

Environment, Social and Governance (ESG) Report

What's in our report...

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Group

ESG report 2024

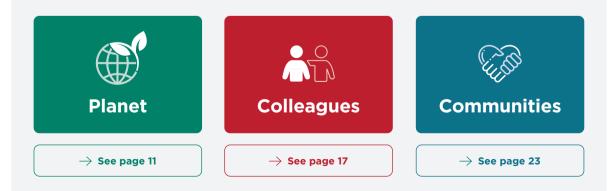
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Our ESG priorities...



Chairman's statement

At EG Group, we aim to have a positive impact on stakeholders across our markets, delivering both convenience and great service to our valued customers while operating according to our values.

We recognise the strategic importance of ESG to our business and, as part of our ESG strategy, have set goals across our priority areas to guide our development. In 2024, we continued to take steps to improve our performance, whilst also recognising we still have much to do to achieve our ambitions.

The Board remains committed to leading from the top and we regularly review the Group's management and performance on ESG issues: from health and safety and colleague reward and wellbeing to supplier engagement on areas such as human rights and waste reduction. In 2024, the Board has also focused on enhanced ESG. regulations and requirements coming into effect across several of our markets over the coming years. as we seek to ensure our continued compliance with legislation and best practice across ESG.

We continue to monitor and prepare for the transition to a lower-carbon economy, and our customer offer includes electric vehicle chargers and lower-carbon and alternative fuels. In 2024, together with the Carbon Trust, we developed forecasts for the Group's scope 3 carbon emissions for the first time, and we expect to see a minimum 15% reduction in these emissions by 2030 versus 2021.

I am pleased that the Group achieved a 'C' rating from CDP Climate in our first year participating in this rating in 2024. This external recognition is testament to the work we have done over recent years to strengthen our approach and disclosure.

We are confident in our ability to navigate the challenges of the evolving global macroeconomic and geopolitical environment, while remaining steadfast in our commitment to operating responsibly. We have seen a number of changes to the business over the past two years, including the sale of much of our UK business and the appointment of a new Executive Management team. I am confident that the steps we have taken will continue to drive EG Group forward to future success as our geographical focus shifts more to our core markets in the USA and Europe.

As always, key to our progress are the contributions and efforts of over 34,000 EG Group colleagues across our markets, who have continued to show dedication and commitment to our goals. On behalf of the Board, I would like to extend my sincere thanks to them for their hard work over the past year in driving our ESG agenda forward.

Lord Stuart Rose Chairman



"The Board remains committed to leading from the top and we regularly review the Group's management and performance on ESG."

Chief Executive Officer's statement

I am pleased to report that 2024 was a successful year for EG Group and we made further progress on our ESG agenda across our three focus areas of planet, colleagues and communities.

Planet

To date, we have reduced emissions from our operations (scope 1 and 2) by 7% against our baseline and in 2024, we further expanded our sourcing of renewable electricity. As part of our contribution to the energy transition, we now have 578 EV chargers (including our own and third-party operated chargers) at our sites and also offer alternative fuels such as HVO to customers in some of our locations.

We also continued to partner with organisations that aim to tackle food waste and food poverty. In the USA, we worked with Feeding America, donating hundreds of thousands of meals to their food banks in 2024. And in the UK and Europe, we worked with Too Good To Go, enabling customers to buy Surprise Bags of food at a discount from our stores.

Colleagues

Our continued progress would not be possible without the hard work and dedication of our outstanding people, who provide our customers with excellent service across our locations every day. We aim to create a workplace where all our colleagues can develop, progress and share our success.

This year, we delivered 1.7 million hours of training, continued to offer a range of employee benefits tailored to our markets, and further developed our wellbeing programmes to help colleagues look after their physical and mental health. We value inclusion in our business and our markets are developing plans to support an inclusive work environment across our markets.

Communities

We are proud to support good causes in our local communities, through our charitable activity and fundraising. In 2024, our community investment benefited 139 charities and not-for-profit organisations doing vital work in areas such as disaster relief, healthcare and supporting the young and vulnerable. Many of our colleagues already give their time to raise funds and volunteer with charitable organisations. To support this, we launched our volunteering policy in the USA in early 2025, enabling colleagues to take paid time off for volunteering.

I'm proud of what we have achieved in 2024, and fully recognise that our commitment to planet, colleagues and communities contributes to our long-term business success. Lam also aware that since our ESG strategy and targets were first set in 2022, the business has evolved. As we continue to develop, we will be reviewing our ESG targets to ensure they are fit for purpose going forward and focused on the areas that matter most to our colleagues and customers, but also to our investors, regulators and wider society.

I look forward to updating you on our progress again next year and continuing this important work.

Russell Colaco

Chief Executive Officer

"I'm proud of what we have achieved and fully recognise that our commitment to planet, colleagues and communities contributes to our long-term business success."

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About EG Group



37,300 Colleagues⁽¹⁾



Markets⁽¹⁾

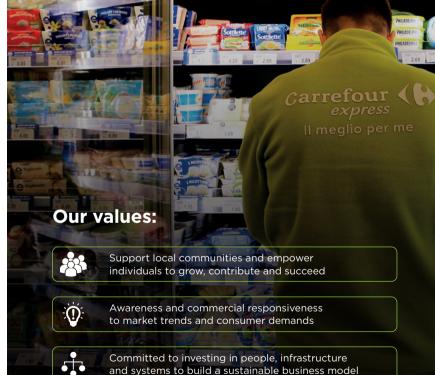
Our purpose:

To deliver a modern and compelling retail experience that allows customers to achieve multiple missions in one convenient location.



Data appendix

Report



and systems to build a sustainable business model

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Deliver value and results consistently to shareholders, stakeholders and partners

Our key business streams:

% of Group gross profit



⁽¹⁾ As at December 31, 2024.

⁽²⁾ Total number of sites comprises of 5,148 PFS locations and 410 standalone Grocery & Merchandise/Foodservice locations.

(3) Grocery & Merchandise includes 'Other revenue' and 'Other gross profit'.

ESG strategy

Our ESG strategy includes targets for strengthening our performance and making a difference across three key priorities – planet, colleagues and communities. We also manage a range of issues relevant to our business, such as health and safety and human rights, which we call our ESG fundamentals.

Strategic ESG priorities:



ESG fundamentals

Progress against targets





Progress in 2024⁽¹⁾

enrolling in a community solar programme in the USA.

Target

We have reduced scope 1 and 2 emissions by 7% compared with our 2021 baseline. We are pleased to be **Climate change** Reduce our carbon footprint from our own operations (scope 1 and 2) by 50% by 2030 (from our 2021 baseline) and reach net zero by 2050. We do not plan to use carbon offsets to achieve this target.

Develop a scope 3 carbon reduction target in 2024.

Expand our lower-carbon mobility offering, including electric vehicle ("EV") charging.

Waste

Aim to increase our landfill diversion rate year on year.

making progress but recognise that we will need to increase the pace of change to achieve our 2030 target. Actions we are taking include improving energy efficiency in our buildings and increasing our sourcing of renewable electricity through the use of on-site solar PV panels, power purchase agreements in Germany and

During 2024, we worked with the Carbon Trust to forecast expected reductions in our carbon emissions under different climate scenarios. We forecast a 15% reduction in scope 3 emissions by 2030 (from a 2021 baseline). We have not set a reduction target.

At the end of 2024, we had 578 EV chargers across 239 sites (including our own and third-partv operated chargers), up from 505 in 2023. This includes 'evpoint', our own-brand electric vehicle charging proposition. We also offer alternative fuels at some petrol filling stations ("PFS"), including biofuels in France and hydrotreated vegetable oil ("HVO") in Germany and the USA.

In 2024, total waste volumes decreased compared with 2023, 41% of waste was diverted from landfill (2023; 44%)⁽²⁾ and 17% of waste was recycled (2023: 17%).

⁽¹⁾ We have restated prior year data for our environmental metrics following changes in our UK business. More information is available on page 33.

⁽²⁾ Diversion from landfill includes waste that is recycled, reused, composted or incinerated

Progress against targets continued



Target	Progress in 2024			
Diversity, equity and inclusion ⁽¹⁾ Implement a diversity, equity and inclusion plan in each of our operating markets by 2024.	We have made progress on this target and our markets are developing their own DEI action plans and programmes of activity, reflecting local priorities and demographics. Examples are included on page 20.			
Increase the percentage of women in senior leadership positions ⁽²⁾ from 20% in 2021 to at least 40% by 2025.	In 2024, we reached 27% women in senior leadership roles (2023: 23%) ⁽¹⁾ . We are pleased with this increase, but recognise we are some way off achieving this target by the end of 2025. Since this target was set, we have seen significant business changes, including the sale of the majority of our UK business, which has led to a reduction in our colleague population. We will therefore review this target as part of a broader review of our ESG strategy in future.			
Employee engagement Improve our engagement score year on year, from 62% in 2021.	Our most recent employee engagement score is 70%, based on our 2023 survey results. We did not conduct our 'Better Together' colleague survey in 2024. In 2025, we will launch regional engagement surveys in our markets tailored to address market-specific topics.			
Training and development Ensure every colleague has access to development opportunities.	We offer learning and development programmes across our markets, ranging from induction for new starters, apprenticeships, training courses, and career development opportunities. In 2024, employees completed a total of 1.7 million hours of training (2023: 1.8 million hours). This includes compliance and operational training.			

⁽¹⁾ Our diversity initiatives and targets apply only in regions where legally permissible. Our target to increase the percentage of women in senior leadership does not apply in the USA; however, gender data covers colleagues across all markets including the USA.

(2) This includes members of the Board, Executive Management team, managers who report directly to any member of the Executive Management team and senior leadership teams within each country who report to the country CEO manager.

