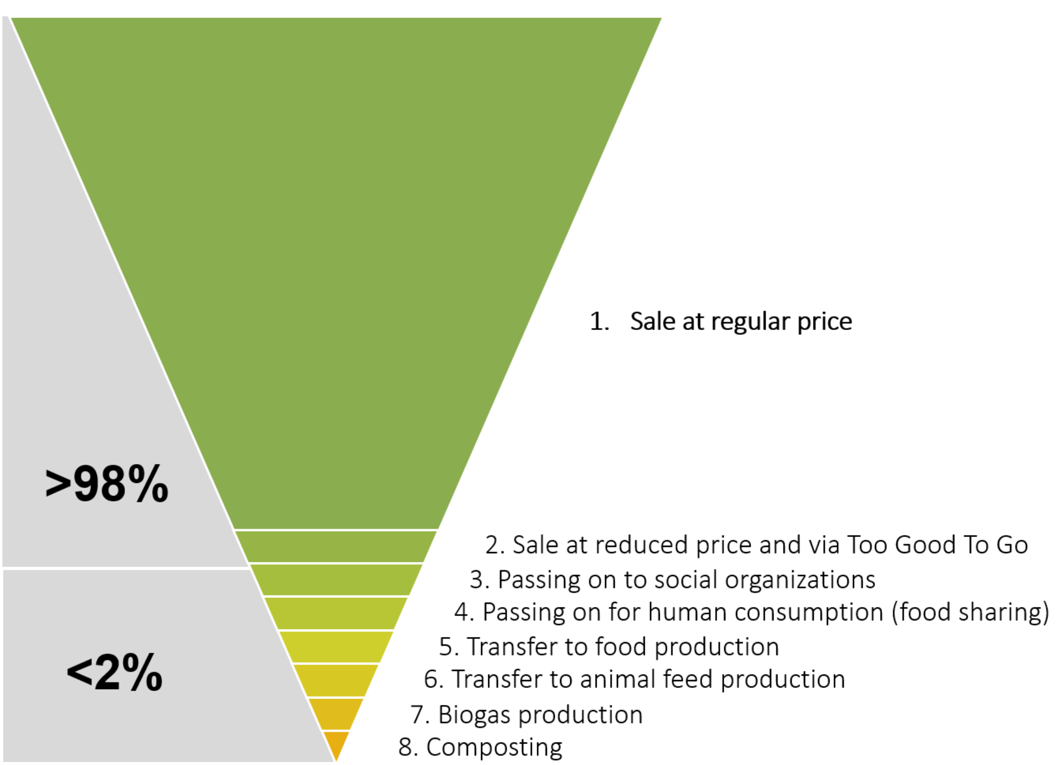


Figure 1 : Waste hierarchy for food

8.2.3. E5-2 Measures relating to resource use and the circular economy

E5-2.10 GDR-A-46 a-c

No information is available on current and future significant financial resources for the following measures. Most are firmly embedded in SPAR's strategy and do not require any additional significant financial resources.

Measures relating to resource inflows and resource use

The greatest lever for environmentally and socially responsible behaviour lies in the composition of the product range based on sustainable standards. SPAR ensures high standards in the supply chain, whilst also ensuring that the products sold contribute to a conscious lifestyle. SPAR places particular emphasis on the SPAR own-brand products, which make up a large part of the product range and over whose production conditions and origin the SPAR HOLDING AG Group has the greatest influence. Furthermore, SPAR attaches particular importance to short supply chains, especially in the food retail sector, and therefore gives priority to sourcing from regional producers. In addition to the resources used to manufacture products in the food and sports retail sectors, SPAR HOLDING's more than 2,000 retail outlets, its own logistics operations and production facilities require resources for their construction and operation.

Measure E5-M1: Range of food products from certified organic production

E5-2.10, E5-2.10 GDR-a-45-a-b

Organic farming is more resource-efficient than conventional farming; it reduces the use of pesticides and fertilisers and contributes to soil conservation. The SPAR Natur*pur own brand is one of Austria's top-selling organic brands. SPAR stocks just under 4,600 organic products across all brands, including over 1,600 from SPAR's own brands; it also brings this variety to other countries, selling the most popular organic brands produced in Austria there, or promoting the cultivation and production of organic products in the respective countries. In 2025, for example, over 500 organic products (200 of which were own-brand) were available in Hungary, just under 700 (370 of which were own-brand) in Croatia, just under 2,200 (over 740 of which were own-brand) in Slovenia, and over 1,000 (just under 300 of which were own-brand) in Italy.

The range and variety of organic products will remain an integral part of the product range in future and will be further expanded where there is demand. The SPAR HODING AG Group expects the proportion of organic products in its range to grow steadily, particularly in Austria, which in turn will strengthen certified organic farming and thus contribute to fulfilling the 'E5-1: Responsible procurement of food and food raw materials' principle.

Measure E5-M2: Range of vegan and vegetarian products

E5-2.10, E5-2.10 GDR-a-45-a-b

Plant-based foods require fewer resources along the value chain compared to animal products. SPAR is addressing this aspect by expanding its range of vegetarian and vegan products and, as early as 2012, introduced SPAR Veggie, its own brand for vegetarian and vegan diets. Since 2023, Veggie products produced in-house by TANN in St. Pölten have been available in stores. Production will be further expanded in future (by four products in 2026, for example), with the aim of offering vegan versions of all main meat products. The wide range of plant-based alternatives contributes to the implementation of the 'E5-1: Responsible procurement of food and food raw materials' concept, as the selection of more resource-efficient foods is expanded and brought closer to customers. This is because SPAR also provides information via various channels on the benefits of a diet that relies less on animal products. By combining these measures, the aim is to raise customers' awareness of resource-efficient eating and to encourage greater use of plant-based alternatives. The range comprises around 3,250 vegan and over 1,400 vegetarian items in Austria; just under 200 vegan and 650 vegetarian items in Croatia; just under 800 vegan and just under 200 vegetarian items in Slovenia; and over 300 vegan and 60 vegetarian items in Italy, all of which are clearly e.g. with the V-Label, as vegan or vegetarian. Products that are inherently vegan or vegetarian, such as fruit and vegetables, flour, pulses, etc., are not included in these figures. SPAR in Hungary does not maintain a separate category for products labelled as vegan or vegetarian in the available data analyses.

In addition to product range management, individual national subsidiaries implement further measures to promote plant-based diets. For example, SPAR Croatia encourages the consumption of vegetarian and vegan products through, amongst other things, price incentives (‘Meatless Monday’) and by attending sustainability events such as the ZeGeVege Festival.

Measure E5-M3: Agreements on a code of conduct regarding environmental responsibility

E5-2.10, E5-2.10 GDR-a-45-a-b

Due to its wide product range, the SPAR HOLDING AG Group sources certain goods from international supply chains. This is because not all products on offer can be grown and/or manufactured in the SPAR countries or in Europe. Statutory minimum requirements vary greatly worldwide and are not monitored with the same rigour in all countries. Even as a relatively small purchaser of goods by international standards, SPAR wishes to contribute to compliance with fundamental environmental standards. All suppliers to the Group’s non-food procurement division are therefore contractually obliged to ensure that their selected production companies and upstream suppliers are aware of their responsibilities.

SPAR is currently preparing to expand its due diligence and measures within the supply chain and will implement the requirements of the CSDDD as soon as it comes into force. Work is also underway on developing a Supplier Code of Conduct. This is due to come into force at the end of 2026 and will ensure uniform standards for suppliers (see chapters E4 and S2). The measure described contributes to the implementation of the concepts ‘E5-1: Responsible procurement of food and food raw materials’ and ‘E5-2: Raw materials for non-food goods’ by taking environmental requirements into account in the procurement of raw materials and the manufacture of non-food products.

Measure E5-M4: Repairability and recycling of technical equipment

E5-2.10, E5-2.10 GDR-a-45-a-b

SPAR is preparing for the EU’s legal requirements on reparability and recyclability, which will come into force in mid-2026, in order to ensure timely and compliant implementation. These include the Ecodesign Regulation, which stipulates that reparability must be taken into account at the design stage; the Directive on Empowering Consumers for Ecological Transition, which requires the provision of information enabling consumers to make sustainable purchasing decisions, and the Right to Repair Directive. This initiative contributes to the ‘E5-2: Raw Materials for Non-Food Goods’ concept, as it addresses both repairability and recyclability.

As the body responsible for this within SPAR HOLDING AG, SIMPEX (SPAR Import Export GmbH) is working with suppliers on implementation, clarifying current repairability, repair indices and potential spare parts, as well as future repair procedures. For the relevant product group of own-brand vacuum cleaners, for example, the aim is to find a solution via a supplier who can ensure compliance with the requirements for all items in this category. The vacuum cleaner range will be updated with new models in the first quarter of 2026.

Measures for the recycling and reuse of packaging

Packaging is put into circulation at SPAR production facilities as well as by suppliers and within the logistics operations of the SPAR HOLDING Group. In all countries where SPAR operates, this packaging is exempt from extended producer responsibility (EPR) schemes. SPAR exempts all packaging put into circulation by its own production facilities, as well as all packaging imported by SPAR, from national EPR schemes – for example, the ARA scheme in Austria. These schemes are subject to strict statutory reporting and monitoring requirements and ensure waste management, collection and recovery.

SPAR is working to resolve conflicting targets between packaging reduction and packaging necessity by introducing reusable alternatives, implementing sensible reductions where possible and improving recyclability. For packaging of SPAR own-brand products, SPAR works closely with suppliers who place packaging on the market, as only a very small proportion of products are manufactured and packaged at SPAR’s own production facilities. Furthermore, SPAR is seeking to optimise the entire packaging cycle in collaboration with other stakeholders in the value chain; to this end, it is holding in-depth discussions with packaging manufacturers, participating in research and development projects for new, recyclable packaging, and working closely with ARA, Austria’s leading collection system.

Measure E5-M5: SPAR lays the foundations for avoiding and reducing packaging when shopping

E5-2.10, E5-2.10 GDR-a-45-a-b

To avoid packaging, SPAR focuses on three key areas, which vary in scope across the different countries and contribute to the 'E5-3: Packaging avoidance, reduction and recycling' concept, as this either reduces packaging or gives customers the opportunity to avoid it:

- Counter service: SPAR offers meat, delicatessen products and bread at the counter in all its stores, enabling customers to reduce the amount of packaging and, above all, to cut down on plastic packaging. Food is packed in thinly coated paper and paper bags. Customers in Austria and Slovenia can also bring their own containers, which is in line with regulatory developments such as the PPWR (e.g. Art. 28). There are currently no measurable targets for this. Nor is the effectiveness in terms of packaging savings currently being tracked.
- Reusable packaging range: In every store in Austria, SPAR offers at least mineral water, beer, fruit juice and soft drinks, as well as milk and plant-based drinks in reusable glass bottles, and yoghurt in reusable jars. These containers are collected and returned in the stores. SPAR also stocks drinks in reusable packaging nationwide in Slovenia. At the start of 2024, a mandatory returnable packaging quota for drinks was introduced in Austria, requiring all retailers to offer a minimum range or achieve a minimum sales volume, a requirement which SPAR complies with.
- Unpackaged products: There is a wide range of unpackaged items, particularly fruit and vegetables, which can be placed in biodegradable bags or containers brought by customers themselves.
- Packaging reduction: Where packaging cannot be eliminated – as it ensures the freshness of fruit and vegetables and food wastage would increase dramatically without it – SPAR reduces packaging for its own-brand products by using thinner packaging, eliminating duplicate packaging and replacing materials with recyclable or recycled alternatives.

Measure E5-M6: Use of recyclable and recycled packaging

E5-2.10, E5-2.10 GDR-a-45-a-b

By 2030, any remaining packaging must be recyclable in order to keep raw materials in the cycle for as long as possible. To this end, the SPAR HOLDING AG Group already takes future recycling into account when designing packaging for SPAR-branded products. However, detailed data on the composition of all packaging is not yet available. To build the necessary packaging database for own-brand products, SPAR in Austria established a new department within its central purchasing organisation in 2024. This department collects packaging data for all SPAR-branded products regarding precise composition, weights, recyclability and recycled content, and carries out recyclability assessments across the group.

SPAR HOLDING AG is increasingly using recycled materials in packaging; however, in the food sector in particular, this is currently restricted by the EU to PET, as recycled materials from other plastics are not currently classified as suitable for food contact. SPAR is monitoring projects aimed at ensuring the safe use of other packaging materials as food packaging in a second life.

In addition to greater resource efficiency, this measure aims to meet all current and future legal requirements and thus contributes to the 'E5-3: Packaging avoidance, reduction and recycling' concept.

Measure E5-M7: Ensuring the compliance of all SPAR-branded packaging

E5-2.10, E5-2.10 GDR-a-45-a-b

The establishment of a digital packaging database is intended to ensure that, by 2030, all SPAR-branded packaging is designed in accordance with applicable EU legislation. The analysis and monitoring of packaging data are intended to ensure compliance with requirements regarding packaging minimisation, compostability, labelling, recyclability, the use of recycled materials and reusability.

As a first step, data such as material composition, mass or recycled content will be digitally collected from suppliers by mid-2027 for the analysis of packaging data. In a second step, recyclability can be calculated automatically using external software. There is as yet no exact timetable for this. Via an interface in the SPAR ERP system, it will be possible to analyse at product level which SPAR own-brand products have a recyclability rate of less than 70 per cent and therefore have potential for optimisation by 2030.

This measure contributes to the ‘E5-3: Packaging avoidance, reduction and recycling’ concept and serves to meet currently known forthcoming legal requirements.

Measure E5-M8: Promoting collection and recycling rates for plastics

E5-2.10, E5-2.10 GDR-a-45-a-b

Collection and recovery systems in all countries where SPAR HOLDING AG operates in the food retail sector must significantly increase their collection and recycling rates for plastics. Deposit-refund schemes for beverages in single-use packaging are therefore already in place in several countries, whilst in others they are under discussion. In Croatia since 2006, in Hungary since 2024 and in Austria since 2025. SPAR is a member of the owners’ association of the Austrian deposit-refund system and represents the interests of retailers in the system on the supervisory board.

Proper separation and collection of recyclable materials by consumers is essential for packaging recycling. For this reason, the packaging material on many SPAR-branded products is labelled with Resin Identification Codes. SPAR-branded products in Austria are listed in the Digi-Cycle app, a digital recycling guide provided by ARA and Saubermacher. There, app users are shown specific sorting information depending on their region. In Italy, specially developed icons have been gradually being printed on all SPAR-branded products since 2018, informing consumers about the correct disposal of packaging components. Since 2021 SPAR in Hungary has given instructions on the correct disposal of packaging on SPAR-branded products to ease sorting for consumers. These sorting instructions are added whenever the packaging design is changed.

In addition to complying with legal requirements, the measure is primarily aimed at providing easy access to information on the correct disposal of packaging and raising awareness, thereby contributing to the ‘E5-3: Packaging avoidance, reduction and recycling’ concept, even though SPAR does not pursue any relative or absolute targets or key performance indicators in this regard.

Measures regarding waste within the company’s own operations

The production and distribution of food and everyday goods generate waste and recyclable materials. SPAR endeavours to minimise its environmental impact as much as possible, prioritising the careful use of resources throughout the entire product life cycle and placing increasing emphasis on resource efficiency and the circular economy. For example, SPAR is currently working on a standardised waste management concept – initially for the food retail sector in Austria – to optimise waste and recyclable material flows. This is intended to improve sorting, recovery and recycling, as well as cost efficiency.

Measure E5-M9: Reusable systems in logistics

E5-2.10, E5-2.10 GDR-a-45-a-b

SPAR uses various reusable systems for deliveries to its stores to reduce excess packaging; this forms part of the ‘E5-5: Reusable systems within our own operations, collection of recyclables and waste’ concept, even though there are no specific target values or key performance indicators set for this. This is because the use of reusable systems significantly reduces the need for single-use packaging in logistics and lowers material consumption throughout the supply chain.

Dry goods delivered from the central warehouse in Wels via branch offices or directly to stores are packed in green reusable folding crates. In Hungary and Croatia, reusable roll packaging is used in logistics processes, which reduces the use of plastic film. For fruit and vegetables, the SPAR HOLDING AG Group uses the ifco deposit system in all countries. The foldable reusable crates largely replace cardboard and wooden crates for fruit and vegetables throughout the entire transport route. For fresh meat and sausage products, TANN meat processing plants also uses reusable trays in production and delivery. When introducing new reusable systems, SPAR regularly collaborates with research institutions and suppliers to continuously exploit existing potential for optimisation and reduce single-use packaging in logistics in the long term.

Measure E5-M10: Waste reduction through digitalisation

E5-2.10, E5-2.10 GDR-a-45-a-b

Paper waste in stores is increasingly being reduced through the use of electronic price labelling. By 2025, SPAR stores had been progressively converted to electronic shelf labelling (ESL). Furthermore, since 2023, customers in Austria have been able to use the SPAR app to opt out of receiving a printed receipt. Since April 2025, it has also been possible to download deposit vouchers for the return of reusable and single-use deposit containers digitally onto a mobile phone and redeem them at the till. In 2025, eight per cent of deposit vouchers and nine per cent of till receipts were issued digitally.

This contributes to the 'E5-5: Reusable systems within the company's own operations, recycling and waste collection' concept, as it reduces the use of paper and thermal paper in branch operations, which would otherwise have to be collected as waste. However, the measure does not pursue a specific target regarding waste reduction.

Measures to reduce food waste

SPAR relies on a comprehensive package of measures to reduce food waste in the retail sector and in households. Currently, only around one to two per cent of the food on offer at SPAR goes unsold. To achieve this low figure, product spoilage is regularly analysed by product range managers and the sales department in all countries, and decisions are made on whether a product should remain in the SPAR range.

Measure E5-M11: Aligning systems to minimise food waste as far as possible

E5-2.10, E5-2.10 GDR-a-45-a-b

At SPAR, all systems are designed to maintain a balance between the available range – i.e. that which is in demand by customers – and minimising wastage as much as possible.

- Automatic stock forecasting: AI-powered calculations estimate the quantities likely to be required for each store. Factors taken into account include sales data, weather conditions, promotions and seasonality. The system learns on a daily basis from sales and wastage data.
- Clearance sales: In all SPAR stores, food items approaching their best-before date and seasonal produce are sold at reduced prices. In Austria and Hungary, partnerships with specialist providers also offer the option to 'rescue' food via an app.
- Food donations: Where possible, SPAR donates food that is still fit for consumption but can no longer be sold to charitable organisations, which not only promotes the sustainable use of resources but also has a positive social impact. In Austria and Italy, every SPAR store passes on unsellable food to a suitable local charity. SPAR in Slovenia and Croatia works with several collection organisations. SPAR also collaborates with one of these organisations – the Maltese Order's relief organisation – in Hungary.
- Animal feed: Food that cannot be sold or donated – either because it is not needed or is no longer suitable for human consumption – is often used as animal feed. Baked goods, in particular, do not always last until the next collection day by the charitable organisations, which visit the stores once or twice a week. SPAR therefore collects this bread and baked goods at its central warehouses in Austria and donates it to local animal feed manufacturers.

8.3. Key figures and targets

8.3.1. E5-3 Targets relating to resource inflows and resource use

Targets relating to resource inflows

Target E5-Z1: Range of food products from certified organic production

E5-3.11, E5-3.11 GDR-T-51 a–c, e–g

The relative target in Austria is to continuously increase the key performance indicators 'Proportion of turnover from organic products relative to total turnover' and 'Market share in the organic segment compared to competitors' – measured in euros or as a percentage of the total organic market – without a fixed target value. For competitive reasons, no key figure is published in this regard, even though the analyses are regularly reviewed internally.

The objective is not time-bound but is pursued as a long-term goal. As the cultivation methods used for certified organic products are generally regarded as resource-efficient, this target forms part of the 'E5-1: Responsible procurement of food and food raw materials' concept and has an impact on the upstream supply chain. It is not required by law and is not based on specific scientific findings.

In other countries too, SPAR places importance on the sale of organic products; however, there are no defined, measurable targets.

Target E5-Z2: Range of vegan and vegetarian products

E5-3.11, E5-3.11 GDR-T-51 a-c, e-g

SPAR HOLDING AG aims to offer a diverse range of products in its stores to make it easier for customers to avoid animal products. In Austria, this relative target is measured in terms of market share as a percentage compared with competitors, with the aim of achieving steady growth. For competitive reasons, no specific figure is published, although the analysis is reviewed regularly internally. The number of items on offer is also recorded regularly (see E5-M3). In other countries, there are no measurable targets.

The target is not time-bound and does not pursue a specific target value. It is not required by law and is not based on specific scientific findings, but rather on the demand for plant-based alternatives to animal-based foods. Nevertheless, it has a positive impact on the concept 'E5-1: Responsible procurement of food and food raw materials', as plant-based foods are considered to be more resource-efficient than animal-based products.

Target E5-Z3: Agreements on the Code of Conduct for Environmental Responsibility

E5-3.11, E5-3.11 GDR-T-51 a–c, e–g

The aim is to introduce a Supplier Code of Conduct applicable to the whole of SPAR HOLDING AG by the end of 2026 (see chapters S2 and E4) – covering, amongst other things, environmental issues. Implementation will then begin for all suppliers required to sign the CoC. However, no timeframe has yet been set. This objective is absolute and has an impact on the concepts 'E5-1: Responsible procurement of food and food raw materials' and 'E5-2: Raw materials for non-food goods', as it encompasses suppliers across all product groups and thus also extends to the upstream supply chain. It is not a legal requirement and is not based on specific scientific findings.

Target E5-Z4: Repairability and recycling of technical equipment

E5-3.11, E5-3.11 GDR-T-51 a–c, e–g

An absolute target for the entire SPAR HOLDING AG Group is compliance with the Ecodesign Regulation for Sustainable Products, the Directive on Empowering Consumers for Ecological Transition, and the Right to Repair Directive in time for their entry into force and mandatory implementation in mid-2026 – All necessary information regarding the procurement of spare parts and repairs is provided in the products' user manuals. Suppliers, procurement and quality management are responsible for ensuring correct implementation.

This is not a self-imposed target but a requirement under EU law; no specific information is available regarding the scientific findings on which the regulation is based. It contributes to the ‘E5-2: Raw materials for non-food goods’ concept, as it potentially reduces the use of primary raw materials, and has an impact across the entire value chain, as resources are also potentially saved through repair during use.

