empik

Empik Group
Sustainability Report 2025

Empik Holding S.A.



empik go empik foto empik premium empik bilety empik fulfilment empik selfpublishing

muzyka Going. platon_ FOKSAL GRUPA WYDAWNICZA JAZZBOY RECORDS

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Letter from the President of the Management Board of the Empik Group

We are pleased to present the first Sustainability Report of the Empik Group.

We are publishing it on our own initiative, ahead of any legal obligation to do so. This is a deliberate decision that reflects our approach to responsible business conduct.

We believe that sustainability is not merely a slogan on paper or a regulatory requirement, but a genuine part of how we do business. Care for the environment, fair relationships with our stakeholders, and management focused on long-term value creation all strengthen our competitiveness.

At the Empik Group, we understand sustainability as a comprehensive approach that combines care for the environment, responsible management and, above all, care for people: our employees, business partners and customers. They are the foundation of our business and inspire us to take action that has a real, positive impact on our surroundings.

As a brand that is curious about the world, open to new ideas and strongly connected to culture and the arts, sustainability naturally runs through everything we do. We are systematically reducing energy consumption in our stores, among other things through lighting modernisation and the implementation of automatic lighting and equipment control systems, as well as an intelligent energy metering system. We are also working to reduce the use of packaging materials – our products are delivered to stores without packaging, except where it is indispensable. We actively support reading in Poland by donating books to school libraries and organising campaigns that encourage Poles to pick up a book. These are just some of the many initiatives carried out by the Group.

2025 was a special year for us. For the first time, we carried out a structured double materiality assessment – together with experts and stakeholders, we identified the impacts, risks and opportunities related to sustainability. On this basis, we not only built the structure of this report but also developed our first Sustainability Strategy. In it, we set ambitious yet realistic targets relating to the environment, our employees, consumers and business ethics. We particularly care about broadening access to culture, creating an inclusive workplace and building responsible relationships across our entire value chain.

We are aware that this is only the beginning. This report gives us a reliable picture of our impact on the environment and on people, and the data we have gathered will allow us to set further, measurable targets. We see it both as a summary of the steps already taken and, most importantly, as a starting point for further improvement and future initiatives.

I invite you to read our Sustainability Report!



Ewa Szmidt | President of the Management Board

1.

General information

ESRS 2 | General disclosures

BP-1 | General basis for preparation of the sustainability statement

The Empik Group is publishing its sustainability statement (hereinafter: the Statement, the Report) for the first time. **The 2025 Statement was prepared in accordance with the ESRS (European Sustainability Reporting Standards),** introduced by Commission Delegated Regulation (EU) 2023/2772, as implemented into Polish law by the Accounting Act of 29 September 1994 (Journal of Laws of 1994, No. 121, item 591, as amended).

The Statement is prepared on an annual basis and covers sustainability information for the Empik Group for the period from 1 January 2025 to 31 December 2025.

The Statement has been prepared on a consolidated basis, and the information, data, indicators and statements it contains refer to the Empik Group unless otherwise indicated. **As at 31 December 2025, the Empik Group comprised 12 companies, including the parent company Empik Holding S.A. and 11 subsidiaries:**

- Empik S.A.
- Platon Sp. z o.o.
- Going Sp. z o.o.
- Grupa Wydawnicza Foksal Sp. z o.o.
- Empik Foto Sp. z o.o.
- E-muzyka S.A.
- "Jazzboy Records" Sp. z o.o.
- Empik Fulfilment Sp. z o.o
- Empik Logistics and Distribution Sp. z o.o.
- Empik Foto Holding Sp. z o.o
- Empik B2B Content Sp. z o.o.

All subsidiaries and the parent company operate in Poland. The scope of consolidation in this statement is the same as for the consolidated financial statements for 2025. None of the companies within the Group applies an exemption from individual or consolidated sustainability reporting.

Data consolidation covered all companies, unless contextual information in individual disclosures states otherwise. The Empik Group Report for 2025 has been prepared voluntarily. **The Group is acting ahead of the reporting obligation, which it would only be subject to starting with the report for 2027.** The Report has not been subject to external assurance by an audit firm.

The sustainability statement applies to the upstream and downstream value chain of the Empik Group (hereinafter: upstream and downstream) to the extent described in disclosure SBM-1, for all disclosures.

The statement does not make use of the option to omit information relating to intellectual property, know-how or the results of innovation. Nor has the option to omit information on expected developments and events resulting from ongoing negotiations been used.

BP-2	Disclosure of information in respect of specific circumstances

Time horizons

This statement applies the time horizons defined in the ESRS standards:

Short-term:
up to 1 year

Medium-term:
1 to 5 years

Long-term:
more than 5 years

Changes in the preparation or presentation of sustainability information and reporting errors in previous periods

The Empik Group is preparing its sustainability statement in accordance with ESRS requirements for the first time and therefore does not identify any changes in the principles for preparing and presenting sustainability information, nor any correction of errors relating to previous reporting periods.

In this statement, the Empik Group does not disclose information on the basis of other regulations or generally accepted interpretations and standards.

Value chain estimation, sources of estimation and outcome uncertainty

During the current year, the Group implemented processes and mechanisms for collecting, verifying and consolidating non-financial data for reporting purposes. Due to the early stage of development of the reporting system, some of the disclosed data, in particular quantitative data in the E5 area, has been estimated or covers selected companies / areas of the Group's activity.

The estimates were made using the best available knowledge, taking into account available data, industry indicators and adopted operational assumptions. The calculation methodologies, scope of data consolidation, simplifications applied and key assumptions are described in detail in the relevant topical disclosures.

The Group plans to further improve its data collection system and expand the scope of reporting in subsequent reporting periods.

Matters material for reporting

As part of the materiality assessment, matters S1, S2 and S4 were identified as material, and the Empik Group does not omit information required by the disclosures. Matters E4 and S3 were assessed as not material during the materiality assessment.



GOV-1 | Role of the administrative, management and supervisory bodies

Supervisory Board

The Supervisory Board of the Empik Group acts as the supervisory body, exercises control over the Group's activities, appoints and dismisses Management Board members, and monitors and assesses the management of strategic objectives, including those relating to sustainability.

In 2025, the Supervisory Board of Empik Holding S.A. consisted of 4 members. 100% of Board members were men. The Supervisory Board operated in the following composition:



Łukasz Waszak

Investment Director and Head of Investments in Poland at Penta Investments, with which he has been associated since 2013. He previously spent more than six years at McKinsey & Company, delivering strategic, operational and transactional projects for management boards in Poland and Europe. He gained experience in, among others, the financial, telecommunications, industrial and retail sectors.

A graduate of the Warsaw School of Economics (Finance and Banking) and of an MBA at INSEAD, completed in France and Singapore, with part of the programme at the Wharton School.



Paweł Moskwa

Advocate and Managing Partner at the MJH law firm, specialising in commercial and civil law, in particular in M&A transactions, corporate restructurings, and litigation and arbitration disputes. He has advised on numerous complex capital transactions, supporting strategic investors and private equity funds at all stages of transaction processes.

Co-author of legal publications, including commentaries on the Commercial Companies Code and the Civil Code. He previously served as a partner at a renowned law firm and headed the legal department of an advisory firm.



Damian Zapłata

A manager with many years of experience in e-commerce, marketplaces and digital services in Central and Western Europe. Former CEO of Modivo S.A. and previously Chief Commercial Officer and Management Board Member of the Allegro Group, where he was responsible for commercial development, product offering, pricing policy and retail media. He previously held managerial positions at, among others, Fiserv/First Data, PAYBACK (American Express) and McKinsey & Company. He specialises in scaling technology businesses, digital transformations and international expansion.

He is a graduate of the European University Viadrina in Germany. He also completed an MBA at INSEAD in France and Singapore.



Jacek Owczarek

A financial manager with many years of experience in corporate finance. For 16 years he was associated with the Eurocash Group, where he served as a Management Board Member and Chief Financial Officer. He previously worked, among others, as CFO CEE at Sanitec and held financial positions at Magellan and within the Enterprise Investors portfolio.

A graduate of the Warsaw School of Economics (Finance and Banking), holder of the ACCA qualification. Former Vice-President of the Pracodawcy RP employers' organisation and a member of the supervisory boards of several companies.



Management Board

The Management Board is the top governing body responsible for the Group's operations, including significant impacts, risks and opportunities related to sustainability, ethics and compliance. The Management Board is also responsible for implementing the Sustainability Strategy and oversees the achievement of strategic objectives.

In 2025, Empik Holding joined the Group's structure as the parent company. In connection with the start of its operating activities, a Management Board was appointed for the company, with the same composition as that of Empik S.A. The appointment of the management bodies was an important part of organising and developing the newly established holding company within the Empik Group.

As at 31 December 2025, the Management Board of Empik Holding S.A. consisted of 6 members, including 2 women (33%) and 4 men (67%). None of the Management Board members is an employee representative. The Management Board of Empik Holding S.A. operated in the following composition:



Ewa Szmidt – President of the Management Board of Empik Holding S.A. (since 10 October 2025) and Empik S.A. (since 2 February 2015)

CEO of the Empik Group since 2015. Under her leadership, Empik has undergone a dynamic transformation into a modern, multichannel group combining strong e-commerce with a network of more than 380 brick-and-mortar stores, its own publishing house, an e-book and audiobook platform, and content production and creator support.

She is a graduate of the Warsaw School of Economics, the London School of Economics, and holds an MBA from INSEAD. She previously was a Global Partner at McKinsey & Company and gained experience working at international FMCG companies in Europe and the United States – L'Oréal, Schwarzkopf & Henkel, and Cadbury.



Karol Ignatowicz – Vice-President of the Management Board of Empik Holding S.A. (since 9 December 2025) and Empik S.A. (since 21 January 2021)

Associated with the Empik Group since 2020, a Management Board Member since 2021, and Vice-President of the Management Board and Group Chief Operating Officer since 2024. He is responsible for the further development of the online channel, customer experience and the supply chain, as well as operational synergies across Empik, Empik Fulfilment, Platon and Empik Foto. He previously gained experience at McKinsey & Company, where he served as a Local Partner, among other roles, advising companies in the telecommunications, retail and industrial sectors. He is a graduate of the Kraków University of Economics and of an MBA programme at INSEAD.



Szymon Filipczak – Management Board Member of Empik Holding S.A. **(since 10 October 2025)** and Empik S.A. **(since 4 August 2025)**

With the Empik Group since 2024, and since 2025 in the role of CFO & CSO and Management Board Member. Responsible for finance, corporate strategy and development. Before joining the Empik Group, he was associated with the CCC Group, where he was responsible for corporate strategy and corporate development, including the omnichannel transformation of the CCC brand and the launch of the Modivo and HalfPrice brands. He previously worked in investment banking, advising on dozens of ECM and M&A transactions, including for leading retail and e-commerce companies in Poland. He holds a PhD in economics and a securities broker licence.



Natalia Korzeniecka-Walak – Management Board Member of Empik Holding S.A. **(since 10 October 2025)** and Empik S.A. **(since 1 February 2024)**

Associated with the Empik Group since 2011, initially as an advocate. **Since 2016 she has been responsible for managing the legal area in the role of Chief Legal & Corporate Affairs Officer, and since 2021 she has served as Director of Corporate Affairs. In 2024 she joined the Management Board,** where she is responsible for legal affairs, corporate governance and compliance, supporting the Group's development in line with the highest regulatory standards. Her current specialisation includes, in particular, consumer protection and e-commerce law. Before joining Empik, she spent several years working at the international law firm CMS, advising clients on corporate law and real estate law – including on corporate transactions, restructurings and real estate investment projects. A law graduate of Université Paris Sorbonne and the University of Łódź, she holds the title of advocate. She also gained experience in Polish and French public institutions.



Wojciech Kudaś – Management Board Member of Empik Holding S.A. **(since 9 December 2025)** and Empik S.A. **(since 1 February 2024)**

With Empik since 2023, a Management Board Member **since 2024, initially as Chief Marketing Officer, and Chief Commercial Officer since 2025.** He is responsible for developing the marketplace and product offering, maximising customer value, commercial transformation and building customer loyalty, as well as delivering key development initiatives across the whole Group.

Before joining Empik, he spent 14 years gaining experience in business management, marketing and strategy at e-commerce and FMCG organisations in European, Asian and African markets.



Łukasz Sitko – Management Board Member of Empik Holding S.A. **(since 9 December 2025)** and Empik S.A. **(since 15 May 2024)**

Associated with the Empik Group for more than 25 years. During this time, he gained in-depth knowledge of all areas of the Empik store network, from managing a single store, through regional management, to the role of Sales Director. In 2023 he took up the position of Retail Operations Director, **and since 2024 he has served as a Management Board Member.** He is responsible for offline operations and sales, as well as delivering the physical network expansion strategy, drawing on his experience in developing Empik's omnichannel ecosystem.

The following changes took place in the composition of the Management Board of Empik Holding S.A. between 1 January and 31 December 2025:

The Supervisory Board adopted a resolution under which, on 10 October 2025, Anna Nguyen Hong was dismissed from the position of Management Board Member.

The Supervisory Board adopted a resolution under which, on 10 October 2025, it appointed Ewa Szmidt to the position of President of the Management Board.

The Supervisory Board adopted a resolution under which, on 10 October 2025, it appointed Szymon Filipczak to the Management Board and entrusted him with the function of Management Board Member and Chief Financial Officer (CFO).

The Supervisory Board adopted a resolution under which, on 10 October 2025, it appointed Natalia Korzeniecka-Walak to the Management Board and entrusted her with the function of Management Board Member.

The Supervisory Board adopted a resolution under which, on 9 December 2025, it appointed Wojciech Kudaś to the Management Board and entrusted him with the function of Management Board Member.

The Supervisory Board adopted a resolution under which, on 9 December 2025, it appointed Łukasz Sitko to the Management Board and entrusted him with the function of Management Board Member.

Sustainability governance

Sustainability matters are important to the Management Board, the Supervisory Board and the management staff of the Empik Group alike. Within the Management Board, ESG matters are the responsibility of the Chief Financial Officer & Chief Strategy Officer and the Chief Legal & Corporate Affairs Officer. Operational implementation of sustainability matters is the responsibility of the Head of Strategy and Corporate Reporting, to whom an ESG Specialist reports, responsible for day-to-day operational, analytical and coordination activities in the ESG area.

In 2025, Management Board representatives responsible for ESG matters participated in defining priority directions for sustainability governance. They took an active part in the materiality assessment, evaluating the impacts, risks and opportunities related to their areas of responsibility, and validated the results of this assessment.

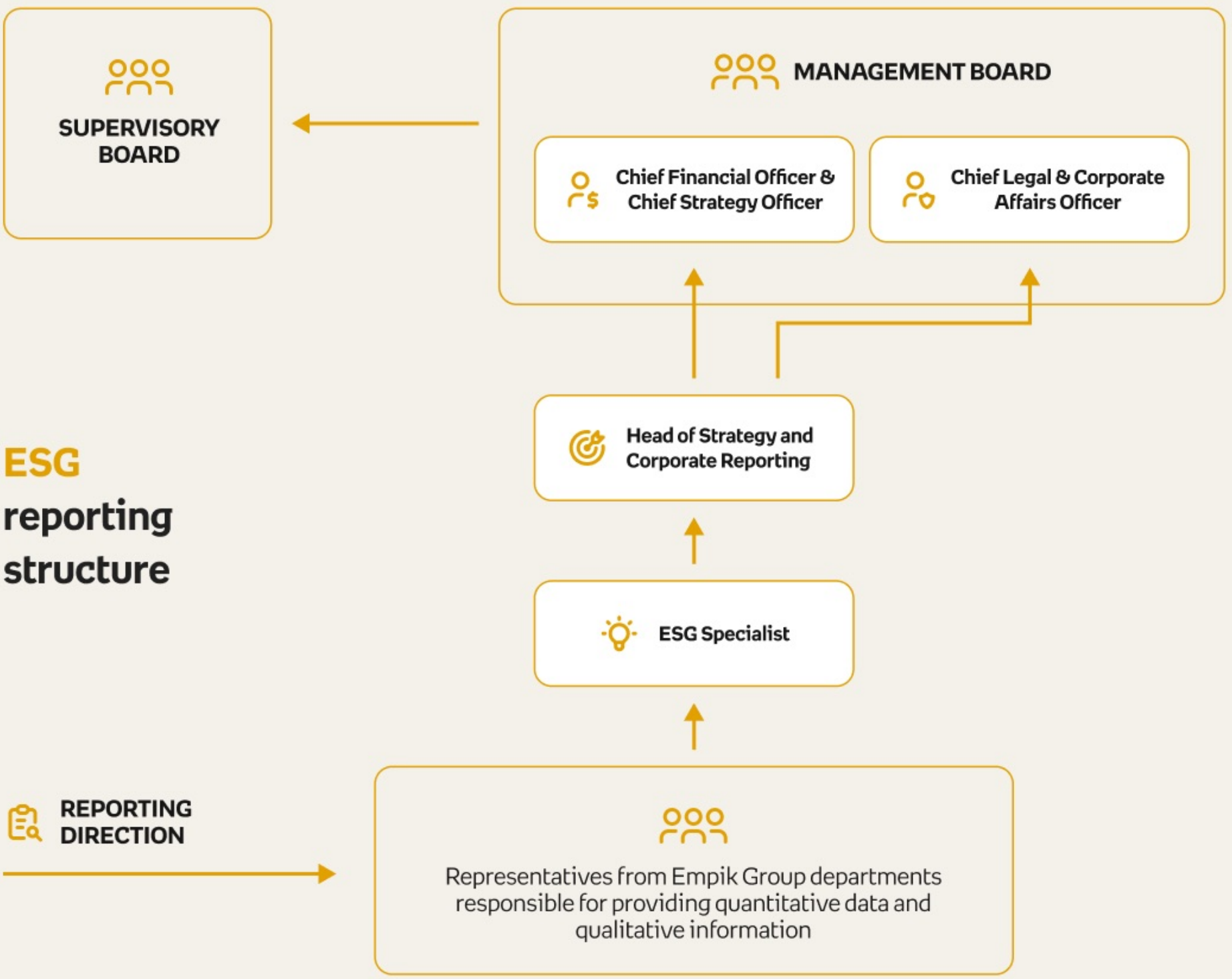
In the next step, Management Board representatives took part in work on the Sustainability Strategy, participating in environmental, social and governance workshops during which strategic objectives were defined. The entire Management Board then discussed and approved the Strategy's objectives together with a system for monitoring and assessing their implementation. Since then, the Management Board has been continuously monitoring the status of initiatives arising from the ESG Strategy, with comprehensive progress reviews conducted on a quarterly basis.