Progress against targets continued



Progress in 2024

Target

Communities In 2024, we supported 139 community and charitable organisations (2023: 64). The value of our fundraising and donations was \$2.2m in 2024 (2023: \$3.0m). In addition, we donated 480,158 meals to Feeding America food banks, which is around 261 tonnes of food (2023: 486,180 meals). Start to roll out our volunteering policy.⁽³⁾ We launched a volunteering policy for colleagues in the USA in January 2025, enabling them to take one day of paid leave per year to volunteer at a charity of their choice. We don't yet have a volunteering policy in place for other markets but will continue to review our approach.

(3) This target previously specified that colleagues would be allowed up to two paid days a year to volunteer. We have revised the target to provide more flexibility for our markets in setting an approach that best suits our colleagues.

Highlights



⁽¹⁾ This includes members of the Board, Executive Management team and their direct reports and senior leadership teams within each market who report to the country CEO manager. Our diversity initiatives and targets apply only in regions where legally permissible. Our target to increase the percentage of women in senior leadership does not apply in the USA; however, we report gender data for colleagues across all markets including the USA.

(2) This figure is based on voluntarily shared and self-declared data in Australia, the UK and the USA only, who make up 73% of our total workforce. Data is unavailable in our other markets

Report Data a

Governance of ESG

The Board of EG Group Limited is governed by the Board of EG Group Holdings Limited (the 'Board'). Our Board of Directors has ultimate responsibility for oversight of ESG. Key ESG issues are reviewed by the Board or relevant Board subcommittees.

The Board delegates specific ESG-related matters to the following sub-committees:

- Remuneration Committee

 supports the delivery of our ESG strategy by incorporating ESG metrics into our incentive plans.
- Audit & Risk Committee

 oversees our principal risks, including ESG-related risks.

During 2024, key activities and decisions taken by the Board and sub-committees on ESG-related matters included:

- Review and approval of our forecast scope 3 carbon emissions reduction.
- Review the findings from our physical climate risk assessment.
- Review upcoming ESG-related regulation and legislation.

In 2024, we had two independent Non-Executive Directors, Lord Stuart Rose and Dame Alison Carnwath, who are business leaders with significant knowledge and experience of ESG matters. In 2025, Bob Dennis joined the Board as an independent Non-Executive Director, with experience primarily in the energy and natural resources, transportation, and food and drink sectors.

Our Group Head of Sustainability liaises directly with our Board of Directors to review risks and shape ESG priorities.

Our Board received training on ESG issues in previous years. This has included online training provided by Sustainability Unlocked, which covered physical and transition climate-related risks and training on global ESG trends and risks, provided by an expert from the Cambridge Institute for Sustainability Leadership.

Executive and Group responsibilities

Our CEO, together with our Executive Management team⁽¹⁾, has overall responsibility for developing our ESG strategy.

In 2024, the Executive Risk & Disclosure Committee supported implementation of the Group's risk management framework and reviewed EG Group's public ESG disclosures.

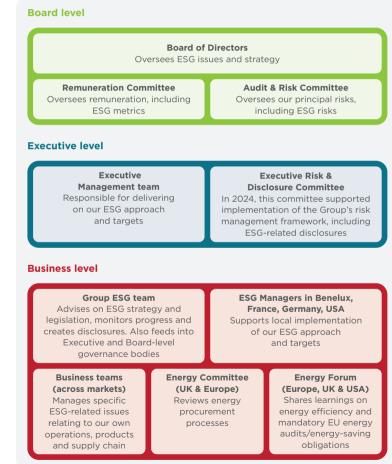
The Group ESG and Sustainability team advises on our ESG-related strategy, creates policy, reviews legislation and external frameworks, monitors progress and oversees our external ESG disclosure. Our Head of ESG & Sustainability reports to the Chief Executive Officer.

Operational responsibilities

We have ESG Managers in Benelux, France, Germany and the USA, to support the implementation of our ESG strategy.

Teams across the business, at both Group and market level, are responsible for managing specific ESG issues, such as those working in HR; Health & Safety; Utilities; and Legal and Governance.

Our management structure on ESG



⁽¹⁾ Until October 2024, the Executive Management team comprised of: the Co-CEOs, CEO and President of EG America, the Group Chief Strategy & Business Officer, General Counsel & Company Secretary, the Group Chief Financial Officer, and the Group Chief Operating Officer. From November 2024, it comprised of the Group CEO, President of EG America and the Group CFO.

Governance of ESG continued

ESG-linked reward

We aim to integrate ESG criteria into our employee incentives. For example, in 2024, completion of our online ESG training module was included in the personal objectives for our Short-Term Incentive Plan ("STIP") for head office colleagues in the UK. In previous years we have included ESG objectives in our Long-Term Incentive Plan ("LTIP") for senior managers.

ESG policies

Our ESG Policy Position Statements are available on our <u>website</u> and set out our overall approach to a range of ESG issues. These are reviewed and updated at least every two years, and approved by the Board.

ESG ratings

EG is rated by the independent ESG rating agency, Sustainalytics. Our latest rating showed an ESG risk management score of 36.9 (average) on a scale of 0 – 100. In 2024, we also participated in the EcoVadis rating for the first time. We achieved an EcoVadis 'committed' badge with a score of 45 out of 100. We participated in CDP Climate for the first time and received a 'C' rating.

Materiality assessment

We regularly carry out ESG materiality assessments, to ensure our ESG strategy and reporting cover issues that are most significant for our stakeholders and our business. Our assessment in 2022 identified climate change as our most material ESG issue, with other material issues relating to our workforce (e.g. diversity, equity and inclusion, and colleague reward and wellbeing) and governance (including business ethics). Our materiality assessment will be reviewed over the coming year, in line with emerging mandatory requirements (including the EU Corporate Sustainability Reporting Directive).

Risk management

ESG is integrated into our business risk management process.

A number of our principal risks relate specifically to ESG issues. These include:

- Climate change and the transition to a lower-carbon economy (strategic risk).
- Talent, culture and capability (people risk).
- Compliance with laws and regulations, including ESG regulation (compliance risk).

See our 2024 Annual Report on pages 34 to 42 for our register of principal risks, including long-term, emerging and present-day risks.



Climate risks and opportunities

Climate change is one of our principal risks, with the potential to impact our business in the short, medium and long term. We disclose our approach to identifying, managing and mitigating our climaterelated risks and opportunities in our Annual Report, including physical and transition risks. Our disclosure also includes climate governance, strategy and metrics and targets. See our 2024 Annual Report (pages 23 to 33).





Planet

We recognise that the world needs to achieve net zero emissions by 2050 at the latest.

We can play a part in tackling climate change by reducing operational emissions, scaling up products and services that enable the energy transition and minimise waste.

Climate change

Waste

Read more on pages 12 to 15

Read more on page 16



Climate change: overview

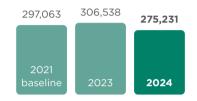
Climate change is our most significant environmental issue.

We focus on reducing emissions from our operations (scope 1 and 2), with a target to reduce these by 50% by 2030 (from our 2021 baseline) and to reach net zero by 2050. Scope 3 emissions from the sourcing and use of our products and services account for the majority of our footprint. We have forecasted scope 3 emissions will reduce by 15% by 2030 (from a 2021 baseline). This forecast is based on analysis conducted with the Carbon Trust which looked at different climate scenarios and takes into account assumed business growth and anticipated decarbonisation trends in our markets.

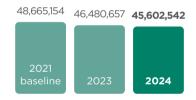
Performance summary

We have reduced scope 1 and 2 emissions by 7% compared with our 2021 baseline, with a 10% reduction since 2023. Reductions relate to the impact of energy efficiency improvements in many of our stores and use of electricity from renewable sources. There is also an impact from having fewer stores in the USA compared with our baseline year. Scope 3 emissions have reduced by 6% against our baseline and by 2% compared with 2023.

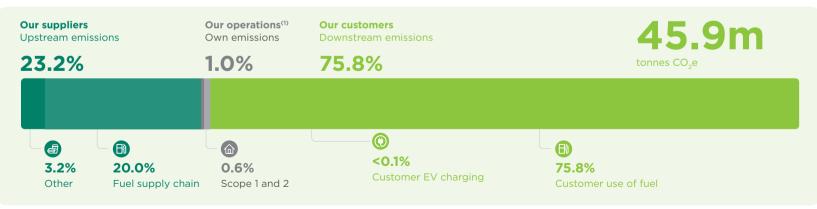
Operational emissions - scope 1 and 2 (Tonnes CO_e)



Scope 3 emissions (Tonnes CO,e)



Our total carbon footprint



⁽⁰⁾ Our own operations category includes scope 1 and 2 emissions as well as scope 3 categories closely connected to our business such as those relating to waste, employee commuting, business travel and dealer operated sites (categories 3, 5, 6, 7 and 13).

Report Data append

Climate change: our operations

Our roadmap

Our scope 1 and 2 emissions roadmap sets out the key actions we will take to achieve our operational emissions reduction target for 2030. It was developed with the Carbon Trust and has been approved by our Board. We do not plan to use carbon offsets to achieve our scope 1 and 2 emissions target.

In the long term, we expect that implementation of our roadmap will deliver cost savings by reducing energy use and enabling us to comply with changing regulation.

We update the roadmap to reflect key business disposals and acquisitions when required.



1 Energy efficiency

- Lighting to be LED by 2030.
- New equipment to meet high standards of energy efficiency.

2 Renewable electricity

- Increase electricity from renewable sources by 2030.
- New sites to have on-site solar panels where feasible.

Climatefriendly heating

 New sites to have heat pumps where feasible.

Climatefriendly cooling

• New cooling equipment to have zero global warming gases.