Targets for the recycling and reuse of packaging

Target E5-Z5: Compliance with legal reusable packaging quotas

E5-3.11, E5-3.11 GDR-T-51 a–c, e–g

With regard to reusable packaging, the SPAR HOLDING AG Group’s objective is to meet the legally prescribed quotas. In Austria, this means achieving a 25 per cent share of reusable packaging for beer, water, juice, non-alcoholic soft drinks and milk by 2025, rising to 30 per cent by 2030. For the other SPAR countries, a 10 per cent share of returnable packaging is the target by 2030, in accordance with the EU Packaging Directive. This is therefore not a self-imposed target.

The absolute target contributes to the ‘E5-3: Packaging avoidance, reduction and recycling’ concept. No specific information is available on the scientific evidence on which the regulation is based, although it is known that reducing packaging materials can minimise negative environmental impacts along the value chain.

Target E5-Z6: Use of recyclable and recycled packaging

E5-3.11, E5-3.11 GDR-T-51 a–c, e–g

The target for all countries and business units is to comply with legal requirements. SPAR is therefore increasing the proportion of recyclable packaging for SPAR own-brand products to 100 per cent by 2030. SPAR-branded packaging meets the EU minimum recycled content requirements: 30 per cent for PET packaging containing food-contact materials, 10 per cent for non-PET packaging containing food-contact materials, and 35 per cent for all other plastic packaging.

Initial figures are available for beverage packaging in the Austrian food retail sector. By 2025, 99 per cent of beverage containers for SPAR-branded products (PET bottles and cans) will already be recyclable. The recycled content in PET packaging stands at 41 per cent. The data is based on packaging volumes, not on individual items.

Interim steps towards achieving the overall target: data gaps regarding the composition of packaging must be closed in order to implement the target. A department within the central purchasing organisation has been working since mid-2024 on setting up a digital packaging database for all SPAR-branded products, containing information on weights, recyclability and recycled content. The aim is to complete a comprehensive survey of all packaging for SPAR-branded products by mid-2027.

This absolute target contributes to the ‘E5-3: Packaging avoidance, reduction and recycling’ concept and aims to reduce negative environmental impacts along the value chain by minimising the use of primary raw materials, as only a very small proportion of products are manufactured and packaged in SPAR’s own production facilities.

Waste targets within own operations

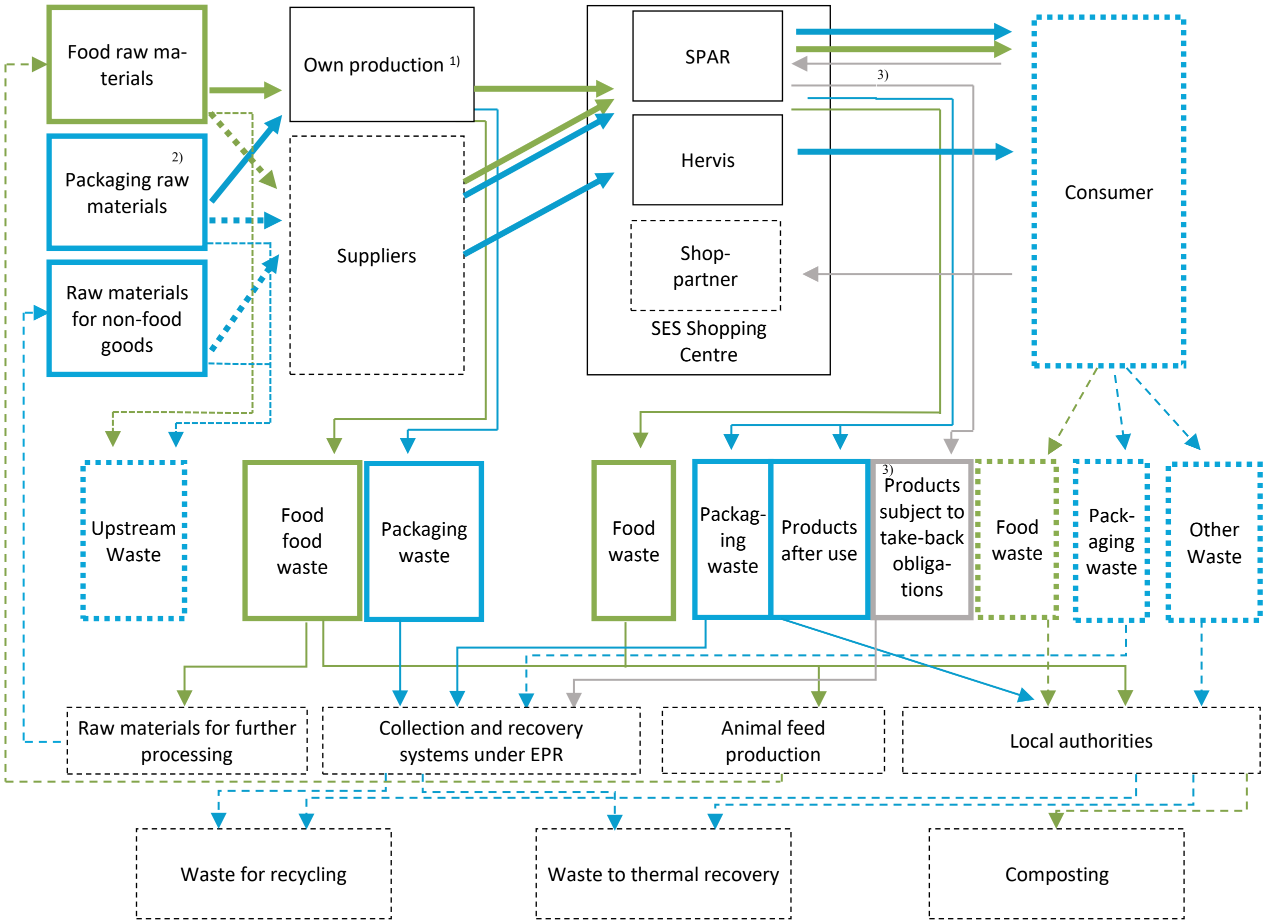
Target E5-Z7: Keeping food waste as low as possible

E5-3.11, E5-3.11 GDR-T-51 a–c, e–g

The target for the SPAR HOLDING AG Group’s food retail operations in all countries is to maintain the proportion of unsold food at a stable, low level of one to two per cent, which was achieved in the 2025 reporting year as well, with the exception of Italy. Unsold food includes spoilage and food donations. The figures are reported in euros and, in some cases, kilograms. This relative target contributes to the ‘E5-6: Food Management’ concept but is not a legal requirement. It primarily has an impact within the company’s own operations, but also indirectly along the upstream supply chain, as it potentially helps to reduce overproduction. It has been scientifically proven that unnecessary food wastage has a negative impact on the environment; however, the target of keeping unsold food to between one and two per cent is not based on any scientific calculation.

8.3.2. E5-4 Resource Inflows

The following process flowchart is intended to illustrate the key resource inflows and waste generated along the value chain of SPAR, Hervis and SES. For the sake of simplicity, individual country organisations are not shown; instead, only a schematic representation of the different business segments – food retail, specialist sports retail and shopping centres – is provided.



Explanatory notes:

Company	Goods/raw materials Non Food	Goods/raw materials Food

SPAR has no information available for the hatched sections.

[1] SPAR's own production facilities operated by TANN/REGNUM primarily process meat, vegetables, fruit and baked goods into meat products, sausages and convenience items; SPAR bakeries primarily process grains and cereals, whilst the REGIO coffee roasting and tea packaging facility processes coffee, tea, herbs and dried fruit.

[2] Extended producer responsibility schemes are in place in all countries where SPAR operates. Packaging volumes that SPAR processes itself or imports with products are covered by these schemes, thereby financing the costs of separate collection. Packaging material put into circulation by SPAR's suppliers in these countries is covered by those suppliers.

[3] Depending on the legal requirements of each country, certain products must be taken back by the distributor. At SPAR, this applies, for example, to batteries and waste electrical and electronic equipment. SPAR also participates in reusable container schemes; these containers are returned at stores and sent back to the bottlers. In some countries, SPAR voluntarily accepts other recyclable materials at its outlets

Figure 2 : Resource inflows and outflows at SPAR

E5-4.13 a

The key resource inflows relevant to the circular economy at SPAR HOLDING AG consist of non-food items from SPAR brands, such as technical appliances or household goods, as well as packaging from all own-brand products. These materials are classified as significant because the SPAR HOLDING AG Group has direct influence over the design of products and packaging exclusively for its own-brand products. Although foodstuffs account for the largest share of resource inflows, they are, by their very nature, consumables and are therefore not recyclable in the context of ESRS-E5.

In the specialist sports retail sector, textiles, sports goods and equipment, as well as technical equipment, represent the key resource inflows. Whilst SES Spar European Shopping Centres procure resources for the construction and maintenance of buildings, these do not constitute key materials when compared to purchased products and are therefore not considered 'key materials'.

At present, it is not possible to state whether critical or strategic materials are included in the 'key materials'. A method for evaluating and presenting data on own-brand packaging is currently being examined.

E5-4.13 b-d

Work is currently underway to establish a robust data foundation for the packaging composition and quantities of SPAR-branded products; however, it is not yet possible to provide quantitative figures for 2025 regarding the total weight of key materials, their breakdown, or the proportion of secondary resources (see measures E5-M8 and E5-M9, as well as target E5-Z7). Furthermore, it is not currently possible to present relevant non-food categories by weight and material type; key performance indicators will be defined with suppliers in the course of 2026. Generally, data on products purchased in the food retail sector is collected on the basis of purchasing data, categorised according to the ECR product group system – largely by weight, and to a lesser extent in euros, pieces or packaging units. These packaging units cannot be converted into weight due to a lack of data. The analysis currently does not include a breakdown of SPAR-branded products.

8.3.3. E5-5 Resource outflows

Products and materials

E5-5.15 a–c

The structure of SPAR HOLDING AG's significant resource outflows corresponds to the resource inflows previously described in E5-4.13. In the context of the circular economy, these relate in particular to non-food items, such as technical appliances or household goods, as well as packaging for own-brand products, which become waste after use by end customers. These resource outflows are classified as material as they are crucial to waste generation, recycling potential and measures to promote the circular economy. Foodstuffs are not regarded as key materials on the outflow side either, as they are consumables and are not returned to technical or biological material cycles within the meaning of ESRS E5.

It is currently not possible to fully record material resource outflows in terms of weight, as these outflows are directly linked to the incomplete data available on inflows. Information on the extent to which significant SPAR-branded products are repairable is also not currently available – the data situation is the same as on the inflow side. The same applies to the recycling rate of key products (key performance indicators will be defined with suppliers in the course of 2026).

As described in the section on resource inflows, no data is yet available regarding packaging. Irrespective of this, it is the aim of SPAR HOLDING AG to comply with all statutory requirements regarding recycling rates, recyclability and the use of recycled materials (see targets E5–Z7).

Waste

E5-5.16 a

SPAR HOLDING AG's waste streams originate predominantly from its stationary retail outlets, and warehousing sites, and production facilities (see Measure E5-12). They arise during own production, transport and storage, as well as the sale of food and non-food items.

The main waste streams include, in particular:

- Packaging waste: Paper and cardboard, plastics, and, to a lesser extent, glass, wood and metals. This waste is generated predominantly in stores, logistics centres and production facilities in connection with logistics overpackaging, as well as through consumption by end customers directly at the point of sale.
- Food waste: This arises particularly in branches during sales and storage processes and is kept to a minimum through careful planning.
- Residual and organic waste: This arises from the day-to-day operations of shops, logistics centres, production sites and administrative offices.
- Hazardous waste: Batteries, refrigeration units, light bulbs and similar items account for a comparatively small volume of waste at stores, logistics centres, administrative sites and production facilities. They are collected separately and handled in accordance with the law.

The waste generated is recorded in accordance with the applicable legal requirements and, depending on the type of waste, is sent for recovery, recycling or disposal.

Waste metrics

E5.5-16b-d, E5-5.17

as a percentage (%), share of total waste generated	**ESRS**	**2025**			**2024**		
		Total	Hazardous waste	Non-hazardous waste	Total	Hazardous waste	Non-hazardous waste
Total waste generated	**E5-5.16b**	**193 621**	**920**	**192 701**	**192 891**	**798**	**192 093**
Diverted from disposal		*79.70%*	*0.20%*	*79.50%*	*79.26%*	*0.14%*	*79.13%*
Processing for reuse	*E5-5.16c.i*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Recycling	*E5-5.16c.ii*	*57.46%*	*0.20%*	*57.27%*	*57.42%*	*0.14%*	*57.29%*
*Other methods of recovery***	*E5-5.16c.iii*	*22.23%*	*0.00%*	*22.23%*	*21.84%*	*0.00%*	*21.84%*
Sent for disposal		20.30%	0.28%	20.02%	20.74%	0.28%	20.46%
Combustion	*E5-5.16d.i*	*20.02%*	*0.00%*	*20.02%*	*20.46%*	*0.00%*	*20.46%*
Landfilling	*E5-5.16d.ii*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Other Disposal procedures	*E5-5.16d.iii*	*0.28%*	*0.28%*	*0.00%*	*0.28%*	*0.28%*	*0.00%*
Proportion of waste with an unknown final destination	E5-5.16 e	100%			100%		

**No radioactive waste from SPAR HOLDING AG's own operations*

***Composting of non-hazardous waste; in this context, this corresponds to biogenic waste*

The waste figures show that the vast majority of waste generated by SPAR HOLDING AG is sent for material or energy recovery, although the exact final destination is not known. The proportion of waste sent for disposal remains stable year-on-year. Hazardous waste accounts for only a very small proportion of the total volume.

Due to staff changes in Croatia, it was not possible to collect complete waste data for the 2025 reporting year. To ensure data completeness, the waste volumes for 2025 were therefore estimated on the basis of an extrapolation. The extrapolation was carried out using the average waste indicators for the years 2023 and 2024. In doing so, the average sales revenue for the years 2023 and 2024 was set in relation to the waste volumes and extrapolated on the basis of the sales revenue for the year 2025.

9. ESPR reporting on unsold products

Under EU Directive 2024/1781 establishing a framework for the setting of ecodesign requirements for sustainable products (ESPR), SPAR is obliged to disclose the number and weight of products disposed of. This reporting obligation under ESPR Article 24(1) may be fulfilled within the Group Sustainability Report rather than on the websites of the individual companies, which is hereby done.

Name of the legal entity	SPAR HOLDING AG
Identifier of the legal entity	ATBRA.256183-000
Type of identifier	EUID
Type of disclosure	Consolidated disclosure covering the following member companies: • SPAR Österreichische Warenhandels-AG ATBRA.034170-000 • INTERSPAR GmbH ATBRA.058299-000 • Maximarkt GmbH ATBRA.222548-000 • SIMPEX Import Export GmbH ATBRA.226834-000 • ASPIAG Service S.r.l ITRI.00882800212 • SPAR Hrvatska d.o.o. HRSR.080371185 • SPAR Magyarország Kereskedelmi Kft. HUOCCSZ.07-09-009192 • SPAR SLOVENIJA d.o.o. SIPRS.5571693000
Financial year – Start date	01/01/2025
Financial year – End date	31/12/2025

Product category (CN code) 1)	Description	Number of units disposed of	Total weight of units disposed of (kg) 2)	Including packaging	Reason for disposal 3)	Waste treatment process					
						Preparation for re-use (in %)	Disposal				Unknown (as a percentage)
							Recycling (as a percentage)	Other recovery (in %)	Disposal (as a percentage)	Total destruction (in %)	
24	Tobacco and processed tobacco substitutes; products containing nicotine for inhalation without combustion; other nicotine-containing products for the oral intake of nicotine	222	34	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
25	Salt; sulphur; earth and stone; gypsum, lime and cement	2931	8248	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	2094	19480	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
28	Inorganic chemical products; inorganic or organic compounds of precious metals, rare-earth elements, radioactive elements or isotopes	2571	3235	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
29	Organic chemical products	4295	1814	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
31	Fertiliser	1557	4479	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
32	Tanning and dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; lacquers and varnishes; putty; printing inks and other inks	3883	831	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	80896	29329	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
34	Soaps, organic surface-active agents, washing preparations, lubricants, artificial waxes, prepared waxes, polishing compounds, candles and similar products, modelling compounds, dental waxes and dental preparations	22758	7597	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%

3401	Soap; organic surface-active agents; detergents, lubricants, artificial waxes, prepared waxes, polishing compounds, candles and similar products	201894	154919	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
3402	Organic surface-active agents (excluding soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap	351804	188488	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
35	Proteins; modified starch; adhesives; enzymes	3670	219	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
36	Powders and explosives; pyrotechnic articles; matches; pyrophoric alloys; flammable preparations	3496	18022	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
38	Various chemical industry products	21102	28217	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
39	Plastics and articles made from them	1039549	246380	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
40	Rubber and articles thereof	5647	421	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
42	Leather goods; saddlery; travel goods, handbags and similar containers; articles made from gut	55	7	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
4202	Travel goods, handbags and similar containers; articles made from gut	4190	1426	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
4203	Articles of clothing and clothing accessories made of leather or leather substitutes	9	5	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
43	Fur skins and artificial fur; articles made therefrom	0	0	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
4303	Fur clothing and clothing accessories made from fur skins	51	15	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
44	Wood and wood products; charcoal	9025	29699	no	EU 2024/1781, Article 25(5)(b)	0%	0%	100%	0%	100%	0%
45	Cork and cork products	48	7	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
46	Wickerwork and basketry	812	5493	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
47	Pulp from wood or other fibrous cellulosic materials; paper or paperboard (waste and scrap)	7	0	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
48	Paper and paperboard; articles of paper pulp, paper or paperboard	5027328	73201	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%

4818	Toilet paper and similar paper products, cellulose wadding or non-woven fabric made from cellulose	31702	18270	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
49	Books, newspapers, prints and other printed matter; manuscripts, type-written and mimeographed texts	16742	3923	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
51	Wool, fine or coarse animal hair; yarns and fabrics made from these	158	27	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
52	Cotton	175	19	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
53	Other vegetable fibres; paper yarn and fabrics made from it	28	32	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
54	Synthetic or artificial filaments; strips and similar products of synthetic or artificial textile materials	82	4	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
55	Synthetic or man-made staple fibres	115	13	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
56	Cotton wool, felt and non-woven fabrics; speciality yarns; ropes, cordage and rope-making products; carpets and upholstery fabrics	2486	268	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
57	Carpets and other textile floor coverings	133	108	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
58	Speciality fabrics; lace; embroidery; trimmings; ready-made clothing accessories; straps; embroidery bases; embroidery bases; tulle and other net fabrics; not elsewhere specified	1265	40	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
59	Impregnated, coated, covered or laminated textile fabrics; textile products of a kind suitable for technical purposes	436	121	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
60	Knitted and woven fabrics	153	10	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
61	Knitted or crocheted clothing and clothing accessories	17622	3982	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
62	Clothing and clothing accessories, not knitted or crocheted	1573	305	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
63	Other made-up textile articles; sets of goods; second-hand goods; rags	411	30	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
6301	Blankets	174	39251	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
6302	Bed and table linen	2149	63976	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
6303	Curtains (including net curtains) and net curtains; net curtains for canopies	12	5	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%

6304	Other interior fittings (excluding goods of heading 94.04)	78	22	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
6306	Tarpaulins, sun sails and windbreak tents; tents; sails for watercraft, land vehicles or paragliders; camping equipment	97	2054	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
6307	Other made-up articles, including cut-to-size pieces	8388	863	No	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
64	Footwear, gaiters and similar articles; parts thereof	3725	7167	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
65	Headgear and parts thereof	469	51	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
66	Umbrellas, parasols, walking sticks, sitting sticks, whips, riding crops and parts thereof	319	263	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
67	Prepared feathers and down, and articles made therefrom; artificial flowers; articles of human hair	452	95	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	1265	414	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
69	Ceramic goods	9391	9483	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
70	Glass and glassware	11575	32,524	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
71	Natural or cultured pearls, precious or semi-precious stones, precious metals or metals clad with precious metal; articles thereof; imitation jewellery; coins	2432	14	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
72	Iron and steel	32	4	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
73	Iron or steel goods	7648	13610	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
74	Copper and articles thereof	33	3	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
75	Nickel and articles thereof	51	2	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
76	Aluminium and articles thereof	2744	1602	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
79	Zinc and articles made from it	26	1	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
81	Other base metals; cermets; articles made therefrom	129	82	No	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%

82	Tools, cutlery, spoons and forks, of base metal; parts thereof of base metal	21850	2089	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
83	Miscellaneous articles of base metal	1659	220	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
84	Nuclear reactors, boilers, machinery, apparatus and mechanical equipment; parts thereof	1270	1214	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8415	Air-conditioning units with a motor-driven fan for cooling and/or heating	31	173	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8418	Refrigerators and freezers, whether electric or non-electric	79	932	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8421	Centrifuges, including centrifugal dryers; filtering and purifying apparatus for liquids or gases	339	152	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8422	Dishwashers; machines for cleaning, drying, filling, capping, sealing or labelling bottles, cans, crates or other containers; machines for carbonating or sealing beverages; machines for packaging or packing	253	542	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8423	Scales (excluding sensitive scales with a maximum capacity of 5 cg or less), including scales with a weight-measuring device; scales with a weight-measuring device; parts thereof	163	148	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8443	Printing machines using printing plates, cylinders or moulds bearing printing images; other printers, copiers and telecopiers, whether or not combined; parts and accessories	583	117	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8450	Washing machines, including those with dryers	56	3479	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8467	Tools for drilling, screwing, tightening nuts, threading, thread cutting, grinding, polishing, sawing, cutting, punching, stamping, hammering, riveting, stapling or for removing screws, nuts or rivets; tools for finishing surfaces with grinding or polishing tools; Hand tools, pneumatic, hydraulic or fitted with a built-in electric motor or other motor	22	1455	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transferring data to data carriers in coded form, and machines for processing such data, not elsewhere specified	188	43	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
85	Electrical machinery, apparatus, equipment and other electrical goods; parts thereof; sound recording or reproducing apparatus, television image and sound recording or reproducing apparatus, parts and accessories for such apparatus	4390	3079	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8506	Primary cells and primary batteries	7143	609	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	345	254	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%