The Chief Legal & Corporate Affairs Officer also oversaw the implementation of and compliance with the due diligence process. In 2025, the key activity in this area involved reviewing and adapting the Group's policies to international human rights guidelines, and supplementing policies in areas of identified material impacts, risks and opportunities related to sustainability. **This work will continue in the coming year.**

The Management Board took part in the preparation of this report, ensuring the accuracy of the data and reviewing its content.

ESG reporting structure



The communication and reporting structure is based on quarterly reporting of matters related to ESG impacts, risks and opportunities by the Head of Strategy and Corporate Reporting to the Management Board. Information on key ESG matters, including strategic risks and opportunities, is also provided to the Supervisory Board.

The Empik Group plans to implement a sustainability risk management system in the coming years.

Members of the Empik Group Management Board took part in sustainability training as part of the double materiality assessment process and the process of developing the Sustainability Strategy.

GOV-2 | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

Sustainability matters are reviewed by the Management Board on an ongoing basis during regular quarterly meetings with the Head of Strategy and Corporate Reporting. These meetings cover topics such as monitoring the achievement of the Sustainability Strategy's objectives and managing compliance policies.

GOV-3 | Integration of sustainability-related performance in incentive schemes

In 2025, members of the Management Board and Supervisory Board did not receive any additional remuneration linked to sustainability performance, including matters related to climate change.



GOV-4 | Statement on due diligence

Table 1: Core elements of the due diligence process

Core elements of the sustainability due diligence process	Points in the Statement
Embedding due diligence in governance, corporate governance, strategy and business model	**SBM-1, S1-1, S2-1, S4-1, G1-1**
Engaging with affected stakeholders in all key steps of the due diligence process	**SBM-2, S1-2, S2-2, S4-2, G1-2**
Identifying and assessing adverse impacts	**IRO-1, SBM-3**
Taking action to address identified adverse impacts	**E1-3, E5-2, S1-3, S2-3, S4-3**
Tracking the effectiveness of these efforts and communicating accordingly	**E1-6, E2-2, E5-4, E5-5**

GOV-5 | Risk management and internal controls over sustainability reporting

The Empik Group operates a sustainability management system aimed at ensuring the compliance of ESG reporting with regulatory requirements, including the ESRS standards, and integrating environmental, social and governance matters with the Group's business processes.

This system includes risk management mechanisms, internal controls and oversight processes dedicated to non-financial reporting. It covers all Group entities and is integrated with the existing structure of financial, legal and operational risks. As part of the materiality assessment carried out in 2025, sustainability-related risks and opportunities were identified. Work will begin in the following year on building an internal risk and opportunity system that will incorporate sustainability-related risks and opportunities. In 2025, the Empik Group did not have an audit committee tasked with internal control over sustainability reporting.

SBM-1 | Strategy, business model and value chain



Empik Group's strategy and business model

The Empik Group is one of the leading players on the Polish retail market in the "leisure and lifestyle" segment.

Empik Holding S.A. is the holding company of the Empik Group. **The Empik brand has a 78-year history and is one of the most recognisable brands among consumers,** a significant proportion of whom regard it as iconic. The Group operates as an omnichannel platform, seen as one of the main shopping destinations in the "leisure and lifestyle" segment in Poland. In recent years, the Group has been steadily transforming its business model – from one based on traditional brick-and-mortar retail towards an innovative omnichannel platform that uses advanced technology and combines the experience and trust built by the well-known Empik store network with a convenient and broad online sales offering, including the Empik Marketplace.

The year 2025 was another period of consistent execution of the Group's growth strategy, which translated into dynamic business growth and an increase in sales measured by the GMV indicator (GMV means the value of sales, i.e. the total gross value of goods sold) of **16% compared to 2024, exceeding PLN 4.87 billion,** significantly outpacing the growth rate of the Polish retail market. At the same time, the Group recorded a significant improvement in its key profit indicator, **adjusted EBITDA, which rose to PLN 335 million, i.e. PLN 35 million more than in 2024.**

PLN 4.87 bn

Growth in sales measured by the GMV indicator

PLN 335 mn

EBITDA value

In 2025, the Group's estimated total number of active customers was more than 12 million, including nearly 8 million active identified customers. Of these, more than 6 million (80%) are loyal, active customers using the Empik Premium subscription programme or the Empik app.

Products offered by the Empik Group are classified into three groups: **core categories, developed categories and growth categories.**

Core categories

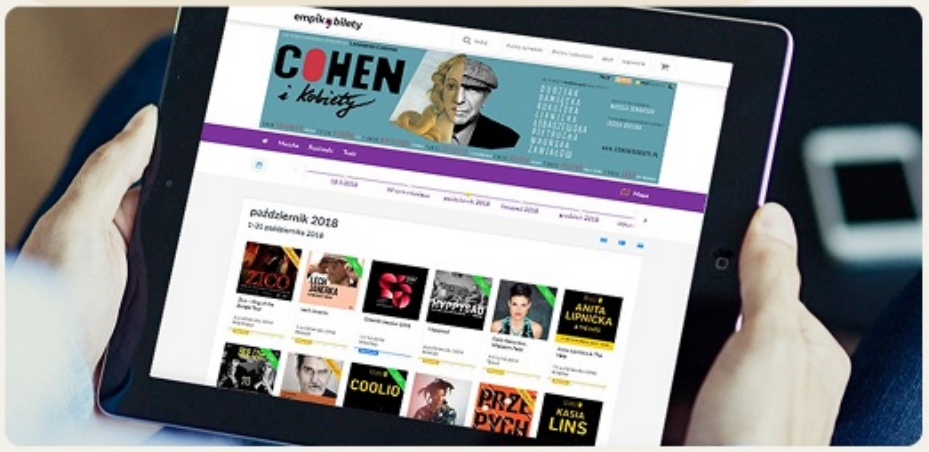
including books, press, e-books and audiobooks, music and tickets for cultural and entertainment events, sold at large scale

Growth categories

including consumer electronics, gaming and beauty products

Developed categories

including stationery and creative articles, toys and games, and home decor



The Group operates a nationwide omnichannel platform, combining retail sales in stores with e-commerce. As at 31 December 2025, **the Group's network comprised 386 stores across Poland** (+21 compared to 2024), while **the Group's e-commerce platform, empik.com, is the third-largest Polish e-commerce site in terms of the number of real users**

– **in December 2025 it was visited by 37% of Polish internet users** (source: Gemius Mediapanel).

12 m
Active customers in 2025

6 m
Loyal customers in 2025

386
Stores across Poland

In 2025, the Empik Group adopted a Sustainability Strategy, which sets out operational and strategic objectives for the coming years of its activity.

The short-term horizon, set for 2026, covers objectives related to data collection. This process began at the end of 2025 and continues in 2026. These objectives are important because they make it possible to measure the Group's impact on sustainability matters and provide a basis for defining specific, measurable targets for subsequent time horizons.

Implementation of the Strategy is planned through to 2030 and sets the direction for sustainability action, with the approach to monitoring and operationalisation being progressively developed, including through refining indicators and targets for individual areas. **The Strategy sets out 6 strategic objectives:**

- Responsibly reducing the Group's climate impact
- Introducing offering based on circular models
- Creating an inclusive workplace and development
- Running a responsible and open platform
- Developing a corporate culture
- Strengthening due diligence processes in the value chain



Value chain

Diagram 2: Empik Group value chain

UPSTREAM

RAW MATERIALS
cradle > tier 3+

- paper
- electricity
- heat
- soy
- tea
- coffee
- cocoa

SEMI-FINISHED GOODS
tier 2

- plastics
- printing materials
- food products
- textile products
- household products

SUPPLIERS & SUBCONTRACTORS
tier 1

- Suppliers of goods distributed by the Group
- Suppliers of products offered on Empik Marketplace
- Suppliers of products offered in the Group's traditional sales channels
- Toy manufacturers
- Stationery product manufacturers
- Electronic device manufacturers
- Book printers
- Suppliers and packaging manufacturers
- Suppliers of materials used in operating activities
- Distributors
- Artists and performers
- Entities granting publication rights
- Suppliers of digital services, e-books, audiobooks and podcasts
- Musicians
- Publishers and authors
- Payment service providers
- Marketing service providers
- Transport and courier service providers
- Software and technology service providers
- Electricity and heat suppliers

OWN OPERATIONS

Retail
- Physical books
- Book sales
- Press
- Music
- Distribution and sale of digital music
- Distribution and sale of physical music
- Films
- Stationery products
- Educational products
- Home and garden equipment
- Games
- Cosmetics
- Toys
- Home appliances
- Tickets
- Ticket sales
- Event handling
- Photos and photographic products
- Photography services and accessory sales
- Digital content
- E-book distribution
- Audiobook distribution
- Podcast distribution

Wholesale trade
- Physical books
- Press
- Stationery products
- Educational products

Publishing activities
- Physical books
- Board games
- Educational products
- Digital content
- Audiobook production and distribution
- Podcast production and distribution
- Audio series production and distribution

Empik Marketplace activities

DOWNSTREAM

Customers
- Markets
- Physical bookstores
- Online bookstores
- Libraries
- Platforms selling e-books, audiobooks and radio dramas
- Streaming platforms
- Event organisers
- Music stores
- Merchants

Consumers & end-users
- Consumers using the Empik Marketplace offer
- Consumers using the offer of other Group companies
- Individual customers of Empik stores

End of life
- Municipal and office waste
- Packaging waste
- Waste paper
- Product and post-consumer waste
- Second-hand circulation
- Book outlet

Activities related to logistics, transport of raw materials, materials and finished products

Activities related to warehousing, transport and delivery

Transport of products to physical stores, pick-up points and customers' homes

Stakeholders

- Suppliers
- Employees
- Shareholders
- Financial institutions
- Consumers and end-users
- Customers
- Local communities
- Public administration and employer organisations

The Empik Group's value chain was prepared as part of the materiality assessment carried out in 2025.

It covers all stages of the business process, from the sourcing of raw materials to the end customer, and includes the flows of materials and services necessary to conduct the Empik Group's business at the upstream, own operations and downstream levels. **The description of the value chain serves as the starting point for identifying material impacts, risks and opportunities related to the Empik Group's business model.**



Own operations

For management purposes, in particular due to the type of customer, the Empik Group's business has been divided into the Consumer and Business Services operating segments.

Consumer segment: covers all activities conducted through the network of retail stores and websites under the Empik brand, as well as the management of digital content distribution, such as e-books, audiobooks, podcasts and music (under the Empik Go brand), targeted at retail customers (Empik S.A.). The segment also includes ticket sales (Going Sp. z o.o.) and photographic products (Empik Foto Sp. z o.o.). As the majority of the sales revenue of Virtualo Sp. z o.o. (part of Empik S.A. since November), Empik Fulfilment Sp. z o.o. and Grupa Wydawnicza Foksal Sp. z o.o. comes from sales to Empik S.A., these companies have been included in the Consumer segment.

empik | FOKSAL GRUPA WYDAWNICZA | empik fulfilment | Going. | empik go

Business Services segment: covers activities related to wholesale sales and services for business and institutional customers. The segment mainly includes the sale of books, toys, educational and stationery products to business customers and the public sector (Platon Sp. z o.o.), and the distribution of music recordings in physical and digital form (E-muzyka S.A. and "Jazzboy Records" Sp. z o.o.).

The following departments have been established within the Empik Group, responsible for handling the main business processes and support functions:

- **Operational departments: sales, purchasing, logistics, products**
- **Commercial and business development departments: marketing, e-commerce, business development**
- **Finance and controlling departments: finance, accounting, controlling, treasury**
- **HR and organisational departments: HR, personnel and payroll, internal communications**
- **Legal and compliance departments: legal, compliance, risk management, internal audit**
- **IT and technology departments: IT, systems development, data analytics**
- **Communications department**
- **Logistics and Last Mile departments**
- **Strategy department**
- **Management Board and corporate functions: Management Board and Supervisory Board office**

Upstream

On the earlier stage of the value chain (Upstream), the Empik Group cooperates with a wide range of diverse suppliers and partners. Relationships with these entities are key from the perspective of the environmental and social impacts occurring at the upstream stage of the Empik Group's value chain.

These entities mainly include suppliers of goods distributed by the Group, products offered through the Group's traditional sales channels, and products offered by merchants on the Empik Marketplace. **Empik uses goods supplied by, among others, toy manufacturers, stationery manufacturers, electronic device manufacturers and book printers.** The Group's operations are also supported by packaging suppliers and manufacturers, suppliers of materials used in operating activities, and distributors. **An important stakeholder group is made up of individuals cooperating with the Empik Group, in particular artists, musicians and performers, authors, and entities granting publication rights.** In the upstream, the Empik Group also cooperates with publishers and suppliers of digital services, e-books, audiobooks and podcasts.



The Group's operations also rely on the services of specialised external entities, in particular marketing services supporting customer communication, payment service providers enabling a range of payment methods, software and technology service providers supporting operational activities, and electricity and heat suppliers ensuring uninterrupted operations.

Transport and courier service providers, who support the Group's logistics at every stage of the value chain, are also an important element.

At the upstream stage, the materials, raw materials and semi-finished products used by the Empik Group are also important, including paper, coffee, tea, cocoa, soy, energy resources, plastics, printing materials, food products, textile products and household products.

Downstream

At the later stage of the value chain (downstream) are all elements of the Empik Group's operations that relate to what happens to a product after it leaves the Group and is delivered to customers, consumers and end-users.

The Empik Group's customers include **markets, physical and online bookstores, libraries and streaming platforms,** as well as platforms selling e-books, audiobooks and radio dramas, and music stores. Another significant customer group is merchants using the Empik Marketplace to list their products. **The Group's customers also include event organisers.**

Most of the products and services offered by the Empik Group reach consumers and end-users directly through physical stores and the online platform. In addition, products are also distributed through business partners and other sales channels, where the final recipients remain consumers. In the case of the Empik Marketplace, end-users are the people who buy products from merchants.



Delivery costs are borne partly by customers and partly by the Company, in accordance with the adopted settlement model, which depends on the order value, the chosen delivery method and the customer's participation in the Empik Premium programme.

The main waste categories within the Empik Group's operations are: **municipal and office waste, packaging waste, waste paper, and product and post-consumer waste.**

The Empik Group's circular economy activities are described in disclosure E5-2. The Empik Group's operations do not include the sale of products subject to sales bans in certain markets, nor activities in the fossil fuel, chemicals production, weapons production, or tobacco cultivation and production sectors.

The Empik Group makes use of the exemption and, in accordance with Appendix C to ESRS 1, does not disclose revenue by significant ESRS sectors. The significant sectors identified, together with a description of the materiality assessment results, are presented in disclosure SBM-3.