5 Electric vehicles for our fleet

 Phase in use of hybrid or electric vehicles in our company cars and fleet.

Report

Climate change: our operations

Energy efficiency

Energy consumption has reduced by 7% against our baseline. This reflects a reduction in the number of sites we operate in the USA as well as improvements in energy efficiency⁽¹⁾. Property energy use intensity was 684 kWh/m² (2023: 738 kWh/m²).

We created an internal Energy Forum in 2024 to share learnings on energy efficiency and mandatory energy audits and energy-saving obligations in Europe. Our approach to improving energy efficiency varies by market but includes:

- Installing energy monitoring systems in buildings to provide insight into energy consumption patterns and identify potential savings. In Germany we are installing smart meters at many of our filling stations, as part of a new energy management system, that will enable us to monitor electricity usage on a daily basis.
- Rollout of LED lighting. We already use LED lighting in the majority of our buildings in Europe. In the USA, we are rolling out LED lighting as part of a store refresh programme, with 42 upgrades completed in 2024.

In the UK we are rolling out LED lighting to our Coopland factories, and in Italy we aim to have upgraded the under-canopy lighting in our filling stations to LED by the end of 2025.

- Site-level energy audits to assess current consumption and identify opportunities for improvement. In the Netherlands we are working to comply with regulations that require site-level energy audits and improvement plans for our largest sites. We have installed LED lighting, smart thermostats and light sensors at around 200 sites.
- Use of energy-efficient equipment. We use a lot of refrigerators to keep the food we sell at the right temperature. In Germany, we use an energy-saving system for refrigeration units (known as EndoCube) which can increase energy efficiency by around 18%. This uses sensors that regulate the equipment based on the food temperature rather than the air temperature, reducing the number of cooling cycles required and has contributed to a reduction in energy use in Germany.

• **Training for colleagues.** Training helps our colleagues implement energy efficiency actions. For example, in 2024, we trained our technical teams in Italy who are responsible for the construction, maintenance and repair of our sites on energy efficiency and other sustainability topics.

Renewable electricity

Around 3% of electricity use is from renewable sources, and we aim to increase this through the use of on-site solar photovoltaic ("PV") panels and through power purchase agreements and renewable electricity contracts.

In Germany, we have now agreed two power purchase agreements, which provided over 6,000 MWh of power, while in the USA we have enrolled in a community solar programme that will provide renewable electricity credits for around 47 stores.

142 locations have on-site PV panels. These helped to avoid an estimated 362 tonnes of CO_2e in the year (2023: 359 tonnes). In Italy, we are piloting the installation of PV panels on the canopies in two filling stations.

Climate-friendly heating and cooling

We are introducing heating and cooling systems with a reduced carbon footprint.

Heat pumps can reduce emissions from heating and cooling, when powered by electricity from renewable sources. We are using heat pumps at 218 locations in Italy, France, the Netherlands, the UK and USA. In the USA, we plan to install heat pumps at 20 stores during 2025.

In Europe, over time we will be replacing the refrigerant gases used in our air conditioning and refrigeration systems with those which have a lower global warming potential, in line with the EU F-Gas Regulation.

Vehicle fleet

Our company car fleet includes hybrid and electric vehicles. In 2024, these accounted for around 18% of vehicles.



⁽¹⁾ Prior year data has not been restated as the sale of these sites did not constitute a material change to our business in the USA.

Climate change: our value chain

Scope 3 emissions account for the majority of our footprint. The fuel we sell and its use by our customers is responsible for around 76% of total emissions and our supply chain around 23%.

We have forecasted scope 3 emissions will reduce by 15% by 2030 (from a 2021 baseline). This forecast is based on analysis conducted with the Carbon Trust which looked at different climate scenarios and takes into account assumed business growth and anticipated decarbonisation trends in our markets (such as greater use of electric vehicles and alternative fuels). Some of our suppliers also have their own carbon reduction targets that will help drive down emissions in our supply chain.

Alternative fuels

We offer lower-carbon fuels in some locations which can enable customers to reduce emissions from driving.

In the Netherlands, we are a distribution partner for Neste MY Renewable Diesel[™], a fuel made from hydrotreated vegetable oil ("HVO") which has a reduced carbon footprint to diesel, and also offer it at some of our own filling stations. We offer HVO at retail sites in California and in 2024, we also started to offer HVO at six stations in Germany, with plans to roll this out further. We will pilot HVO in our Italian business in 2025. In France we blend and sell E85 'superethanol', which is 85% ethanol.

Electric vehicle ("EV") charging

At the end of 2024, we had 578 EV chargers (including our own and third-party operated chargers) across 239 sites, compared with 505 in 2023. This included 'evpoint', our own-brand electric vehicle charging proposition, in Benelux, France, Germany and the UK.

Drivers in some areas still have limited access to EV charging infrastructure. In Italy we are partnering with a third-party EV charging company, which is installing chargers at several of our sites in rural areas, that will support expansion of the EV charging network.

We estimate that our customers using our EV charging network avoided 19,729 tonnes of CO₂e in 2024⁽¹⁾ compared with using conventional fuel.

Action in our supply chain

We engage with our suppliers on climate change and other environmental issues. As part of our supply chain due diligence, we are incorporating ESG clauses into supplier contracts, with an initial focus on Germany and the USA. We have also started to roll out an ESG supplier questionnaire, which covers climate change and other sustainability issues (see page 28 for further details).

Report

Many of our well-known brand partners, across both fuel and food, have set their own targets to reduce their carbon footprint, which will help to reduce emissions intensity across our value chain.

In line with new EU regulation, we have also started working with suppliers to help ensure a deforestation-free supply chain (see page 26).



⁽¹⁾ We calculate this by estimating how far an EV can go using the electricity we supply, calculate the emissions from generating this electricity and compare this with the emissions that would have been generated by a vehicle with an internal combustion engine going the same distance.

Waste

Reducing waste and increasing recycling can reduce costs and environmental impacts. We focus on segregating waste to make it easier to recycle, as well as optimising stock management to reduce waste.

In 2024, total waste volumes decreased compared with 2023. 41% of waste was diverted from landfill (2023: 44%) and 17% was recycled (2023: 17%).

Our countries operate a number of waste-reduction initiatives. In 2024. this included:

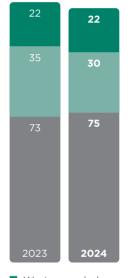
- Australia engaging with our store teams on waste reduction and improving internal reporting on waste.
- France switching to a new waste contractor at some sites to help improve recycling rates and waste data.
- USA consolidating our waste service providers to improve tracking and enable a unified approach to improve recycling rates and divert waste from landfill

Food waste

Our Foodservice and Grocerv & Merchandise businesses sell food to millions of customers every day.

We partner with organisations working to tackle food waste. In the USA, we work with Feeding America, donating 480,158 meals (equivalent to around 261 tonnes of food) to their food banks in 2024 (2023: 486.180 meals). In the UK and Europe, we work with Too Good To Go, enabling customers to buy Surprise Bags at a discount at the end of the working day. In 2024, customers collected 0.7 million Surprise Bags (2023: 0.8 million).

Waste disposal and recycling ('000 tonnes)



Waste recycled Waste-to-energy Waste disposed to landfill

Engaging our colleagues on healthy and sustainable living

At our UK head office we've been working with Hubbub, a creative charity, to engage our colleagues on simple and often fun actions they can take to reduce their environmental footprint. This included sharing recipes for healthy, plant-based dishes, free packs of seeds to enable colleagues to grow their own herbs and a campaign on food waste to support the introduction of food waste recycling at our office.



Data appendix

Report



Colleagues

Report

Data appendix

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We believe everyone should have the opportunity to create a better future.

That's why on top of creating job opportunities, we also aim to provide an inclusive culture where all our colleagues can develop, progress and share our success.

Employee engagement

Read more on page 18

Diversity, equity and inclusion

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Training and development

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Employee engagement

We aim to provide a workplace where our colleagues feel valued and engaged. We monitor our progress through feedback surveys and informal engagement.

Our most recent employee engagement score is 70%, based on our 2023 survey results. We did not conduct our 'Better Together' colleague survey in 2024. In 2025, we expect to run regional surveys tailored to market-specific topics and priorities. Other engagement during 2024 included a roadshow in Australia where leaders visited sites around the business to engage with colleagues, share business plans and hear feedback, and quarterly "Town Hall" meetings in the USA where our executive leadership update colleagues on business performance and answer colleague questions. In 2024, our new European Works Council brought together managers and colleague representatives to promote dialogue on strategic issues. We also have national works councils in our markets in Europe, see the pay and reward section.

Employee turnover

Our employee turnover rate (including voluntary and involuntary leavers) was 86% in 2024, down slightly from the previous year (2023: 90%). The voluntary turnover rate was 58% (2023: 63%). Data by market is reported on page 40.

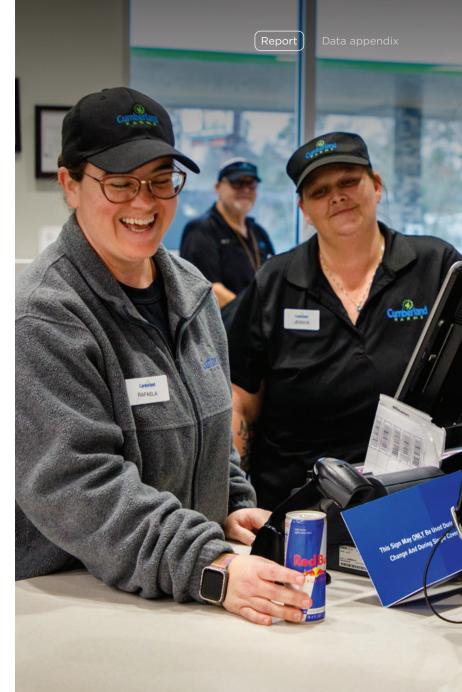
Turnover is monitored by our Remuneration Committee.