8508	Vacuum cleaner	553	1616	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8509	Electromechanical domestic appliances with a built-in electric motor, excluding vacuum cleaners of heading 8508	1611	2057	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8510	Electric shavers, hair clippers and epilators, and parts thereof	416	119	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8513	Portable electric lamps powered by their own energy sources (e.g. dry cells, rechargeable batteries, dynamos), excluding lamps and lighting fittings of heading 9405	959	240	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8516	Electric water heaters (storage and instantaneous), immersion heaters, electric irons, other electric heating appliances for domestic use; electric heating elements, other than those of headings 8545 and 8546	4777	7661	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8517	Telephone sets, including mobile phones and other wireless apparatus for the transmission of voice, images or other data; cordless telephones and mobile phones; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (e.g. in a local or broadband network), excluding transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	807	4230	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8518	Microphones and stands therefor; loudspeakers, whether or not in enclosures; headphones and earphones, whether or not combined with a microphone, and stands therefor; electric sound amplifiers; electric sound amplifiers	956	149	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8519	Sound recording or sound reproduction equipment	81	108	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8521	Video recording or video playback equipment, whether or not incorporating a video tuner	5	16	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	899	56	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8528	Monitors and projectors not incorporating television receivers; television receivers, whether or not incorporating a broadband receiver or a video recorder or reproducer	141	1238	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
8539	Electric filament or discharge lamps, including UV or infrared lamps; light-emitting diodes (LEDs)	5076	157	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
90	Optical, photographic or cinematographic instruments, apparatus and equipment; measuring, checking or precision instruments, apparatus and equipment; medical and surgical instruments and apparatus; parts and accessories for these instruments or apparatus	1658	222	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%

9006	Photographic cameras; photographic flash units and flash lamps; parts and accessories thereof	2	0	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
91	Watches and watch parts	373	55	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
92	Musical instruments; parts and accessories thereof	22	1311	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
94	Furniture; bedding, mattresses, upholstered goods, cushions and similar upholstered furniture; lamps and lighting fittings, not elsewhere specified; illuminated signs, illuminated nameplates and similar goods; prefabri-cated buildings	3109	1217	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
9401	Seats (including seats for motor vehicles), whether or not convertible into beds	182	819	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
9403	Other furniture and furniture parts	289	1322	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
9404	Mattresses; bedding and similar padded articles (e.g. quilts, eiderdown duvets, cushions, seat cushions and similar articles), filled with feathers, foam or other materials	382	424	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
95	Toys, games, sports equipment; parts and accessories thereof	16718	3834	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
9503	Tricycles, scooters and similar toys; doll's prams; dolls; other toys; mod-els; jigsaw puzzles	33944	7076	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
9504	Articles for table and parlour games, including pinball, billiards and special table games; coin-operated machines (other than gaming machines)	1227	405	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
96	Miscellaneous goods	20009	2798	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
9619	Hygiene products made from textiles (e.g. sanitary towels, tampons, nap-pies and nappy pants for infants)	8586	2109	No	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%
	Other products not currently allocated	2809	927	no	EU 2024/1781 Art. 25(5)(b)	0%	0%	100%	0%	100%	0%

Measures taken to prevent the destruction of unsold consumer products	The measures taken to prevent the destruction of unsold consumer products follow the waste hierarchy: 1. Sale at a reduced price: As a retailer, selling at full price is the top priority. If this is not possible, any products that have remained unsold up to that point are offered at a reduced price. There are several stages of price reduction over time. 2. Donations to charitable organisations: Only when it is not possible to sell products at reduced prices are they – including non-food items – offered to existing charitable organisations in Austria and Hungary. 3. Disposal: Products that are not accepted by charitable organisations, or unsaleable products in shops where there are no partnerships with charitable organisations, are disposed of as mixed household waste, with the exception of electrical appliances, which are disposed of via the waste electrical and electronic equipment (WEEE) scheme when they arise. The very small quantities of unsaleable products in the food retail sector do not allow for a separate waste stream to be managed on a commercially viable basis.
Measures planned to prevent the destruction of unsold consumer products	As additional measures, companies under the umbrella of SPAR HOLDING AG have planned the following activities: 1. Donations to charitable organisations: In countries other than Austria and Hungary, the donation of unsaleable non-food products to charitable organisations is also being considered.

[1)] *Quantities of products specified by 4-digit CN codes are no longer included in the 2-digit CN codes in order to avoid double counting.*
[2)] *Products for which no weights were available in the systems were extrapolated based on the number of products and average weights within the same category.*
[3)] *The reasons for disposal are a combination of the reasons set out in Article 25(5) of the ESPR. All products disposed of as waste are damaged and cannot be repaired economically.*
[4)] *All waste is handed over to public waste management systems at branch level; SPAR does not commission separate waste collection. The only exceptions are electrical appliances and textiles, for which separate collection schemes exist in some countries. Should such unsaleable products arise, they are channelled into these collection schemes. The subsequent waste treatment is beyond SPAR's control. As the landfilling of untreated waste is prohibited in Austria, Italy and Slovenia, prior energy recovery is guaranteed. In Croatia and Hungary, the specific waste disposal streams are unknown due to the obligation to hand over waste for disposal.*

Responsibility towards people

10. S1 Own workforce

The SPAR HOLDING AG Group offers employment opportunities in various sectors such as retail, warehousing/fleet operations, administration/management (e.g. product range management, controlling, marketing), food production (e.g. bakery, confectionery, meat processing), IT, catering, and construction/energy/engineering. SPAR is the largest private employer in Austria and one of the largest employers in the other countries in which SPAR HOLDING AG operates.

As at 31 December 2025, more than 77,300 employees were working within the SPAR HOLDING AG Group. The SPAR family is as diverse as the societies in the countries where SPAR operates. The diversity of our employees, with their wide variety of cultural backgrounds, shapes the vibrancy of SPAR. In addition to outstanding employee benefits, SPAR's appeal as an employer lies in its family-like working atmosphere and the diverse opportunities offered by a Central European retail group. As the group operates in several European countries, employees have access not only to attractive national career paths but also to international ones.

10.1. Strategy

As an employer of more than 77,300 people, the SPAR HOLDING AG Group is constantly striving to fulfil its responsibilities towards its employees. Treating employees with respect is a cornerstone of the Group's business practices. Employees form the basis of a functioning business model and are a key source of success. As an employer, the SPAR HOLDING AG Group is committed to recognising and nurturing the potential of every individual. In all countries, the Group invests in the training and further education of its employees and offers career development programmes.

10.1.1. Material impacts, opportunities and risks, and their interplay with strategy and the business model

S1-SBM-3.24

The general procedure for identifying and assessing material impacts, risks and opportunities is described in section 2.8 Management of Impacts, Opportunities and Risks. To identify material impacts, risks and opportunities, interviews were conducted in 2024 with subject matter experts from the Human Resources and People Development departments. Employees' concerns were incorporated into the analysis through stakeholder interviews (e.g. with employee representatives) and feedback from the employee survey.

SPAR has identified the following topics as key impacts, opportunities and risks relating to the workforce within the company:

- **S1 – Working time** (Positive impact): SPAR offers its employees various working time models, within the limits of the law, to enable them to balance the demands of work and family life (e.g. childcare, caring for relatives, leisure activities).
- **S1 – Adequate wages** (Positive impact): Fair pay enables employees to achieve a good standard of living and meet their basic needs (such as food, accommodation, healthcare and education).
- **S1 – Health and safety** (Negative impact): Workplace-specific injuries may occur that have a negative impact on employees' (long-term) health. The impacts are not widespread or systemic; they are individual incidents.
- **S1 – Gender Equality and Equal Pay** (Positive Impact): SPAR is committed to the fair and equal treatment of people of all genders to ensure that everyone has the same opportunities, rights and responsibilities in all areas, including pay.
- **S1 – Training and Skills Development** (Positive Impact): Through training and further education initiatives, employees can improve their skills and knowledge. This gives them the opportunity to advance professionally and financially within the company.
- **S1 – Recruitment and Employer Attractiveness** (Opportunity and Risk): The number of available potential employees is falling in all countries due to demographic trends. A decline in the number of people of working age who are able to work is offset by a growing demand for staff across various sectors. Consequently, competition amongst employers for employees is intensifying. In recent years, this gap has been partially bridged by immigration and commuters from countries where wage levels were lower than in those where SPAR operates. However, rising prosperity in the countries of origin of commuters (e.g. from Hungary to Austria, from

Romania to Hungary), combined with rising mobility costs, is reducing the willingness to work in SPAR countries. This increases the risk of being unable to recruit and retain sufficient staff to carry out the necessary work at SPAR. Provided SPAR maintains a correspondingly positive employer image, it has an equal chance of finding and retaining sufficient staff.

- **S1 Data Security** (Risk): The security of personal data is a particularly valuable asset, especially within the European Union, and is therefore strongly protected. Misuse, inadequate protection or loss of personal data can result in heavy fines and damage to SPAR's reputation.

S1-SBM-3.25-26

With regard to the significant impacts, opportunities and risks listed, there is no quantitative or qualitative information available for the reporting period concerning actual financial impacts, nor is there any qualitative information regarding significant risks of material adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements within the next reporting year.

10.2. Management of impacts, risks and opportunities

10.2.1. Summary of the impacts, opportunities and risks relating to S1

Impact, opportunity and risk	Concepts	Measures	Scope	Key figure	Targets
Working time (Positive impact)	• S1-K1: Working time models (HOLDING)	• S1-M1: Staff deployment planning projects (AT) • S1-M2: Measures to support work-life balance (HOLDING)	Within the company	S1-14 Key figures for work-life balance	• Implementation of staff deployment planning projects (AT) • Continuation of work-life balance projects and renewal of certifications (HOLDING)
Adequate wages (Positive impact)	• S1-K2: Adequate wages: collective agreements and pay scales (HOLDING)	• S1-M3: Participation in negotiations, consultations or simple exchange of information (HOLDING)	Within the company	S 1-7 Collective agreement coverage as a percentage of the total workforce S1-9 Number of employees paid below the reference values	• All employees are paid above the reference levels (HOLDING)
Health and safety (Negative impact)	• S1-K3: Management systems for health and safety at work (HOLDING)	• S1-M4: Measures relating to occupational health and safety (HOLDING) • S1-M5: Implementation of health programmes, including employee information (HOLDING)	Within the company	S1-13 Health and Safety Key Performance Indicators	• Minimising sick leave (HOLDING) Keeping work-related accidents to a minimum (HOLDING) • More detailed analysis of workplace accidents (AT)

Gender equality and equal pay for equal work (Negative impact)	• S1-K4: Equal treatment in recruitment, training, pay and career progression (HOLDING) Certification for gender equality (IT)	• S1-M6: Measures to ensure equal treatment (HOLDING)	Within the company	S1-15 Gender pay gap	• Review of measures (HOLDING) • Annual renewal of certification (IT)
Training and skills development (Positive impact)	• S1-K5: Training and further education (HOLDING)	• S1-M7: Planning, designing and implementing needs-based, group-wide training and staff development measures (HOLDING) • S1-M8: Performance and career development reviews (HOLDING)	Within the company	S1-13 Number of performance and career development reviews conducted (% of all employees) S1-12 Training hours per person	• Compliance with legal requirements (HOLDING) • Development of employees' skills (HOLDING) • Training and development targets (HOLDING)
Recruitment and employer attractiveness (Opportunity, risk)	• S1-K6: Employer branding (HOLDING)	• S1-M9: Employer branding campaigns (HOLDING) • S1-M10: Increasing employer attractiveness through additional benefits (HOLDING)	Within the organisation	S1-5 Employee turnover rate Recommendation rate in employee surveys	• Reducing employee turnover (HOLDING) • Group-wide employee survey: 80% participation, recommendation rate: 80% (HOLDING)
Data security (Risk)	• S1-K7: Data security (HOLDING)	• S1-M11: Technical and organisational measures to protect personal data (HOLDING) • S1-M12: Awareness-raising measures on data protection (HOLDING)	Within the company	Not defined	• None

10.2.2. S1-1 Policies relating to own workforce

S1-1, S1-GDR-P-42

The foundations of the corporate culture were revised by the Executive Board in 2025. The SPAR culture applies to all units of the SPAR HOLDING AG Group and replaces the principles for successful collaboration.

In Hungary, the principles of cooperation are set out in the Code of Conduct. These also cover human rights and working conditions (e.g. protection against discrimination and harassment, and the promotion of equal treatment). In Italy, principles relating to cooperation, the protection of employees, the development of employees' skills and potential, equal opportunities and the prohibition of discrimination are set out in the Code of Ethics. In Slovenia, values and principles (including interpersonal relations, communication practices, buddy programmes, training and further education, support services, health and safety at work, and information for new employees) are summarised in the employee handbook. In Croatia, guidelines on conduct, communication and dress code are set out in a work manual. For further information on the Code of Conduct in Hungary and Italy, see section 13.2.2 Policies related to business conduct.

As part of their in-house training programmes, all managers receive training and are made aware of topics such as a collegial management style, equal treatment and non-discrimination in a variety of ways. To ensure compliance with internal guidelines and codes of conduct, SPAR has introduced measures and processes, such as comprehensive training programmes. This is intended to ensure that employees and managers are aware of the applicable requirements and expectations and that these are put into practice.

S1-1.10

All policies are in line with the United Nations Guiding Principles on Business and Human Rights. Human trafficking, forced labour and child labour are prohibited by law.

SPAR already employs people with disabilities in many of its business units and, in Austria, Hungary and Slovenia, places particular emphasis on employing staff who are difficult to place in the so-called primary labour market. SPAR Hungary works with several organisations (the Kézenfogva Foundation, the Motivational Foundation and the SalvaVita Foundation) to support the recruitment, selection and integration of people with disabilities. Together with the charitable organisation 'Janka Tanya', the aim is to enable people with autism and those with reduced working capacity for other reasons to participate in social life and engage in daytime employment. Furthermore, SPAR Hungary has appointed its own equal opportunities officer, who organises internal awareness-raising training sessions, for example.

In autumn 2025, the employee app (Hallo SPAR app) was launched in Austria to improve the internal flow of information, strengthen direct communication with employees and promote transparency. The app offers a wide range of practical features to make employees' day-to-day work easier and adapt it to the digital age.

Each of these concepts affects the own workforce as a stakeholder group. The involvement of the workforce is described in section 10.2.3.

Concept S1-K1: Working time models

The majority of SPAR employees are women, many of whom also have custody of and responsibility for children or relatives in need of care. SPAR offers employees various working time models to help them balance the demands of work and family life (e.g. full-time, part-time, marginal employment, partial retirement). More than a third of SPAR's employees work part-time, and various working time models take into account the needs of childcare and similar commitments. When planning staff deployment, managers are also encouraged to accommodate the needs of mothers and fathers, as well as family carers, as far as this is possible without disrupting operations. In Austria, for example, this is set out in the parental leave brochure, as well as in courses on parental leave management and teleworking guidelines for managers. The use of information and communication technologies and home office arrangements enables work to be carried out outside the workplace wherever operationally feasible.

Concept S1-K2: Adequate wages (collective agreements and pay scales)

SPAR offers a wide range of employment opportunities in the food retail sector, in the fashion and sports retail sectors, and in the development, management and operation of shopping centres. A secure job provides a regular income, well-being and stability.

Employees are paid in strict compliance with the statutory provisions and collective agreements or pay scales applicable in each country. All staff receive adequate wages in line with the applicable national benchmarks. In Austria, the relevant collective agreement minimum wages and salaries, based on individual pay grades, serve as the benchmarks. Annual collective bargaining negotiations in Austria set binding minimum wages, salaries and other terms and conditions of employment for employees. As one of the largest food retailers in Austria, SPAR is one of the most prominent members of the Chamber of Commerce’s Trade Division and plays a key role in the annual wage negotiations. In the other SPAR countries, there are in some cases similar collective agreement reference values (e.g. Italy, Slovenia) or statutory minimum wages (e.g. Hungary, Croatia). In countries where there is no collective agreement coverage, individual agreements are reached on the basis of statutory requirements, as well as qualifications and professional experience.

SPAR participates in negotiations, consultations or simple exchanges of information between representatives of the government, organisations and employee representatives, in which social and economic policy issues are addressed. In Austria, there is a statutory system of social partnership based on compulsory membership for employers (WKÖ) and employees (Chamber of Labour). This system brings together the interests of the parties and ensures ongoing social dialogue at national level through structured negotiations. At company level, social partnership dialogue takes place with elected works councils through corresponding rights of intervention, oversight and information. In Austria, works councils are established nationwide in companies. Due to differing legal frameworks, forms of co-determination at company level in other countries exist in a less developed form or are left to the initiative of the workforce and their representatives.

Concept S1-K3: Management systems for health and safety at work

SPAR maintains in-house management systems in Austria, Hungary, Slovenia and Croatia for the continuous improvement of health and safety at work within the framework of national health and safety legislation. In Italy, the regional SPAR organisation ASPIAG Service S.r.l. has also achieved full certification to ISO 45001. The standard aims to further develop health and safety within the organisation with a view to continuous improvement. SPAR in Austria participates in the government’s ‘Workplace Health Promotion’ programme and is certified in accordance with the criteria of this best-practice initiative. The health programmes and the management system for health promotion and occupational safety cover all employees of SPAR, Hervis and SES in the countries mentioned. Any employees of service providers are covered by their respective health management systems.

The internal or external health and safety service of each business unit continuously analyses the risks to health and safety and defines the most appropriate preventive and protective measures for each one (e.g. operational procedures, refresher training, new or different personal protective equipment). The results of such an analysis are formally set out in the risk assessment documents drawn up by each individual operational unit.

Depending on national requirements, the composition of the management system committees varies from country to country. In Austria, Hungary, Slovenia and Croatia, as well as at SES, there are committees comprising a safety representative (SVP), an occupational health service (AMED) and/or a safety officer (SFK), in accordance with national requirements.

In Austria, all representatives from the SVP, SFK, AMED, works councils and employers meet once a year on the Central Health and Safety Committee, in accordance with Section 88 of the Employee Protection Act, to share information, exchange experiences and coordinate the company’s health and safety arrangements. In Hungary, a risk assessment of health and safety hazards is carried out for each site and updated every three years. Part of the risk assessment is an action plan, including deadlines, which is distributed to those responsible and reviewed regularly. In Slovenia, representatives from occupational safety, the occupational health service and employees jointly identify work-related hazards and potential preventative measures for the business units. These are recorded in a risk assessment document. SPAR Croatia carries out a risk assessment for every branch, warehouse and head office in collaboration with an external company; a dedicated occupational health and safety department ensures compliance with health and safety regulations through audits. The occupational health and safety team informs the relevant manager of any shortcomings so that these can be rectified immediately. The Health and Safety Committee meets every six months to discuss all matters relating to health and safety at work. At ASPIAG Service S.r.l., the SPAR organisation in Italy, there is an internal prevention and protection service responsible for health management tasks. Each year, this service analyses the results achieved in the previous year, starting with an analysis of injuries and near-misses – including those arising from outsourced activities – cases of non-compliance, regular audits and all other information deemed relevant to health and safety at work. As part of the ISO 45001 certification, the management team sets targets for improvement – including financial and organisational resources and a corresponding timetable – in addition to measures required by law. Each SES business unit receives occupational health and safety support in accordance with legal requirements. In many locations, the health and safety officer is directly part of the SES Centre management team. Work-related accidents or hazards are reported to these specialists, opportunities for prevention are identified, and continuous improvement measures are initiated. At SES headquarters, there are two health and safety representatives. At Hervis, occupational health and safety risk analysis is outsourced to an external consultancy firm, which also provides support with training staff on health and safety.

SPAR has not identified any typical risks leading to serious injuries in traditional retail. In production facilities, there is a risk of cuts. SPAR has identified potential hazards leading to work-related injuries through risk assessments and has minimised these through work instructions, personal protective equipment or other preventive measures. Furthermore, the occupational safety committees regularly analyse accidents and near-misses and adapt the preventive measures accordingly.

The remit of the occupational health services and SPAR's health management system ranges from workplace health management, through the observation of work processes and recommendations for improvements, to medical examinations and vaccinations. SPAR delegates the responsibilities of the occupational health service at its various sites to company doctors in order to ensure the best possible specialist care and anonymity for employees. The occupational health services are actively involved in identifying workplace hazards and assessing occupational safety and health risks. To this end, they carry out occupational safety inspections and contribute to resolving occupational health, physiological, ergonomic and hygiene-related issues. Employees are made aware of the contact details for their regional occupational health practitioner through internal communications, occupational health training sessions and the intranet.

Concept S1-K4: Equal treatment in recruitment, training, pay and career progression

Equal treatment of people of different genders is a key priority for SPAR. Job advertisements, for example, are worded in a gender-neutral manner, and employees may identify as non-binary, provided that the legal provisions of the respective country permit this. The gender guidelines set out gender-neutral language conventions for Austria. SPAR is committed to equal opportunities in recruitment, training, pay and career progression. Starting salaries are therefore determined not by gender, but purely on the basis of qualifications. Opportunities for further development within the company depend on both professional qualifications and the personal commitment of employees. Equal treatment and equal opportunities are a key focus in the further training of managers. SPAR Hungary joined Amnesty International Hungary's campaign for equal pay as early as 2020.

Guidelines for promoting equal opportunities, diversity and inclusion are included in the codes of conduct. Grounds for discrimination include ethnic origin, skin colour, gender, age, religious belief, sexual orientation, political opinion, disability and social background.

In 2025, Aspiag Service S.r.L. began the process of obtaining gender equality certification (UNI PdR 125:2022) and adopted a gender equality policy. Inclusion and equality are established therein as central elements of the corporate culture and are translated into concrete practices throughout the entire human resources management cycle (recruitment, training, development and recognition).

Concept S1-K5: Training and Development

In the food retail sector with in-store service and in specialist sports retail, advice provided by well-trained and motivated staff is essential for long-term business success. Similarly, well-trained staff are indispensable for the operation of shopping centres, in administration and in management.

The correct handling of food, knowledge of sales and customer advice, as well as the technical skills required for the operation of stores and shopping centres, are highly specialised tasks that staff must master in order to ensure SPAR's business operations and continued development. SPAR therefore trains and develops its staff in-house in all countries, thereby equipping them for their day-to-day work. Within the comprehensive range of specialist training courses, seminars and programmes, every employee can find the right training to enhance their professional and personal skills and advance their career within the company.

SPAR builds specialist knowledge in young staff from the ground up and therefore trains young people in retail trades in every country. Depending on the education system in the various countries, the training of young people at SPAR is structured differently.