SBM-2 | Interests and views of stakeholders

The materiality assessment identified 8 key stakeholders of the Empik Group:

- **Suppliers**
- **Employees**
- **Consumers and end-users**
- **Customers**
- **Shareholders**
- **Local communities**
- **Public administration and legislative bodies**
- **Financial institutions**

Cooperation with each key stakeholder group is tailored to its specific characteristics and the mutual influence between the Group and the given stakeholders. Communication activities carried out with respect to stakeholders aim to build relationships, identify needs and tailor the offering to them as effectively as possible.

The table on the following pages presents all material stakeholder groups together with a brief description, the methods of their engagement, and how the Empik Group takes their engagement and cooperation into account.

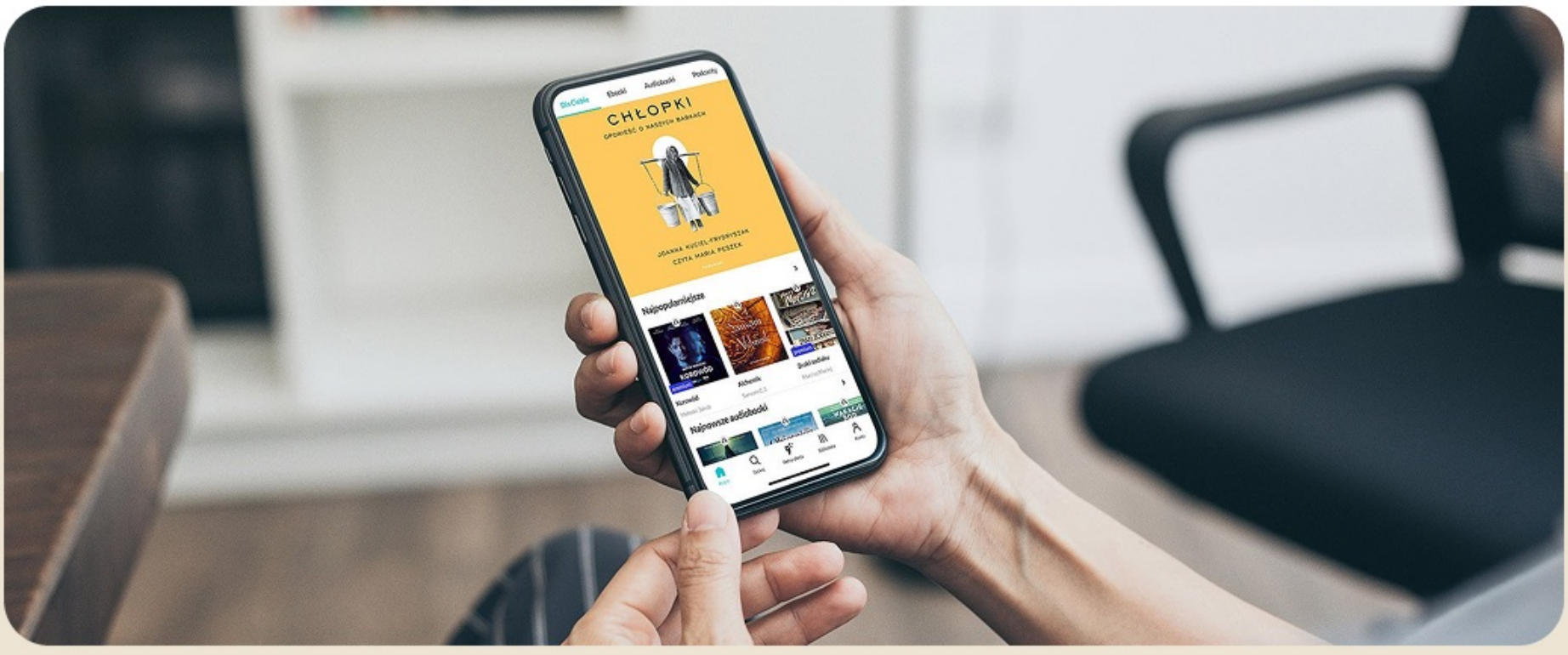


Table 2: Key stakeholders of the Empik Group

Stakeholder group	Brief description of the group	Methods of engagement and how they are organised	Topics addressed and objective of engagement
Suppliers	Suppliers of products offered by the Empik Group, printing houses, service subcontractors, and others.	Code of Conduct for Business Partners, supplier survey, website: Empik Press Office.	Decarbonisation of the supply chain, respect for human rights and labour rights among suppliers.
Employees	Group employees employed at the Group's head office, stores and warehouses, whether under employment contracts or other forms of cooperation.	Sustainability workshops, double materiality assessment, internal intranet, newsletter, informational mailings, social media, face-to-face meetings.	Ensuring employees' well-being, building an inclusive work environment, competence development.
Consumers and/or end-users	Users of Empik stores and empik.com, people purchasing products manufactured by the Group and those offered by Merchants.	Consumer survey as part of the double materiality assessment, Customer Service Office, satisfaction surveys, website: Empik Press Office, social media.	Providing safe and high-quality products, promoting sustainable consumption and improving the shopping experience.
Shareholders	Shareholders holding shares in the Group.	Financial reports, Annual results presentations, General Meetings of Shareholders.	Transparent communication of financial and business results.
Local communities	Communities living near the Group's stores and warehouses.	Social media, local events.	Building relationships and supporting culture and education.
Public administration and legislative bodies	Legislative bodies issuing requirements to which the Empik Group is subject.	Cooperation with libraries, membership in the Lewiatan Confederation, membership in the Chamber of Electronic Economy.	Transparency of actions and decisions.
Financial institutions	Banks and other financial institutions cooperating with the Empik Group and providing it with financing.	Conducting business dialogue and responding to sustainability-related requirements in the context of financing.	Obtaining preferential financing terms.
Customers	Merchants using the Group's sales platform.	Survey as part of the double materiality assessment, website: Empik Press Office.	Raising customers' awareness of the impact of business activities on the environment and society, and developing partner-based, long-term relationships built on responsibility and trust.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the materiality assessment, 16 impacts, 4 risks and 1 opportunity were identified as material, which are presented on the following pages of this report.

As a result of the materiality assessment, the following matters were identified as material: **E1, E2, E3, E5, S1, S2, S4 and G1.** No material impact, risk or opportunity was identified in relation to topic S3 – Affected communities, despite local communities being identified as one of the key stakeholder groups. **At the same time, Empik monitors matters related to relationships with local communities as part of its ongoing operational activities and stakeholder dialogue.** This area remains under observation and will be reassessed as part of the next update of the materiality assessment, planned for 2026.



Table 3: Material sustainability impacts in the Empik Group

ESRS	ESG matter	Impact name	Description of impact	Positive / negative	Potential / actual	Time horizon	Value chain element
E1 - Climate change	E1 - Climate change	Impact on climate change through GHG emissions	Impact on the level of greenhouse gas emissions in the Empik Group's operations, related mainly to operating activities (store and warehouse operations involving fuel and energy consumption), transport (GHG emissions related to transport from producer to store/warehouse and from warehouse to end-user), and production (GHG emissions related to the production of products sold by Empik, including own-brand products and publishing activities).	Negative	Actual	Short, medium and long	Upstream; Own operations; Downstream
	Energy	Energy consumption in the Empik Group's own operations	The Group has an impact on the source and consumption of energy in the buildings where the Group operates – offices, stores and warehouses. This relates to the purchase of energy for its own needs.	Negative	Actual	Short, medium and long	Own operations
Micro-plastics E2 - Pollution	Micro-plastics	Impact on the sale of products that are a source of microplastics	The Empik Group sells products that may be a source of microplastics, e.g. bottles, plastic plush toys, clothing. The production and use of these products contributes to increased release of microplastics into the environment.	Negative	Actual	Short, medium and long	Upstream; Own operations; Downstream
E3 - Water and marine resources		Impact of the Group on the water footprint of products	The Group sells products whose production may be associated with significant water consumption, including in water-scarce areas. Significant volumes of water are required for the production of clothing and paper.	Negative	Actual	Short, medium and long	Upstream; Own operations
E5 - Resource use and specific circular economy	Resource inflows, including resource use	Impact of the Group on the use of non-renewable resources in production	The Empik Group commissions the production of various types of products that are made using non-renewable resources, including fossil fuels used to produce plastics.	Negative	Actual	Short, medium and long	Upstream; Own operations
	E5 - Resource Sub-topic	Impact on the durability of the Group's products	The Empik Group has an impact on the quality and durability of its products by setting quality standards for suppliers. High quality and durability of products lead to longer use and reduce the need for product replacement.	Positive	Actual	Short, medium and long	Upstream; Own operations; Downstream
	Resource outflows related to products and services	Impact on the growth of consumerism	Through its marketing strategies and the online availability of products, the Empik Group may contribute to increased and harmful consumerism among consumers.	Negative	Actual	Short, medium and long	Own operations; Downstream

Table 3: Material sustainability impacts in the Empik Group

ESRS	ESG matter	Impact name	Description of impact	Positive / negative	Potential / actual	Time horizon	Value chain element
cont.	Waste	Impact on the amount and recyclability of packaging waste	The Empik Group's impact in the context of waste mainly relates to product packaging on the online platform, but is also related to waste from warehouses. The Group can influence how much of it is reused or recycled and what materials the packaging is made from.	Negative	Actual	Short, medium and long	Upstream; Own operations
S1 - Own workforce	Equal treatment and equal opportunities for all	Impact on gender equality and diversity in the Empik Group	The Empik Group has a direct impact on the level of differences in men's and women's remuneration, the pay gap, and the employment of people diverse in terms of gender, age and culture.	Positive	Actual	Short, medium and long	Own operations
	Working conditions	Impact on adequate working conditions for the Group's own employees	The Empik Group has a direct impact on the quality of employees' working conditions. This particularly concerns people working in the Group's stores and warehouses, who are more often than office employees employed under contracts other than an employment contract. This impact is related to maintaining appropriate occupational health and safety conditions.	Positive	Actual	Short, medium and long	Own operations
	Equal treatment and equal opportunities for all	Impact on the development of the Group's own employees	The Empik Group has an impact on the number of training courses offered to the Group's employees, which provide competence and skills development, as well as equal access to training for all employees.	Positive	Actual	Short and medium	Own operations
S2 - Workers performing in the value chain	Other work-related rights	Impact on forced labour in the value chain	Most of the Empik Group's products are manufactured in countries with a high risk of child or forced labour (e.g. China). In addition, products listed on the sales platform may originate from places where child labour and forced labour occur.	Negative	Potential	Short, medium and long	Upstream
	Working conditions	Impact on the working conditions of workers in the value chain	Workers in the value chain take part in production for both the Group's own brands, third-party brands, and merchants using the sales platform. Empik has an indirect impact on working conditions through the signing of contracts with suppliers and manufacturers that include minimum employment standards for their workers, particularly in relation to occupational health and safety.	Positive	Potential	Short, medium and long	Upstream; Downstream

Table 3: Material sustainability impacts in the Empik Group

ESRS	ESG matter	Impact name	Description of impact	Positive / negative	Potential / actual	Time horizon	Value chain element
S4 - Consumers and end-users	Personal safety of consumers or end-users	Impact on consumers' or end-users' personal data security	The Empik Group collects personal data of people purchasing products through the Group's channels. The Group has an impact on the use of security systems and regular security audits, and on the protection of consumers' privacy.	Negative	Potential	Short, medium and long	Own operations; Downstream
G1 - Business conduct	Corporate culture	Impact on building the Group's own corporate culture	The Empik Group has a direct impact on how it builds its own corporate culture, e.g. by expanding due diligence processes, thanks to the development of a system of applicable policies with additional policies and procedures beyond those required by law.	Positive	Actual	Medium and long	Own operations
	Supplier relationship management, including payment practices	Impact on the selection of suppliers meeting basic ESG standards	The Empik Group has an impact on the criteria used to select product suppliers and the minimum criteria a potential Group supplier must meet. The Empik Group also has an impact on enforcing these criteria by conducting audits of suppliers.	Positive	Potential	Short, medium and long	Upstream; Own operations; Downstream

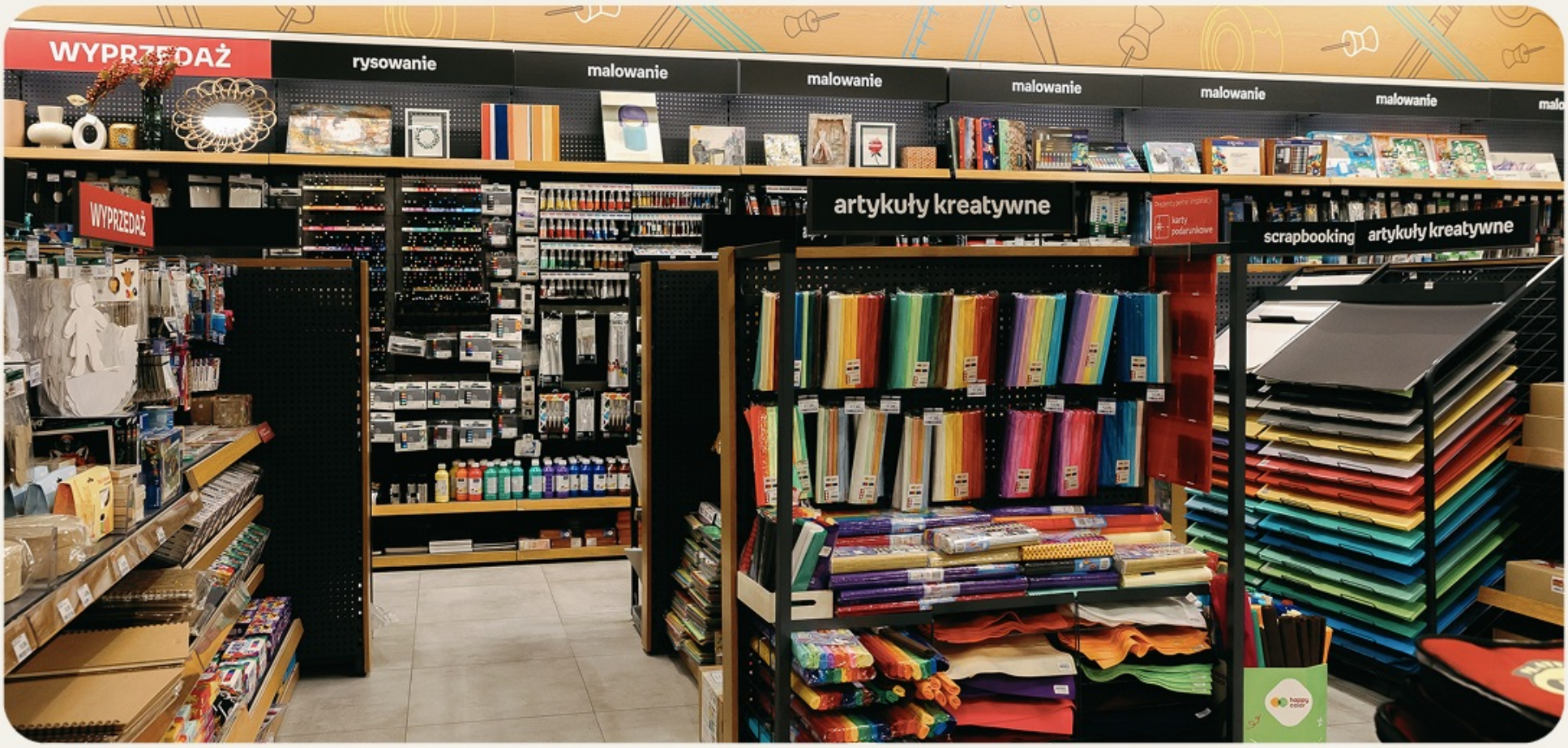


Table 4: Material sustainability risks and opportunities in the Empik Group

ESRS	ESG matter	Event	Type	Value chain element	Description of risk/opportunity and possible effects
E1 - Climate change	Energy	Rise in energy resource prices	Risk	Upstream; Own operations	A rise in energy resource prices may lead to higher costs of maintaining the Group's locations, both stores and warehouses. Rising energy prices may also lead to higher prices of products offered by the Group, if energy costs increase in the countries where the Group's production takes place.
	Climate change adaptation	Extreme weather events	Risk	Upstream; Own operations	Extreme weather events, whose intensity and frequency will increase as climate change intensifies, may cause delays in deliveries to the Group's warehouses or disruption of the value chain in the upstream, but may also affect the logistics of the Group's own operations.
	Specific sub-topic	Acquisition of new, environmentally conscious customers	Opportunity	Own operations; Downstream	Introduction of new products that would be an alternative to standard options, with a lower negative environmental impact. These could be products made from recycled materials, with circular characteristics, suitable for repeated use. Such products can support environmentally conscious consumers in their choices.
G1 - Business conduct	Corporate culture	Introduction of the EUDR regulation	Risk	Upstream; Own operations	Risk of increased financial expenditure related to the Empik Group's preparations for the EUDR regulation coming into force, or potential penalties and financial losses related to non-compliance with the regulation's requirements.
	Corporate culture	Investigations by regulatory authorities	Risk	Own operations; Downstream	Risks related to reputational loss and penalties imposed by regulatory authorities, including UOKiK, in connection with non-compliance with regulations and misleading customers. This risk may arise from non-compliance with regulations, including the Directive empowering consumers for the green transition through better information and better protection against unfair practices, in the case of communication about the "greenness" of products that is not backed by evidence and hard data.