We have been implementing business changes in the UK with the sale of the remaining UK forecourt business and certain standalone Foodservice locations to EG on the Move. Most colleagues in parts of the business affected by the change transitioned to roles at EG on the Move. Where changes have resulted in redundancies, we have provided information and resources for affected colleagues via our Learning Hub, such as guidance on how to prepare for job interviews. Employees affected by redundancy in the USA retain access to our Employee Assistance Programme for 60 days to access relevant support.

Connecting colleagues at EG Italy

EG Italy is finding new ways to keep colleagues in different roles and parts of the business connected. Through EG in the Office, area managers who spend a lot of time on the road visiting different EG sites get the chance to spend three days at head office. They complete short job rotations to get to know colleagues in different functions, build their internal network and deepen their understanding of business policies and priorities. In turn, head office colleagues can take part in EG on the Road, spending time with area managers to deepen their understanding of the role and enhance internal communication. A third programme is planned for site-based colleagues.





Employee engagement continued

Pay and reward

We aim to provide competitive remuneration, ensuring colleagues are rewarded appropriately for their contribution to our business. We regularly review pay and benefits to ensure these remain fair. Our Remuneration Committee oversees workforce pay and reward and receives regular updates from our HR leads.

Employee benefits are tailored to our markets and include bonus payments, health programmes, discounts at EG and partner brands, and vouchers and rewards.

We engage with national works councils in Europe on pay and working conditions, including collective bargaining agreements. In the USA, some of our truck drivers are members of a union, and in Australia, we have a negotiated collective labour agreement.

Health and wellbeing

We aim to support colleagues to look after their physical, mental and financial wellbeing and train our line managers on wellbeing-related issues. In some of our markets, colleagues can contact our Employee Assistance Programme which provides access to advice and counselling services.

During 2025, we will be increasing the wellbeing content available on our Learning Hub for colleagues in the UK, with courses to help them look after their mental and physical health. We are also introducing mental health first aid training, starting in the UK, to help managers and employees support colleagues when mental health issues arise.

In Italy, we will be launching two preventative healthcare awareness initiatives during 2025. Italian colleagues also receive an annual welfare grant, with a sum of money that can be used for products, services or events that will benefit their wellbeing, including healthcare, concerts and exhibitions or travel. In the Netherlands we provide access to an external coaching service to support colleagues who are unwell or experiencing mental health difficulties.

Giving colleagues a boost at EG Australia

EG Australia aims to keep employees connected and engaged, whatever their role or location, via 'Booster', its employee engagement platform.

Colleagues can access Booster via any computer or mobile phone, and use it to read the latest company news and updates, access employee discounts and visit the virtual Wellbeing Centre for physical, nutritional, financial and mental health support. Managers can use Booster to send monetary rewards to recognise colleague achievements and colleagues can send Thankyou eCards to each other to celebrate great customer service and team work.

In 2024, over 5,000 EG Australia colleagues used the platform and sent 10,300 eCards.



In the USA, we provide a wellness programme for colleagues that have health insurance through EG. This includes on-site activities such as health screening (e.g. cholesterol, blood pressure and vision testing), reimbursements for qualifying wellness expenses and resources on mental health to support emotional wellbeing. We also offer points for completing fitness and wellbeing challenges, which can be redeemed for gift cards. The EG America 'Hope Fund' provides emergency financial assistance to colleagues in need. We provide match funding to money contributed by team members. Since 2012, the Fund has supported 625 team members with \$1.7m in payments.



27%

2024

Senior leaders⁽¹⁾

(%)

2023

Diversity, equity and inclusion

We are committed to being an equitable and inclusive business, reflecting the diversity of our colleagues, customers and wider communities.

Our markets are developing their own DEI action plans and programmes of activity, reflecting local priorities and demographics. In Germany, for example, we have signed the National Diversity Charter (Charta der Vielfalt), and in the Netherlands we have achieved the PSO (Performance Ladder Socialer Ondernemen) Level 2 quality mark for socially inclusive employment practices.

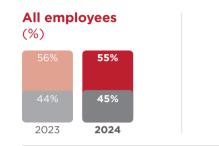
Our diversity initiatives and targets apply only in regions where legally permissible. Our target to increase the percentage of women in senior leadership does not apply in the USA; however, we report gender data for colleagues across all markets including the USA.

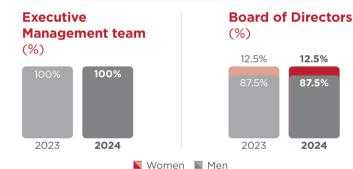
Gender

While women make up half of our overall workforce, they are under-represented in our senior leadership and at Board level. Our target is to increase the proportion of women in senior leadership positions to at least 40% by 2025. In 2024, we reached 27% (2023: 23%). We are pleased with this increase, but recognise we are some way off achieving this target by the end of 2025. Since this target was set, we have seen significant business changes, including the sale of the majority of our UK business. which has led to a reduction in our colleague population. We will therefore review this target as part of a broader review of our ESG strategy in future.

In the UK, we publish a Gender Pay Statement in line with regulation. The mean hourly pay gap in 2024 was 20.6% and the median pay gap was 0.4% (2023: 13.4%, 6.3%). The significant change since 2023 reflects the divestment of parts of our UK business, resulting in a smaller workforce overall and a different distribution of roles and salaries. Read more at https://www.eg.group/gender-paystatement/

In Australia we report annually on workforce gender balance to the Workplace Gender Equality Agency.





IN-HOUSE DIVERSITY TEAM OF THE YEAR

We were pleased that our UK legal team won the award for In-House Diversity Team of the Year at the Legal 500 Northern Powerhouse Awards 2024.

⁽¹⁾ This includes members of the Board, Executive Management team, managers who report directly to any member of the Executive Management team and senior leadership teams within each country who report to the country CEO manager.

Diversity, equity and inclusion continued

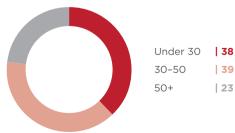
Ethnicity

We track data on ethnicity in Australia. the UK and USA. which represents 73% of our workforce. In 2024, 24% of colleagues in Australia. the UK and USA declared they were from an ethnic minority (2023: 19%). Our data for 2023 does not include Australia.

The majority of our Executive Management team and half our Board come from ethnic minority backgrounds, reflecting the origins and heritage of EG which has grown from a small business in the North West of England.

We are not able to collate ethnic diversity data in all of our markets due to legal restrictions.

Colleagues by age (%)



Disability

In 2024, 4.8% of employees declared themselves to have a disability (2023: 4.1%).

Aae

39

23

Our workforce is relatively balanced across different age groups with the majority of workers aged under 50.

Celebrating diversity in Germany

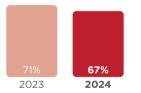
In our German business, employees come from 80 different nations and cultures, bringing diverse experiences and perspectives that enhance our business. We have signed the National Diversity Charter (Charta der Vielfalt) in Germany to demonstrate our commitment to an inclusive work environment. In 2024, we also produced a cookbook with recipes contributed by colleagues to celebrate the different traditions and cultures found in our workforce.



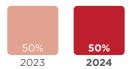
Employees from an ethnic minority - all employees **(%)**⁽¹⁾



Employees from an ethnic minority - Executive Management team (%)



Employees from an ethnic minority - Board of Directors (%)



0 2024 data is for colleagues in the UK, USA and Australia only. 2023 data covers the UK and USA.

Training and development

We offer learning and development programmes across our markets, ranging from induction for new starters, apprenticeships, training courses, and career development opportunities. We provide sponsorship opportunities for colleagues working towards professional qualifications, helping them to develop important skills for their current and future roles and supporting our talent pipeline.

In 2024, employees completed a total of 1.7 million hours of training (2023: 1.8 million hours). This includes compliance and operational training.

We develop training programmes to support business needs and retention and engagement of colleagues. In 2024, this included a three-part coaching programme for store managers in Australia and mapping career pathways for operational teams to support talent development which contributed to a reduction in employee turnover figures in that market. In the Netherlands, a second cohort of site managers participated in our EG Academy, an 18-month programme of upskilling and leadership development. In the USA, our 'Managers in Training' tool helps to prepare colleagues for the responsibility of leading a store team. The eight to 26-week programme trains team members on operations, people management and commercial awareness.

Our online 'Learning Hub' gives colleagues access to free and accessible training across a wide range of topics. Courses support colleagues at every career stage with business, digital and leadership skills. The Hub is available in the UK and we expect to roll it out to other markets in Europe. In Germany, we have our own e-learning platform with around 50 mandatory and optional training courses available. Our businesses implement performance appraisal and development processes. For example, in Italy we are rolling out an updated appraisal process which will evaluate colleagues against objectives with at least two one-to-one feedback meetings with their line manager every year.

Apprenticeships

We offer a range of apprenticeships both at Group level and in several of our markets. We met our previous target to create 500 apprenticeships by 2025 (from 2021), reaching 753 in 2023. In 2024, there were 176 colleagues on apprenticeships.

ESG training

We updated our ESG training module which was completed by 3,388 colleagues in the UK during 2024. We plan to roll out ESG training in other markets in 2025.



The EG

1.7m Training hours (2023: 1.8m)

3,388 UK colleagues completed ESG training in 2024

Data appendi

Report

23 EG Group | Environment, Social and Governance Report 2024

We believe that where you start in life shouldn't determine where you end up.

That's why we aim to create a better future for our wider communities. We support disadvantaged, vulnerable communities through a focus on health, education and infrastructure.