In Austria, SPAR offers apprenticeships in over 20 different trades within the food retail sector, specialist sports retail, administration and property management. Viennese apprentices in the food retail sector complete their school-based training at SPAR's own vocational school, the SPAR-Academy Vienna. SPAR is the only retail company in Austria with a private vocational school recognised by the state. In the federal states, apprentices are taught in dedicated SPAR-Academy classes within public vocational schools. In addition to the statutory curriculum, the SPAR-Academy training programme includes, amongst other things, the subject of cultural awareness with a focus on intercultural and interfaith learning, as well as the 'Organic and FAIRTRADE Ambassadors' modules, which provide detailed knowledge of more sustainable products. Together with WWF Austria and with the support of the Ministry of Climate Protection, SPAR has developed the 'Green Champions!' programme. This in-house sustainability training programme for apprentices focuses on conscious shopping and cutting-edge sustainability topics such as sensible plastic reduction, animal welfare and regional suppliers. Sustainability themes are integrated into the training through initiatives such as the preparation of 'Too Good To Go' bags in June 2025 to save food, or the 'SPAR on Tour' initiative, a sales campaign for a good cause.

Motivated young professionals have the opportunity to take part in trainee programmes at SPAR. As part of an international trainee programme, for example, motivated university and university of applied sciences graduates are prepared for a career at SPAR through 18 months of 'on-the-job training' in various departments. Thanks to its international nature and diverse retail formats (SPAR, INTERSPAR, ICS, Hervis and SES), SPAR offers a wide range of development opportunities for high-potential young talent.

Group Human Resources Development implements the Group's employee development strategy and coordinates key priorities across all business units. Needs-based, Group-wide training and staff development initiatives are designed, planned and implemented. Managers are supported in dealing with various challenges and change processes. Management training courses prepare participants for their leadership roles. Performance management tools and processes are used to support staff in achieving their targets. Evaluations and analyses of training and further development programmes are carried out by the staff development departments of the country and company units.

Concept S1-K6: Employer Branding

Finding qualified specialists for the sale of food and sports goods, for administration, warehousing or IT is becoming increasingly difficult in all countries where SPAR operates. Like the retail sector as a whole, SPAR is grappling with, on the one hand, fewer potential applicants due to demographic trends and, on the other, high staff turnover rates. SPAR is implementing various programmes to maintain and further enhance its appeal as an employer. The aim is to find the right staff for vacant positions, retain suitable employees and attract new staff through positive word of mouth.

To highlight the benefits of SPAR as an employer, SPAR in Austria introduced a new employer branding unit in 2022, which was expanded into a separate division by the end of 2024.

The Employer Branding Advisory Board, which meets three to four times a year, comprises the Executive Board member responsible for HR matters, the managing directors from the two headquarters in Austria, the Head of Group PR and Information, the Head of Group HR, the Head of Group HR-Development, and the Head of Retail Store Sales, all under the leadership of the Head of Employer Branding.

Concept S1-K7: Data Protection and Data Security

SPAR attaches great importance to the protection of personal data and information.

For the group companies of the SPAR Austria Group, the GDPR Handbook serves as the basis for data protection compliance. Within the group companies, the relevant data protection organisations have been established, taking into account country-specific requirements; these organisations provide training and advice to the respective management teams and employees on data protection matters. They are also responsible for reporting (recording and reporting data breaches, ongoing reporting to the highest governing bodies) and for establishing, developing and monitoring the processes relevant to the GDPR.

Personal data is treated confidentially and in accordance with data protection regulations. Employees can report incidents involving breaches of personal data protection via the existing reporting channels.

Responsibility for all aspects of technical data protection lies with SPAR Business Services GmbH (ICS) across the Group. A dedicated team within the SPAR Austria Group, responsible for information and data security, is tasked with the implementation, operation and ongoing improvement of information security measures in accordance with various legal standards and established processes. Investments are made on an ongoing basis in security measures to ensure the best possible protection of information and personal data.

10.2.3. S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

S1-2

SPAR regularly surveys employees' satisfaction with their workplace, their line manager and with SPAR as an employer. The group-wide employee survey takes place every three years. The most recent employee survey took place in 2024. For SPAR, it is not only the specific assessment of line managers and the workplace that is significant, but also the participation rate.

To promote a culture of dialogue between managers and employees, regular performance and career development reviews are held (for further information, see section 10.2.3 Measures and Resources). Employees can also raise concerns via the comment functions on the internal communication platforms. Indirectly, employees' concerns are raised by the employee representatives on the Supervisory Board and can thus be taken into account when determining future business development and strategies. In addition, there is a regular exchange (at least twice a year) between the works council and the HR department regarding the conclusion of works agreements. Employees or their representatives are informed about the implementation of their concerns either directly or via the internal communication channels.

The process is supported by the HR department, the HR development team and the employer branding team. Human and financial resources are allocated to the planning and implementation of these engagement initiatives. External resources are utilised for the survey tool and the analysis of the results when conducting the employee survey.

Employees have the opportunity to get involved in environmental protection activities and social initiatives. In several countries, employees are encouraged to cycle to work (e.g. participation in the 'Austria Cycles' campaign, a nationwide competition in Slovenia, and the Commuter Challenge in Italy) or, more generally, to contribute their ideas for implementing sustainable measures.

In the event of disputes, SPAR has established a clear complaints procedure which helps to resolve conflicts through line managers or trusted representatives such as the works council. Employees can also use the whistleblowing system to report potential breaches of laws and internal policies, or instances of misconduct (see Chapter G1). In Slovenia and Hungary, breaches of employment law can also be reported via the whistleblowing system. In Austria, Italy and Croatia, such reports are made directly to the Human Resources department. This also allows concerns regarding working conditions that may lead to physical or mental health problems, as well as cases of discrimination, violence and harassment in the workplace, to be reported. The works council and management are also available to employees for discussions. Complaints are followed up by the relevant staff in the human resources departments (in the case of serious allegations, by the Head of HR). Where necessary, remedial measures are initiated. These measures range from discussions and disciplinary action to termination of employment. Complaints are monitored by the HR departments of the country units. In cases of gender discrimination or sexual harassment, a confidential advisor of the same gender as the complainant is always involved where appropriate.

Employees are involved in the further development of health promotion measures both directly and indirectly via the works council during regular health and safety meetings, as well as through the option to report health hazards to the health and safety officers. In all countries, employees are made aware of the contact details for the health and safety representative and health and safety officers via notices and information on the intranet, so that they can report and prevent hazards. In Croatia and Hungary, employees can directly elect their health and safety representatives.

In Austria, employees are offered the opportunity to receive support from social workers in various situations (e.g. legal matters, housing, finances, psychosocial issues). The counselling sessions are conducted by trained staff from social organisations such as Caritas for SPAR employees throughout Austria.

In Slovenia, SPAR also offers professional psychological counselling and support, which is available to employees and their immediate family members. As part of the programme, they can benefit from various forms of counselling, all provided by qualified psychologists, psychiatrists and psychotherapists. The aim of the programme is to offer immediate professional support in resolving various difficulties they may encounter in their professional or private lives.

10.2.4. S1-3 Measures and resources relating to the company's workforce

S1-3 , S1-GDR-A

Measures relating to working time

Measure S1-M1: Projects on staff deployment planning

In relation to staff deployment planning, SPAR in Austria is driving forward projects which, amongst other things, promote the reliability and predictability of working hours for staff, make them more transparent, and take individual preferences into account. This measure is only necessary and implemented in Austria, as there is a high proportion of part-time workers here and staff therefore do not have the regular working hours typical of full-time employment.

Measure S1-M2: Measures to support work-life balance

Within the limits of the law, SPAR offers its employees various working time models to enable them to better balance the demands of work and family life (childcare, caring for relatives, leisure activities).

In Austria (first certification in 2014) and Slovenia (since 2017), this commitment to work-life balance has also been confirmed by certificates: The SPAR and INTERSPAR head office in Salzburg, all six SPAR regional headquarters in Austria with their branches and TANN branches, as well as the TANN production sites and the central warehouse in Wels, have been awarded the state 'berufundfamilie' quality mark. All INTERSPAR restaurants and bakeries, as well as all Maximarkt stores, are also certified. The SPAR head office in Ljubljana, the SPAR stores and INTERSPAR restaurants in Slovenia are likewise certified.

The focus is on implementing family-related initiatives designed to ease the often difficult balancing act between family and work commitments. These include, amongst other things, active parental leave management to facilitate a smooth return to work after parental leave, flexible working hours with the option of part-time employment during parental leave, parental part-time work until the child's 7th birthday, flexible arrangements for part-time work and flexitime arrangements for office staff, as well as support for staff caring for relatives in need of care. In 2025, initiatives were continued to ease the burden on working parents during the summer holidays, such as the SPAR summer camps in Austria.

SPAR Croatia, for example, also grants an additional day's leave for a child's first day at school, whilst SPAR Slovenia provides leave to accompany children during the school selection process. SES operates a company nursery open all year round at the two shopping centres, EUROPARK Salzburg and SILLPARK Innsbruck, for the children of retail partners and staff.

Measures relating to adequate wages

Measure S1-M3: Participation in negotiations, consultations or the exchange of information

SPAR actively participates in negotiations, consultations or simple exchanges of information between representatives of the government, organisations and employee representatives, in which social and economic policy issues are clarified. Wages and salaries are adjusted in line with the outcomes of collective bargaining or wage negotiations.

Measures relating to health and safety at work

Measure S1-M4: Occupational health and safety measures

SPAR is strongly committed to occupational health and safety, aiming to minimise work-related accidents and ensure a safe working environment for all employees. This includes the provision of high-quality personal protective equipment (PPE), training on the use of machinery and equipment, the implementation of new mandatory training, such as the use of gas detectors and the procedure to follow in the event of a gas alarm in accordance with Section 62(4) of the Austrian Occupational Safety Act 199, as well as preventive medical check-ups in various work areas carried out by the occupational health service.

All SPAR employees take part in safety training, which covers workplace safety, fire safety, evacuation and rescue procedures. In accordance with national legislation, a proportion of staff must also complete first-aid training, which is delivered by external experts. In addition, there are job-specific training sessions for roles with particular occupational health and safety requirements. SPAR offers comprehensive training on occupational safety and personal mental wellbeing via the SPAR online learning platform or through face-to-face training sessions, which are available to all employees. Guidelines and safety standards are continuously updated.

In Italy, ISO 39001 certification for road safety was obtained in 2025, complementing the ISO 45001 certification for occupational health and safety. Monitoring of all logistics-related processes is being stepped up in order to continuously improve staff safety.

Measure S1-M5: Implementation of health programmes, including employee information

In addition to the occupational health service within the individual business units, SPAR offers a wide range of initiatives to support physical and mental health. SPAR regularly provides information on health promotion opportunities via internal media, such as the intranet or newsletters.

In Slovenia, health tips are a regular feature of staff communications. The employee magazine provides employees with information on preventive healthcare, nutrition, exercise and screening. Numerous activities were organised in 2025 as part of ‘Health Month’. In Austria, the health programme is based on the four pillars of exercise, healthy eating, preventive healthcare and mental well-being, and supports a healthy lifestyle. Through internal communication channels, the employees are provided with tips on appropriate exercise at work and in their private lives, dietary recommendations and other information beneficial to their health. Various health training sessions and treatments are offered across the regions, such as physiotherapy, massages, yoga, running training, eye and hearing tests, and health checks.

As part of the Group’s health management programme, SES provides comprehensive information on preventing physical and mental health risks. Preventive healthcare is integrated into the working day on a country-by-country basis and has a lasting impact on health awareness. Depending on the location, there are various initiatives and programmes covering nutrition, mental fitness, exercise and preventive care. These offers, which vary from country to country and are implemented in cooperation with the respective SPAR national headquarters, are communicated to employees via a wide range of internal channels.

SPAR also acts as an organiser and sponsor of various sporting events. In Hungary, for example, SPAR is the main sponsor of the ‘SPAR Budapest Maraton Fesztivál’ and fields numerous teams of staff in the race. Hervis is a sponsor of Austria’s largest sporting event, the Vienna City Marathon. At these and many other running events, such as the Linz Marathon or the Salzburg Business Run, SPAR relay teams take part – making shorter distances accessible to everyone – alongside individual runners who are supported by SPAR in their sporting ambitions.

Measures for equality and equal opportunities

Measure S1-M6: Equality and Equal Opportunities

SPAR offers a wide range of training programmes to promote equal treatment of all genders, such as the Female Leadership Programme.

In Italy, Aspiag Service S.r.L successfully completed the gender equality certification process (UNI/PdR 125:2022) in December 2025. Key initiatives included the introduction of an internal training programme and an inclusive language guide. The analysis covered the entire human resources management cycle, from selection and recruitment policies to career development pathways, from pay equality to measures for preventing and responding to abuse or harassment. A strategic plan and internal communication plans were developed to promote a continuous and structured dialogue between staff and management. Furthermore, a gender equality committee was established.

In preparation for the implementation of the EU Pay Transparency Directive, which comes into force in 2027, a project group comprising representatives from the HR and legal departments was set up.

Measures relating to training and skills development

Measure S1-M7: Planning, designing and implementing needs-based, group-wide training and employee development measures

The diverse training and further education programme in the SPAR food retail sector begins with an apprenticeship or similar specialist training in countries without a dual education system, and ranges from various specialist courses – such as delicatessen seminars, wine sommelier training or till training – right up to the 'Top Salesperson' qualification. This forms the basis for the highest level of specialist training within the SPAR Group, the SPAR Master's qualification, which is compulsory for all area managers. Naturally, the programmes vary depending on the country and business division and are tailored to the specific requirements of the roles. For administrative staff, for example, seminars on negotiation skills, personal development or IT systems are offered, whilst for drivers in SPAR Logistics, the focus is more on safety and driver training. The training programmes are continuously adapted to current developments, such as the use of AI.

The retail sector thrives on personal contact and on-product training. Therefore, face-to-face seminars are an integral part of the retail sector. However, theoretical content, background information and training on IT applications can also be learnt digitally – at any time of their choosing. For this reason, SPAR has been digitising parts of its training programme for many years and has developed its own learning platform for these e-learning courses. The online training courses are delivered via the SPAR e-learning system. Staff can complete their training modules individually on a computer or mobile device exactly when they have the time and peace and quiet to do so. The platform is also linked to the mandatory training programme and automatically suggests the next training modules or alerts employees if any modules are still missing. This makes organising and monitoring mandatory training even easier for employees and managers.

The Executive Master in Retail Management offers SPAR employees an exclusive continuing professional development programme. This postgraduate programme at the renowned SDA Bocconi School of Management in Milan promotes the further development of retail skills, fosters exchange between academia and practice, and strengthens international, group-wide collaboration.

Measure S1-M8: Performance and career development reviews

To foster a culture of dialogue between managers and staff, formalized performance and career development reviews are held on a regular basis. In addition to mutual feedback, these appraisals cover objectives, the individual's contribution to the company's success and prospects for development.

In autumn 2025, the roll-out of digital support for the annual performance and career development reviews began at the head office in Austria. The roll-out to the branch offices in Austria is planned for 2026.

Measures to enhance employer attractiveness

In 2023, a large-scale internal and external study was carried out on the attractiveness of the SPAR employer brand in Austria across all business units, from which employer branding measures were derived. Employee surveys are conducted (the frequency varies by unit and country).

Measure S1-M9: Employer branding campaigns

Employer branding campaigns, organised at national level, are intended to further improve the employer image and strengthen existing employees' identification with the company. The aim is also to attract new talent. Greater use is being made of social media to increase visibility as an employer. There are also country-specific incentive schemes for ‘employee referral’ schemes.

Measure S1-M10: Increasing employer attractiveness through additional benefits

SPAR offers its employees additional benefits that make working at SPAR particularly attractive, such as health benefits and meal allowances. These benefits vary from country to country, but in each country they benefit all direct employees of SPAR HOLDING AG, regardless of their level of employment. Long-serving employees are particularly important to the company due to their practical knowledge and experience. SPAR therefore honours long-serving employees at regular celebrations and rewards their loyalty with additional benefits. Depending on their length of service and region, employees receive bonuses, discounts or additional days’ holiday from the company. In Austria, from the tenth year of service onwards, SPAR also makes a voluntary contribution to a private pension scheme. In Slovenia, SPAR makes voluntary contributions to an additional pension scheme for all employees after one year’s service. SPAR Croatia provides additional support in the event of sickness lasting more than 90 days, incapacity for work, and upon retirement.

In many regions, SPAR provides a meal allowance for all employees in its own shops or restaurants. In addition, employees receive discounts on purchases at partner companies. SPAR in Austria offers a special service: colleagues at the VD SPAR Insurance Service also review private insurance policies for prices and cover and can offer the Group’s insurance terms to employees. Through a partnership with the insurance company Unipol, which began in 2024, employees in Italy benefit from various concessions and improvements when taking out insurance products and using related services.

In Austria, SPAR offers employees a bonus scheme for shopping within the company’s own stores. At the end of the year, employees receive five per cent of the total value of their annual shopping in food stores back in the form of an employee loyalty bonus as a shopping credit. In addition, all employees receive discounts of up to 40 per cent on purchases at Hervis. At the end of 2024, a particular emphasis was placed on supporting families with the introduction of a voluntary, nationwide childcare allowance. Under this scheme, parents with childcare responsibilities can receive a tax-free allowance of up to €600 per child per year. This measure helps parents to cover childcare costs.

Measures relating to data protection and data security

Measure S1-M11: Technical and organisational measures to protect personal data

Appropriate technical and organisational measures are being implemented across the Group companies to ensure an adequate level of protection for the personal data of employees that is processed.

In 2025, the Group-wide data governance policy for HR reporting was implemented to establish a binding framework for data transfer, data preparation, data analysis and reporting in relation to employees’ personal data within the Microsoft Azure DNA and Microsoft Power BI system environments. The policy ensures that data protection and employment law requirements (such as lawfulness, data minimisation, data integrity, etc.) are complied with and that the data protection compliance of the reporting applications is verified and documented.

Measure S1-M12: Data protection awareness initiatives

Mandatory data protection training sessions are held to raise staff awareness. In 2018/2019, all staff across the Group received training. Further training sessions took place in subsequent years. In addition, data protection training courses are available to staff at any time via the online learning platform. The roll-out of a new awareness training course on cyber security began in Austria in 2024 and continued in the other countries in 2025.

The measures mentioned do not require significant operational resources. The measures are of indefinite duration.

10.3. Key figures and targets

10.3.1. S1-4 Targets relating to own workforce

S1-4 , S1-GDR-T-51

Working time targets

SPAR has set itself the target of completing staff deployment planning projects in Austria for the retail division by 2026, with central administrative departments to follow subsequently.

To promote work-life balance, the implementation of relevant projects will continue and corresponding certifications (e.g. the 'beruf&familie' audit) will be renewed. For key figures on work-life balance, see section 10.3.9 S1-14 Key figures for work-life balance.

Adequate wages targets

SPAR has set itself the target of ensuring that all employees are paid above the benchmark levels. This target was achieved in 2025 (see section 10.3.5 S1-9 Adequate wages).

Health and safety targets

In the area of occupational safety, SPAR has set itself the objective of promoting employees' health through health programmes and minimising sick leave. No threshold has been set for days lost due to sickness. Work-related accidents are to be kept to a minimum. No threshold has been defined for this. Compared with the previous year, the rate of work-related injuries has remained constant. Mandatory health and safety training and ongoing health and safety measures are intended to contribute to this. Work-related accidents will be analysed in even greater detail over the next two years in order to implement measures with greater precision. In 2026, the Central Health and Safety Committee will place a particular focus on analysing work-related injuries in Austria.

Key figures on health and safety are presented in section 10.3.8 .

Gender equality and equal pay targets

SPAR has set itself the objective of systematically reviewing gender-specific pay gaps in line with the EU Pay Transparency Directive and – in the absence of objective, gender-neutral reasons – gradually reducing them. Specific targets and timeframes will be set as the Directive is further implemented. Key figures on the gender pay gap are presented in section 10.3.10 S1-15 Remuneration metrics.

In Italy, the effectiveness of measures to promote gender equality is monitored through a structured system of targets and key indicators, which is integrated into management and control processes. Monitoring activities are carried out regularly through the collection and analysis of quantitative and qualitative data relating, amongst other things, to the following topics:

- The composition of the workforce by gender and by occupational classification levels;
- Recruitment, onboarding, development and career progression processes;
- Access to training and development initiatives;
- Work-life balance policies and the use of social support measures;
- Focus on gender equality and inclusion in the results of employee surveys and internal questionnaires.

The monitoring results are reviewed by the Gender Equality Committee and shared with the relevant functions to assess progress towards the defined targets, identify deviations and plan corrective actions and continuous improvement initiatives. An annual audit by the certification body DNV is scheduled to renew the certification.

Training and skills development targets

The training and professional development programme is designed, on the one hand, to meet all legal requirements (such as those relating to the protection of employees) and, on the other hand, to enhance employees' skills (including social skills).

Within the Group, there are training and further education targets tailored to each business division. These vary in scope and degree of formalisation (mandatory training) and are based on specific needs and local or regional conditions.

Further key figures are presented in section 10.3.7 S1-12 Key Figures for Further Training and Skills Development.

Employer attractiveness targets

One of the key indicators of an employer's attractiveness is employee turnover. SPAR has set itself the goal of reducing the high employee turnover typical of the sector. Specifically, the targets for reducing employee turnover rates vary by country and store and are not published for competitive reasons. They are defined in consultation between the HR departments and the relevant board member. Employee turnover is analysed monthly and compared with the figure for the same month in the previous year. This enables appropriate corrective measures to be taken promptly. There is no fixed threshold set as a target, as employee turnover depends on numerous internal and, above all, external factors (economic conditions, labour market situation). Key figures on departures and falling employee turnover are presented below in section 10.3.2 S1-5 Characteristics of the company's workforce, whilst key figures on social security are set out in section 10.3.6 S1-10 Social protection.

SPAR management receives feedback on employee satisfaction through employee surveys. The most recent group-wide employee survey took place in 2024 and was carried out with the support of an external agency. With over 47,700 participants from four countries and a response rate of 78 per cent, the survey narrowly missed the target participation rate of 80 per cent; nevertheless, it was the largest in SPAR's history. 74 per cent of all participants stated that they would recommend SPAR as an employer to others in their circle. The next group-wide employee survey is expected to take place in 2028.

Data protection and data security targets

SPAR HOLDING AG has not set any measurable, results-oriented targets for the measures listed. The data protection compliance of HR-related reporting applications is checked and documented as part of the implementation of the Data Governance Policy. The relevant line manager monitors attendance at training sessions and is supported by the e-learning system.