In 2025, none of the identified material risks or opportunities materialised. Accordingly, the Empik Group did not record any current financial effects of material sustainability-related risks and opportunities.

In this Report, the Empik Group made use of the option to omit disclosure of the anticipated financial effects of material risks on its financial position and cash flows, together with a monetary estimate.

IRO-1 Description of the processes used to identify and assess material impacts, risks and opportunities

In 2025, the Empik Group carried out a double materiality assessment in accordance with the requirements of the CSRD Directive and the ESRS standards. The identification of material impacts, risks and opportunities was carried out with the support of an external entity – MATERIALITY Sp. z o.o. – using its proprietary MAX5 (MATERIALITY ASSESSMENT MATRIX) methodology, version 5. The materiality assessment was conducted between March and July 2025. Following an initial matrix analysis, **its results were presented at a validation workshop on 4 August 2025 with the participation of Empik Group Management Board representatives, and the assessment results were subsequently approved by the Management Board on 12 August 2025.**

The MAX5 methodology involves a matrix analysis of the assessment results of 90 sustainability matters (contained in table AR16 of ESRS 1) in terms of impacts, risks and opportunities, taking into account both impact materiality and financial materiality.

The first stage of the assessment used the following sources of information:

- Analysis of source data, including analysis of the business model and internal documentation – the strategy and policies in place within the Group. This knowledge was supplemented and deepened through interviews with Group representatives who are experts in specific areas related to sustainability in the broad sense.
- A comparative analysis of 10 entities from the retail sector in Poland and worldwide, regarding their impact, risk and opportunity assessment results contained in their published sustainability reports.
- A questionnaire survey with 10 representatives of the Empik Group's key stakeholder groups. Structured in-depth interviews were additionally conducted with 5 representatives.

The above sources formed the basis for identifying impacts, risks and opportunities, which were subsequently assessed during thematic workshops conducted with 20 experts from the Empik Group representing the following departments:

own brands | warehousing | publishing | sales | HR | OHS | training | customer satisfaction | legal | strategy | press office

The next stage was a substantive verification of impact materiality and financial materiality carried out by external consultants. **Its purpose was to identify impacts, risks and opportunities requiring further discussion during the validation workshop. The assessment process concluded with an analysis of the results and prioritisation of sustainability matters.**

Impact materiality perspective

The impact materiality assessment was closely linked to the company's operations and its value chain, developed in cooperation with the MATERIALITY team. The value chain covers all inflows to the company (the so-called **upstream**), the company's own operations, and all processes flowing out of the company (the so-called **downstream**). It provides the basis for a reliable assessment of the company, mapping the scope of the Empik Group's operations and presenting all the dependencies that may arise within them. These dependencies relate to business entities (e.g. suppliers, business partners, customers and end-users), the products and services offered, consumer activity, and waste generated.

The assessments of key stakeholders, identified at the start of the materiality assessment, were also taken into account. **Impact materiality was assessed across 4 dimensions: the likelihood of the impact occurring, its scale, scope, and the nature of its reversibility.**

The assessment was carried out jointly by Empik Group experts and a team of external MATERIALITY specialists. The parameter assessment drew on information obtained from source data analysis, comparative analysis, and key stakeholder research. The resulting parameter data was then converted to a five-point materiality scale. **The materiality threshold was set at 2.5.** Impacts assessed above the threshold were classified as material, and those below the threshold as non-material. Impacts assessed slightly below, but close to, the threshold were recommended for inclusion as material during the validation workshop.

Financial materiality perspective

The financial materiality assessment was carried out by identifying and assessing sustainability matters from the perspective of their related risks and opportunities. Two parameters were used: the scale of the effects of a given risk (should it occur) or opportunity (should it occur and be seized), and **the likelihood of these risks or opportunities occurring.**

The assessment was carried out based on source analysis, comparative analysis, and assessments made by external experts. **The analysis was conducted in the form of workshops with experts from the Empik Group and MATERIALITY.** The resulting parameter data was then converted to a five-point materiality scale. The materiality threshold was set at 2.5. Risks and opportunities assessed above the threshold were classified as material, and those below the threshold as non-material. **Risks and opportunities assessed slightly below, but close to, the threshold were recommended for inclusion as material during the validation workshop.**

empik × MATERIALITY

The double materiality principle

Diagram 3: Materiality parameters assessed

IMPACT OF THE ESG MATTER

FOR EACH OF THE GROUP'S STAKEHOLDERS, THE STRENGTH OF IMPACT WAS IDENTIFIED IN A TWO-WAY DIMENSION

FOUR IMPACT MATERIALITY PARAMETERS

Three parameters determining the severity of the impact			Likelihood of impact
Strength of impact	Scope of impact	Ability to remedy the effects of the impact	
5 very strong	5 global/total	5 impact impossible to reverse	5 present
4 strong	4 wide	4 impact largely irreversible	4 probable
3 average	3 medium	3 impact difficult to reverse, very costly or long to reverse	3 possible
2 weak	2 concentrated/local	2 impact reversible with appropriate cost and time investment	2 unlikely
1 minimal	1 limited	1 impact reversible in the short term, at relatively low cost	1 remote

For the questionnaire addressed to external stakeholders, a simplified impact parametrisation was used according to the following scale:

Strength of the Group's impact on a given matter:
5 very strong
4 strong
3 above average
2 below average
1 minimal

STAKEHOLDERS

FOR EACH OF THE GROUP'S STAKEHOLDERS, THE STRENGTH OF IMPACT WAS IDENTIFIED IN A TWO-WAY DIMENSION:

Strength of the Group's impact on the stakeholder	Strength of the stakeholder's impact on the Group
5 very strong	5 very strong
4 strong	4 strong
3 above average	3 above average
2 below average	2 below average
1 minimal	1 minimal
0 no impact	0 no impact

The double materiality principle

Diagram 3: Materiality parameters assessed

ESG RISKS AND OPPORTUNITIES Risks and opportunities were assessed on two parameters:	
RISKS **Risk severity scale**	**OPPORTUNITIES** **Opportunity significance scale**
5 critical or very severe risk effects	5 very significant opportunities
4 severe risk effects	4 significant opportunities
3 above-average risk effects	3 above-average opportunities
2 below-average risk effects	2 below-average opportunities
1 minimal or slight risk effects	1 minimal or minor opportunities
Likelihood of the risk / opportunity	
5 present	
4 probable	
3 possible	
2 unlikely	
1 remote	

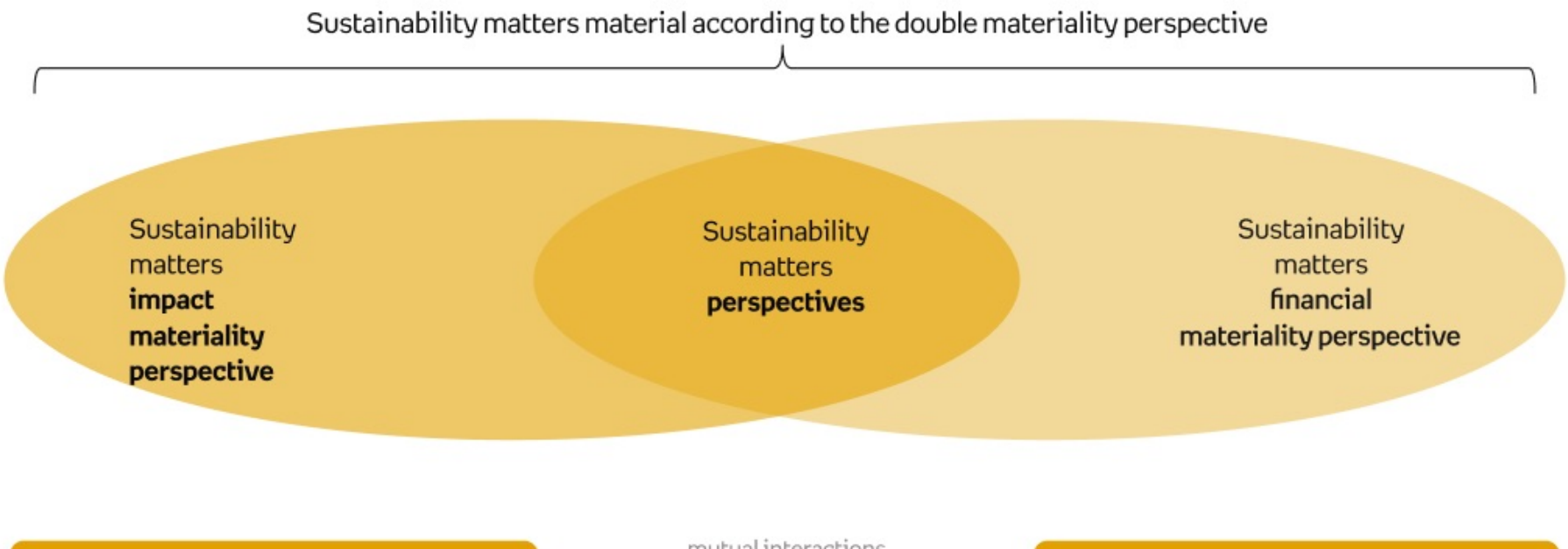
For the peer group, the percentage of comparable companies that identified a material impact, risk or opportunity related to a given matter was assessed.

The assessment covered 26 impacts, 12 risks and 4 opportunities within the ESG matters set out in the thematic scope outlined in AR16 of ESRS 1, structured into 10 topics and 40 sub-topics. The assessment also allowed for the identification and evaluation of entity-specific impacts, risks and opportunities.

The double materiality principle in practice

Diagram 4: The double materiality principle

The criterion for selecting report content established by the CSRD Directive:



Types of actual and potential impact that the company has on the environment, people and society, both through its own operations and across its entire value chain. Impacts can be positive or negative.

Negative (risks) and positive (opportunities) circumstances and events that occur, or may occur, in the natural environment, among people and in society, and that have, or may have, an effect on the value of the company.



Every sustainability matter for which a material impact, material risk or material opportunity was identified **was considered material under the double materiality approach and included in reporting in accordance with the relevant standards and disclosure requirements.**

Hierarchy of sustainability matters

At the end of the process, the material sustainability matters were prioritised, taking into account impact materiality, financial materiality, and the extent to which these topics are already addressed in the Empik Group's strategy and activities. The purpose of this stage was to determine the level of materiality of individual matters, define the expected intensity of action, and allocate resources accordingly. The identified sustainability matters were divided into three groups with different management priority:

Top Priority – matters to be managed as a first priority:

- ESRS E1 Climate change
- ESRS E5 Resource use and circular economy
- ESRS S4 Consumers and end-users

Medium Priority – matters that should be managed, but with lower priority than the Top Priority group:

- ESRS S1 Own workforce
- ESRS G1 Business conduct

Normal Priority – the matter should be managed with the same intensity as at present:

- ESRS E2 Pollution
- ESRS E3 Water and marine resources
- ESRS S2 Workers in the value chain

Update of the materiality assessment

The Empik Group plans to review and, where necessary, update the materiality assessment on an annual basis.

The Empik Group has not carried out a climate risk and opportunity analysis. Climate-related risks and opportunities identified as material in the materiality assessment will be incorporated into the internal risk and opportunity management system.

IRO-2 | ESRS disclosure requirements covered by the undertaking's sustainability statement

Tables available in the annex

2.

Environmental information

E1 | Climate change

E1-1 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

The Empik Group recognises that climate change is one of the most significant challenges facing the modern world today, and that its operations are associated with greenhouse gas emissions, both in its own activities and in other parts of the value chain. The risk issues that progressing climate change may pose for the Group's operations are also significant. Accordingly, as part of the materiality assessment, **the Group identified 2 risks and 1 opportunity related to climate change.** The Group has an impact on climate change through greenhouse gas emissions across the entire value chain, and an impact on energy consumption within its own operations. The identified risks relate to rising energy resource prices and extreme weather events. **A detailed description of all impacts, risks and opportunities can be found in disclosure SBM-3.**

E1-1 | Transition plan for climate change mitigation

In 2025, the Empik Group developed its approach to planning climate change mitigation actions, including an analysis of the assumptions for a future climate transition plan. **Decisions on its further development and implementation will be made in the coming years.**



E1-2 | Policies related to climate change mitigation and adaptation

In 2025, the Empik Group did not have a dedicated climate change policy in place. Under the Code of Ethical Conduct (described in disclosure S1), **the Group commits to caring for the climate, in particular by monitoring its impacts on the climate and environment and taking action to mitigate negative impacts. It also commits to monitoring its emissions and setting reduction targets for Scope 1 and Scope 2.** These matters will be addressed in an environmental policy, the implementation of which is planned for 2026.

E1-3 | Actions and resources in relation to climate policies

The materiality assessment identified 2 material impacts, 2 risks and 1 opportunity

in the context of climate change.

In 2025, the Empik Group carried out energy efficiency actions, including:

- Systematically replacing lighting sources with LED lighting in stores across Poland. By the end of 2025, lighting had been replaced in 99.5% of stores.
- Installing smart energy consumption metering systems in stores. By the end of 2025, systems had been installed at 15 locations.
- Introducing automatic lighting and equipment control systems in stores and at the head office. By the end of 2025, Empik had implemented this solution in 150 stores.

E1-4 | Targets related to climate change mitigation and adaptation

Under the Sustainability Strategy adopted in 2025, the Empik Group commits to responsibly reducing its own impact on the climate.

As part of its short-term target, the Group has committed to calculating Scope 1 and Scope 2 emissions for the first time and setting reduction targets related to Scope 1 and Scope 2 greenhouse gases.

The year 2025 will be treated as the base year for further decarbonisation actions.

The short-term target has been achieved in respect of the Scope 1 and Scope 2 emissions calculation. Its results are presented in disclosure E1-6. In the next step, reduction targets will be set, and Scope 3 greenhouse gas emissions will be calculated for the first time.

E1-5 Energy consumption and energy mix

In 2025, total energy consumption (from fuel, electricity, heat and cooling) in the Empik Group amounted to 22,194.99 MWh. The significant majority came from non-renewable sources. Energy consumption from renewable sources amounted to 110.40 MWh, representing 0.50% of total energy consumption.

Table 5: [E1-5] Energy consumption and energy mix

[E1-5] Energy consumption and energy mix	Unit	2025
Fuel consumption from coal and coal products	MWh	0,00
Fuel consumption from crude oil and oil products	MWh	2 276,63
Fuel consumption from natural gas	MWh	3 874,42
Fuel consumption from other fossil sources	MWh	0,00
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	15 933,54
Total energy consumption from fossil sources	MWh	22.084,60
Share of fossil sources in total energy consumption	%	99,50%
Energy consumption from nuclear sources	MWh	0,00
Share of nuclear energy in total energy consumption	%	0,00%
Fuel consumption for renewable sources, including biomass (also covering industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	0,00
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	MWh	110,40
Consumption of renewable energy produced without fuel	MWh	0,00
Total energy consumption from renewable sources	MWh	110,40
Share of renewable sources in total energy consumption	%	0,50%
Total energy consumption	**MWh**	**22 194,99**

Energy consumption in the Empik Group's buildings and stationary equipment was collected separately for each Group company. Data for Empik S.A. was collected broken down into data from the Group's head office and data from stores. Data was collected separately for Empik Foto Sp. z o.o., Platon Sp. z o.o. and Empik Fulfilment Sp. z o.o. Data for the remaining companies was collected as part of the Empik S.A. head office data.

Data obtained from invoices and meters was used to calculate energy consumption and the energy mix. Energy intensity factors from the DEFRA (2025) database were used to convert fuel consumption to MWh. The Empik Group does not operate in sectors with a significant impact on the climate.