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Charitable giving

Read more on page 24

Colleague volunteering Read more on page 24 278

Grep

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Our partners in 2024

Read more on page 25

Charitable giving

We support charities and not-forprofit organisations working in our local communities through charitable donations, gifts in kind and fundraising by our colleagues and customers. Our focus areas include:

- Supporting international disaster relief efforts.
- National charity partnerships.
- Colleague and customer fundraising for local and national charities including children's charities and those working to improve health and wellbeing.

Contributions in 2024

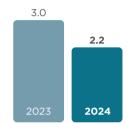
In 2024, we supported 139 community and charitable organisations (2023: 64). The value of our fundraising and donations was \$2.2m in 2024 (2023: \$3.0m), 91% of this was from colleague and customer fundraising.

Following the sale of our remaining UK forecourts business, we no longer report on the activities of the EG Foundation as the charity is no longer connected with or sponsored by EG Group.

Colleague volunteering

We launched a volunteering policy for colleagues in the USA in January 2025, enabling them to take one day of paid leave per year to volunteer at a charity of their choice. The policy initially applies to colleagues in our USA headquarters, and we plan to extend it to those in store-based roles later in 2025.

Fundraising and donations (\$m)



139 Charities benefited from our support in 2024

\$2.2m

(2023: 64)

Raised through fundraising and donations in 2024 (2023: \$3.0m)



Our partners in 2024

We supported a wide range of charities in 2024 at a national and local level. Examples include:

Fundraising with our customers - EG America

EG America is making it easier for customers to donate money to charity through point-of-sale fundraising. In 2024, this raised more than \$645k for the American Cancer Society and \$657kfor the American Red Cross. EG America matched the amounts raised by the top stores to increase the donation total.

Ronald McDonald House Charities

We've sponsored the Kids Benefit Rally charitable classic car rally in the Netherlands since 2012. Funds raised are donated to Ronald McDonald House Zwolle, which provides accommodation for parents of sick or disabled children receiving hospital treatment, enabling families to stay closer together. The event raised over €53k in 2024.

Supporting the Blackburn Food Bank

In September 2024, our UK head office raised money for Blackburn Food Bank through a charity football tournament and other activities. This enabled the Food Bank to purchase over 580kg of food to support families in need.

Running for charity at EG Germany

A team from EG Germany participated in Hamburg's HafenCity charity run for the second time in 2024, raising money for Hamburger Abendblatt hilft which supports charitable projects for children and young people.

ANT Italia Foundation

In Italy we are supporting the ANT Italia Foundation, a specialist home care charity for cancer patients. Every year over 10,000 people are assisted free of charge in their homes by ANT. EG Italia hosted a fundraising stall in its office at Easter and Christmas time, to raise funds for the charity.

Supporting veterans in the USA

EG America has been supporting the Disabled American Veterans organisation since 2019, in a partnership that has raised over \$4m in customer donations, including \$800k during 2024. Colleagues have also volunteered with Habitat for Humanity International, donating their time and skills to build playhouses for military families.



ESG fundamentals

Environment

We manage a range of ESG issues as part of our commitment to being a responsible business. These are known as our ESG fundamentals.

Water

We have introduced water efficiency measures in a number of sites. This includes water-efficient taps and automatic meter-reading, enabling us to monitor water consumption on a half-hourly basis and identify and address leaks. In 2024, our water use decreased to 2.7 million cubic metres compared with 3.1 in 2023. This reduction largely reflects a reduction in the number of sites we operate in the USA.

Fuel safety

Our fuel storage infrastructure integrates automatic tank gauges and leak monitoring devices for underground tanks that detect losses, leaks and overfills. It is monitored by our in-house Wetstock Analysis Team (in Europe) and an external partner (USA and Australia).

Fuel is delivered to our petrol filling stations in specialist tankers with trained drivers. Each market has established emergency procedures which include competent environmental response contractors, on-site spill procedures and escalation processes. Staff at our petrol filling stations ("PFS") are trained on these procedures.

In 2024, there were no fuel spills requiring remediation (2023: one).

Biodiversity

Some of the food and beverage products we sell are certified to third-party standards which include criteria for biodiversity. For example, in Benelux the coffee used in our self-serve machines is Rainforest Alliance certified, while in Germany the self-service coffee across the majority of our sites is Tchibo Fair Trade certified.

The proprietary brand sausages sold in our German filling stations use meat from pigs reared to high welfare standards, with feed from certified sources to avoid risks of deforestation associated with the use of soy for animal feed. We are preparing for the EU Deforestation Regulation ("EUDR"), and will introduce due diligence requirements in relation to a range of products we sell. We are engaging with suppliers on the regulation, asking them to complete an EUDR questionnaire.

Across our own operations, we have integrated green spaces into some of our retail sites and head office locations. For example, at our head office in Blackburn, we have a green roof planted with sedum and the grounds are landscaped with pollinator-friendly plants to promote biodiversity. We also have a beehive on site that helps to engage colleagues on nature.



Social

Employee health and safety ("H&S")

We are committed to the highest H&S standards. We have a dedicated H&S team in every market and carry out regular site-level H&S risk assessments and inspections. In addition, there is a programme of internal auditing that measures the effectiveness of our training, policies and procedures.

The most common H&S incidents relate to slips, trips and falls, contact with hot liquids in our food outlets and pains and strains. We use a bespoke software system for incident reporting. Our Board regularly reviews our approach and performance including colleague accident rates.

0.41 accident rate per 100,000 hours worked (2023: 0.40)

We provide H&S training for all colleagues. In some markets. including Germany, the UK and the USA, we have a digital platform for colleagues to access H&S training. In Germany, our training website includes e-learning on food safety, fuel safety (e.g. fire and explosion protection), hazardous waste, safe lifting and carrying, and ergonomics for computer workstations. Other activity in 2024 included training colleagues to deal with aggressive customers in Australia. driver training in Germany and fire safety audit training in the UK.

In 2024, there were 202 work-related lost time accidents (2023: 262) – equivalent to 0.41 per 100,000 hours worked (2023: 0.40). A total of 4,677 work days were lost as a result of these accidents (2023: 7,530), the majority of which were in Benelux and the USA. There were no work-related fatalities during the year (2023: zero). See our Data appendix on page 40 for more detailed data.

Food safety

We aim for the highest standards of food safety and work closely with our teams and those of our brand partners to implement training and controls on food hygiene.

To ensure food safety in our own-brand food operations, we employ food safety technical managers, and use quality assurance processes, and in-house and third-party auditing.

In the USA, where we produce food for distribution under different EG Group brands, our health and safety team has responsibility for food safety. We use a combination of internal field teams and third-party auditors to ensure that we meet all applicable USA Food and Drug Administration and Department of Agriculture food safety regulations, as well as internal requirements. Our Culinary Centre in the USA (which manufactures food products) received an 'excellent' rating for the sixth year in a row in the annual Safe Quality Food audit.

There was one product recall relating to our own proprietary branded ice cream products sold at our Cumberland Farms stores in the USA. All affected products were manufactured by the same supplier and were recalled due to potential bacterial contamination. Customers could return affected products to our stores for a full refund. All unsold products from affected batches were destroyed.

Our third-party branded operations are regularly audited by third-party auditors and our in-house food safety teams. Our brand partners are responsible for managing recalls for products they supply to us, since these fall within their supply chains, and we work closely with them to implement this in our stores.

Diet and health

We can support customers to adopt healthier eating habits by integrating fresh and healthier food options into our food offer. However, most customers purchase food items from us on an ad-hoc basis with a focus on convenience foods, which can limit our impact.

We work closely with our brand partners to understand and promote their product offering. Many of our brand partners offer healthier options as part of their product ranges and promotions, including salads, nuts, dried fruits and bottled water. For example, in Australia our customers can visit Oliver's at a number of our sites which provides a range of healthy options using whole food and, for many dishes, organic ingredients. In Germany, around 100 sites have an REWE express, which includes a fresh produce offer for customers.

Social continued

Human rights and responsible sourcing

Our Human Rights Policy Position Statement sets out our commitment to respecting and upholding human rights. We seek to identify potential human rights risks in our operations and supply chain and take action to mitigate these.

Modern slavery

We do not tolerate any form of modern slavery or abuse of human rights. There were no incidents of modern slavery reported to us in 2024.

In 2024, we continued to work with the UK modern slavery charity, Unseen, to help us strengthen our approach to managing modern slavery risks.

In the UK and Australia, we have a modern slavery e-learning module for all new colleagues to raise awareness of modern slavery risks. 1,654 colleagues completed this induction training in 2024 (2023: 6,530). The training figure for 2023 is higher since this training took place before the sale of our UK forecourt business, which means we now have fewer employees in the UK.

Our annual Modern Slavery Transparency Statement is published on our Group <u>website</u>, in line with UK regulations. This includes details of our approach to identifying, managing and mitigating risks of modern slavery incidents in our operations and supply chain. We also publish a statement for EG Australia, on the EG Australia website.

Our supply chain

We aim to work with suppliers and brand partners that meet high standards for responsible and ethical business. Our brand partners are trusted global or national brands who often have their own well-established human rights and environmental due diligence programmes.

We ask our suppliers and business partners to align with the Ethical Trading Initiative ("ETI") Base Code, an internationally recognised code of labour practice that is aligned with International Labour Organization conventions on worker rights.

As part of our supply chain due diligence, we are incorporating ESG requirements into our standard terms and conditions for suppliers with an initial focus on Germany and the USA. These clauses varv by market but include requirements relating to compliance with relevant laws and our ESG standards, as well as on risk assessment and due diligence. In 2024, we also started to roll out an ESG supplier questionnaire in Germany and the USA to help us monitor standards in our supply chain which includes questions on human rights risk assessment and due diligence.