Unless otherwise stated, the defined targets are not legally required and are relative.

10.3.2. S1-5 Characteristics of the undertaking's employees

The number of employees is stated in the following tables in headcount and are based on a snapshot as of 31 December 2025.

S1-5. 19 a

	2025	2024
Total number of employees (headcount)	**77 381**	**77,685**
by gender		
female	53,669	54,427
male	23,711	23,257
other	1	1
by region		
Austria	41,518	41,923
Hungary	14,198	14,496
Italy	9,846	9,778
Slovenia	5,739	5,482
Croatia	5,495	5,379
Romania	518	558
Czech Republic	18	21
Germany	33	31
Switzerland	16	17

The gender of all employees is known, so there are no figures for ‘Not reported’.

S-1-5.19 b

	2025	2024
Permanent employees (headcount)	**74,331**	**74,801**
by gender		
female	51,830	52,598
male	22,500	22,202
other	1	1
by region		
Austria	41,472	41,923
Hungary	13,404	13,789
Italy	8,982	8,704
Slovenia	5,514	5,325
Croatia	4,402	4,445
Romania	515	555
Czech Republic	18	21
Germany	8	22
Switzerland	16	17

Temporary employees (headcount)	**3,046**	**2,886**
by gender		
female	1,859	1,830
male	1,187	1,056
other	0	0
by region		
Austria	n/a	n/a
Hungary	794	707
Italy	864	1,074
Slovenia	225	157
Croatia	1,089	934
Romania	3	3
Czech Republic	0	2
Germany	25	9
Switzerland	0	0
Employees with non-guaranteed working hours (headcount)	**2**	**1**
by gender		
female	1	0
male	1	1
Other	0	0

As fixed-term contracts are not systematically recorded in Austria, no information can be provided on this matter.

	2025	2024
Full-time positions (headcount)	**49,696**	**50,219**
by gender		
female	30,492	31,193
male	19,204	19,026
other	0	0
by region		
Austria	19,056	19,379
Hungary	12,835	13,398
Italy	6,710	6,586
Slovenia	5,381	5,169
Croatia	5,194	5,122
Romania	484	523
Czech Republic	18	21
Germany	8	12
Switzerland	10	9
Part-time positions (headcount)	**27,685**	**27,466**
by gender		
female	23,197	23 234
male	4,487	4,231
other	1	1
by region		
Austria	22,462	22,544
Hungary	1,363	1,098
Italy	3,136	3,192
Slovenia	358	313
Croatia	301	257
Romania	34	35
Czech Republic	0	0
Germany	25	19
Switzerland	6	8

S1-5.19 c

Departures and employee turnover	**2025**	**2024**
Total number of departures	23,015	23,987
Employee turnover rate	29.7%	30.9%

Employee turnover represents the ratio of the headcount at the end of the reporting period compared with the number of employees who left during the entire reporting year. It takes into account all employee departures (in headcount terms) and covers all types of termination.

10.3.3. S1-7 Collective agreement coverage

S1-7

	2025	2024
Collective agreement coverage (EEA)	97%	97%

10.3.4. S1-8 Diversity

S1-8.65

	2025	2025	2024	2024
Gender breakdown at senior management level	**Number of employees at senior management level**	**Proportion of employees at senior management level, in %**	**Number of employees at senior management level**	**Proportion of employees at senior management level, in %**
by gender				
female	4	19.0%	3	15.8%
male	17	81.0%	16	84.2%
other	0	0.0%	0	0.0%
Total	**21**	**100.0%**	**19**	**100.0%**

The senior management of SPAR HOLDING AG comprises the top three levels of the supervisory and management bodies, namely the Supervisory Board and Executive Board of SPAR HOLDING AG (which is identical to the Executive Board of SPAR Österreichische Warenhandels AG), the Executive Board of Austria SPAR International AG, and the managing directors of SES Spar European Shopping Centres and SPAR Magyarorszag Kft.

S1-8.66a

	2025	2025	2024	2024
Employees by age group	**Headcount**	**Percentage**	**Headcount**	**Percentage**
Total	**77,381**	**100.0%**	**77,685**	**100.00%**
under 30 years	20,103	26.0%	20,548	26.5%
30–50 years	37,017	47.8%	37,507	48.3%
over 50 years	20,261	26.2%	19,630	25.3%

10.3.5. S1-9 Adequate wages

S1-9

Number of employees paid below the reference levels	**2025**	**2024**
Total	0	0

Employees are remunerated in strict compliance with the statutory provisions and collective agreements or pay scales applicable in each country. All employees receive appropriate remuneration in line with the applicable national benchmarks.

10.3.6. S1-10 Social protection

S1-10

Are all employees covered by social protection in respect of	2025 Through public programmes	2024 through public programmes
Sickness	yes 1)	yes 1)
Unemployment	yes	yes
Accidents at work and incapacity for work	Yes 1)	yes 1)
Parental leave	Yes	Yes

1) Exception: Croatia

Employees are also covered by benefits provided by the company; for example, in Croatia, these include financial support in the event of illness or incapacity for work. The benefits provided by the company vary across the SPAR countries. For further information, see section 10.2.4 S1-3 Measures and resources relating to own workforce.

10.3.7. S1-12 Training and skills development metrics

S1-12.34 a

S1-12 Training and skills development

	2025	2024
Employees participating in regular performance and development reviews*	**Percentage**	**Percentage**
Total	8.6%	8.0%

*Figures are incomplete (digitisation is ongoing; not all units are included)

The performance and development reviews are being gradually integrated via the internal learning platform. Digitalisation began in 2025 and is continuously expanded.

S1-12.34 b

	2025	2024
Average number of training hours per employee	**in hours**	**in hours**
Total	9.0	7.9

The training and further education hours include all training courses offered or arranged by SPAR. Specialist training courses, particularly in the administrative sector, which are booked individually by staff members, cannot be recorded in this system and therefore cannot be analysed.

10.3.8. S1-13 Health and safety metrics

S1-13

	2025	2025	2024	2024
	Number	Percent-age/Rate	Number	Percent-age/Ratio
Percentage of the own workforce covered by the company's health and safety management system		100%		100%
Number of fatalities from work-related injuries and work-related ill health	0		0	
Number of notifiable workplace accidents*	2,589	25	2,561	25
Number of cases of notifiable work-related ill health	1		1	
Number of days lost due to work-related injuries and deaths resulting from accidents at work, work-related ill health and deaths resulting from ill health	50557		51 704	

*Figures exclude non-employees, as they are not material

The rate of work-related injuries is the number of work-related accidents resulting in injuries per million hours worked. The number of notifiable workplace accidents is the number of accidents that have resulted in at least one day's absence from work. The number of days lost is counted from the first to the last day of absence. Calendar days are taken into account in the calculation.

10.3.9. S1-14 Work-life balance metrics

S1-14

	2025	2024
Employees entitled to take family-related leave		**Percentage**
Total	99.5%	99%
Employees who have taken family-related leave		
Total	19.0%	17.0%
female	15.1%	13.6%
male	3.9%	3.4%
other	0.0%	0.0%

The figures include all employees who are entitled to take family-related leave (maternity, paternity and parental leave, as well as care leave).

10.3.10. S1-15 Remuneration metrics

S1-15.40 a

	2025	2025	2024
Gender pay gap	**Key figure**	**Percentage points change on the previous year**	**Key figure**
Total	10 %	-0.9	10.9 %

The gender pay gap – the unadjusted 'gender pay gap' based on gross hourly earnings – stands at 10% for the entire SPAR HOLDING Group (representing a reduction of -0.9 percentage points). This generally indicates that the positive trend of a steadily narrowing gender pay gap is continuing.

The basis for calculating this figure is an aggregated analysis of all subsidiaries in Austria and abroad, with a period of employment exceeding 3 months. The adjustment or exclusion of data records for employees with a period of employment of less than 3 months is carried out for statistical reasons.

The starting point for calculating the average earnings for men and women is the individual gross hourly earnings of employees as recorded in the payroll accounts relevant for payroll processing. To calculate gross hourly earnings, the last valid gross monthly remuneration for each employee in the reporting year was divided by the standard working hours agreed for that same month (standard monthly hours).

No country-specific adjustment is made for differences in purchasing power. The remuneration includes all types of pay that were paid to employees during the reporting year. From the overall analysis, average gross hourly earnings by gender are subsequently calculated and compared with one another.

As in previous years, the indicator based on average gross hourly earnings continues to show a 'gender pay gap'. This remaining disparity is primarily evident in the fact that relatively higher-paid management roles within the company are more frequently held by men than by women.

S1-15.40 b

	2025	2025	2024
Ratio of the total remuneration of the highest-paid individual to the median remuneration of all employees	**Key figure**	**Change from the previous year**	**Key figure**
Group	73	- 8	81
Austria	60	-6	66

The ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all employees is 73:1 for the SPAR HOLDING Group as a whole (60:1 in Austria only). This represents a decrease compared with the previous year of -8 within the SPAR HOLDING Group, and -6 in Austria. The remuneration policy for the Executive Board is the key factor behind this development.

The calculation of these key figures is based on an aggregated analysis of all persons employed during the reporting year across all subsidiaries in Austria and abroad, with a period of employment exceeding 3 months (90 days). The adjustment or exclusion of data records for employees with a period of employment of less than 3 months is carried out for statistical reasons. The starting point for calculating the Group's and Austria's median income is, in each case, the individual gross total annual remuneration of the employees as recorded in the payroll accounts relevant for payroll processing. No statistical extrapolation is carried out from part-time to full-time equivalents or from periods of employment of less than one year (joining and leaving during the year), nor is there any country-specific extrapolation to account for differences in purchasing power. The total gross annual remuneration includes all types of remuneration paid to employees during the reporting year. For statistical reasons (continuity), one-off extraordinary effects (e.g. termination-related entitlements) are excluded from the total annual remuneration of the highest-paid individual. For future years, a projection of the theoretical statistical annual income is envisaged for all employees who were employed for less than one year. Consequently, annual salaries will be compared with one another in future, and the exclusion of short-term employment relationships of less than 90 days will no longer be necessary.

The reported figure should be interpreted in the light of these considerations. Given the high proportion of part-time work typical of the sector, the large number of employment contracts lasting less than a full calendar year, and the fact that around 30 per cent of all Group-wide employees are employed in countries with lower wage levels than Austria, a corresponding factor emerges at Group level between the highest-paid individual (Chairman of the Executive Board) and the median remuneration of all employees. For this reason, and to facilitate better interpretation, a metric based on the median remuneration of employees within Austria is also reported in addition to the Group-wide metric, for reasons of social relevance.

11. S2 Workers in the value chain

11.1. Strategy

S2-SBM-3.24

Just as the three divisions of SPAR HOLDING AG – food retail, specialist sports retail and shopping centres – are diverse, so too are their supply chains. And just as these supply chains are diverse, so too are the impacts on the environment, living organisms and people within the supply chain. Across the various countries, SPAR HOLDING AG sources products and services from countless suppliers. INTERSPAR's largest stores stock up to 50,000 different items, ranging from producers in the immediate vicinity of the respective store to international branded goods containing ingredients from the other side of the world. Whilst in the food retail sector, regional products from producers as close as possible are given priority, the international supply chain for non-food items and textiles relies heavily on manufacturers in the Far East. The supply chain involved in the construction of shopping centres and stores by SES, in turn, comprises large and small regional construction companies and tradespeople. Whilst strict social standards apply within the EU, workers in international value chains are affected by the potential negative impacts of the importing companies. SPAR HOLDING AG is committed to human rights obligations and will gradually implement new legislation such as the CSDDD, etc.

11.1.1. Material impacts, opportunities and risks

In the double materiality analysis the following impacts on workers in the value chain were identified:

Other work-related rights

- **S2 – Child labour in the supply chain** (Negative impact): There is a risk that work is carried out by children within SPAR HOLDING AG's value chain. According to FAIRTRADE, children are frequently employed in the coffee, cocoa and cotton 'hotspots'; products resulting from such child labour may also occur in SPAR HOLDING AG's value chain.
- **S2 – Forced labour in the supply chain** (Negative impact): There is a risk that work is being carried out by forced labourers within the SPAR HOLDING AG value chain. According to FAIRTRADE, forced labour is frequently used in the coffee, cocoa and cotton sectors; in China, forced labourers (e.g. Uyghurs) are employed in production. Products resulting from this forced labour could also be found in the SPAR HOLDING AG value chain.
- **S2 – Adequate wages** (Negative impact): Along SPAR's value chain, workers may be paid below the local minimum standards necessary to make a living. Key areas of concern include farmers and labourers in the cocoa, coffee and cotton sectors, as well as in the production of electrical goods, toys and textiles.
- **S2 – Health and Safety** (Negative impact): Throughout SPAR's supply chain, there is a risk of acute and chronic injuries such as musculoskeletal disorders, exposure to chemicals and pathogens, as well as traumatic injuries caused by machinery and tools, falls, transport accidents, accidents involving equipment, and heat-related illnesses or injuries. This applies to all levels of suppliers throughout SPAR's entire value chains.

SBM-3.25-26

For all the material impacts, opportunities and risks listed above, no quantitative or qualitative information is available for the reporting period regarding actual financial impacts, nor is there any qualitative information regarding significant risks of material adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements within the next reporting year.

11.2. Management of impacts, opportunities and risks

11.2.1. Summary of impacts, opportunities and risks relating to S2

Impact, Opportunity & Risk	Concepts	Measures	Scope	Key figure	Targets
Child labour in the supply chain (Negative impact)	• S2-K1: Implementation of new legislation (HOLDING) • S2-K2: Partnerships with certification organziations (food retail) • S2-K3: Guidelines for food retailers, sports retailers and shopping centres (AT, HER, SES) • S2-K4: Fruit and vegetable standards (AT)	• S2-M1: Preparations for new legislation (HOLDING) • S2-M2: FAIRTRADE and Rainforest Alliance products in the range (food retail) • S2-M3: Own-brand contracts (AT) • S2-M4: Due diligence checks for fruit and vegetables (AT) • S2-M5: Preparations for the Supplier Code of Conduct (HOLDING) • S2-M6: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials (food retail)	Upstream value chain	None	• S2-Z1: Roll-out of the Supplier Code of Conduct (HOLDING) • S2-Z2: ESG minimum requirements for own-brand high-risk raw materials (food retail)
Forced labour in the supply chain (Negative impact)	• S2-K1: Implementation of new legislation (HOLDING) • S2-K2: Partnerships with certification organizations (food retail) • S2-K3: Guidelines for food retail, sports retail and shopping centres (AT, HER, SES) • S2-K4: Fruit & Vegetable Standards (AT)	• S2-M1: Preparations for new legislation (HOLDING) • S2-M2: FAIRTRADE & Rainforest Alliance products in the range (food retail) • S2-M3: Own-brand contracts (AT) • S2-M4: Due diligence checks on fruit and vegetables (AT) • S2-M5: Preparations for the Supplier Code of Conduct (HOLDING) • S2-M6: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials (food retail)	Upstream value chain	None	• S2-Z1: Roll-out of the Supplier Code of Conduct (HOLDING) • S2-Z2: ESG minimum requirements for own-brand high-risk raw materials (food retail)

Adequate wages (Negative impact)	• S2-K1: Implementation of new legislation (HOLDING) • S2-K2: Partnerships with certification organizations (food retail) • S2-K3: Guidelines for food retail, sports retail and shopping centres (AT, HER, SES) • S2-K4: Fruit & Vegetable Standards (AT)	• S2-M1: Preparations for new legislation (HOLDING) • S2-M2: FAIRTRADE and Rainforest Alliance products in the product range (food retail) • S2-M3: Own-brand contracts (AT) • S2-M4: Due diligence checks for fruit and vegetables (AT) • S2-M5: Preparations for the Supplier Code of Conduct (HOLDING) • S2-M6: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials (food retail)	Upstream value chain	None	• S2-Z1: Roll-out of the Supplier Code of Conduct (HOLDING) • S2-Z2: ESG minimum requirements for own-brand high-risk raw materials (food retail)
Health and safety (Negative impact)	• S2-K1: Implementation of new legislation (HOLDING) • S2-K2: Partnerships with certification organizations (food retail) • S2-K3: Guidelines for food retail, sports retail and shopping centres (AT, HER, SES) • S2-K4: Fruit & Vegetable Standards (AT)	• S2-M1: Preparations for new legislation (HOLDING) • S2-M2: FAIRTRADE and Rainforest Alliance products in the product range (food retail) • S2-M3: Own-brand contracts (AT) • S2-M4: Due diligence checks for fruit and vegetables (AT) • S2-M5: Preparations for the Supplier Code of Conduct (HOLDING) • S2-M6: Preparations for ESG minimum requirements for own-brand products containing high-risk raw materials (food retail)	Upstream value chain	None	• S2-Z1: Roll-out of the Supplier Code of Conduct (HOLDING) • S2-Z2: ESG minimum requirements for own-brand high-risk raw materials (food retail)

11.2.2. S2-1 Policies relating to workers in the value chain

S2-1.9, 9 GDR-P.42a-d

There were no changes to the adopted guidelines during the reporting period.

Concept S2-K1: Implementation of new legislation

Regulatory requirements due to come into force in the future, such as the EU Forced Labour Regulation, the EU Deforestation Regulation, the EU Battery Regulation, the EU Fisheries Control Regulation, the EU Supply Chain Act or the Hungarian ESG Act, require new evidence of due diligence obligations in the supply chain. SPAR HOLDING AG is preparing for the forthcoming legislation and is examining possible measures and approaches to managing material negative impacts, risks and opportunities relating to environmental and social risks in the supply chain. This concept concerns the upstream supply chain. During the implementation process, suppliers and all groups of workers in the value chain are involved as stakeholders.

Concept S2-K2: Partnerships with certification organisations

Organisations such as FAIRTRADE and the Rainforest Alliance set standards for social, environmental and economic sustainability and award certificates to products or companies that meet these standards. Convinced of the merits of fair trade and the high quality of the products, SPAR has been a FAIRTRADE partner since 1999. To ensure an economic and social livelihood particularly for producers and suppliers from countries in the Global South, it was an obvious decision for SPAR HOLDING AG to enter into a partnership with FAIRTRADE. This is because FAIRTRADE stands for high-quality products from countries in the Global South, for fair remuneration for producer organisations, and for tackling the root causes of exploitative child labour and forced labour. The Rainforest Alliance is also a partner of SPAR HOLDING AG and ensures compliance with standards for, amongst other things, the bananas sold under the SPAR quality brand and S-BUDGET. This approach covers the upstream supply chain. Suppliers are involved in the implementation process as a stakeholder group. The specialist departments of Procurement, Strategic Supplier Management and Quality Management are all involved in the implementation process. The implementation process covers all groups of workers in the value chain.

Concept S2-K3: Guidelines for purchased goods

In its own-brand contracts, SPAR HOLDING AG refers to compliance with the amfori BSCI Code of Conduct, which is based on the internationally recognised labour standards of the UN's International Labour Organisation. These include, amongst other things:

- Prohibition of forced labour
- Prohibition of child labour
- Measures against discrimination and harassment
- Freedom of association and collective bargaining
- Safety facilities
- Remuneration, working hours and holiday arrangements

All suppliers to the Group's Non-Food 2 procurement division have signed a contract confirming that their selected production companies and upstream suppliers are aware of their social responsibility and the importance of sustainability. It is therefore insisted that the working and social conditions at the individual production sites comply with a specific code of conduct (for example, the BSCI code). Furthermore, care is taken during the procurement process to ensure that goods are manufactured within the EU wherever possible.

- Guidelines in the sports retail sector: Since 2017, Hervis has been working to embed sustainability in the supply chain by defining fundamental environmental and social standards and introducing initial measures to assess partners. From 2025, Hervis will continue along this path consistently and take its sustainability programme to the next level. Work is underway to establish a structured audit and evaluation system designed to ensure that suppliers meet clear criteria in the areas of working conditions, environmental sustainability and ethical business practices. Suppliers without existing certifications will be supported in the future to achieve sustainable standards within a defined timeframe. These measures will lay the foundations for a future-proof, responsible supply chain and provide fresh impetus for sustainability in the sports retail sector.

- Guidelines for the construction of shopping centres: Numerous suppliers are involved in both the construction and the operation of these centres. SES relies on long-standing and reputable partner companies for the construction and fitting-out of the buildings, which must comply with all legal requirements. Accordingly, when awarding contracts to participating companies, care is taken to ensure that contractors comply with social, tax and labour law regulations for the entire duration of the contract, in particular those of the Foreign Nationals Employment Act and the Act to Combat Wage and Social Dumping. To monitor compliance with the Foreign Nationals Employment Act, a confirmation form is used, whereby the contractor guarantees compliance or is required to provide appropriate evidence. SES maintains a zero-tolerance policy in this regard, verifying compliance with regulations through building supervision and official inspections.

The concept applies to the upstream supply chain. The relevant specialist departments at SPAR Austria, Hervis and SES are involved in the implementation process. The implementation process covers all groups of workers within the value chain.

Concept S2-K4: Standards in the Fruit & Vegetable Sector

SPAR HOLDING AG prioritises regional sourcing and the use of local, Austrian or European suppliers. Strict social standards are already in place within the European Union. For fruit and vegetables from third countries, the main importer of fruit and vegetables has established environmental and social standards for producers and monitors compliance with these. These include certifications such as GlobalGAP, SMETA and GRASP. Quality management and the fruit and vegetable procurement department are involved in this approach. The approach covers the upstream supply chain. The highest level within the company's organisation responsible for implementing the approach is the Executive Board of SPAR HOLDING AG. The implementation process covers all groups of workers throughout the value chain.

S2-1.9 GDR-P.43

SPAR is committed to international frameworks such as the Universal Declaration of Human Rights, the UN Convention on the Rights of the Child, the UN Convention on the Elimination of All Forms of Discrimination against Women, the UN Guiding Principles on Business and Human Rights, the EU Unfair Trading Principles, the OECD Guidelines for Multinational Enterprises, and the labour and social standards of the International Labour Organisation (ILO).

S2-1.11

SPAR Holding AG does not currently have a Code of Conduct for suppliers.

11.2.3. S2-2 Engagement with workers in the value chain; existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy

S2-2.12-15

SPAR HOLDING AG does not currently have any channels for bilateral dialogue with workers in the value chain. The interests of workers in the value chain are represented by organisations such as FAIRTRADE. General compliance with international labour standards is included in all supply contracts for SPAR-branded products; the SPAR HOLDING AG Group has not entered into any further global framework agreements.