E1-6 Gross Scope 1, 2 and 3 greenhouse gas emissions and total emissions gas emissions

Greenhouse gas emissions resulting from the Group's operating activities were calculated for Scope 1 and Scope 2 for the first time in 2025. The results obtained will serve as baseline data for all further decarbonisation actions. They will be used, among other things, to develop a decarbonisation strategy and to define precise reduction targets linked to the Sustainability Strategy.

Table 6: [E1-6] Scope 1 greenhouse gas emissions

[E1-6] Scope 1 greenhouse gas emissions	Unit	2025
Gross Scope 1 greenhouse gas emissions	MgCO2e	1 324,19
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading schemes	%	0,00%
[E1-6] Scope 2 greenhouse gas emissions	**Unit**	**2025**
Gross Scope 2 greenhouse gas emissions, location-based method	MgCO2e	9 426,69
Gross Scope 2 greenhouse gas emissions, market-based method	MgCO2e	11 042,61
Total greenhouse gas emissions	**Unit**	**2025**
Total Scope 1+2 greenhouse gas emissions (location-based)	MgCO2e	10 750,88
Total Scope 1+2 greenhouse gas emissions (market-based)	MgCO2e	12 366,80

Table 7: [E1-6] Greenhouse gas emissions intensity per net revenue

[E1-6] GHG emissions intensity per net revenue	Unit	2025
Total Scope 1+2 GHG emissions (location-based) per net revenue	MgCO2e/ PLN 1 mn	3,13
Total Scope 1+2 GHG emissions (market-based) per net revenue	MgCO2e/ PLN 1 mn	3,60

Table 8: Net revenue

[E1-5] [E1-6] Net revenue	Unit	2025
Net revenue from activities in climate-relevant sectors used to calculate energy intensity	PLN mn	0
Net revenue (other)	PLN mn	3439,29
Total net revenue (Financial Statements)	PLN mn	3439,29

Data for determining the Scope 1 and Scope 2 carbon footprint was collected separately for each Group company. As with the energy consumption and energy mix data, data for Empik S.A. was collected broken down into data from the Group's head office and data from stores. Data was collected separately for Empik Foto Sp. z o.o., Platon Sp. z o.o. and Empik Fulfilment Sp. z o.o. Data for the remaining companies was collected as part of the Empik S.A. head office data.

Data for all entities was collected broken down into Q1–Q3 and separately Q4. Due to a lack of energy consumption information from some Empik S.A. stores, the missing data was estimated based on information from the remaining locations. In Q1–Q3, the estimate concerned 5.89% of stores, and in Q4, 7.66%.

In 2025, the Empik Group purchased guarantees of origin for 96 MWh, representing 0.877% of total purchased energy.

The methodology for calculating Scope 1 and Scope 2 emissions was developed in accordance with "The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard".

The calculations covered the seven greenhouse gases (CO2, CH4, N2O, HFCs, PFCs, SF6, NF3) included in the GHG Protocol. Emission values are given in tonnes (Mg) of the standard carbon dioxide equivalent unit (CO2e). The Global Warming Potential (GWP) factors used in the calculations are consistent with the IPCC's Fifth Assessment Report (AR5) and refer to GWP100 (Global Warming Potential, calculated over a 100-year time frame). Scope 1 emissions include fuel consumption in the company's buildings and stationary machinery, and fuel consumed in transport using the Empik Group's own vehicles for its business activities. Emission intensity factors from the DEFRA (2025) database were used for these calculations. Scope 2 emissions were calculated using both the location-based and market-based methods.

For Scope 2 location-based emissions, calculations used average electricity emission intensity factors published by the National Centre for Emissions Management (KOBiZE) (based on the current KOBiZE report of December 2025, "CO2, SO2, NOx, CO and total particulate emission factors for electricity, based on information contained in the National Greenhouse Gas and Other Substance Emissions Database for 2024"). To calculate emissions from heat consumption using the location-based method, the national emission intensity factor published by the Energy Regulatory Office was used (factors based on the current report of 4 November 2025, "Thermal Energy in Figures – 2024"). For Scope 2 market-based emissions, current residual-mix factors published by the Association of Issuing Bodies were used (https://www.aib-net.org/facts/european-residual-mix).

E1-7 Greenhouse gas removal and mitigation projects financed through carbon credits

In 2025, the Empik Group did not make use of greenhouse gas removal projects or carbon credits.

E1-8 Internal carbon pricing

In 2025, the Empik Group did not have internally set prices for greenhouse gas emissions.

E2 | Pollution

E2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

Matters relating to pollution, the use of hazardous substances and microplastics were addressed in the materiality assessment. Taking a conscious approach to managing its entire value chain, the Empik Group identified a negative impact associated with the sale of products that are a source of microplastics. A detailed description of all impacts, risks and opportunities can be found in disclosure SBM-3.

E2-1 – E2-4 | Policies, actions and targets related to pollution

In 2025, the Empik Group did not have a policy addressing pollution matters, including microplastics, whose release was identified as a negative impact. The Group plans to include this matter in the environmental policy being developed in 2026, and to develop appropriate procedures and analytical tools in subsequent reporting periods. The aim is to ensure that future disclosures comply with the ESRS requirements for completeness, reliability and comparability of information.

The Group does not publish quantitative data for the 2025 financial year regarding microplastic emissions. This is because a reliable estimate of emission volumes requires the development of a comprehensive methodology, including, among other things, identifying product categories with a potentially high share of microplastic emissions, determining emission factors for individual product types, analysing emissions across the entire value chain, in particular at the use and end-of-life stages, and defining the scope of data consolidation and the availability of information from suppliers.

In the 2025 reporting year, the Empik Group did not have processes in place enabling the systematic collection and verification of data in this area. Consequently, no environmental targets relating to microplastics were set, nor were any mitigation actions directly aimed at reducing this impact carried out.

E3 | Water and marine resources

E3 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

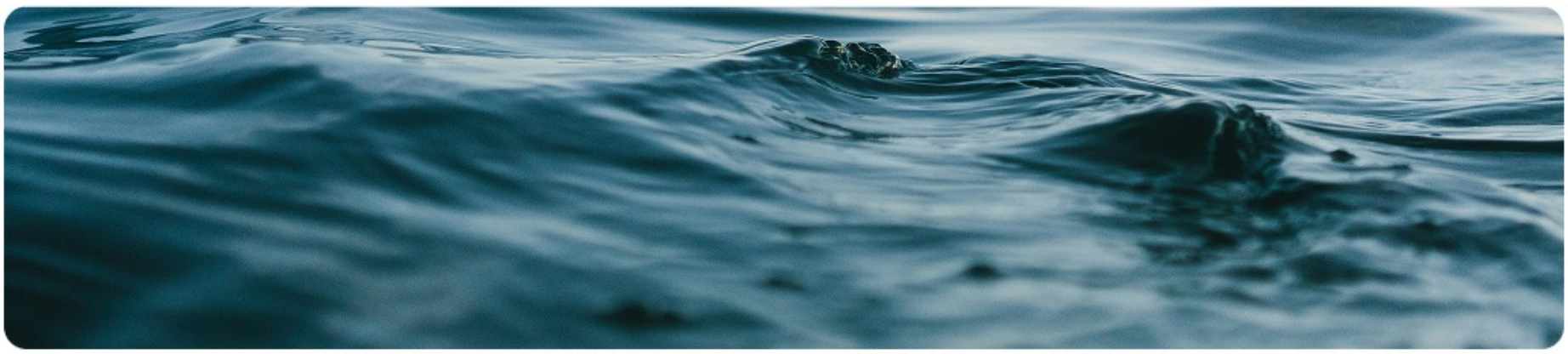
Water is not a key resource used in the Empik Group's own operations; however, recognising that the Group's impact on environmental matters may not be direct, the Group identified, as part of the materiality assessment, a negative impact on the water footprint of its products. It is worth noting that this impact is not directly related to water withdrawal, consumption or discharge within the Group's own operations, and the Group therefore does not disclose this quantitative data.

E3-1 – E3-3 | Policies, actions and targets related to water and marine resources

In 2025, the Group did not have processes in place enabling the systematic measurement, monitoring and reporting of data on the water footprint of its products. Consequently, the Group did not set environmental targets in this area, nor did it carry out mitigation actions directly related to the identified impact during the reporting year.

In subsequent reporting periods, the Group plans to develop a methodology for identifying and assessing the water footprint, including analysing data across the value chain and identifying potential products with the highest water consumption. This matter will be included in the environmental policy being developed.

The Group's aim is to gradually build reporting capacity in this area and to ensure that future disclosures comply with the ESRS requirements for transparency, reliability and comparability of information.



E5 | Circular economy

E5 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

The Empik Group recognises how significant an issue resource use and the circular economy are in the context of its operations, which is why the circular economy and waste matter was one of the key areas of analysis in the materiality assessment.

The Group identified 3 negative impacts and 1 positive impact relating to resource use and the circular economy. The negative impacts relate to the use of non-renewable resources in production within the value chain, the growth of consumerism, and the amount and recyclability of packaging waste. The positive impact relates to the durability of the products offered by the Group. Resource use and the circular economy are among the Group's key priorities in the context of sustainability. A detailed description of all impacts, risks and opportunities can be found in disclosure SBM-3.



E5-1 | Policies related to resource use and the circular economy

As at the date of publication of this Report, the Empik Group has not implemented a dedicated policy on resource use or the circular economy. A commitment to caring for the environment through the responsible use of natural resources, including minimising waste and resource consumption and promoting circular economy actions, is included in the Empik Group's Code of Ethical Conduct (described in disclosure S1). These matters will also be included in the environmental policy to be developed in 2026.

E5-2 | Actions and resources related to resource use and the circular economy

As part of its operations, the Empik Group runs three outlet stores (two under the Empik merchant model and one on an external platform). These outlets offer used, post-service or damaged-packaging products. The range covers 18 product categories on the Empik Marketplace (stores: Empik_Outlet and Empik_Antykwariat) and 17 categories on the external platform.

In 2025, the total number of products sold through the outlet channel was 34,562 units, of which 29,419 units were sold on empik.com.

In 2025, 272 merchants selling through the Empik Marketplace also offered outlet-category products, covering goods that do not meet the criteria for classification as new or fully valuable products. In total, more than 700 thousand units of such products were sold (across 18 categories), which is an example of actions supporting the extension of product life cycles and their reintroduction to the market, in line with circular economy principles. In the structure of products sold, 86% of the volume consisted of books, corresponding to a total of more than 600 thousand copies sold.

Since 2021, the Empik Group has been taking action to reduce the amount of transport packaging when customers choose to have products delivered to stores. This involves delivering products in reusable bulk containers, except where individual packaging is necessary to protect the product from mechanical damage. In 2025, more than 7 million orders were delivered to stores without packaging, representing almost 90% of product deliveries to physical stores.

The result is a significant reduction in the amount of packaging waste generated (paper, cardboard and plastics) and a reduction in emissions related to the production and disposal of these materials. These actions cover the downstream value chain (the distribution stage to the end customer) and the Group's own warehouse operations, and apply to all locations in Poland.

Empik Fulfilment, which is responsible for logistics and warehouse operations within the Group, also ensures that paper packaging is handed over to the appropriate operator and recycled. The amount of waste recycled is confirmed by Recycling Confirmation Documents (DPR). To reduce the amount of packaging waste generated, in 2025 Empik Fulfilment purchased around 25 thousand reusable containers used in the order distribution process, significantly reducing the use of single-use cardboard boxes in logistics processes.

90%
of deliveries to physical stores were made without packaging

700 thousand
outlet-category products sold on the Empik Marketplace platform

7 m
products delivered in reusable bulk packaging

E5-3 | Targets related to resource use and the circular economy

One of the objectives of the Group's Sustainability Strategy is to introduce offerings based on circular models into its range. Within this matter, the Group has set itself 3 operational targets:

- Conducting an analysis of the potential to increase the share of recycled materials in the packaging of own-brand products.
- Expanding the Empik Outlet business.
- Reducing packaging waste through the implementation of reusable containers in the supply chain.

The targets were adopted voluntarily and were not set based on scientific targets or reference pathways. They were defined on the basis of internal analyses and the expert knowledge of specialists from the Empik Group, taking into account the organisation's current operational and strategic circumstances.

No formal engagement of external stakeholders was carried out in this process, including consultations or dialogue aimed at co-creating or verifying the targets.

E5-4 | Resource inflows

The Empik Group brings into its organisation a wide range of products that are resold, processed, or used in the Group's internal operations. In the first quarter of 2026, the Group compiled quantitative data on resources brought into Empik S.A., Grupa Wydawnicza Foksal Sp. z o.o. and Platon Sp. z o.o. The main resource groups brought in include books, toys, stationery, press, health and beauty products, music, lifestyle articles and gift cards. The Group does not own its own production facilities, and therefore no technical or biological materials were identified among the resource inflows.

The mass of resource inflows was estimated based on the volumes brought in and the average weight of individual products. To avoid double counting, product flows between Group companies were excluded from the consolidation.

Table 9: [E5-4] Resources brought into the organisation

[E5-4] Resources brought into the organisation	Unit	2025
Total mass of products brought into the organisation	Mg	35 267,83
Total mass of technical materials brought into the organisation	Mg	0,00
of which the total mass of reused or recycled components, reused semi-finished products and secondary raw materials used in the production of the company's products and services (including packaging)	Mg	–
Total mass of biological materials brought into the organisation	Mg	0,00
of which from sustainable sources	Mg	–
Total mass of technical and biological materials brought into the organisation	Mg	0,00
Total mass of products, technical materials and biological materials	Mg	35 267,83
Percentage of biological materials from sustainable sources	%	0%
Percentage of reused materials	%	0%

E5-5 | Resource outflows

Resource outflows in the Empik Group cover all products offered for sale in the Group's stores and online (excluding products offered by merchants on the online platform). The data collected covered resource outflows from the Empik Group through Empik S.A. and Platon Sp. z o.o. The mass of resource outflows was estimated based on the volumes involved and the average weight of individual products, and to avoid double counting, flows between Group companies were excluded from the consolidation.

The total mass of products released in 2025 amounted to 34,659.46 Mg. As at the date of publication of this Report, the Empik Group does not disclose a recyclable material content indicator, due to the lack of available market standards and source data in this area.

Waste data comes from the offices of Empik S.A. and Empik Foto Sp. z o.o., the Group's sales outlets, and the warehouses of Empik S.A. and Platon Sp. z o.o. The Group's waste can be divided into:

- Municipal waste from offices and sales outlets,
- Packaging waste,
- Paper waste from warehouses and logistics.



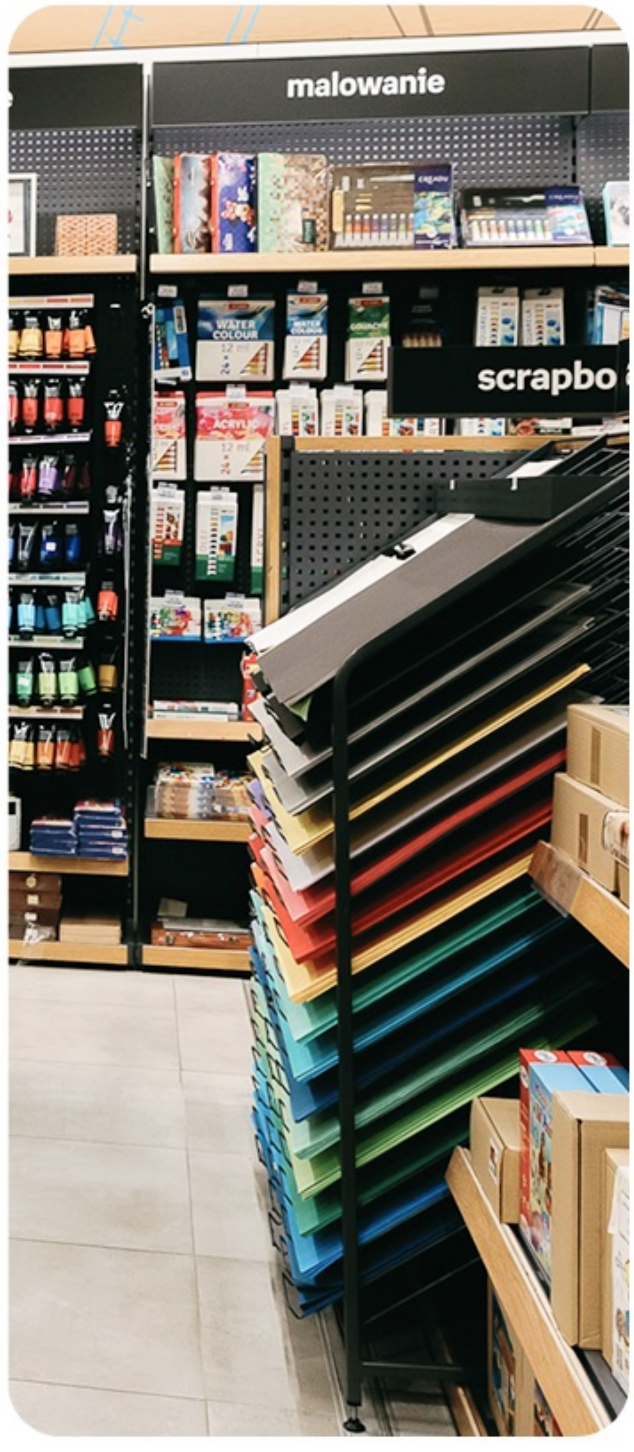


Table 10: [E5-5] Waste in the Empik Group

[E5-5] Hazardous and non-hazardous waste by disposal method in the Empik Group	Unit	2025
Waste sent for recovery	Mg	1838,38
Hazardous waste	Mg	0,00
Preparation for reuse	Mg	0,00
Recycling	Mg	0,00
Other recovery processes	Mg	0,00
Non-hazardous waste	Mg	1838,38
Preparation for reuse	Mg	0,00
Recycling	Mg	1838,38
Other recovery processes	Mg	0,00
Waste sent for disposal	Mg	1431,05
Hazardous waste	Mg	395,36
Incineration	Mg	0,00
Landfilling	Mg	395,36
Other disposal processes	Mg	0,00
Non-hazardous waste	Mg	1035,69
Incineration	Mg	0,00
Landfilling	Mg	1035,69
Other disposal processes	Mg	0,00
Total hazardous waste	Mg	395,36
Total non-hazardous waste	Mg	2874,07
Total radioactive waste	Mg	0,00
Total waste generated	Mg	3269,43
Total waste not sent for recycling	Mg	1431,05
Percentage of waste not sent for recycling	%	43,77%

3.