We have identified a number of supplier categories as higher risk, including suppliers of uniforms and EG-branded technology products (such as car phone chargers). We have engaged with key suppliers in these categories to check their ethical audit processes and are working to incorporate ethical audit requirements into new contracts for higher-risk suppliers.

1,654 colleagues completed our modern slavery e-learning

module in 2024

Governance

Strong governance is critical in the effective management of ESG risks and opportunities. Our overall approach to governance and key roles and responsibilities is summarised on page 10 and in our 2024 Annual Report page 52.

Compliance

We seek to comply with all laws and regulations and track Group-wide data on major fines, prosecutions and actions as a result of non-compliance with ESG-related regulations (over a financial threshold of \$5m, except for human rights issues where no threshold is used). In 2024, there were no fines or prosecutions relating to non-compliance with ESG-related regulations (2023: zero).

Business ethics

We are committed to meeting high ethical standards in our work and interactions with our stakeholders. In 2024 we developed our Group-wide Code of Conduct, which has been approved by our Board and will be rolled out in 2025. This summarises our ethical standpoints and provides guidance to employees on expected behaviours when dealing with colleagues, customers, suppliers and other stakeholders.

We have an Anti-bribery and Corruption Policy and Gifts and Hospitality Policy. We ensure colleagues complete training to understand their responsibilities and know where to seek further information or support on any anti-bribery issue. We have a Whistleblowing policy and procedure, and operate a confidential whistleblowing hotline which is accessible from our <u>website</u>. Our policy is to encourage our colleagues, customers and suppliers to speak up if they have any concerns without any risk of detriment. Our whistleblowing hotline is available to all stakeholders. The Audit & Risk Committee reviews whistleblowing reports on a quarterly basis. Read more in our Annual Report, page 40.

Tax approach

EG Group observes all tax laws and regulations in all the territories where it operates and we publish our tax strategy on our <u>website</u>.



Governance continued

Public policy

We engage with policy makers in our markets to inform the development of policies and regulations that are relevant to our business. This engagement also informs our business strategy and helps us to prepare for regulatory changes.

We aim to work collaboratively and constructively with regulators. Some of our public policy engagement is conducted via our membership of trade associations and industry groups such as the Australasian Convenience and Petroleum Marketers Association ("ACAPMA"); Australian Institute of Petroleum ("AIP"): the National Association of Convenience Stores ("NACS"); Society of Independent Gasoline Marketers of America ("SIGMA"); and Fuel True Independent Energy and Convenience ("FTIEC") in the USA.

Data protection and information security

We are subject to data protection and privacy laws and regulations within the jurisdictions in which we operate. We secure systems and databases to our own standards and legally required measures, such as Payment Card Industry compliance.

We ensure that controls are in place to comply with data protection laws and regulations, including those relating to personal data and payment card data. We also have policies and procedures in place to help prevent information security breaches and carry out detailed root cause analysis on any breach that does occur, to ensure we learn from these and can stop similar occurrences arising. We take a proactive approach to cyber security and use ISO 27001 as a guide for our policies and procedures. We have a 24/7 Security Operations Centre and engage multiple systems to enhance our security position. Training is mandatory for all colleagues and a regular testing regime is maintained to identify training needs, especially in regard to phishing.

We track Group-wide data on information security incidents and data breaches which we are required to report to the authorities. In 2024, we had no reportable information security incidents (2023: one) and no reportable data breaches (2023: one).



Data appendix

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Material ESG issues

We carry out regular ESG materiality assessments, to ensure our ESG strategy and reporting focus on the issues that are most significant for our stakeholders and our business.

Our latest assessment in 2022 identified climate change as our most material ESG issue, with other material issues relating to our workforce (e.g. colleague reward and wellbeing) and governance (including business ethics).

Our methodology

The assessment covered different areas of our business, including our products and supply chain, our own operations, our people, communities and governance. Materiality was assessed based on the potential impact of our activities on society and the environment, and the potential financial impact of ESG issues on our business. The process considered:

- External ESG trends including current and emerging legislation/ regulations, external standards and frameworks.
- Peer benchmarking, including risks and opportunities in our sectors.
- Stakeholder perspectives, including our colleagues, investors, customers and brand partners.
- Our business strategy and principal risks and opportunities.

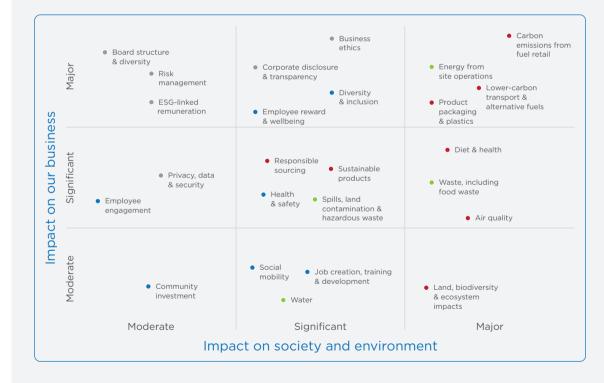
Key findings from our materiality assessment have informed the development of our ESG strategy and targets.

Updating our materiality assessment

Our materiality assessment will be reviewed during 2025 in line with changing reporting requirements (including the EU Corporate Sustainability Reporting Directive).

Our ESG materiality matrix

As shown below, there are a wide range of other ESG issues that are relevant to our business, with the most material in the top, right-hand corner.



About this report and our data

About this report

EG Group has published an annual standalone Environment, Social and Governance ("ESG") Report since 2021, which aims to provide a transparent account of our progress and future plans. This report covers our 2024 financial year (January 1 to December 31, 2024).

Our reporting is informed by external standards and frameworks including the UN Sustainable Development Goals (page 42) and the Sustainability Accounting Standards Board standards (see page 43). We are preparing for upcoming changes to reporting requirements, such as the EU Corporate Sustainability Reporting Directive ("CSRD").

Our 2024 Annual Report (available on our <u>website</u>) includes a detailed climate-related financial disclosure, which has been prepared in accordance with the climate reporting requirements in the UK Companies Act 2006 and covers the UK mandatory climate disclosure ("UK MCD") requirements set out in the Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations 2022. It also includes the energy and carbon data required under the UK 'Streamlined Energy and Carbon Reporting' ("SECR") regulations.

About our data

We report Group-wide data that covers our global operations. In 2024, our operations covered nine markets across Australia, Europe, the UK and USA.

Our reporting boundary is based on 'operational control', i.e. we report data for entities where we have had full authority to introduce and implement our operating policies. Our carbon footprint data also covers our value chain (see page 45 for our carbon data methodology).

Footnotes have been added to the data tables on subsequent pages to explain any data gaps, estimates or assumptions.

We have restated prior year data for our environmental metrics to exclude UK operations that have been disposed of in either the current or prior year. This includes the sale of the majority of the UK business to Asda in October 2023. the sale of all the KEC franchise restaurants in the UK & Ireland to Yum! Brands' KFC division in April 2024, and the sale of the remaining UK forecourt business to Zuber Issa in October 2024. This enables us to compare performance year-on-year and will allow us to track progress on a like-for-like basis in future years. Data relating to health and safety, senior leader diversity, employee turnover and community investment has not been restated.

We report utilities data for sites that have been open for the full financial year to allow sufficient time to implement data collection processes and systems. The only exception is in the UK, where we report utilities data for new sites from the date they open, to align with the UK 'SECR' regulation.



Environment data

Carbon emissions summary

We measure and report our carbon footprint in line with the international greenhouse gas accounting standard developed by the Greenhouse Gas Protocol ('GHG Protocol'). Our data includes scope 1, 2 and 3 emissions as defined under the GHG Protocol.

See page 45 to 49 for details of our carbon data methodology.

Greenhouse Gas Protocol scope	Units	2021	2023	2024
Scope 1	Tonnes CO ₂ e	39,248	40,518	38,050*
Scope 2 ⁽¹⁾	Tonnes CO ₂ e	257,815	266,020	237,181*
Scope 3 upstream - purchased goods and services	Tonnes CO ₂ e	11,348,680	11,007,564	10,636,210*
Scope 3 downstream - use of sold products	Tonnes CO ₂ e	37,187,728	35,372,676	34,777,038*
Scope 3 – other ⁽²⁾	Tonnes CO ₂ e	128,746	100,417	189,294
Scope 1, 2 and 3 total	Tonnes CO ₂ e	48,962,217	46,787,195	45,877,773

⁽¹⁾ This is our market-based scope 2 emissions from electricity, which takes into account the specific electricity tariffs we use. Our 50% carbon reduction target for our own operations (scope 1 and 2) is based on our market-based emissions. We also measure and report on our location-based scope 2 emissions which is based on average electricity grid emissions factors for each country; see table to the right. Data restated for 2021 due to improvements in our methodology.

⁽²⁾ See separate table on our scope 3 carbon emissions (page 50) for a breakdown of other scope 3 categories.

Scope 1 and 2 carbon emissions - detail

Greenhouse Gas Protocol scope	Units	2021	2023	2024
Scope 1				
Property: gas and other fuels	Tonnes CO ₂ e	13,950	12,610	10,123*
Property: fugitive emissions from cooling and refrigeration	Tonnes CO ₂ e	6,044	7,844	7,292*
Transport: dedicated fleet	Tonnes CO ₂ e	16,103	17,134	17,041*
Business travel (company-owned and leased vehicles) - fuel	Tonnes CO ₂ e	3,151	2,930	3,594*
Scope 2				
Property: purchased electricity (market based) ⁽¹⁾	Tonnes CO ₂ e	257,815	266,005	237,154*
Property: purchased electricity (location based) ⁽²⁾	Tonnes CO ₂ e	231,737	219,887	200,112*
Business travel (company-owned and leased vehicles) - electricity ⁽³⁾	Tonnes CO ₂ e	0	15	27*
Scope 1 and 2 total (market based)	Tonnes CO ₂ e	297,063	306,538	275,231*
Scope 1 and 2 total (location based)	Tonnes CO2e	270,985	260,420	238,189*

⁽¹⁾ Market-based emissions from electricity take into account the specific electricity tariffs we use.