All companies within the SPAR HOLDING AG Group have a whistleblower system (see section 13.2.2) through which complaints, including those from the value chain, can be raised. SPAR HOLDING AG's participation in a platform for dialogue within the value chain is currently under consideration. Should significant impacts on workers in the value chain come to light, SPAR utilises all available channels of communication with suppliers, up to and including the termination of the supply relationship. However, SPAR has not established written standard procedures for remedial measures.

11.2.4. S2-3 Measures relating to workers in the value chain

All measures are ongoing.

S2-3.16

Measure S2-M1: Preparations for new legislation

In 2024, the company launched a project to comply with the legal requirements of the EU Deforestation Regulation and the Corporate Sustainability Due Diligence Directive. This project aims to jointly address the necessary organisational and systemic adjustments required under EUDR and CSDDD. The requirements of other EU Green Deal regulations, such as the Forced Labour Regulation, are also being continuously reviewed and incorporated into the planning for new minimum requirements.

Measure S2-M2: FAIRTRADE & Rainforest Alliance products in the range

In 2002, SPAR HOLDING AG became the first major food retailer to include FAIRTRADE bananas in its product range, thereby making them available for everyday shopping. SPAR Natur*pur organic FAIRTRADE bananas are by far the best-selling product in the range. In addition to FAIRTRADE bananas, the range also includes roses, coffee and cocoa products that meet the FAIRTRADE standard. In 2025, SPAR Austria had a total of over 520 FAIRTRADE products in its range. Of these, over 90 were own-brand products. Furthermore, in 2025, the range included over 350 items with Rainforest Alliance certification, of which over 50 were own-brand items.

Measure S2-M3: Own-brand contracts

The guidelines described in section 11.2.2 include the quality assurance agreement for own-brand and exclusive brands. All own-brand suppliers must sign this agreement and thereby commit to the amfori Code of Conduct.

Measure S2-M4: Due diligence checks for fruit and vegetables

Due diligence for fruit and vegetables is ensured through regular supplier meetings. The main importer reports on visits to fruit and vegetable producers in third countries. SPAR buyers also regularly visit the banana plantations for SPAR Organic and SPAR Premium bananas to verify compliance with standards. Any irregularities are reported to the purchasing department.

Measure S2-M5: Preparations for the Supplier Code of Conduct

SPAR Holding AG has launched a project on the Supplier Code of Conduct in the last quarter of 2025. It is expected to be rolled out by the end of 2026 and will cover key issues relating to due diligence in the supply chain, aligning with recognised international standards and frameworks such as the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the Paris Agreement on Climate Change, the United Nations Environment Programme and the Kunming-Montreal Global Biodiversity Framework. It will apply to SPAR HOLDING AG. The measure is intended to ensure that due diligence obligations are met. The effectiveness of the measure can only be assessed once it has been implemented.

Measure S2-M6: Preparations for new minimum ESG requirements for own-brand products containing high-risk raw materials

The Sustainability department is currently developing with the quality management and procurement new minimum ESG requirements for own-brand products which, due to their origin or method of production, pose particular risks in environmental and/or social terms. The measure is intended to ensure compliance with due diligence obligations. The effectiveness of the measure can only be assessed once it has been implemented.

11.3. Key figures and targets

11.3.1. S2-4 Targets relating to workers in the value chain

S2-4-19

Target S2-Z1: Roll-out of the Supplier Code of Conduct

The objective is to distribute the Supplier Code of Conduct to suppliers and publish it by the end of 2026 at the latest. The obligation to sign the code is set for 2027. This is a results-oriented, absolute target. The target applies to the upstream supply chain. The target is not required by law and is based on international frameworks and human rights standards.

Target S2-Z2: Roll-out of minimum ESG requirements for own-brand high-risk raw materials

The aim is to define new minimum ESG requirements for own-brand products which, due to their origin or method of manufacture, pose a particularly high risk in terms of environmental and/or social aspects, and which suppliers must comply with in all cases. This is a qualitative, absolute target. The target applies to the upstream supply chain. The target is not legally binding, but is aligned with the forthcoming due diligence obligations in EU regulations.

12. S4 Consumers and End-users

The SPAR Austria Group is the largest SPAR organisation worldwide. For more than seven decades, SPAR has stood for reliable local supply throughout Austria. By 2025, SPAR had further expanded its market leadership in Austria and is also the market leader in Slovenia. In all countries, SPAR ranks among the top three retailers in the respective market. The group of end-users of products distributed by the SPAR HOLDING AG Group is correspondingly large and diverse.

12.1. Strategy

S4-SBM-3

In 2025, the SPAR Group unveiled its new SPAR-brand core. The brand core “SPAR cares for your quality of life” is brought to life through seven success drivers:

- Motivates conscious living
- Absolute Food Passion
- The star of freshness and taste
- Always with a personal touch
- Determined for the best price
- Consistently practical & smart
- Committed to what is valuable and healthy

The brand core serves as a shared compass for decision-making, collaboration and customer experiences. Under the headings “Committed to what is valuable and healthy” and “Motivates conscious living”, sustainability considerations are integrated into the marketing priorities of all national subsidiaries within the SPAR HOLDING AG Group. The Executive Board is currently revising the strategy, which will be aligned with the SPAR-brand core.

12.1.1. Material impacts, opportunities and risks

S4-SBM-3.24

The general procedure for identifying and assessing material impacts, risks and opportunities is described in the section 2.8 Management of Impacts, Opportunities and Risks. To identify material impacts, risks and opportunities, interviews were conducted in 2024 with customer service specialists, and written consultations took place with the relevant departments. The concerns of the stakeholder groups were incorporated into the analysis through stakeholder interviews (customer service, retailers, shopping partners) and the conduct of a customer focus group.

The following topics were classified as material in the double materiality analysis relating to consumers and end-users:

- **S4 – Health and safety** (negative impact): Contamination by pathogens, chemicals or spoilage can endanger consumers’ health. Contamination can occur at any stage of the food value chain (production, processing, transport and distribution). There is a risk of injury and accidents whilst shopping or visiting shopping centres. There is also a risk of injury when using non-food items sold by SPAR or Hervis. The impacts are not widespread or systemic; these are isolated incidents.

- **S4 – Children’s development and health** (negative impact): Poor nutrition in children (too much sugar, too much fat, too much salt) can have a negative impact on their physical development and health. SPAR sells a wide range of food products which, if consumed in excess (beyond WHO recommendations), could have adverse health consequences for children.

- **S4 – Access to products and services** (positive impact): As a food retailer, SPAR influences access to products (and services), particularly with regard to a balanced diet.

- **S4 – Product safety** (risk): SPAR’s business operations are based on the premise that the products it sells are safe for human consumption or use. As the final distributor to consumers, SPAR bears legal and ethical liability for defective products, contamination and any resulting damage. This carries with it the risk of personal injury, damage to its reputation and financial penalties.

- **S4 – Data security** (risk): The security of personal data is a particularly valuable asset, especially within the European Union, and is therefore strongly protected. Misuse, inadequate protection or loss of personal data can result in heavy fines and damage to reputation.

GDR-P.43

The following consumers and end-users are affected by these consequences:

- by demographic characteristics: children, young people, families, single people, older people
- by purchasing channel: consumers who shop in physical retail outlets; consumers who shop online
- by limitations: consumers with disabilities (e.g. visual or hearing impairments, food intolerances)
- by dietary habits: vegans, vegetarians, flexitarians, meat-eaters
- by vulnerability to impacts on health or privacy, or to the effects of marketing and sales strategies: children, financially vulnerable individuals

S4-SBM-3.25-26

With regard to the significant impacts and risks listed, there is no quantitative or qualitative information available for the reporting period concerning actual financial impacts, nor is there any qualitative information regarding significant risks of material adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements within the next reporting year.

12.2. Management of impacts, opportunities and risks

12.2.1. Summary of the impacts, opportunities and risks relating to S4

Impact, opportunity and risk	Concepts	Measures	Scope	Key figure	Targets
Health and safety (Negative impact) Product safety (risk)	• S4-K1: Quality management for SPAR brands (HOLDING) • S4-K2: Safety concepts (HOLDING)	• S4-M1: Quality management: checks, audits and operational evaluations (HOLDING) • S4-M2: Packaging designs (all food retail outlets) • S4-M3: Safety inspections in shops and shopping centres and training (HOLDING)	Within the company (Responsibilities at national level or per company) Downstream value chain	Complaints rate (HOLDING) Product recalls due to health risks (HOLDING) Not defined	• S4-Z1: Safe product range and the identification of defective batches to protect consumers (HOLDING) • S4-Z2: Low level of product recalls (HOLDING)
Access to products and services for consumers and end-users (Positive impact)	• S4-K3: Supply of high-quality food and promotion of a balanced diet (food retail) • S4-K4: sugar reduction (AT) • S4-K5: Access to products and services (HOLDING)	• S4-M4: Supply of high-quality food (HOLDING) • S4-M5: Reducing sugar intake (AT) • S4-M6: Promoting nutritional literacy and healthy eating (food retail) • S4-M7: Facilitating access to products and services (HOLDING) • S4-M8: Customer information on sustainable lifestyles (HOLDING)	Downstream value chain	Number of organic products (food retail) Sugar savings in tonnes for SPAR own-brand products (AT)	• S4-Z3: Expansion of product range/product reformulation (HOLDING) • S4-Z4: Sugar reduction in SPAR own-brand products (AT) • S4-Z5: Continue/expand collaborations with nutrition experts (food retail) • S4-Z6: Improve services (including digital offerings) – no specific targets (HOLDING)

Children's development and health (Negative impact)	• S4-K3: Provision of high-quality food and promotion of a balanced diet (food retail) • S4-K4: sugar reduction (AT)	• S4-M5: Sugar reduction (AT) • S4-M6: Promoting nutritional literacy and healthy eating (food retail)	Downstream value chain	Sugar savings in tonnes for SPAR own-brand products (AT) Number of children reached through projects (food retail)	• S4-Z4: Sugar reduction in SPAR own-brand products (AT) • S4-Z5: Continue/expand collaborations with nutrition experts (food retail)
Data security (Risk)	• S4-K6: Data security (HOLDING)	• S4-M9: Technical and organisational measures to protect personal data (HOLDING)	Downstream value chain	Not defined	• No target

12.2.2. S4-1 Policies relating to consumers and end-users

S4-1 , S4-GDR-P

Of the following concepts, the consumer stakeholder group is affected in each case . Consumer involvement is described in section 12.2.3.

Concepts relating to health and safety

Concept S4-K1: Quality management for SPAR brands

Food and everyday consumer goods sold at SPAR must meet high quality standards and be safe for consumption or use. SPAR has therefore established a comprehensive quality management system, which also includes on-site audits of suppliers.

SPAR pays extremely close attention to the quality of the products it sells and has established several systems to ensure product safety. For both products manufactured by SPAR itself and SPAR own-brand products produced by third parties on SPAR's behalf, the SPAR quality management system regularly monitors quality and compliance with all legal and internal requirements on the basis of risk analyses. The basic requirement for fruit and vegetables in Austria is compliance with GLOBAL G.A.P..

High-quality food products are produced to internationally recognised standards at a total of eight TANN meat processing plants. The six TANN meat processing plants in Austria, Italy (Monselice) and Hungary (Bicske) operate in accordance with international hygiene and food safety standards under ISO 22000. REGIO is certified to IFS Progress Food V3.

As part of its own quality management system, SPAR regularly checks SPAR-branded products for quality and compliance with the compositions agreed with suppliers. To this end, the SPAR quality management team in Austria carries out its own tests on the products to check their shelf life, composition and ingredients, and also commissions external laboratories to conduct analyses. Supplier suitability is assessed on the basis of certificates, and audits are carried out where necessary.

Small-scale farmers and own-brand producers in particular also receive the necessary support and guidance from SPAR to obtain the required certifications. This enables regional suppliers, in particular, who would otherwise be unable to meet international standards, to gain access to the quality retail sector. In turn, SPAR is able to source quality-assured specialities from the region.

In addition to product analyses, the scope of quality management checks includes visits to production facilities to verify, for example, compliance with the animal welfare conditions defined by SPAR in 2010, such as those for laying hens. For SPAR-branded eggs, SPAR has initiated its own control system in Austria – the 5-point egg programme – which goes beyond the guidelines laid down by law. The programme focuses on quality, hygiene, feed, animal welfare and the origin of the eggs. With regard to quality and safety requirements, in addition to the legally prescribed vaccinations, further types of salmonella vaccinations are carried out, amongst other measures. SPAR requires eggs to be chilled directly from the farm; pest monitoring must be carried out in the poultry houses; and strict hygiene standards apply during production. The 5-point quality programme for fruit and vegetables focuses on origin, food safety and the promotion of responsible farming. Independent auditors check that SPAR's requirements are being met.

SPAR not only sells food but also offers everyday essentials – so-called non-food products – in its supermarkets. Many of these are manufactured exclusively for SPAR under the SPAR brand label. The import-export subsidiary SIMPEX is responsible for the procurement and logistics of these products for the SPAR Austria Group; in recent years, it has developed and implemented a multi-stage quality management system. At Hervis, quality management is outsourced to the upstream supply chain.

As with foodstuffs, the focus for non-food products is also on monitoring own-brand items and suppliers, based on the respective customer groups and following a risk assessment of the products. The higher the user risk associated with the products, the more extensive and frequent the external laboratory tests become. SIMPEX has therefore established a five-tier risk assessment system, which results in different tests being carried out at varying intervals:

- low risk: paper goods
- modest risk: glassware, decorative items
- medium risk: home textiles, candles
- high risk: various consumer goods, electrical food-contact materials
- highest risk: toys, electrical household appliances

All own-brand products are assessed for compliance with all statutory and strict internal requirements regarding quality and ingredients.

Concept S4-K2: Safety Concepts

To ensure the safety of customers, employees and service providers in stores and shopping centres, the emergency and safety manuals contain clear guidelines on how to deal with various emergency scenarios that may arise. Clear recommendations for action help senior staff to respond appropriately in critical situations. The emergency and safety manuals set out measures to be taken during and immediately after an incident, procedures for co-operating with the emergency services, and documentation for recording and tracking emergencies. Prevention systems comprise various technical and organisational measures relating to fire safety, first aid and communication systems.

A crisis communication tool (safeReach) is used in the shopping centres, enabling rapid and efficient communication in the event of an incident.

Concepts for access to products and services

Concept S4-K3: Supply of high-quality food and promotion of a balanced diet

SPAR's core business is the supply of safe and high-quality food. In addition to food quality and fair pricing, processed foods in particular should be produced from high-quality raw materials in the correct composition to provide the necessary nutrients for a balanced diet. The product range extends from organic products under the SPAR Natur*pur brand (in Italy: DESPAR Bio,Logico) through vegetarian and vegan products under the SPAR Veggie brand to the SPAR Vital brand.

The SPAR Vital brand brings together food products for nutrition-conscious consumers, developed in collaboration with nutrition experts. They contain less sugar and salt and are rich in vitamins, minerals and trace elements. Under the SPAR free from brand, people with specific dietary needs can find lactose-free or gluten-free food products. SPAR HIGH PROTEIN products are high in protein, low in fat and low in carbohydrates. This dietary approach is particularly suitable for athletes and fitness-conscious people.

SPAR works closely with leading nutrition experts on product development. A Scientific Advisory Board, comprising nutrition experts, doctors and dietitians, has been advising SPAR in Austria on all matters relating to a balanced diet since 2005. The Scientific Advisory Board meets regularly with product developers, assortment managers and product managers at SPAR's head office in Salzburg to discuss new product ideas and recipes for the SPAR brands.

SPAR aims to raise awareness among adults and children about more mindful eating, which has a positive impact on their quality of life. According to a study carried out in primary schools in Austria, 18 per cent of boys and girls are overweight, whilst 16 per cent of boys and 8 per cent of girls are obese ([1]). To counteract this worrying situation, it is important to focus on teaching nutritional literacy. In Austria, SPAR has been working for several years with SIPCAN (Special Institute for Preventive Cardiology and Nutrition), a nutrition science institution that focuses on preventive healthcare and education.

Concept S4-K4: "zucker-raus-initiative" (Sugar reduction)

The "zucker-raus-initiative" was founded in 2019 on SPAR's initiative, in collaboration with the Austrian Medical Chamber, SIPCAN, the Austrian Anti-Ageing Society, the Austrian Obesity Society, the Austrian Society for Gastroenterology and Hepatology, Rauch Fruchtsäfte and Berglandmilch. The aim of the initiative is to draw attention to the high sugar consumption among Austrians, to remove sugar from products and thereby accustom the body to less

[1] Childhood Obesity Surveillance Initiative (COSI), Country report Austria 2023, Federal Ministry of Social Affairs, Health, Care and Consumer Protection, 2023.

sweetness. These targets are to be achieved through an action plan that calls on all sectors of society to take action. Around 50 supporters have now joined the initiative.

Concept S4–K5: Access to products, information and services

In addition to the information available in-store, consumers receive information about products and the company (details of branches and opening hours, new developments, partnerships) via numerous communication channels. Online channels include websites (content websites, online shops), social media (e.g. Facebook, Instagram, TikTok, LinkedIn, WhatsApp), newsletters and press releases. Consumers receive information on current offers and promotions via leaflets or digitally on the website, in the online shops or via the SPAR app (in Italy: the Despar Tribu app). Joker vouchers, discount tokens and coupons can be redeemed digitally using the SPAR app whilst doing their daily shopping. Customers can also access their receipt digitally via the app, thereby saving paper. The features of the SPAR app vary by country; some also allow users to create shopping lists and manage loyalty programmes.

SPAR's stores and services are designed to be as accessible and user-friendly as possible for everyone. Therefore, when constructing and fitting out stores and shopping centres, SPAR ensures that they can also be used by people with physical disabilities. Wheelchair-accessible entrances and wide aisles with sufficient space for wheelchairs or pushchairs are standard in SPAR's shops and shopping centres. Where there are multiple floors, SPAR installs lifts or moving walkways. A few exceptions are some shops located in historic buildings. INTERSPAR shops in Austria are equipped with induction loops at at least one checkout. Some features, such as shelf heights or signage, cannot be made completely accessible. Employees are therefore specially trained in dealing with people with disabilities so that they can accompany and assist them whilst shopping (e.g. with selecting products, checking prices, or returning deposit items). Dogs trained to assist people are permitted in all shops. Guide dogs and assistance dogs often make independent shopping possible in the first place and are therefore allowed to be brought into shops. Several shopping centres facilitate the training of guide dogs and assistance dogs. The dogs learn how to guide people through shops there.

Concept S4-K6: Data Protection and Data Security

Great importance is attached to the protection of personal data (e.g. customer data, data from retailers) and information (e.g. legal, commercial, technical), which is always taken into account in all business relationships. Compliance with statutory data protection requirements (such as the EU General Data Protection Regulation 2016/673) and data management are ensured within the individual group companies of the SPAR Austria Group. The constant evolution of technologies, as well as legislation at European level (e.g. NIS2, the Digital Services Act, the AI Act), means that data protection must be addressed on a regular basis. For further information on implementation, see Chapter S1.

12.2.3. S4-2 Engagement with consumers and end-users, existence of channels to raise concerns or needs and approaches to remedy

S4-2

SPAR always strives to provide goods and services to the best of its ability and welcomes suggestions. On SPAR own-brand products, consumers are informed in the relevant national language about how to contact SPAR customer service should a product fail to meet their high standards.

Consumers are informed about the impact of products via various communication channels (website, customer magazines, newsletters, press releases and information letters).

Product recalls are communicated via official government platforms (in Austria via the Agency for Health and Food Safety/AGES) and through corporate communications (press releases). In-store, consumers are informed via notices displayed in SPAR branches. Users of the SPAR app can choose to be notified of a product recall by activating the notification function.

A product recall includes precise details for product identification (e.g. batch number, best-before date). All customers can return a product affected by a recall to their nearest SPAR store. If consumers have questions, they can contact customer services. In the event of damage caused to customers or employees, SPAR offers its sincere apologies and will provide compensation depending on the specific nature of the damage. In the case of damage occurring within the supply chain, SPAR will contact the relevant suppliers to take appropriate remedial action.

Consumers and end-users can submit complaints to SPAR Customer Services by telephone, electronically (including via social media platforms) or by post. Messages are forwarded to the relevant specialist departments, where they are processed. Where necessary, the next level of management or the Executive Board is also involved. Complaints are documented in the relevant customer service system. In 2025, preparations began for the deployment of AI-supported software, which is expected to assist the departments in handling customer enquiries from the end of 2026 onwards.

In addition, whistleblower reporting systems have been implemented in all countries, enabling individuals to report concerns anonymously. Due to differences in legislation, the implementation of EU Directive 2019/1937/EU varies from country to country. The systems (web form, post, email) enable the confidential reporting of misconduct and breaches of laws and regulations (for further information, see chapter G1).

Consumers' concerns and interests are taken into account through the analysis of customer satisfaction surveys, which are conducted once a year (key topics are also surveyed more frequently on a regional basis or as and when required), and through customer focus groups organised at regular intervals in Slovenia. Insights gained from partnerships (e.g. with nutrition experts and doctors) and collaboration with associations and NGOs are incorporated into the design of concepts and measures.

For further information on stakeholder engagement, see section 2.6 . Stakeholders' interests and views.

12.2.4. S4-3 Measures and resources relating to consumers and end-users

S4-3 , S4.GDR-A

Health and safety measures

Measure S4-M1: Quality management: Checks, audits and site assessments

SPAR's quality management system checks thousands of products annually for ingredients and compliance with statutory and voluntary standards. The analyses exceed statutory requirements in terms of scope and frequency and are risk-based. Products aimed at vulnerable customer groups, such as children, or those which, based on experience, are more likely to be contaminated with harmful substances, are subject to more intensive checks.

Careful selection of producers is a key step towards ensuring food safety. All producers must demonstrate compliance with a GFSI (Global Food Safety Initiative)-recognised standard, such as IFS Food or BRCGS. Suppliers who cannot provide evidence of certification are inspected by SPAR's own auditors. In 2025, for example, SPAR's Austrian Quality Management team carried out 142 audits and site assessments both abroad and in Austria.