Information on social issues

S1 | Own human resources

S1 SBM-3 | Material impacts, risks and opportunities and their interconnections with the strategy and business model

Employee matters were therefore one of the key areas analysed in the materiality assessment. This made it possible to identify three positive impacts within the own workforce topic. These impacts relate to gender equality and diversity within the Group, appropriate working conditions, and employee development. A detailed description of all impacts, risks and opportunities is provided in disclosure SBM-3.

Empik Group employees are its foundation, supporting the Group in achieving its business objectives as well as those related to ESG matters.

In 2025, the Empik Group employed 2,289 people, primarily in the Group's stores and warehouses, as well as office employees.



S1-1 | Policies related to own workforce

The Empik Group provides employees with an appropriate, comfortable, safe, and discrimination-free work environment.

The work environment is shaped, among other things, through a set of corporate documents described below. The documents presented below apply to all companies and cover both employees of the Group and individuals cooperating under civil-law contracts. All the policies listed below are made available to employees in the internal Intranet in dedicated sections or by email. **Information regarding updates is also published in the Intranet and through other communication channels.**



Code of Ethical Conduct of the Empik Group

The Code constitutes a supreme ethical document that includes commitments to respect human rights. The Code constitutes a set of common, high standards and practices in employment, respect for the natural environment, and ESG conduct in its own operations. Under the Code, the Empik Group:

- Prohibits child labor and forced labor both in its own operations and in the value chain
- Prohibits discrimination, including hate speech, harassment, and sexual harassment, and undertakes to strive for an inclusive work environment, tolerance, and respect for diversity,
- Undertakes to counteract bullying,
- Obliges employees to comply with OHS standards,
- Undertakes to ensure fair remuneration and appropriate working hours, as well as to respect the right to associate,
- Prohibits any corrupt behavior and prevents conflicts of interest,
- Undertakes to conduct business in accordance with the principles of fair competition and applicable antitrust laws,
- Undertakes to protect personal data and ensure information security,
- Undertakes to ensure customer safety.



Code of Ethical Conduct of the Empik Group

Under the Code, the Group undertakes to take remedial actions in the event of a negative impact on any of the stakeholder groups.

Any breaches of the Code should be reported in accordance with the procedure for reporting breaches, as described in disclosure G1.

The Code provisions are based on the provisions of international documents, including:

- the Universal Declaration of Human Rights,
- the Charter of Fundamental Rights of the European Union,
- the 10 Principles of the United Nations Global Compact,
- the Fundamental Conventions of the ILO (International Labour Organization),
- the OECD Guidelines for Multinational Enterprises,
- the UN Guiding Principles on Business and Human Rights.



The policy applies to both the Group's own operations and entities cooperating with the Group.



Empik Group Diversity Policy

The primary objective of the policy is to establish a framework for integrating diversity and inclusion principles into personnel policy and the organization's day-to-day operations. The policy includes a definition of equal treatment, ways to support diversity, and methods for monitoring and reporting on the policy's assumptions. Any violations of the diversity policy are considered discrimination and should be reported in accordance with the Internal Anti-Discrimination and Anti-Mobbing Regulations of Empik S.A. The organizational unit responsible for reviewing the effectiveness and updating the policy is the Diversity Committee.

Anti-Discrimination and Anti-Mobbing Regulations

The regulations define the rules for preventing discrimination and mobbing at Empik S.A., specify which actions constitute discrimination, define the rules for filing complaints related to mobbing or discrimination, and define the composition of the committee that reviews complaints. In accordance with the policy, reports of mobbing or discrimination can be submitted anonymously. The policy includes information on follow-up actions in the event that a complaint is deemed justified and prohibits retaliatory actions. Monitoring of the policy's implementation is carried out by the HR Department and the Legal Department at least once every four years.

Recruitment Policy

The policy defines the recruitment rules to ensure a transparent and fair process. The policy includes detailed objectives, responsibility for content, communication, and policy updates, the individuals involved in conducting the recruitment process, a description of the recruitment procedure, and recruitment tools. The policy applies to all employees of Empik S.A.



Human Capital Development Policy

The purpose of the Policy is to systematically improve the competencies of employees, develop leadership competencies, and refine management practices. The Policy defines the responsibility for planning and implementing an employee's professional development, forms of development within the organization, the process of creating training and development plans, the development of managerial competencies, and internal support processes. The Policy is subject to annual reviews and potential updates.

Information Security Policy

The purpose of the Policy is to ensure the security of information in Empik S.A.'s IT systems. The document comprises a set of principles, practices, and procedures that inform how to protect the security of processed information, protect assets and IT systems, maintain customer and business partner trust, fulfill legal requirements, and prevent the exploitation of operational procedure gaps to commit offenses or crimes, including a list of prohibited operations. The Policy covers physical security, IT security, and personal data security and provides separate reporting channels for breaches in each category. An annex to the Policy is the Office Security and Movement Procedure, which applies to all Empik S.A. office employees. The Procedure includes office usage rules, the location of first aid points and first aid kits, emergency phone numbers, and a description of alarm markings.

Employee Remuneration Regulations

The purpose of the regulations is to ensure transparent remuneration for Empik S.A. employees that is consistent with the Diversity Policy. The Regulations define the components of remuneration, the process of determining remuneration levels, bonuses, and additional benefits, including overtime pay and social protection benefits.



Company Social Benefits Fund Regulations

The regulations contain basic information about social benefits within Empik S.A., including the source of the fund, who is eligible to receive benefits, how the funds can be used, and the rules and conditions for awarding social benefits. The regulations apply to all Empik S.A. employees.

Bonus Policy

Empik S.A. headquarters employees are subject to the Bonus Policy, which defines the rules for calculating and paying bonuses. The policy covers the method of calculating bonus amounts, the conditions for eligibility, and the rules for reducing bonuses. The policy is supplemented by attachments that specify the bonus conditions for different areas of Empik S.A.

The Empik Group is also governed by the following:

- Anti-Corruption Policy
- Conflict of Interest Questionnaire
- Procedure and Guidelines for Gifts and Hospitality
- Rules for Reporting Legal Violations

These policies are described in disclosure G1-1.

The internal intranet also provides checklists for onboarding and offboarding processes, which include the necessary documents required to complete these processes.

The Chief Legal & Corporate Affairs Officer is responsible for implementing and monitoring all of the above policies.



S1-2 Procedures for cooperation with internal human resources and employee representatives regarding impact

Direct responsibility for relations and cooperation with employees rests on managers and directors managing individual organizational units.

In the course of ongoing operational activities, ensuring efficient work organization and employee safety, maintaining open and regular communication with teams, and systematically evaluating employment conditions are of key importance. Cooperation with employees is usually carried out through direct contact; however, within the capital group, there are also solutions enabling employee representation, including through employee representatives. The rules for their appointment and scope of activity are defined at the level of the relevant organizational units, taking into account the specifics of their operations and business needs.

Representatives from various central departments of the Group actively participated in the materiality assessment process. Their involvement aimed to ensure an interdisciplinary perspective, covering key areas of the Group's operations, as well as support for a consistent approach to identifying material ESG issues and setting strategic directions.



Each employee of the Group has the opportunity to report negative impacts through widely available and diverse channels, **in accordance with the "Reporting Violations Policy" document, as described in disclosure G1-1.**

S1-3 Processes for remedying negative impacts and channels for reporting concerns by the own workforce

All newly hired employees are informed about the reporting channels available in the organization during the onboarding process. This information is an element of the induction process and is intended to ensure awareness of the available communication mechanisms, reporting of irregularities, and submission of comments or complaints, as well as to support a culture of openness and accountability within the organization.



S1-4 Taking actions related to significant impacts on own workforce resources and applying approaches to manage significant risks and seize significant opportunities related to own workforce resources and the effectiveness of these actions

In 2025, as part of the actions taken with respect to employees, the Empik Group expanded the set of policies operating within the Group and shaping corporate processes, diversity, and ethics. The goal of these actions was to strengthen the positive impacts related to diversity and equal opportunities and maintain appropriate working conditions. The Chief Legal & Corporate Affairs Officer was responsible for managing and monitoring the described actions.

S1-5 Objectives related to managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities

Under the Sustainable Development Strategy, the Empik Group **commits to creating an inclusive workplace and development environment for employees.** Within this area, the Group has set 3 operational objectives:

- Training every newly hired employee on the Empik Group Diversity Policy.
- Maintaining the highest standards of occupational health and safety.
- Calculating the pay gap for the first time and setting a target to reduce it.

Additionally, the Group's objective is to develop corporate culture by engaging employees in developmental training, reported in line with individual needs. Employees report any training needs directly to their supervisors.

Training also includes internal training for the sales team, covering the latest information about Empik S.A.'s operations, training for employees working in stores, preparing them for customer contact, and managerial onboarding, covering the qualifications and competencies required of team managers.

S1-6 | Employee profile

The employment structure in the Group reflects the scale of its operations. The data for the Empik Group presented below are as of 31 December 2025, unless otherwise stated in a specific disclosure. All employees are employed in Poland, and women predominate among those employed.

Table 11: [S1-6] Basic employment information – breakdown by gender of employees on employment contracts

Period	2025
Gender	**Number of employees on employment contracts**
Women	1525
Men	764
Other	0
Not disclosed	0
Total	2289

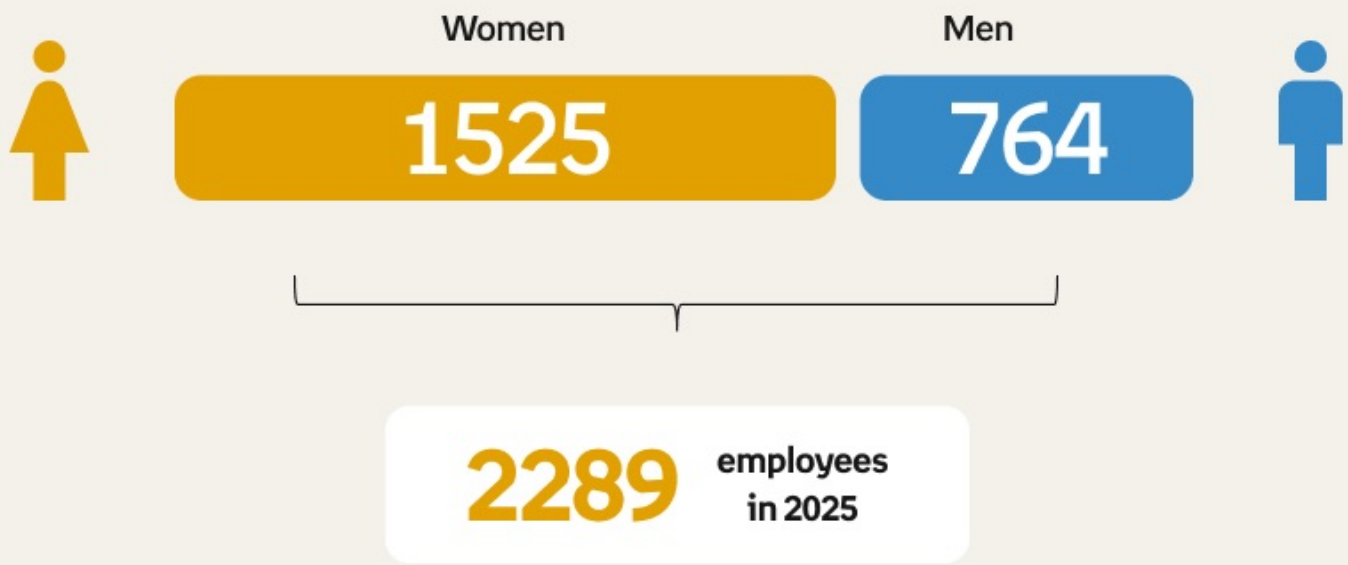


Table 12: [S1-6] Basic employment information – breakdown by gender of employees on employment contracts

Period	2025				
Employment type	**Women**	**Men**	**Other**	**Not disclosed**	**Total**
Number of employees on employment contracts	1 525	764	0	0	2 289
Number of employees on employment contracts with indefinite duration	1 236	594	0	0	1 830
Number of employees on employment contracts with fixed duration	289	170	0	0	459
Number of employees on employment contracts without guaranteed working hours	0	0	0	0	0



The turnover rate is calculated as the ratio of the number of employees employed under employment contracts who left the organization during the reporting period to the total number of employees employed under employment contracts at the end of the reporting period.

Table 13: [S1-6] Turnover rate

Period	2025
Number of employees employed under employment contracts (number of people) who left the organization during the reporting period	624
Turnover rate	27,26%

S1-7 Characteristics of non-employee personnel constituting own employee resources

Data on the employment of non-employees is provided as of 31 December 2025.
Due to the nature of Empik Group's operations, the data as of 31 December 2025 is higher compared to the average employment throughout the year.This is because Empik Group annually hires over 900 additional people in stores, offices and warehouses during the holiday season (October–December). Empik Fulfilment Sp. z o.o. does not collect data on the gender of cooperating persons, so they were classified in the "not disclosed" category. These are also seasonal workers whose employment is related to the seasonality of the business and increased activity and inventory turnover in the warehous**e.**

Outside the periods of increased employment, including the holiday season, non-employee personnel include, among others, business partners who run stationary stores on the basis of agreements concluded with Empik S.A.

Table 14: [S1-7] Basic employment information - Individuals collaborating with the entity under contracts other than employment contracts

Period	2025				
Number of people	**Women**	**Men**	**Other**	**Not disclosed**	**Total**
Total number of individuals collaborating with the entity under contracts other than employment contracts	751	442	0	290	1 483

S1-9 | Diversity metrics

Employee diversity is an important element of the organizational culture and the approach to human resources management within the Group. The following disclosure presents information on the employment structure from the perspective of selected diversity aspects.

In the total number of employees employed under an employment contract women predominate, with 1,525 women and 764 men employed in 2025. The predominance of women in employment is visible in each age group.



Table 15: [S1-9] Information on diversity among employees on employment contracts

Period	2025				
Employees on employment contracts	**Women**	**Men**	**Other**	**Not disclosed**	**Total**
Total number of people, including:	**1525**	**764**	**0**	**0**	**2289**
Age group: over 50 years	219	65	0	0	284
Age group: 30-50 years	805	420	0	0	1225
Age group: under 30 years	501	279	0	0	780

The Empik Group discloses information on the number of women and men in the senior management, defined as employees reporting directly to the Management Board members and Department Directors. In this category, women also have a majority, with 32 (55.17%) employed compared to 26 men (44.83%).

Table 16: [S1-9] Information on the total number of employees on employment contracts by category of seniority

Period	2025			
Gender	**Women**	**Men**	**Other**	**Not disclosed**
Number of people in senior management	32	26	0	0
Percentage share in senior management	55,17%	44,83%	0,00%	0,00%

S1-10 | Fair compensation

In 2025, all employees of the Empik Group received compensation higher than or equal to fair compensation, which was set at the level of the minimum wage.