(2) Location-based emissions from electricity are based on average electricity grid emissions factors for each country.

(3) Electricity from company-owned and leased vehicles was reported for the first time in 2022.

* Limited Level of Assurance was obtained for scope 1 and 2 GHG emissions and scope 3 Category 1 and 11 for the 2024 data by DNV Business Assurance Services UK Limited. See page 50 for the assurance statement.

Scope 3 carbon emissions - detail

Our most significant scope 3 emissions are from purchased goods and services and use of sold products, i.e. customer use of fuel. Information on scope and exclusions for each category is included on page 36.

Greenhouse Gas Protocol scope 3 emissions category	Units	2021	2023	2024
Category 1: Purchased goods and services	Tonnes CO ₂ e	11,348,680	11,007,564	10,636,210*
- Fuel	Tonnes CO ₂ e	9,753,770	9,384,007	9,179,403*
- Grocery & Merchandise	Tonnes CO ₂ e	1,503,503	1,482,225	1,334,391*
- Foodservice	Tonnes CO ₂ e	91,407	141,332	122,416*
Category 2: Capital goods	Tonnes CO₂e		Not available – minimal impact	
Category 3: Fuel and energy-related activities (not included in scope 1 and 2)	Tonnes CO ₂ e	86,680	58,905	49,721
Category 4: Upstream transportation and distribution	Tonnes CO ₂ e	Not applicable	Not applicable	Not applicable
Category 5: Waste generated in operations	Tonnes CO ₂ e	42,066	40,112	40,092
Category 6: Business travel	Tonnes CO ₂ e	Not available	1,400	1,475
Category 7: Employee commuting	Tonnes CO ₂ e	Not available	Not available	30,582
Category 8: Upstream leased assets	Tonnes CO ₂ e	Not applicable	Not applicable	Not applicable
Category 9: Downstream transportation and distribution	Tonnes CO ₂ e	Not applicable	Not applicable	Not applicable
Category 10: Processing of sold products	Tonnes CO ₂ e	Not applicable	Not applicable	Not applicable
Category 11: Use of sold products	Tonnes CO ₂ e	37,187,728	35,372,676	34,777,038*
- Customer use of fuel	Tonnes CO ₂ e	37,187,491	35,371,339	34,774,241*
- Customer use of electricity for EV charging	Tonnes CO ₂ e	237	1,337	2,797*
Category 12: End-of-life treatment of sold products	Tonnes CO ₂ e	Not available	Not available	Not available
Category 13: Downstream leased assets	Tonnes CO ₂ e	Not available	Not available	67,424
Category 14: Franchises	Tonnes CO ₂ e	Not applicable	Not applicable	Not applicable
Category 15: Investments	Tonnes CO ₂ e		Not available – minimal impact	
Scope 3 total	Tonnes CO ₂ e	48,665,154	46,480,657	45,602,542

* Limited Level of Assurance was obtained for scope 1 and 2 GHG emissions and scope 3 Category 1 and 11 for the 2024 data by DNV Business Assurance Services UK Limited. See page 50 for the assurance statement.

Scope 3 carbon emissions - detail continued

Category 3: Data for category 3 does not include emissions from electricity we sell to customers for EV charging. This is reported under category 11 (use of sold products).

Category 4: Most supplier transport is included in category 1 (covered in our COGs data) and upstream emissions from fuel and electricity purchased for resale is included in category 1. Emissions from our own transport are included in scope 1 data.

Category 5: Data covers waste generated in our operations and water use.

Category 6: Data reported for business travel by road since 2022. In 2023, we reported data for the first time on business travel by air and hotel stays.

Category 11: This data covers emissions from customer use of fuel we sell and customer use of electricity we sell for EV charging.

- Our emissions from customer use of fuel do not include emissions arising from combustion of biofuels in the fuel we sell. In line with the GHG Protocol, we report these separately since they fall outside of the GHG Protocol scopes. Our 'outside of scopes' emissions (tonnes of CO₂e) are: 2,226,812 in 2024, 2,066,421 in 2023, and 1,556,038 in 2021.
- Our emissions from customer use of electricity for EV charging are calculated using the market-based approach. We purchase renewable electricity for our own-brand 'evpoint' charging stations in the UK and our own chargers in Germany, which has zero carbon emissions. Some of our third-party charging partners also use renewable electricity tariffs for the thirdparty EV charging points on our sites.

Category 12: This category includes emissions from the disposal of packaging for food, food waste and all non-consumables.

Category 13: This data includes emissions from sites that are company owned but not company operated.

Category 14: This is not applicable since EG Group is not a franchisor (i.e. does not grant licences to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services). It should be noted that our scope 1 and 2 data covers EG Group activities as a franchisee.

Category 15: EG Group has a small number of equity investments.

Fuel sold⁽¹⁾

	Units	2023	2024
Total volume of fuel sold	Billion litres	LFL 15.4	15.4

⁽¹⁾ Like-for-like ("LFL") is a measure used to aid the comparison of the Group's year-on-year performance. The measure excludes the performance from operations that have been disposed in either the current or prior years by ensuring that the reported periods in both years are aligned, by adjusting the prior year.

Fuel spills

We have emergency response procedures and escalation processes in place in all our markets, for any potential spill or leaks. We had no serious spills in 2024.

	Units	2023	2024
Major spills/releases requiring clean up	Number	1	0

Customer electric vehicle ("EV") charging

	Units	2023	2024
Number of EV charging points	Number	505	578
Number of 'evpoint' charging points	Number	124	222
Estimated carbon emissions avoided from customer			
EV charging ⁽¹⁾	Tonnes CO₂e	9,179	19,729

⁽¹⁾ Data covers our own charging points and third-party chargers. We calculate this by estimating how far an EV can travel using the electricity we supply, calculate the emissions from generating this electricity and compare this with the emissions that would have been generated by a vehicle with an internal combustion engine travelling the same distance.

Property - energy use

	Units	2021	2023	2024
Property – total electricity consumed ⁽¹⁾	GWh	615.9	615.3	584.8
Property – electricity purchased from grid electricity	GWh	613.5	612.6	567.1
Property – electricity purchased from zero carbon renewables	GWh	1.2	1.2	16.1
Property - electricity generated on site from renewables (solar PV)	GWh	1.2	1.5	1.6
Property – gas and other fuels	GWh	72.5	66.3	53.3
Property - total energy consumption	GWh	688.4	681.6	638.1
Property – energy efficiency ⁽²⁾	kWh/m² internal area	Not available	738	684
Property - % electricity from renewables (purchased and				
generated on site)	%	0.4	0.4	3.0

⁽¹⁾ Data for property electricity excludes electricity purchased for customer charging of electric vehicles, where this is metered separately. This is reported in scope 3 category 11 (use of sold products).

⁽²⁾ We collected data on internal floor space (at year end) for the first time in 2023, which has enabled us to report energy efficiency for 2023 for the sites that were in operation at year end. Our data for energy efficiency covers around 80% of our sites (we have excluded sites for which we do not have data on internal floor space).

Total waste

	Units	2023	2024
Total waste generated	Thousand tonnes	130	127
Waste disposed to landfill	Thousand tonnes	73	75
Waste-to-energy	Thousand tonnes	35	30
Waste recycled	Thousand tonnes	22	22
Recycling rate	% of waste generated	17%	17%
Landfill diversion rate	% of waste generated	44%	41%

The total waste data covers day-to-day operational waste arising from our sites, including food waste (except food waste redistributed which is reported separately in the next table). It does not include any construction waste and/or wood pallets that are reused or recycled.

Waste-to-energy includes incineration with energy recovery (97% of waste-to-energy in 2024) and food waste sent for anaerobic digestion (3% of waste-to-energy in 2024).

Waste recycled includes a small element of food waste sent for composting.

Diversion from landfill includes waste that is recycled, reused, composted or incinerated.

Waste data was estimated for Italy for all years. Estimates are based on waste data in other markets.

Food waste

	Units	2023	2024
Food waste diverted from landfill and incineration	Thousand tonnes	3.8	2.6
Food waste redistributed			
Number of bags of food saved via Too Good To Go	Number	791,198	715,296
Estimated tonnes of food waste saved via Too Good To Go	Tonnes	791	715
Estimated carbon emissions avoided from food waste saved via Too Good To Go	Tonnes CO₂e	2,136	1,931
Number of meals donated to Feeding America	Number	486,180	480,158
Tonnes of food waste donated to Feeding America	Tonnes	265	261

Water use

	Units	2023	2024
Water use	millions m ³	3.1	2.7

Water data is estimated for most of the Group. Estimates are based on previous years' data or water consumption in other markets.



Social data

Employees by type of contract

Data as at year end (December 31)	Units	2023	2024
Employees on full-time contracts	%	45	44
Employees on part-time contracts	%	55	56

Diversity and inclusion⁽²⁾

Data as at year end (December 31)	Units	2023	2024
Gender			
Total employees - men	%	44	45
Total employees - women	%	56	55
Total employees - do not identify as either gender	%	0	0
Senior leadership - men ⁽¹⁾	%	77	73
Senior leadership – women ⁽¹⁾	%	23	27
Executive Management team – men	%	100	100
Executive Management team – women	%	0	0
Board – men	%	87.5	87.5
Board – women	%	12.5	12.5

⁽¹⁾ This includes members of the Board, Executive Management team, managers who report directly to any member of the Executive Management team and senior leadership teams within each country who report to the country CEO manager.