In line with the SPAR egg bonus, SPAR promotes outstanding quality work through the fruit and vegetable bonus. Special recognition is given to businesses that impress with clearly structured operational processes and a well-designed quality management system. The bonus is paid out every two years. For the years 2024 and 2025, a total bonus of more than €255,000 was paid out across Austria to 335 farms producing fruit and vegetables for SPAR. In 2025, the quality programmes were rebranded under a new name. The "Regional genial" project combines the Eggs Quality Programme and the Fruit and Vegetables Quality Programme.

As part of quality assurance for non-food products, so-called production checks are organised directly at the manufacturer's premises in the respective country of production. During these production checks, the goods produced are inspected by an external testing service provider and tested in the laboratory, using a risk-based approach, for contaminants and safety-related issues. Any non-conformities that arise are rectified before the goods are shipped.

Measure S4-M2: Packaging design

Product packaging is continuously revised in accordance with the EU Product Safety Act and statutory labelling requirements. The majority of it is designed in multiple languages.

Measure S4-M2: Safety inspections in shops and shopping centres and training

To ensure the effectiveness of reactive and preventive systems, regular checks and updates are carried out (SafeReach tests, ongoing documentation and evaluation of safety measures and systems). Thorough preparation and regular training ensure that staff can act quickly and effectively in emergencies. The training covers fire safety, health and safety at work (annual basic induction for all staff) and evacuation drills.

The measures mentioned do not require significant operational resources. The measures are of indefinite duration.

Measures regarding access to products and services

Measure S4-M4: Supply of high-quality food

As more and more consumers are looking for health-conscious and sustainable alternatives when shopping, SPAR is constantly expanding its specialist product range to include reduced-sugar, gluten-free, vegetarian and vegan products, as well as protein-rich functional foods and vitamins. The company's efforts were recognised, for example, in Hungary in 2024 when it was once again awarded the title of "Health-Conscious Retailer of the Year" at the Just Clear Fitness – Lifestyle Awards Gala. Another focus is on expanding the range of organic products (see chapter E5). The ingredients in own-brand products are continually reviewed.

Products are labelled in accordance with the statutory requirements for product labelling (which may vary for food, textiles, electrical appliances, cosmetics, etc.). Specific labels relating to sustainability include, for example, the organic label for organic products, the FAIRTRADE label for fair trade products, the V-Label for vegan products, the FSC label for sustainable forestry, or regional labels such as the AMA quality mark in Austria. As a founding member of ARGE Gentechnik-frei, SPAR has been campaigning for clear labelling of genetically modified products for over 25 years and labels products in Austria with the green quality seal "Ohne Gentechnik hergestellt". In Slovenia, selected GMO-free foodstuffs are labelled with the "Brez GSO" seal.

Just under 71 per cent of consumers pay attention to additives in products when shopping for food, such as flavour enhancers, preservatives or flavourings[1] . The issue of naturalness in food is becoming an increasingly important focus. SPAR therefore labels processed products with its specially developed "Einfach Ohne" logo. This provides consumers with guidance on what these products do not contain (no added flavourings, no preservatives, no colourings, no flavour enhancers). Over 1,000 SPAR-branded products are directly labelled with the "Einfach Ohne" logo in various designs.

In Croatia, SPAR is collaborating with the CeliVita association, which helps people diagnosed with coeliac disease to access verified information. SPAR free from products are included in the association's register of gluten-free products.

Measure S4-M5: Reducing sugar in SPAR own-brand products

SPAR is continuously reducing sugar in its own-brand products in Austria through changes to recipes. SPAR is focusing not only on reducing sugar but also on the use of sweeteners. Some of these have a reputation for being harmful to health. SPAR has therefore been avoiding the sweetener aspartame in its own-brand products since 2024 and is also labelling the products with the "Aspartame-Free" pictogram. All SPAR own-brand iced coffees, for example, contain no sweeteners at all. The aim is to highlight the natural flavour of food.

[1] Source: Survey conducted by Marketagent in Austria on behalf of SPAR, March 2025

Measure S4-M6: Promoting nutritional literacy and healthy eating

Awareness of mindful eating is being raised through numerous communication activities (TV adverts in Austria, articles in customer magazines and external media, podcasts, posts on the website, in newsletters and on social media).

In Slovenia, the "Več vem, bolje jem" programme ("The more I know, the better I eat") was launched in 2025 in collaboration with a panel of experts, with the aim of helping customers make informed dietary choices. Every month, one of the experts discusses nutritional topics from various fields, which are available on the website (www.spar.si) and in SPAR media. The programme also includes the podcast "Več vem, bolje jem ", the first episodes of which were released in the spring on several podcast platforms. A wide range of SPAR products was assessed by the expert panel, and more than 150 verified food products were selected, which were rated as exceptional for their rich nutritional value and compliance with European dietary guidelines. Products labelled "Recommended by Experts" are rich in vitamins, minerals and micronutrients, have undergone little or no processing, and are free from unnecessary additives. The product list is regularly expanded.

In Croatia, numerous products have been awarded the "Healthy Living" quality seal, an initiative by the Croatian Health Authority to promote a healthy lifestyle and diet – the number of products is constantly growing. By the end of 2025, more than 280 own-brand products will bear the seal, which is awarded according to precisely defined criteria.

SPAR is committed to improving nutritional literacy even amongst the youngest children in Austria and has been supporting the SIPCAN Institute for Preventive Medicine for many years in providing nutrition education in schools. The teaching booklet "Die Zuckerdetektive (The sugar detectives)" raises pupils' awareness of the importance of sugar in a healthy diet and provides tips and tricks on how to read nutrition labels for sugar content and, above all, how to spot hidden sugar in the ingredients list. Another SIPCAN project, which SPAR has been supporting since 2013, is the "Trink- und Jausenführerschein (Drinking and Snack Licence)", a specially developed teaching programme for pupils aged 10 to 11 that imparts nutritional knowledge. Alongside the lessons, pupils use a snack diary to easily monitor their eating habits over several weeks. At the same time, parents receive regular information to enable them to support the programme as effectively as possible from their end. On average, 10,000 children complete the "Trink- und Jausenführerschein" programme each school year.

In 2024, SIPCAN, with the support of SPAR, launched a pilot project for a healthy breakfast at two primary schools in Salzburg. The aim of the "Der Frühstücksfuchs (The Breakfast Fox)" programme is to improve children's knowledge and behaviour regarding breakfast in the long term. Nutritional literacy is promoted sustainably through puzzles, exercises and a breakfast diary for self-reflection. In the 2024/25 school year, 11,530 children at 223 schools across Austria took part in the programme.

To better monitor children's sugar intake, SPAR has worked with experts in Austria and Slovenia to put together a shopping basket of child-friendly organic foods that meet strict criteria (no added sugar, organic quality, no palm oil, no artificial sweeteners, and verified limits on fat and salt content).

Measures taken also include changes to the design of children's food products. Child-friendly designs and cartoon characters have been removed from some products, such as SPAR Choco Rise, SPAR Honey Pops and SPAR Choco Flakes.

Since 2006, Despar Nord has been supporting primary schools and families in Italy through the "Le Buone Abitudini" project, a free initiative designed to promote healthy eating and a healthy lifestyle. In October 2022, the project was moved online. All teaching materials are made available on an online platform (www.lebuoneabitudini.despar.it). The programme includes games, puzzles and learning resources for children, as well as a programme for schools comprising five courses for different age groups. Teaching staff are provided with teaching materials to enable them to run the courses independently with their pupils. In 2024, thanks to the collaboration between the Despar Italia Consortium – which currently manages the programme – and all its members, the project was extended to all Italian regions where Despar operates. In 2025, 800 teachers took part in the areas falling under the jurisdiction of Despar Nord, representing a total of 1,600 classes and over 35,000 pupils. In 2025, interactive workshops were also held as part of the "Le Buone Abitudini Stories" initiative and the "Le Buone Abitudini School Garden" project, in which over 160 pupils took part.

Measure S4-M7: Facilitating access to products and services

SPAR is continuously expanding its range of products and services to provide customers with the best possible information and support. The features of the SPAR app and websites are constantly being enhanced. Technical development is carried out by SPAR's in-house IT unit, ICS. Just one year after its launch in August 2023 in Austria, the SPAR app was already being used by over 3.6 million customers. The digital deposit receipt, which enables a simpler, paperless and even more environmentally friendly deposit refund process, will, for example, be available in the SPAR app in Austria from spring 2025. Around 10 per cent of deposit refunds were processed digitally. In 2025, following its great success in Austria, the SPAR app was also rolled out in Croatia.

Jokers, discount tokens and vouchers can be redeemed digitally during everyday shopping using the SPAR app (in Italy: the Despar Tribu app). Customers can also access their receipt digitally within the app, thereby saving paper. In 2025, the SPAR app was also launched in Croatia. The country-specific features of the SPAR app are being continuously expanded. In spring 2025, SPAR became the first retailer in Austria to introduce the digital deposit receipt via the SPAR app – this enables a paperless and even more environmentally friendly deposit refund process. Customers in Austria can donate their deposit credits to a charitable organisation or the voluntary fire brigades, thereby making a social contribution.

In September 2025, the "SPAR Produktwelt" was launched in Austria. The "SPAR Produktwelt" created a digital showcase providing over 30,000 products with comprehensive information on ingredients, allergens, nutritional values, transparent prices, promotions and real-time availability. Customers can access all product details via the SPAR app and online at www.spar.at/produktwelt without needing to register. There are also filter options for specific dietary requirements such as vegan, gluten-free or organic. The SPAR Produktwelt was awarded the Retail Innovation Award in the category "Best Digital Transformation" in September.

SPAR Croatia has been using a chatbot since April 2025; as an AI-powered tool, it offers numerous practical functions: it provides information on shop opening hours, shows the nearest open shop, provides details of current job vacancies, informs customers about offers in the leaflet, checks the availability of requested items and, on request, suggests suitable recipes.

To increase digital inclusion among older customers, SPAR Slovenia, in cooperation with Simbioza – a social enterprise promoting intergenerational education and digital literacy – organises free workshops on using smartphones. Since autumn 2025, workshops have also been offered in Salzburg by SPAR ICS staff, organised in cooperation with the City of Salzburg. Participants gain an understanding of the basics of smartphones and apps. The focus is on topics such as data protection and safeguarding against fraud attempts.

To make it easier for people with disabilities to access digital services, content and applications on SPAR's websites, online services, newsletters and the SPAR app are continuously adapted. Care is taken to ensure good visibility, ease of use and clarity. Adaptations are implemented depending on the technical feasibility of the individual applications. For content sites, particular emphasis is placed on text alternatives for images, high visibility through strong colour and text contrasts, the navigability of all interactive page elements, the clarity and navigability of forms, and accessibility and navigability when using screen readers. Ensuring accessibility is an ongoing responsibility for editors and content managers, which is supported by training activities.

Just over a third of the stores in Austria and a further 100 stores in Italy, Croatia and Slovenia will have been fitted with electronic shelf labels by the end of 2025. These so-called ESLs (electronic shelf labels) make employees' work much easier, as they no longer have to put up paper labels every day. For consumers, they mean greater price certainty, as the prices at the till and on the shelves always match.

In 2025, SES began a partnership with healthcare providers. The first health park is being developed at Sillpark in Innsbruck in collaboration with the Vinzenz Gruppe Service, integrated directly into the shopping centre. A primary care centre is being created for the people of Innsbruck, offering easy access to healthcare services. The opening is planned for 2027.

Measure S4-M8: Customer information on sustainable lifestyles

Diet and general lifestyle choices affect not only health and well-being, but also the climate, the environment and nature. The benefits and recommendations for a more conscious lifestyle must be actively communicated so that customers increasingly purchase products with positive health benefits. The same applies to products that have fewer negative or, conversely, more positive impacts on people and the environment throughout the supply chain.

To this end, SPAR utilises its own media channels and public campaigns focusing on innovative products, a balanced diet and a generally more sustainable lifestyle.

The SPAR Mahlzeit! magazine in Austria, including its online presence at www.spar-mahlzeit.at provides information on current dietary trends as well as sustainability initiatives at SPAR, for which a dedicated section is set aside in the "Environment & Social Issues" chapter of the magazine. Published six times a year, the magazine has a readership of approximately two million. Topics include, for example, the conservation and promotion of biodiversity and sustainable shopping with regard to packaging and food waste. In addition to the customer magazine, SPAR dedicates an entire leaflet to "green" products once a year. The SPAR leaflet is sent by post to around two million households in Austria and exclusively promotes products that offer sustainable added value – for example, because they are organically grown, sourced from responsible fisheries or contribute to climate protection. Consumers can also find a wealth of information and tips for a more sustainable lifestyle at www.spar.at/nachhaltigkeit. Numerous communication activities were carried out in connection with the introduction of the single-use deposit scheme in Austria.

In 2025, the educational series "Knoll(v)ermittelt" continued, raising awareness and providing information on relevant topics relating to food, nutrition and sustainability. Numerous experts (food producers, scientists, NGOs, etc.) have their say in the programme. By being broadcast on YouTube and TikTok, the programme aims above all to encourage younger consumers to engage with sustainability issues.

The "SPAR-Vielfaltspreis", aimed at safeguarding biodiversity, has been awarded to young, committed individuals since 2021. Until 2024, A-level students from across Austria were able to submit their independent research papers on various topics relating to biodiversity. In the 2025/26 school year, the "SPAR-Vielfaltspreis" has been open to primary schools for the first time.

In Italy, Casa di Vita www.despar.it/it/casa-di-vita/ and its associated quarterly magazine "Di Vita" provide information on programmes and initiatives promoting a more conscious lifestyle. Through video tutorials for fitness programmes, seasonal recipes and regional information, customers are encouraged to adopt a more sustainable lifestyle.

SPAR Hungary provides regular updates on its own sustainability pages at www.sparafenntarthatojovoert.hu/, covering the environment, employees, a healthier lifestyle and food safety. At the start of the year, a new campaign was launched in partnership with Nestlé, based on a digital annual plan that guides consumers towards a sustainable and health-conscious lifestyle through inspiring stories, useful tips and practical advice. In 2025, the "SPAR Eco Adventure" sustainability mini-series also continued with new episodes, promoting environmental awareness in a playful way.

In 2023, SPAR Slovenia launched an AI-powered planner for weekly meal plans. At www.jedilnik.ai/, users can answer a few short questions about their dietary preferences and restrictions. The award-winning planner uses artificial intelligence to create a weekly menu tailored to the user's needs. Since 2025, users have been able to visit www.porabisestavine.ai/ to generate recipe suggestions based on the ingredients they have at home. In 2025, the organisation also supported the SPAR initiative "Everything that circulates connects us", which was launched in 2025 and raises consumer awareness of reusable drinks containers. Further campaigns to reduce plastic were implemented in July.

In Croatia, the customer magazine "Dobar Tek" (Enjoy your meal), which has been published six times a year since the end of 2014, is used to actively communicate sustainability-related topics, such as vegan alternatives, reducing sugar intake, food waste and regional produce.

In Austria, Slovenia and Hungary, numerous communication initiatives have been launched to highlight collection points for used cooking oil in stores and to raise awareness of the circular economy. These measures do not require significant operational resources. The measures are of indefinite duration.

Measure S4-M9: Measures to protect personal data

Appropriate technical and organisational measures are being implemented within the Group companies to ensure an adequate level of protection for the personal data of consumers that is processed. Proactive cybersecurity measures are also intended to minimise risks and prevent damage resulting from security incidents. No significant operational resources are required; the measures are of indefinite duration.

12.3. Key figures and targets

12.3.1. S4-4 Targets relating to consumers and end-users

S4-4 , S4-GRD-T

Targets and key figures for health and safety

Target S4-Z1-2 Safe product range and product recalls

The aim of the quality management standards and investigations is to ensure the product range is as safe as possible and to identify faulty batches so that products can be recalled, thereby protecting consumers from consuming them. Key performance indicators for product quality are the results of internal and external checks and any resulting product returns due to health risks.

In total, over 10,000 products were scrutinised in 2025. The selection of products for analysis is based on risk assessments and regular random sampling from various product ranges.

To determine the complaint rate, the total number of items tested (food and non-food) is compared with the number of complaints:

Complaints rate (food + non-food)	2025	2024
SPAR HOLDING AG	12.8%	9.8%
Austria	18.5%	14.0%
Italy	6.6%	5.0%
Slovenia	3%	1.1%
Croatia	2%	2.4%
Hungary	3.6%	8.8%

SPAR strives to keep the number of product recalls due to health risks at a consistently low level. In total, there were 33 precautionary product recalls of SPAR own-brand products by SPAR HOLDING AG in 2025 due to potential health risks. In 2025, a total of three items were recalled across several countries, with a further eight items recalled in Austria, three in Croatia, four in Slovenia, eight in Italy and seven in Hungary, and warnings issued against their use. The products were immediately withdrawn from sale to ensure customer safety. Compared with the previous year, which saw 24 products recalled, this represented a slight increase. In relation to the approximately 10,100 SPAR-branded products on offer, recalls of SPAR-branded products account for 0.3 per cent.

To harmonise supplier requirements for contract manufacturers and product specifications across countries, SPAR has set up two permanent working groups.

Targets S4-Z3-6: Access to products and services and children’s development and health

SPAR has set itself the goal of continuously adapting its diverse product range and revising its own-brand products in line with scientific findings (e.g. with regard to reducing salt and sugar content). In doing so, it takes into account trends in the food sector (e.g. international and regional cuisine, yoga food, non-alcoholic drinks) and the protection of the environment, animals and people. This includes, for example, expanding the range of organic and plant-based products. SPAR has set itself the target of increasing annual sales of organic products under SPAR brands. For competitive reasons, no figures on target achievement are published. The SPAR Natur*pur brand, which celebrated its 30th anniversary in 2025, is one of the top-selling SPAR brands in the SPAR range. The fastest-growing own-brand range is SPAR Vital, reflecting the trend towards healthy eating.

SPAR has not set any annual targets regarding sugar reduction. Since the initiative was launched in 2017, around 5,300 tonnes of sugar have been saved in over 380 SPAR-branded products in Austria by the end of 2025.

To promote nutritional literacy and healthy eating, collaborations with nutrition experts are continuing, nutrition education programmes in schools are being supported, and numerous communication activities are being carried out. Due to the varying activities and priorities in each country, no specific targets have been set in this regard.

Services, including digital offerings, are being continuously improved to provide customers with comprehensive and easily accessible services. No specific group-wide targets have been set for this, and it is not possible to assess the effectiveness of the measures.

Targets and key figures for data protection and data security

SPAR HOLDING AG has not set any measurable, results-oriented targets relating to the measures listed.

There was no consultation with consumers or their representatives when setting or monitoring the above-mentioned targets.

Responsibility for our future

13. G1 Business Conduct

13.1. Strategy

G1-SBM3

The Executive Board of SPAR HOLDING AG has defined the company's vision, corporate values and strategic directions for the long term. Based on the brand core "SPAR cares for your quality of life", the Executive Board determines the strategic priorities and financial targets for the respective sub-organisations.

The SPAR HOLDING AG Group is not only a major employer, but also one of the most important distribution partners for food producers and the agricultural sector, as well as a social hub for visitors to shopping centres. Good and reliable business relationships are crucial to the success of the SPAR HOLDING Group; that is why high standards have always been set for business partners and employees. SPAR actively participates in political activities and decision-making processes on issues such as animal welfare, new genetic engineering, glyphosate, product labelling regulations, and environmental and sustainability policy (e.g. climate protection, the circular economy).

SPAR does not merely implement measures to protect the environment and the well-being of its employees. As part of civil society, the SPAR HOLDING AG Group also assumes social responsibility. Donations of goods and money to social projects and organisations are just as much a matter of course for the SPAR HOLDING Group as its commitment to combating food waste and its active participation in social discourse.

The SPAR Executive Board is currently developing a new strategy for the SPAR HOLDING Group.

13.1.1. Material impacts, risks and opportunities and their interplay with strategy and business model

SPAR has identified the following industry-specific issues as material impacts, opportunities and risks in the area of business conduct. The general procedure for identifying and assessing material impacts, opportunities and risks is described in section 2.8 Management of Impacts, Opportunities and Risks. To identify material impacts, risks and opportunities, interviews were conducted with compliance experts in 2024 and written consultations took place with the relevant departments. Stakeholder concerns were incorporated into the analysis through stakeholder interviews (e.g. with suppliers and NGOs). The following topics were identified as material:

- **G1 – Corporate culture** (Positive impact): Corporate culture, which is expressed through fundamental values and beliefs, guides the company's activities through shared assumptions and group norms. A values-based corporate culture fosters employee loyalty and enhances the company's reputation. As a commercial enterprise, SPAR strives for economic success, which is to be achieved in harmony with the environment and society.
- **G1 – Compliance with Antitrust Law** (Risk): SPAR is currently engaged in negotiations with a large number of suppliers and partners. In such discussions regarding purchase prices and terms, compliance with antitrust and competition laws forms a fundamental principle of the company's policy. As one of the leading companies in the sector, SPAR is also under constant scrutiny from competition authorities and consumer representatives. Conduct that contravenes competition or antitrust law – whether deliberate or inadvertent – can therefore have serious consequences. Legal proceedings or penalties for breaches of the law entail not only financial consequences but also a loss of customer trust.
- **G1 – Compliance in the supply chain** (Risk): Failure to comply with due diligence obligations for large companies may result in heavy fines. SPAR influences the upstream supply chain through the management of its relationships with suppliers.

G1-SBM-3.25-26

With regard to the material impacts and risks listed, there is no quantitative or qualitative information available for the reporting period concerning actual financial impacts, nor is there any qualitative information regarding significant risks of material adjustments to the carrying amounts of assets and liabilities reported in the relevant financial statements within the next reporting year.