S1-11 | Social protection

All employees of the Empik Group are covered by the OHS system, which meets the requirements of Polish law.

S1-13 | Training and skills development metrics

The Empik Group conducts training and career development conversations for employees. Training includes both onboarding and additional training that increases employees' competencies. Performance reviews and career development paths are discussed during these conversations. The higher number of training hours among men is due to the fact that men mainly work in warehouses and therefore undergo additional training, including on the operation of machines.

Table 17: [S1-13] Training and career development statistics

Period	2025			
Average training hours per person	**Women**	**Men**	**Inne**	**Nie ujawniono**
Average training hours per person	6,01	10,54	-	-
Percentage of employees who participated in regular performance and career development reviews	**Women**	**Men**	**Inne**	**Nie ujawniono**
Number of performance reviews per employee	0,47	0,51	-	-

Table 18: [S1-13] Number of development conversations per employee employed under an employment contract

2025	Women	Men	Other	Not disclosed	Total
Number of development conversations per employee employed under an employment contract	0,63	0,64	-	-	0,63

Table 19: [S1-13] Percentage of planned employee evaluations completed for employees employed under an employment contract

Period	2025			
Gender	Women	Men	Other	Not disclosed
Number of employee evaluations per employee	90,35%	87,14%	-	-





S1-14 | Occupational Health and Safety Indicators

Ensuring safe and healthy working conditions is one of the key areas of human resource management in the Empik Group. In 2025, 14 accidents were recorded, of which 13 were classified as minor and one as severe. All accidents involved employees employed under an employment contract.

Table 20: [S1-14] Accident Statistics

Accidents among employees employed under an employment contract	
Period	**2025**
Minor accidents	13
Severe accidents	1
Fatal accidents	0
Collective accidents	0
Total number of accidents	**14**
Accidents among individuals cooperating under contracts other than employment contracts	
Minor accidents	0
Severe accidents	0
Fatal accidents	0
Collective accidents	0
Total number of accidents	**0**
Accidents among employees of subcontracting companies working at the facility	
Minor accidents	0
Severe accidents	0
Fatal accidents	0
Collective accidents	0
Total number of accidents	**0**

Table 21: [S1-14] Other OHS data

Employees employed under employment contracts	
Period	**2025**
Number of days of inability to work due to accidents and cases of poor health subject to reporting among employees employed under employment contracts	631
Number of cases of poor health reported to the entity or identified by the entity through medical supervision among employees employed under employment contracts	1
Number of deaths due to poor health among employees employed under employment contracts	0
Workplace accident rate	7,78

Table 22: [S1-14] Other OHS data

Period	**2025**
Number of employees employed under employment contracts covered by the OHS management system	2289
Number of cooperating persons covered by the OHS system	1224

S1-15 | Work-life balance indicators

All employees who are entitled to parental, care, and childcare leave under national law are eligible for such leave. Under Polish law, this applies to all employees employed under employment contracts. In 2025, 13.44% of women and 4.58% of men took the leave to which they were entitled.

13,44%

Percentage of women who took parental, care, and childcare leave in 2025

4,58%

Percentage of men who took parental, care, and childcare leave in 2025

Table 23: [S1-15] Basic data on parental, care and childcare leave

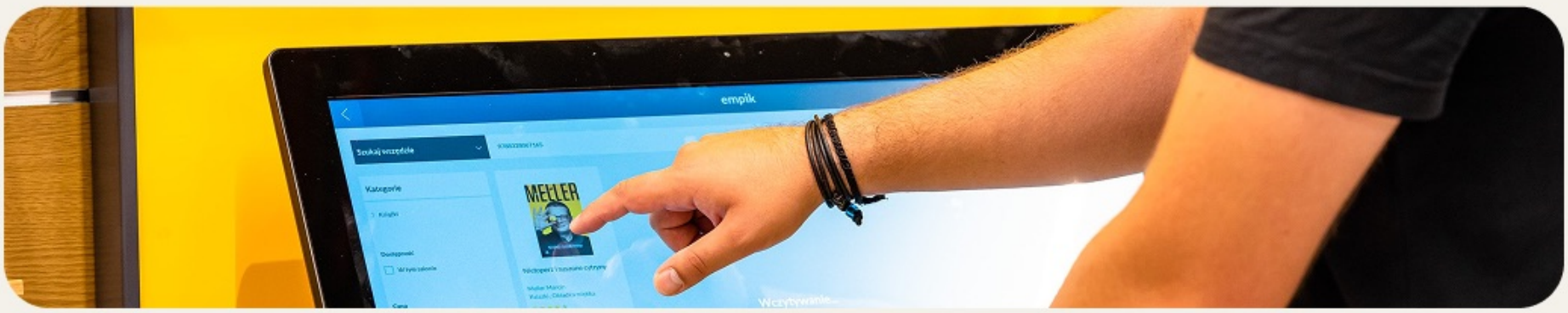
Period	2025			
Gender	**Women**	**Men**	**Other**	**Not disclosed**
Percentage of employees on employment contracts eligible for parental leave out of total employees on employment contracts	100,00%	100,00%	-	-
Percentage of eligible employees on employment contracts who took parental leave	13,44%	4,58%	-	-

S1-16 | Pay metrics (pay gap and total remuneration)

In the largest company in the Group – Empik S.A. – the pay gap adjusted for role seniority and business area ranges from -1% to 6%. The extreme values of the gap result from the fact that under the same job title, roles with different scales of responsibility and business impact operate. Remuneration is strongly linked to the size and complexity of the managed unit, and the assignment structure of these units to employees differs between women and men.

S1-17 | S1-17 Incidents, complaints and significant impacts on human rights

In 2025, the Empik Group did not receive any reports of serious incidents involving human rights violations or discrimination. One report of mobbing was recorded and handled in accordance with applicable procedures.



S2 | People working in the value chain

S2 SBM-3 | Material impacts, risks and opportunities and their interconnections with the strategy and business model

The Empik Group's business model is based on products that are not manufactured in-house. Therefore, workers in the value chain – individuals producing and supplying products sold by the Group, as well as subcontractors, artists, and printing plant employees – are crucial to the Group's operations. Empik is aware that these individuals operate in various countries with different levels of employee protection. Consequently, as part of the materiality assessment, the Group identified two impacts related to workers in the value chain, one positive and one negative. The potential positive impact concerns working conditions for workers in the value chain, while the negative impact concerns potential cases of forced labor in the value chain. A detailed description of all impacts, risks, and opportunities can be found in the SBM-3 disclosure.

People working in the value chain include the Group's suppliers' and subcontractors' employees, regardless of their location or job function. These individuals include, but are not limited to:

- Manufacturers of products sold as part of the Empik Group's offer
- Suppliers of materials and private-label products
- Subcontractors providing transportation services
- Artists, musicians, writers, and authors
- Printing plant employees
- Others



S2-1 | Policies related to people performing work in the value chain

The primary policy related to people performing work in the value chain is the Supplier Code of Conduct. The Code is the fundamental document used when entering into cooperation with entities and applies to all suppliers, manufacturers, distributors, subcontractors, and other entities involved in delivering products or services to the Empik Group. The Code:

- requires suppliers to conduct their business in compliance with applicable national and international law, respect human rights, and ensure responsible working conditions,
- prohibits actions related to corruption, bribery, and other financial abuses,
- requires suppliers to take actions to protect the environment and minimize the impact of their operations on the climate and natural resources,
- requires suppliers to provide products and services that meet quality and safety standards,
- requires the reporting of breaches and irregularities,
- informs about the possibility of audits and verification of compliance with the Code.



The Code was implemented in 2025 and will be a mandatory annex to supplier contracts from January 2026. The Code is updated cyclically every year, and the person responsible for updating and monitoring its effectiveness is the Chief Legal & Corporate Affairs Officer.

Workers in the value chain are also subject to the Empik Group Code of Ethical Conduct, described in disclosure S1-1.

S2-2 Processes for engaging with workers in the value chain regarding impacts

In 2025, the Empik Group did not conduct engagement with workers in the value chain beyond the provisions contained in business agreements. The views of workers in the value chain did not influence the Empik Group's decisions or actions.

S2-3 Processes for remedying negative impacts and channels for workers in the value chain to raise concerns

Every worker in the Empik Group's value chain can report negative impacts through publicly available channels, in accordance with the "Whistleblowing Rules" described in disclosure G1-1.

S2-4 Taking action on material impacts on workers in the value chain, approaches to managing material risks and pursuing material opportunities related to workers in the value chain, and the effectiveness of those actions

In 2025, the Empik Group did not take action in the area of workers in the value chain. In its cooperation with workers in the value chain, the Group follows the principles of ethical conduct, the Group's values and human rights.

S2-5 | Objectives related to managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities

Within the framework of the Sustainable Development Strategy, the Empik Group strengthens due diligence processes in the value chain. The operational objective in this area was to implement the Code of Conduct for Business Partners, which defines standards for working conditions, respect for human rights, and environmental protection. This objective was achieved in 2025 in the form of the implemented Code of Conduct for Suppliers.

S4 | Consumers and end-users

S4 SBM-3 | Significant impacts, risks, and opportunities, and their interconnections with the strategy and the business model

End consumers and users are the Group's most important stakeholders.

Without them, the Group cannot achieve its business objectives, and ensuring their satisfaction by providing a wide range of products and services is crucial for the Group. Bearing this in mind, the Group identified 1 impact and 1 opportunity related to end consumers and users during the materiality assessment. The potential negative impact concerns the security of consumers' personal data. The opportunity is related to acquiring new, environmentally conscious customers. A detailed description of all impacts, risks, and opportunities can be found in the SBM-3 disclosure.



S4-1 | Policies related to consumers and end-users

The Empik Group has implemented a Data Protection Impact Assessment Policy, which, given the nature of the Group's operations, primarily covers the personal data of consumers and end-users.

The Policy describes the principles for conducting risk analyses for personal data protection, the elements of the process, and a detailed description of each part of the analysis. The purpose of the Policy is to counteract potential negative impacts on personal data security. The Data Protection Officer is responsible for updating and monitoring its effectiveness.

Customer and consumer personal data security management also includes the Empik S.A. Security Policy described in disclosure S1-1.

The rights of consumers and end-users are defined in the Consumer Rights Act. Additionally, Empik provides "empik.com Online Store Regulations", which describe the product return and complaint procedures, as well as information on the right to withdraw from a concluded agreement. Furthermore, the empik.com website outlines the rules for returns and complaints related to in-store purchases made at Empik stores and online orders placed through empik.com.

S4-2 | Cooperation processes with consumers and end-users regarding significant impacts

In 2025, the Group did not conduct cooperation processes with consumers and end-users regarding significant impacts.



S4-3 Processes for remedying negative impacts and channels for consumers and end-users to raise concerns

The Empik Group has a publicly available system for reporting violations described in disclosure G1-1, with which consumers and end-users can report irregularities. The form for reporting violations is available on the empik.com website.

The Group operates a complaint system (also available on empik.com), which is available to all consumers and end-users. The website contains definitions related to complaints, warranties, guarantees and non-compliance of goods with the contract, a description of the complaint submission process, a complaint form and the address to which the complained item should be sent, as well as answers to the most frequently asked questions.

S4-4 Taking action on material impacts on consumers and end-users, approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions

In 2025, as part of the identified impact on the personal data security of consumers and end-users, the Empik Group, in cooperation with NASK, organized the “Online Safety for Children” competition as part of the educational campaign “Children in the Network. Challenges of the Digital World.” The aim of the competition and the campaign was to support parents in better understanding the digital reality in which children are growing up, as well as to encourage open conversation about what they encounter online and to inform them about the protection of their personal data in this context.

In 2025, the Empik Group did not record any reports of human rights violations related to end-users or consumers.



S4-5 Objectives regarding the management of significant negative impacts, increasing positive impacts and managing significant risks and opportunities

Within the framework of the Sustainable Development Strategy, the Empik Group aims to develop a responsible and open platform for its consumers. In this area, the Group has two operational objectives:

- raising awareness of responsible consumer choices,
- providing customers with the freedom of choice by offering a wide and worldview-neutral range.

Measurable objectives regarding consumers and end-users will be developed in 2026.



4.

Corporate Governance Information

G1 | Business Conduct

G1 SBM-3 | Material impacts, risks and opportunities and their interconnections with the strategy and business model

The development of corporate culture in the Group's own operations, as well as in relations with stakeholders, demonstrates the Group's conscious approach to managing sustainable development and acting in accordance with the principles that shape the due diligence process. With this in mind, the Group has identified 2 impacts and 2 risks in the context of business conduct. These impacts relate to building the Group's own corporate culture and selecting suppliers and business partners that meet basic ESG standards. The risks are associated with regulatory investigations and increased financial outlays for preparing the Empik Group to comply with the EU Directive on Corporate Sustainability Reporting (EUDR). A detailed description of all impacts, risks, and opportunities can be found in the SBM-3 disclosure.

G1-1 | Business conduct policies and corporate culture

The corporate culture of the Empik Group is shaped by a set of corporate policies and documents, the most important of which include:

Anti-Corruption Code

The Empik Group has an Anti-Corruption Code, the purpose of which is to provide all employees and associates of the Group with clear and practical guidelines, principles, recommendations, and requirements for preventing corruption in all internal and external business activities. The Code prohibits any corrupt practices, the creation of slush funds, and includes general regulations regarding gifts and hospitality. It also addresses the issues of integrity and transparency in contacts with individuals holding public office. The Code regulates conflicts of interest and obliges recipients to report cases inconsistent with the Code. The Code applies to both employees and associates. The Compliance Officer oversees compliance with the Code's provisions, including the rules for reporting breaches and protecting whistleblowers.

Whistleblowing Policy

The policy establishes the procedure for internal and external reporting and the protection of whistleblowers. The policy applies to both employees and contractors. Available reporting channels include:

- by email: whistleblowing@empik.com,
- through the whistleblowing form available on empik.com,
- In person with the Compliance Officer,
- in writing to: Compliance Officer, Empik S.A., ul. Marszałkowska 104/122 (00-017 Warsaw) marked “personal and confidential”.

Reports are handled in accordance with the steps described in the "Whistleblowing Policy" document. Anonymous reporting is permitted. The document does not include a provision prohibiting retaliatory actions. Employees are informed about the possibility and rules of reporting during the onboarding process. The Compliance Officer oversees compliance with the Policy's provisions, including reporting and whistleblower protection.

Procedure and Guidelines for Gifts and Hospitality

The procedure aims to ensure transparency and accountability in the actions of Empik S.A. employees and contractors regarding the giving and receiving of gifts and hospitality. It defines when and what gifts are acceptable, what forms of gifts are prohibited, and who may not be a recipient. It also describes circumstances in which no form of gift is permitted.

Conflict of Interest Questionnaire

The questionnaire aims to identify potential conflicts of interest through 11 questions regarding relationships. All directors and presidents of Group companies complete the questionnaire.

Additionally, the Group also has a Personal Data Processing Risk Assessment and Impact Assessment Policy (described in disclosure S4-1), a Supplier Code of Conduct (described in disclosure S2-1), the Empik Group Code of Ethical Conduct, the Empik Group Diversity Policy, the Empik S.A. Anti-Discrimination and Anti-Mobbing Internal Regulations, the Human Capital Development Policy, the Recruitment Policy, and the Empik S.A. Employee Remuneration Regulations and the Empik S.A. Social Benefits Fund Regulations (described in disclosure S1-1).

The Human Capital Development Policy does not specify the rules for conducting internal training on business conduct. Implementing such training is one of the objectives of the Sustainable Development Strategy.

Unless otherwise indicated, the Chief Legal & Corporate Affairs Officer is responsible for implementing and monitoring all policies.

The functions identified as most exposed to cases of corruption and bribery are procurement, sales, and finance.



G1-2 | Supplier Relationship Management

In the context of preventing payment delays Empik Group complies with legal requirements and the payment terms specified in agreements with suppliers.

When entering into agreements with suppliers, Empik Group requires compliance with the Supplier Code of Conduct (described in S2-1). Annex 1 to the Code lists the environmental, social, and governance criteria that each supplier must meet. The Code constitutes an annex to the agreement.

G1-6 | Payment Practices

Within the scope of payment practices, Empik Group operates in accordance with applicable law, and the payment term is determined when signing individual agreements.

In 2025, Empik Group was not a party to any unresolved court proceedings related to payment delays.



5.

Annexes

IRO-2 ESRS disclosure requirements covered by the entity's sustainability-related disclosure statement

Table 24: Disclosure list

Disclosure number	Disclosure name	Report page
ESRS 2 General disclosure of information		
BP-1	General basis for preparing sustainability-related disclosures	5
BP-2	Disclosure of information in relation to special circumstances	6
GOV-1	Role of administrative, management and supervisory bodies	8
GOV-2	Information provided to the administrative, management and supervisory bodies of the entity and the sustainability-related matters addressed by them	15
GOV-3	Incorporating sustainability-related performance into incentive systems	15
GOV-4	Statement of reasonable assurance	16
GOV-5	Risk management and internal control over sustainability reporting	16
SBM-1	Strategy, business model and value chain	17
SBM-2	Interests and opinions of stakeholders	25
SBM-3	Significant impacts, risks and opportunities and their relationship to the strategy and business model	29 41 47 48 49 56 76 79 84

Disclosure number	Disclosure name	Report page
IRO-1	Description of processes for identifying and assessing significant impacts, risks and opportunities	32
IRO-2	Disclosure requirements under ESRS covered by the entity's sustainability statement	37
ESRS E1 Climate change		
E1-1	Transition plan for climate change mitigation	39
E1-2	Policies related to climate change mitigation and adaptation	39
E1-3	Actions and resources related to climate policy	40
E1-4	Climate change mitigation and adaptation targets	40
E1-5	Energy consumption and energy mix	41
E1-6	Scope 1, 2 and 3 gross greenhouse gas emissions and total greenhouse gas emissions	42
E1-7	Carbon removal and greenhouse gas emission reduction projects financed using carbon credits	44
E1-8	Internal carbon pricing	44
ESRS E2 Pollution		
E2-1	Policies related to pollution	45
E2-2	Actions and resources related to pollution	45
E2-3	Pollution targets	45
E2-4	Air, water and soil pollution	45

Disclosure No.	Disclosure Name	Report Page
ESRS E3 Water and marine resources		
E3-1	Policies related to water and marine resources	46
E3-2	Actions and resources related to water and marine resources	46
E3-3	Targets related to water and marine resources	46
ESRS E5 Resource use and circular economy		
E5-1	Policies related to resource use and circular economy	47
E5-2	Actions and resources related to resource use and circular economy	48
E5-3	Targets related to resource use and circular economy	49
E5-4	Resources introduced	49
E5-5	Resources discharged	50
ESRS S1 Own workforce		
S1-1	Policies related to own workforce	55
S1-2	Procedures for cooperation with own workforce and worker representatives on impacts	61
S1-3	Processes for remedying negative impacts and channels for reporting concerns by own workforce	62

Disclosure No.	Disclosure Name	Report Page
S1-4	Actions taken regarding significant impacts on own workforce and approaches used to manage significant risks and opportunities related to own workforce, and the effectiveness of those actions	63
S1-5	Objectives for managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities	63
S1-6	Characteristics of the entity's workforce	64
S1-7	Characteristics of workers who are not employees and are part of the entity's workforce	66
S1-9	Diversity metrics	67
S1-10	Fair wage	69
S1-11	Social protection	69
S1-13	Metrics related to training and skills development	69
S1-14	Occupational health and safety metrics	71
S1-15	Metrics related to work-life balance	72
S1-16	Pay metrics (pay gap and total remuneration)	73
S1-17	Incidents, complaints, and significant impacts on human rights respect	73
ESRS S2 Workers in the value chain		
S2-1	Policies related to workers in the value chain	75
S2-2	Processes for collaboration with workers in the value chain regarding impacts	76

Disclosure number	Disclosure name	Report page
S2-3	Processes for addressing negative impacts and channels for reporting concerns by workers in the value chain	76
S2-4	Actions taken regarding significant impacts on workers in the value chain and the use of approaches for managing significant risks and opportunities related to workers in the value chain, and the effectiveness of those actions	76
S2-5	Objectives for managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities	77
ESRS S4 Consumers and end-users		
S4-1	Policies related to consumers and end-users	78
S4-2	Processes for engaging with consumers and end-users regarding impacts	78
S4-3	Processes for addressing negative impacts and channels for reporting concerns by consumers and end-users	79
S4-4	Actions taken regarding significant impacts on consumers and end-users and the use of approaches for managing significant risks and opportunities related to consumers and end-users, and the effectiveness of those actions	79
S4-5	Objectives for managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities	80

Disclosure No.	Disclosure Name	Report Page
ESRS G1 Business Conduct		
G1-1	Business conduct policies and corporate culture	82
G1-2	Supplier relationship management	85
G1-6	Payment practices	85



Table 25: List of data points included in cross-cutting and thematic standards.

Disclosure requirement and related data point	Reference to the regulation on sustainability-related disclosure in the financial services sector	Reference to the third pillar	Reference to the regulation on climate benchmarks	Reference to the European Climate Law	Page
ESRS 2 GOV-1 Diversity of board members by gender point 21 letter d)	Indicator No. 13 in Table 1 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		8
ESRS 2 GOV-1 Percentage of independent board members point 21 letter e)			Annex II to Commission Delegated Regulation (EU) 2020/1816		8
ESRS 2 GOV-4 Statement on due diligence point 30 due diligence	Indicator No. 10 in Table 3 of Annex I				16
ESRS 2 SBM-1 Involvement in fossil fuel-related activities point 40 letter d) subpoint (i)	Indicator No. 4 in Table	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6), Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Annex II to Commission Delegated Regulation (EU) 2020/1816		17
ESRS 2 SBM-1 Involvement in chemical production point 40 letter d) subpoint (ii)	Indicator No. 9 in Table 2 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		17
ESRS 2 SBM-1 Involvement in controversial weapons point 40 letter d) subpoint (iii)	Indicator No. 14 in Table 1 of Annex I		Article 12(1) of Commission Delegated Regulation (EU) 2020/1818, Annex II to Commission Delegated Regulation (EU) 2020/1816		17
ESRS 2 SBM-1 Involvement in tobacco cultivation and production point 40 letter d) subpoint (iv)			Article 12(1) of Commission Delegated Regulation (EU) 2020/1818, Annex II to Commission Delegated Regulation (EU) 2020/1816		17
ESRS E1-1 Transition plan to achieve climate neutrality by 2050 point 14				Article 2(1) of Regulation (EU) 2021/1119	39
ESRS E1-1 Entities excluded from the scope of Paris-aligned climate benchmarks point 16 letter g)		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Transition risk: credit quality of exposures by sector and residual maturity	Article 12(1)(d)–(g) and Article 12(2) of Commission Delegated Regulation (EU) 2020/1818		39
ESRS E1-4 Greenhouse gas emission reduction targets point 34	Indicator No. 4 in Table 2 of Annex I	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Transition risk: alignment metrics	Article 6 of Commission Delegated Regulation (EU) 2020/1818		40

Table 25: List of data points included in cross-cutting and thematic standards.

Disclosure requirement and related data point	Reference to the regulation on sustainability-related disclosures in the financial services sector	Reference to the third pillar	Reference to the regulation on reference benchmarks	Reference to the European Climate Law	Page
ESRS E1-5 Fossil fuel energy consumption disaggregated by source (only for sectors with significant climate impact) point 38	Indicator 5 in Table 1 and Indicator 5 in Table 2 in Annex I				41
ESRS E1-5 Energy consumption and energy mix point 37	Indicator 5 in Table 1 in Annex I				41
ESRS E1-5 Energy intensity related to actions taken in sectors with significant climate impact	Indicator 6 in Table 1 in Annex I				41
ESRS E1-6 Scope 1, 2 and 3 gross greenhouse gas emissions and total greenhouse gas emissions point 44	Indicators 1 and 2 in Table 1 in Annex I	Art. 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book – Transition risk related to climate change: credit quality of exposures by sector, emissions and residual maturity	Art. 5(1), Art. 6 and Art. 8(1) of Delegated Regulation (EU) 2020/1818		42
ESRS E1-6 Gross greenhouse gas emission intensity points 53–55	Indicator 3 in the table	Art. 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking book – Transition risk related to climate change: alignment metrics	Art. 8(1) of Delegated Regulation (EU) 2020/1818		42
ESRS E1-7 Greenhouse gas removals and carbon dioxide removal units point 56				Art. 2(1) of Regulation (EU) 2021/1119	44
ESRS E1-9 Reference portfolio exposure to physical climate-related risks point 66			Annex II to Delegated Regulation (EU) 2020/1818, Annex II to Delegated Regulation (EU) 2020/1816		Not applicable
ESRS E1-9 Monetary value breakdown by acute and chronic physical risk point 66(a) ESRS E1-9 Location of significant assets exposed to material physical risk point 66(c)		Art. 449a of Regulation (EU) No 575/2013; points 46 and 47 of Commission Implementing Regulation (EU) 2022/2453; template 5: Banking book – Physical climate-related risk: exposures subject to physical risk			Not applicable

Table 25: List of data points included in cross-cutting and thematic standards.

Disclosure requirement and associated data point	Reference to the regulation on sustainability-related disclosures in the financial services sector	Reference to the third pillar	Reference to the regulation on reference benchmarks	Reference to the European Climate Law	Page
ESRS E1-9 Breakdown of property book value by energy efficiency class point 67 letter c)		Art. 449a of Regulation (EU) No 575/2013; point 34 of Commission Implementing Regulation (EU) 2022/2453; Form 2: Banking book – Transition risk related to climate change: real estate collateral – energy efficiency of collateral			Not applicable
ESRS E1-9 Portfolio exposure to climate opportunities			Annex II to Commission Delegated Regulation (EU) 2020/1818		Not applicable
ESRS E2-4 Amount of each pollutant listed in Annex II to the E-PRTR Regulation released to air, water and soil, point 28	Indicator 8 in Table 1 in Annex I, Indicator 2 in Table 2 in Annex I, Indicator 1 in Table 2 in Annex I and Indicator 3 in Table 2 in Annex I				45
ESRS E3-1 Water and marine resources point 9	Indicator 7 in Table 2 in Annex I				46
ESRS E3-1 Special policy point 13	Indicator 8 in Table 2 in Annex I				46
ESRS E3-1 Sustainable practices in the marine and ocean sector point 14	Indicator 12 in Table 2 in Annex I				Not applicable
ESRS E3-4 Total volume of water recycled and reused point 28 letter c)	Indicator 6.2 in Table 2 in Annex I				Not applicable
ESRS E3-4 Total water consumption in m3 per net operating income point 29	Indicator 6.1 in Table 2 in Annex I				Not applicable
ESRS 2 SBM 3-E4 point 16 letter a) subpoint (i)	Indicator 7 in Table 1 in Annex I				Not applicable
ESRS 2 SBM 3-E4 point 16 letter b)	Indicator 10 in Table 2 in Annex I				Not applicable
ESRS 2 SBM 3-E4 point 16 letter c)	Indicator 14 in Table 2 in Annex I				Not applicable

Table 25: List of data points included in cross-cutting and thematic standards.

Disclosure requirement and related data point	Reference to the regulation on sustainability-related disclosures in the financial services sector	Reference to the third pillar	Reference to the regulation on reference benchmarks	Reference to the European Climate Law	Page
ESRS E4-2 Sustainable land/agriculture practices or policies, item 24(b)	Indicator 11 in Table 2 of Annex I				Not applicable
ESRS E4-2 Sustainable ocean/marine practices or policies, item 24(c)	Indicator 12 in Table 2 of Annex I				Not applicable
ESRS E4-2 Deforestation prevention policies, item 24(d)	Indicator 15 in Table 2 of Annex I				Not applicable
ESRS E5-5 Non-recycled waste, item 37(d)	Indicator 13 in Table 2 of Annex I				50
ESRS E5-5 Hazardous and radioactive waste item 39	Indicator 9 in Table 1 of Annex I				50
ESRS 2 SBM-3-S1 Risk of forced labour cases, item 14(f)	Indicator 13 in Table 3 of Annex I				54
ESRS 2 SBM-3-S1 Risk of child labour cases item 14(g)	Indicator 12 in Table 3 of Annex I				54
ESRS S1-1 Commitments regarding human rights policy item 20	Indicator 9 in Table 3 and Indicator 11 in Table 1 of Annex I				55
ESRS S1-1 Due diligence strategies regarding core International Labour Organization Conventions 1–8, item 21			Annex II to Commission Delegated Regulation (EU) 2020/1816		55
ESRS S1-1 Procedures and measures to prevent human trafficking item 22	Indicator 11 in Table 3 of Annex I				55
ESRS S1-1 Policy or management system to prevent workplace accidents, item 23	Indicator 1 in Table 3 of Annex I				55

Table 25: List of data points included in cross-cutting and topical standards.

Disclosure requirement and related data point	Reference to the regulation on sustainability-related disclosure in the financial services sector	Reference to the third pillar	Reference to the regulation on reference indicators	Reference to the European Climate Law	Page
ESRS S1-3 Complaint handling mechanisms, point 32(c)	Indicator No. 5 in Table 3 of Annex I				62
ESRS S1-14 Number of work-related fatalities and number and rate of work-related injuries, points 88(b) and (c)	Indicator No. 2 in Table 3 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		71
ESRS S1-14 Number of days lost due to injuries, accidents, fatalities or illnesses, point 88(e)	Indicator No. 3 in Table 3 of Annex I				71
ESRS S1-16 Unadjusted gender pay gap, point 97(a)	Indicator No. 12 in Table 1 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		73
ESRS S1-16 Excessive level of CEO remuneration, point 97(b)	Indicator No. 8 in Table 3 of Annex I				73
ESRS S1-17 Discrimination cases, point 103(a)	Indicator No. 7 in Table 3 of Annex I				73
ESRS S1-17 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, point 104(a)	Indicator No. 10 in Table 1 and Indicator No. 14 in Table 3 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816, Article 12(1) of Commission Delegated Regulation (EU) 2020/1818		73
ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain, point 11(b)	Indicators No. 12 and No. 13 in Table 3 of Annex I				74
ESRS S2-1 Commitments regarding human rights policy, point 17	Indicator No. 9 in Table 3 and Indicator No. 11 in Table 1 of Annex I				75
ESRS S2-1 Policies related to workers in the value chain, point 18	Indicators No. 11 and No. 4 in Table 3 of Annex I				75

Table 25: List of data points included in cross-cutting and topical standards.

Disclosure requirement and related data point	Reference to the regulation on sustainability-related disclosures in the financial services sector	Reference to the third pillar	Reference to the regulation on reference indicators	Reference to the European Climate Law	Page
ESRS S2-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, point 19	Indicator No. 10 in Table 1 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816, Article 12(1) of Commission Delegated Regulation (EU) 2020/1818		75
ESRS S2-1 Due diligence strategies regarding the issues covered by the eight fundamental ILO Conventions, point 19			Annex II to Commission Delegated Regulation (EU) 2020/1816		75
ESRS S2-4 Human rights issues and incidents related to the value chain at both higher and lower tiers, point 36	Indicator No. 14 in Table 3 of Annex I				76
ESRS S3-1 Commitments regarding the human rights policy, point 16	Indicator No. 9 in Table 3 of Annex I and Indicator No. 11 in Table 1 of Annex I				Not applicable
ESRS S3-1 Non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration or the OECD Guidelines, point 17	Indicator No. 10 in Table 1 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816, Article 12(1) of Commission Delegated Regulation (EU) 2020/1818		Not applicable
ESRS S3-4 Human rights issues and incidents, point 36	Indicator No. 14 in Table 3 of Annex I				Not applicable
ESRS S4-1 Policies concerning consumers and end-users, point 16	Indicator No. 9 in Table 3 and Indicator No. 11 in Table 1 of Annex I				78
ESRS S4-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines, point 17	Indicator No. 10 in Table 1 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816, Article 12(1) of Commission Delegated Regulation (EU) 2020/1818		Not applicable
ESRS S4-4 Human rights issues and incidents, point 35	Indicator No. 14 in Table 3 of Annex I				79

Table 25: List of data points included in cross-cutting and thematic standards.

Disclosure requirement and related data point	Reference to the regulation on sustainability-related disclosures in the financial services sector	Reference to the third pillar	Reference to the regulation on reference benchmarks	Reference to the European Climate Law	Page
ESRS G1-1 United Nations Convention against Corruption, point 10(b)	Indicator No. 15 in Table 3 of Annex I				82
ESRS G1-1 Whistleblower protection, point 10(d)	Indicator No. 6 in Table 3 of Annex I				82
ESRS G1-4 Fines for breaches of anti-corruption and anti-bribery laws, point 24(a)	Indicator No. 17 in Table 3 of Annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		Not applicable
ESRS G1-4 Anti-corruption and anti-bribery standards, point 24(b)	Indicator No. 16 in Table 3 of Annex I				Not applicable



Sustainability
Report of the Empik Group

31 December 2025

Empik Holding S.A. and its subsidiaries

empik