13.2. Management of impacts, opportunities and risks

13.2.1. Summary of impacts, opportunities and risks relating to G1

Impact, opportunity and risk	Concepts	Measures	Scope	Key figure	Targets
Corporate culture (Positive impact)	• G1-K1: Promotion of corporate culture and codes of conduct (HOLDING) - SPAR culture and corporate governance regulations - Combating corruption and bribery - Whistleblowing systems	• G1-M1: Communication measures relating to the brand core and SPAR culture (HOLDING) • G1-M2: Regular audits and market reviews to detect corruption and bribery (HOLDING) • G1-M3 Internal communication measures and information on the whistleblower reporting system (HOLDING)	Within the company Upstream and downstream value chain	Number of corruption cases Number of breaches antitrust law Number of relevant reports under the Whistleblower Protection Act	G1-Z1: Promoting the SPAR culture
Compliance with antitrust-law (Risk)	• G1-K2: Antitrust law compliance standards (HOLDING)	• G1-M4: Training courses and online tests on antitrust law compliance (HOLDING)	Within the company	Number of antitrust compliance tests completed	G1-Z2: 100% of antitrust compliance tests completed
Compliance in the supply chain (Risk)	• G1-K3: Management of relationships with suppliers (HOLDING)	• G1-M5/S2-M1: Preparations for EU legislation (HOLDING)	Upstream and downstream value chains within the company	Not defined	S2-Z1: Roll-out of the Supplier Code of Conduct (HOLDING)

13.2.2. G1-1 Policies related to business conduct

G1-1 , G1-GDR-P

Concept G1-K1: Promotion of corporate culture and codes of conduct

SPAR culture and corporate governance policies

The basis for the SPAR HOLDING Group's business success over many decades lies in the fundamental values of the SPAR Group, which guide our day-to-day actions. These values are long-term in nature and provide employees with security and guidance even in turbulent times. Equally enduring is the SPAR Declaration of Trust from 1973, in which SPAR and all SPAR retailers committed themselves to targets in the areas of reliable customer information, clear product labelling, healthy nutrition, environmental protection and household advice.

In 2025, the SPAR Group unveiled its new brand core. "SPAR cares for your quality of life" is brought to life through seven success drivers. Under the headings "Committed to what is valuable and healthy" and "Motivates conscious living" sustainability aspects have been integrated into the marketing priorities of all national subsidiaries within the SPAR HOLDING AG Group. In 2025, the SPAR Executive Board revised the foundations of the corporate culture. The SPAR culture applies to all units of the SPAR HOLDING AG Group. Sustainability is an integral part of this corporate culture. Under the heading "We live a culture of thriftiness", SPAR states that "the conservation of resources guides our actions (energy, time, capital, use of materials). This is the only way can we offer competitive prices and ensure the long-term stability of the company".

Internal regulations on corporate governance and corporate culture vary by country due to differing national legislation. These are drawn up by the relevant departments (Legal, Audit, Compliance, Human Resources, Employer Branding). All employees are required to comply with these regulations and standards.

In two SPAR countries, the principles of cooperation, values and regulations are summarised in a Code of Conduct. In Hungary, this includes, amongst other things, regulations on combating financial abuse, preventing bribery and corruption, protecting whistleblowers, and regulations on fair cooperation with business partners. The Ethics Committee, comprising members of the Executive Board, the Head of Audit, the Head of the Legal Department, the Head of the Human Resources Department or ad hoc members appointed by them, monitors compliance with the Code of Conduct. The Ethics Committee's responsibilities include providing support in handling complex cases, publishing the findings, monitoring the communication of the Code of Conduct to employees, and regularly reviewing the content of the Code of Conduct.

Since 2005, Aspiag Service S.r.L. has adopted an "Organisational, Management and Control Model", which was drawn up in accordance with Italian Legislative Decree No. 231/200 and is updated in line with legislative changes. The model comprises the Supervisory Board, the Rules of Procedure, the Minutes Manual, the Sanctions System, the risk management tools, and the Code of Ethics. The Code of Ethics sets out the rights, duties and responsibilities of every partner, for example with regard to the policy on responsible business conduct in their respective activities and business relationships. The Code of Ethics applies to all employees and is a contractual condition for those who have a relationship with the company. The Compliance Office consists of one internal and one external member and is appointed by the Board of Directors every two years. It is responsible for adapting the model to the company's operations and to changes in legislation, reports regularly on critical issues, prepares annual reviews and trains staff on anti-corruption matters. One or more homogeneous groups are identified from the total number of staff concerned for training purposes. The Code of Ethics was revised in 2025 with regard to equality policy, governance structures, compliance and clarifications concerning the whistleblowing system.

SPAR Slovenia and SES Spar European Shopping Centres GmbH have their own guidelines on corporate conduct in the areas of anti-corruption and compliance. In Slovenia, values and corporate approaches are summarised in the employee handbook. In Croatia, guidelines on conduct, communication, dress code and the acceptance of gifts are incorporated into work procedures.

The SPAR HOLDING AG Group is subject to a wide range of legal regulations governing environmental protection, labour law, and product safety and labelling across all its business activities. Compliance with these laws is the responsibility of the relevant specialist departments, which are supported in this by the legal departments in the respective countries.

G1-GDR-P.43

SPAR is committed to international frameworks such as the Universal Declaration of Human Rights, the UN Convention on the Rights of the Child, the UN Convention on the Elimination of All Forms of Discrimination against Women, the UN Guiding Principles on Business and Human Rights, the EU Unfair Trading Principles, the OECD Guidelines for Multinational Enterprises, and the labour and social standards of the International Labour Organisation (ILO).

G1-1.6 a,c

Combating corruption and bribery

Business partners' obligations to implement measures to prevent corruption and bribery form part of the terms and conditions. To combat corruption and bribery, the significant corruption risks identified during the risk assessment have been documented. In addition, minimum standards have been defined for the most critical audit areas and audit activities, particularly where corruption may occur. Employees in the procurement, sales, expansion, construction and IT departments are most at risk of corruption and bribery.

G1-1.6.b

Whistleblowing system

To enable a trustworthy yet transparent approach to handling compliance reports, whistleblower reporting systems have been implemented in all countries. Due to differences in legislation, the implementation of EU Directive 2019/1937/EU varies from country to country. The systems (web form, post, email) enable the confidential reporting of misconduct and breaches of laws, regulations and policies. Incidents relating to corruption, money laundering, the unauthorised acceptance of gifts, breaches of product safety or environmental and consumer protection, etc., can be reported. Reports may be made anonymously. In Slovenia and Hungary, breaches of employment law can also be reported. In Austria, Italy and Croatia, such reports are made directly to the Human Resources department, as employment law matters are not covered by national legislation. The teams from the Legal and Audit departments, or the Whistleblowing Committees, assess all incoming reports for relevance and decide on the next course of action in accordance with the defined guidelines. These include measures to protect the person making the report, such as safeguarding the whistleblower's identity or prohibiting retaliatory measures. The whistleblowing committees report on major issues on an ad hoc basis; otherwise, they report to the Executive Board at regular meetings or, in the form of summary information via the whistleblower reporting system, at Supervisory Board meetings.

Concept G1-K2: Antitrust Law Compliance Standards

SPAR is currently in negotiations with a large number of suppliers and partners. In such discussions regarding purchase prices and terms, compliance with antitrust and competition laws forms a fundamental principle of company policy. As one of the leading companies in the sector, SPAR is also under constant scrutiny from competition authorities and consumer representatives. Conduct that contravenes competition or antitrust law – whether deliberate or inadvertent – can therefore have serious consequences. Legal proceedings or penalties for breaches of the law entail not only financial consequences but also a loss of customer trust.

The SPAR HOLGING AG Group places particular emphasis on compliance with antitrust and competition laws and on adhering to the Group's defined antitrust compliance standards to ensure conduct that complies with competition rules.

SPAR communicates its fundamental antitrust principles to suppliers in writing; these principles form the basis of business relationships. These fundamental principles are also incorporated into the terms and conditions of the respective national subsidiaries. Internally, the antitrust compliance measures put in place raise awareness amongst managers and product range management staff in all countries. In Austria, the focus of these measures is on an internal set of guidelines designed to support managers and product range management staff in their day-to-day work.

Concept G1-K3: Management of supplier relationships

The retail sector, particularly in a concentrated market such as Austria, is characterised by fierce competition and tough price negotiations, which are intended to ensure fair competition in the interests of consumers. The terms of these business relationships are governed, amongst other things, by competition law. The SPAR HOLDING AG Group is committed to complying with this legal framework and the EU guidelines on unfair trading practices (implementation of EU Directive 2019/633 on unfair trading practices in business-to-business relationships within the agri-food supply chain; the results of the revision are expected in the coming years). SPAR in Austria signed a voluntary commitment as early as 2018, which was drawn up jointly by the Ministry of Agriculture and the Federal Competition Authority. Since 2022, the Fairness Office has been in operation in Austria; this is an independent complaints body within the Ministry of Agriculture to which suppliers can turn anonymously in the event of possible misconduct, with a view to improving fairness in the supply chain. According to the Fairness Office's 2025 Annual Report, conflicts between suppliers and retailers are in many cases defused at an early stage through advice, mediation and clear legal guidance. When the enquiries and complaints are viewed in relation to the tens of thousands of supplier meetings held each year, they amount only in the per mille range.

The general terms and conditions and the contracts with suppliers set out the key principles of cooperation, which must be adhered to by both parties.

SPAR HOLDING AG attaches great importance to transparent and reliable payment practices. Invoices from suppliers and service providers are settled in accordance with the contractually agreed payment terms, taking into account standard market deadlines.

SPAR maintains long-standing relationships with suppliers. Thanks to this long-standing cooperation, SPAR has acquired extensive expertise and is regarded within the industry as a tough negotiator, yet also as a reliable and fair partner on an equal footing. SPAR focuses on:

- Strong collaboration with local producers and suppliers
- Promoting regional economic cycles
- Promoting innovation and young entrepreneurs or start-ups, e.g. Young & Urban by SPAR in Austria, the Startaj Hrvatska start-up programme in Croatia, and the Štartaj Slovenija start-up competition in Slovenia

G1-2.8 a

Non-compliance with environmental and human rights standards in the supply chain, or unclear manufacturing conditions for certain products in third countries, can lead to environmental pollution and personal injury. The European Union's requirements for the import of products into the EU increasingly also concern ensuring compliance with environmental and human rights standards, with verifiable evidence throughout the supply chain. Due to future EU regulations, importers into the EU or distributors to end consumers will in future have to ensure that environmental and human rights standards have been upheld in the supply chain and provide corresponding evidence.

This presents opportunities for those companies that can ensure this traceability and demonstrate the ethical added value to consumers. They reach conscious consumers and may be able to generate additional turnover. Conversely, large companies face the risk of heavy fines if they fail to comply with their due diligence obligations. The German Supply Chain Act, which has already come into force, provides for fines of up to 2 per cent of global turnover for breaches of due diligence obligations. Compliance measures, such as supplier guidelines or capacity-building initiatives, can therefore minimise a company's social impact whilst simultaneously delivering positive outcomes for all stakeholders in the value chain, such as improved working conditions.

A large proportion of the food products in SPAR HOLDING AG's range is grown and produced within the EU. By sourcing regionally from the EU, SPAR ensures that human rights and environmental laws are in place and that compliance with them is monitored by reliable authorities.

In the case of processed food or food whose raw materials are grown in third countries outside the EU, SPAR HOLDING AG cannot itself carry out comprehensive on-site inspections. SPAR is therefore currently establishing a risk management framework and a corresponding certification system in Austria to meet the requirements of the relevant EU legislation in future. Furthermore, work is currently underway to further develop procurement practices, a Supplier Code of Conduct and minimum ESG standards for high-risk raw materials. At the same time, the national organisations are exchanging information on regional implementation and best practice.

ESG issues are also addressed on an ad hoc basis during discussions with suppliers. In Italy, all own-brand suppliers are required to sign an environmental agreement, which forms an integral part of the framework contract. Through this addendum, suppliers expressly commit to implementing measures to reduce greenhouse gas emissions.

Concepts and measures to ensure compliance with environmental and human rights standards in the supply chain are set out in chapter E4 Biodiversity and Ecosystems, chapter E5 Resource Use and Circular Economy, and chapter S2 Workers in the Value Chain.

13.2.3. G1-2 Measures relating to business conduct

G1-2 , G1-GDR-A

Measure G1-M1: Communication measures relating to the SPAR brand core and SPAR culture

Communication activities were implemented to embed the SPAR brand core and SPAR culture (organisation of brand camps, internal communication measures), which will continue in 2026.

Measure G1-M2: Regular audits and market reviews to detect corruption and bribery

The regular internal audits and market reviews are primarily based on the defined minimum standards. They are continuously reviewed by the internal audit function across all units, sales channels and countries. The audits are carried out either as planned in accordance with the annual audit plan or on an ad hoc basis following an incident, both manually on-site and remotely using IT-supported methods or implemented systems. Group Audit reports to the Executive Board at its regular meetings and to the Supervisory Board at Supervisory Board meetings (Audit Committee) on incidents of corruption and bribery, as well as on the measures taken.

Measure G1-M3: Internal communication measures and information on the whistleblower reporting system

Employees are informed about the whistleblower reporting system through internal communication measures (portal announcements, employee magazines, notices, videos) and the publication of the guidelines for employees on the intranet.

Measure G1-M4: Training and online tests on antitrust law compliance

Training sessions on antitrust law compliance regulations are held in all countries. In addition, an annual online test is conducted in connection with these regulations. These measures are intended to support product range managers, particularly with regard to their managerial responsibilities in the area of competition law compliance. Assortment management employees take part in the training sessions. The training sessions did not include members of the administrative, management and supervisory bodies.

Measure G1-M5/S2-M1: Preparation for EU legislation

The SPAR HOLDING AG Group is currently preparing for EU legislation such as the Corporate Sustainability Due Diligence Directive (CSDDD) and the EU Deforestation Regulation (EUDR). A group-wide project is jointly examining the organisational and systemic adjustments required to implement the EUDR and CSDDD. The requirements of other regulations, such as the EU Forced Labour Regulation (FLR), are being reviewed on an ongoing basis. For further information, see the chapter S2 Workers in the value chain.

The measures mentioned do not require significant operational resources. G1-M2, G1-M3 and G1-M4 are ongoing measures for which no end date has been set.

13.3. Key figures and targets

13.3.1. G1-3 Targets relating to business conduct

G1-3 , G1-GDR-T

Further communication measures are planned for 2026 to embed the SPAR culture. Furthermore, the development of a concept for a group-wide Code of Conduct for employees is being considered.

Compliance reports are handled consistently in a manner based on trust and transparency. Incoming whistleblowing reports were assessed for relevance, and decisions on how to proceed were made in accordance with the defined guidelines; appropriate measures were taken where necessary, such as the termination of employment, sanctions, training, etc.

	2025 Total number	2025 Number of relevant reports in accordance with the Whistleblower Protection Act	2024 Total number	2024 Number of relevant reports under the Whistleblower Protection Act
Whistleblowing reports	224	65	186	9

In Italy, there was an increase in relevant reports, the majority of which were related to internal company regulations.

Preventive measures such as training courses are continuing. Targets relating to the completion of online antitrust compliance tests (all participants passing) were almost achieved in 2025. The online tests take place annually and must be completed by assortment management employees.

	2025 Total number	2024 Total number
Number of successfully completed online antitrust compliance tests	479	468
Percentage of risk-prone functions covered	99.2%	99.7%

With regard to the management of supplier relationships, SPAR has set itself the target of rolling out a Supplier Code of Conduct, as outlined in chapter S2 Workers in the Value Chain.

13.3.2. G1-4 Key figures relating to corruption and bribery

G1-4.11

In 2025, there were no convictions for breaches of antitrust law or incidents of corruption and bribery.

	2025 Total number	2024 Total
Number of convictions for breaches of antitrust law	0	1
Amount of fines for breaches of antitrust law (in EUR)	0	20,000

ANNEX

14. Index

ESRS2 IRO-2

	E3-2	Measures and resources relating to water	material	46
	E3-3	Targets relating to water	material	46
	E3-4	Water metrics	not material	
ESRS E4		**Biodiversity and Ecosystems**		
	SBM-3	Key impacts, risks and opportunities, and their interplay with strategy and business model	material	47
	E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	material	48
	E4-2	Policies relating to biodiversity and ecosystems	material	52
	E4-3	Measures and resources relating to biodiversity and ecosystems	material	54
	E4-4	Targets relating to biodiversity and ecosystems	material	57
	E4-5	Metrics relating to biodiversity and ecosystems change	material	57
ESRS E5		**Resource use and circular economy**		
	SBM-3	Key impacts, risks and opportunities, and their interplay with strategy and business model	material	59
	E5-1	Policies relating to resource use and the circular economy	material	63
	E5-2	Measures and resources relating to resource use and the circular economy	material	66
	E5-3	Targets relating to resource use and the circular economy	material	71
	E5-4	Resource inputs	material	73
	E5-5	Resource outflows	material	74
ESRS S1		**Own workforce**		
	SBM-3	Key impacts, risks and opportunities, and their interplay with strategy and the business model	material	86
	S1-1	Policies relating to the company's workforce	material	90
	S1-2	Engagement with own workforce and workers' representatives; the existence of channels for own workforce to raise concerns or needs and approaches to remedy	material	94
	S1-3	Measures and resources relating to own workforce	material	95
	S1-4	Targets relating to own workforce	material	98
	S1-5	Characteristics of the undertaking's employees	material	100
	S1-6	Characteristics of the non-employees in the undertaking's own workforce	not material	
	S1-7	Collective bargaining coverage and social dialogue	partly material	103
	S1-8	Diversity	material	103
	S1-9	Adequate wages	material	103
	S1-10	Social protection	not material	
	S1-11	People with disabilities	not material	
	S1-12	Training and skills development metrics	material	104
	S1-13	Health and safety metrics	material	105
	S1-14	Work-life balance metrics	not material	105
	S1-15	Remuneration metrics	material	105
	S1-16	Incidents of discrimination and other human rights incidents	not material	
ESRS S2		**Workers in the value chain**		
	SBM-3	Key impacts, risks and opportunities, and how they interact with strategy and the business model	material	107
	S2-1	Concepts relating to the workforce in the value chain	material	110
	S2-2	Procedures for engaging workers in the value chain with regard to impacts	material	111
	S2-3	Measures and resources relating to workers in the value chain	material	111

	S2-4	Targets relating to the workforce in the value chain	material	112
ESRS S3		**Affected communities**		
	SBM-3	Key impacts, risks and opportunities and their interaction with strategy and business model	not material	
ESRS S4		**Consumers and end-users**		
	SBM-3	Key impacts, risks and opportunities, and their interaction with strategy and business model	material	114
	S4-1	Concepts relating to consumers and end-users	material	118
	S4-2	Interaction with consumers and end-users, the existence of channels through which concerns or needs can be expressed, and remedial measures	material	120
	S4-3	Measures relating to consumers and end-users	material	121
	S4-4	Targets relating to consumers and end-users	material	126
ESRS G1		**Business conduct**		
	SBM-3	Key impacts, risks and opportunities, and their interplay with strategy and the business model	material	129
	G1-1	Policies relating to business conduct	material	131
	G1-2	Measures relating to business conduct	material	134
	G1-3	Targets relating to business conduct	material	134
	G1-4	Metrics relating to corruption and bribery	material	135
	G1-5	Metrics relating to political influence, including lobbying activities	not material	
	G1-6	Metrics relating to payment practices	not material	

15. Table of all data points arising from other EU legislation

ESRS2 IRO-2

Disclosure requirement and associated data point in ESRS	SFDR reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Act Reference	Ecodesign Directive	Page in the report
ESRS 2 GOV-1: Percentage of independent board members			X			6
ESRS 2 GOV-4: Statement on due diligence	X		X			8
ESRS 2 SBM-1: Involvement in activities relating to fossil fuels	X	X	X			not material
ESRS 2 SBM-1: Involvement in activities relating to chemical production	X		X			not material
ESRS 2 SBM-1: Involvement in activities relating to controversial weapons	X		X			not material
ESRS 2 SBM-1: Involvement in activities relating to the cultivation and production of tobacco			X			not material
ESRS E1-1: Transition plan to mitigate climate change				X		21
ESRS E1-6: Targets for reducing greenhouse gas emissions	X	X	X			34
ESRS E1-7: Energy consumption from fossil sources, broken down by source (only sectors with a high climate impact)	X					35
ESRS E1-7 Energy consumption and energy mix	X					35
ESRS E1-8: Gross Scope 1, 2 and 3 greenhouse gas emissions	X	X	X			36
ESRS E1-9: Greenhouse gas removals and carbon credits				X		39
ESRS E1-11: Exposure of the reference portfolio to climate-related physical risks			X			39
ESRS E1-11: Location of material assets exposed to significant physical risk		X				39
ESRS E1-11: Breakdown of the carrying amount of the property portfolio by energy efficiency class		X				39
ESRS E1-11: Degree of the portfolio’s exposure to climate-related opportunities			X			39

ESRS E2-4: Quantity of significant pollutants emitted into air, water and soil	X					not material
ESRS E3-1: Water-related measures	X					46
ESRS E3-1: Measures in areas experiencing water scarcity	X					46
ESRS E3-4: Total volume of recycled and reused water	X					not material
ESRS E4-5: Activities with adverse impacts on biodiversity-sensitive areas	X					49
ESRS E4-2: Plans for sites in or near biodiversity-sensitive areas	X					not material
ESRS E5-5: Hazardous waste and radioactive waste	X					74
ESRS E5 – Waste from unsold products					X	76
ESRS 2 IRO-2 Risk of incidents involving forced labour	X					not material
ESRS 2 IRO-2: Risk of incidents involving child labour	X					not material
ESRS 2 GDR-P: Human rights policy commitments	X		X			132
ESRS S1-1: Procedures and measures to prevent human trafficking	X					not material
ESRS S1-1: Strategy or management system for the prevention of occupational risks	X					90
ESRS S1-2: Grievance mechanism, including employee-related matters	X					94
ESRS S1-13: Frequency of workplace accidents	X		X			105
ESRS S1-13: Number of working days lost due to injuries, accidents and illnesses	X					105
ESRS S1-15: Unadjusted gender ratio of total annual remuneration	X		X			105
ESRS S1-16: Cases of discrimination	X					not material
ESRS S1-16: Human rights incidents	X		X			not material
ESRS S2-1: Procedures and measures to prevent human trafficking	X					not material
ESRS S2-1: Code of Conduct	X					110
ESRS S3-2: Grievance mechanism	X					not material
ESRS S2-3: Human rights incidents	X		X			not material
ESRS S3-3: Human rights incidents	X		X			not material
ESRS S4-2: Grievance mechanism	X					120
ESRS S4-3: Human rights incidents	X		X			not material
ESRS G1-1: Measures in accordance with the United Nations Convention against Corruption	X					134
ESRS G1-1: Protection of whistleblowers	X					132
ESRS G1-4: Convictions and fines for breaches of anti-corruption and anti-bribery legislation	X					135
ESRS G1-4: Measures to combat breaches of anti-corruption and anti-bribery standards	X					135

SPAR HOLDING AG
Europastraße 3
5015 Salzburg

Contact
Lukas Wiesmüller
Head of Group Sustainability
Tel.: +43 662 4470-0
Email: lukas.wiesmueller@spar.at
www.spar.at