⁽²⁾ Our diversity initiatives and targets apply only in regions where legally permissible. We report data for colleagues across all markets except where stated.

Data as at year end (December 31)	Units	2023	2024
Ethnic diversity			
Total employees – from an ethnic minority ⁽¹⁾	%	19	24
Board - from an ethnic minority	%	50	50
Executive Management team - from an ethnic minority	%	71	67
Disability ⁽²⁾			
Total employees - with a disability	%	4.1	4.8
Age			
Under 30	%		38
30-50	%		39
50+	%		23

⁽¹⁾ Data on ethnic diversity is based on self-declared and voluntarily shared data. Data for 2023 covers the USA and UK, and data for 2024 also includes Australia. Data is not available for other markets.

(2) Data on disability is based on self-declared and voluntarily shared data. It is collected across all markets except for Benelux (where regulation does not allow data to be collected).

Gender pay gap - UK only

We report our Gender Pay Gap (the average difference between remuneration for women and men) for our UK entities as required under UK legislation. We report this on our website as well as the UK Government's database. See www.eg.group/gender-pay-statement.

Social data continued

Employee engagement

	Units	2023	2024
Number of respondents to our employee engagement survey	Number	14,741	No survey
Employee engagement score	%	70	No survey

We did not carry out a Group-wide survey in 2024, see page 18.

Employee turnover rate

Data covers all employees who left (including voluntary and involuntary leavers). UK data does not include those colleagues affected by the disposal of the majority of our UK business in 2023 or the sale of our remaining UK forecourt business in 2024.

	Units	2023	2024
UK	%	62	40
France	%	116	135
Germany	%	55	54
Italy	%	27	27
Belgium	%	54	36
Netherlands	%	58	66
Luxembourg	%	38	42
USA	%	139	120
Australia	%	52	39

Employee training

	Units	2023	2024
Employee training hours	Million hours	1.8	1.7
Employees that have completed ESG training	Number	4,686	3,388
Number of apprenticeships	Number	175	176

Health and safety - food safety recalls

	Units	2023	2024
Number of significant own-brand food safety recalls ⁽¹⁾	Number	0	1

(1) Read more on page 27.

Health and safety - employee accidents and fatalities

	Units	2023	2024
Work-related fatalities	Number	0	0
Work-related lost time accidents	Number	262	202
Work days lost as a result of lost time accidents	Number	7,530	4,677
	Number per 100,000 hours		
Rate for work-related lost time accidents()	worked	0.40	0.41

⁽¹⁾ This figure has been restated to reflect improvements in data accuracy.

Human rights

	Units	2023	2024
Number of employees that completed EG compliance training on modern slavery/human rights	Number	6,530	1,654
Number of incidents of modern slavery	Number	0	0

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Charitable activity

	Units	2023	2024
Number of organisations that benefited from our			
community support activity	Number	64	139
Total fundraised and donated	\$ million	3.0	2.2

Governance data

ESG-related compliance

We seek to comply with all laws and regulations and track Group-wide data on major fines, prosecutions and actions as a result of non-compliance with ESG-related regulations. We use a financial threshold of \$5m (except for human rights issues where no threshold is used).

	Units	2023	2024
Major non-compliances with ESG-related regulations	Number	0	0

Data protection and information security

We track Group-wide data on information security incidents and data breaches which we are required to report to the authorities.

	Units	2023	2024
Reportable information security incidents	Number	1	0
Reportable data breaches	Number	1	0



Our contribution to the UN SDGs

The 17 UN Sustainable Development Goals ("SDGs") provide a framework for governments, businesses and civil society to work together to end poverty, fight inequality and tackle climate change by 2030. The table below shows our ESG targets and the specific SDGs they contribute to. Our targets will be reviewed in 2025 as part of a broader review of our ESG strategy.



Climate change:

Reduce our scope 1 and 2 carbon footprint from our own operations by 50% by 2030 (from 2021) and reach net zero by 2050

Develop a scope 3 carbon reduction target in 2024 which covers emissions across our value chain

Expand our lower-carbon mobility offering, including electric vehicle charging

Waste:

Aim to increase our landfill diversion rate year on year



13 CLIMATE ACTION



Diversity, equity and inclusion:

Implement a Diversity, Equity and Inclusion Plan in each of our operating markets by 2024

Increase the percentage of women in senior leadership positions⁽¹⁾ from 20% in 2021 to at least 40% in 2025

Employee engagement:

Improve our engagement score year on year, from 62% in 2021

Training and development:

Ensure every colleague has access to development opportunities



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8 DECENT WORK AND ECONOMIC GROWTH

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Community:

Extend our community programmes across all our operating markets

Start to roll out our volunteering policy



0 This includes members of the Board, Executive Management team, managers who report directly to any member of the Executive Management team and senior leadership teams within each country who report to the country CEO manager. Our diversity initiatives and targets apply only in regions where legally permissible.



eport Data appendix

SASB index

The following table discloses our performance against the Sustainability Accounting Standards Board ("SASB") Oil and Gas – Refining & Marketing Sustainability Account Standard (version 2023-12). This standard is applicable to companies in both the fuel retail sector and oil and gas refining sector. EG Group does not operate refineries and therefore we only include the SASB metrics applicable to EG Group as a fuel retailer.

SASB metric	SASB code	Summary of our data	Further details
Greenhouse gas emissions			
Gross global scope 1 emissions (tonnes CO_2e), percentage covered under emissions-limiting regulations.	EM-RM-110a.1	We report scope 1 emissions in our Planet section (climate change) and Data appendix. We do not report % covered under emissions-limiting regulations, as this is not material since we do not have refineries.	Climate change, page 12 Data appendix, page 34
Discussion of long-term and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	EM-RM-110a.2	We have set a target to reduce our scope 1 and 2 emissions by 50% by 2030 (from 2021) and report progress against our target. In 2024, our scope 1 emissions decreased by 7% from 2021 As a fuel retailer, our scope 3 emissions are more material. We forecast these will reduce by 15% by 2030 (from 2021).	
Water management			
1. Total fresh water withdrawn.	EM-RM-140a.1	In 2024, our water consumption decreased to 2.7 million cubic metres compared with	Water, page 26
2. Total water consumed.		3.1 million cubic metres in 2023.	Data appendix, page 38
 Percentage of each in regions with High or Extremely High Baseline Water Stress. 		We do not report on water withdrawn or water use according to regions of water stress.	
Number of incidents of non-compliance associated with water quality permits, standards and regulations.	EM-RM-140a.2	We report major non-conformances of ESG regulations. There were no major non-conformances in 2024.	Governance, page 29
Hazardous materials management			
1. Amount of hazardous waste generated.	EM-RM-150a.1	We report the % of all waste that is recycled (but not the amount or % of hazardous waste	Waste, page 16
2. Percentage recycled.		recycled).	Data appendix, page 37
1. Number of underground storage tanks ("USTs").	EM-RM-150a.2	There were no major spills requiring clean up in 2024. We do not report the number of	Fuel safety, page 26
2. Number of UST releases requiring clean up.		underground storage tanks. We had 5,148 petrol filling stations in 2024, which include USTs.	
3. Percentage in states with UST financial assurance funds.		Metric 3 is specific to the USA and is not applicable across our nine operating markets.	

SASB index continued

SASB metric	SASB code	Summary of our data	Further details
Workforce health and safety			
 Total recordable incident rate ("TRIR"). Fatality rate. Near miss frequency rate ("NMFR") for (a) full-time employees and (b) contract employees. 	EM-RM-320a.1	There were 0.41 work-related lost time accidents per 100,000 hours worked in 2024 and no fatalities. We record near misses in our internal health and safety reporting system but do not report this externally.	Health and safety, page 27 Data appendix, page 40
Discussion of management systems used to integrate a culture of safety.	EM-RM-320a.2	We have a commitment to zero accidents and incidents and the Board regularly reviews performance on health and safety. Our health and safety management systems are designed to embed a culture of safety through risk assessment, audit, training and performance monitoring.	
Pricing integrity and transparency			
Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation.	EM-RM-520a.1	We report major non-conformances of ESG regulations. There were none in 2024.	Governance, page 29
Management of the legal & regulatory environment			
Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry.	EM-RM-530a.1	We report our approach to public policy and political engagement.	Public policy, page 30
Critical incident risk management			
Process Safety Event ("PSE") rates for Loss of Primary	EM-RM-540a.1	We report major fuel spills/releases requiring clean up. There were none reported in 2024.	Fuel safety, page 26
Containment ("LOPC") of greater consequence (Tier 1) and lesser consequence (Tier 2).		These SASB metrics are specific to the USA and are not applicable across our nine operating markets.	Data appendix, page 36
Challenges to Safety Systems indicator rate (Tier 3).	EM-RM-540a.2		
Discussion of measurement of Operating Discipline and Management System Performance through Tier 4 indicators.	EM-RM-540a.3		

Note: we have not reported against the following metrics since they are primarily related to refining activities:

• Air Quality metrics: EM-RM-120a.1; EM-RM-120a.2.

• Product Specifications & Clean Fuel Blends metrics: EM-RM-410a.1; EM-RM-410a.2. Our approach to alternative fuels is summarised on page 15.

• Activity metrics on refining: EM-RM-000.A; EM-RM-000.B.

Carbon data methodology

We report our greenhouse gas ("GHG") emissions in line with the WRI/WBCSD Greenhouse Gas Protocol ('GHG Protocol') which covers three categories:

- Scope 1 Emissions directly from our own operations.
- Scope 2 Indirect emissions from purchased electricity, steam or heating.
- **Scope 3** Indirect emissions from our upstream and downstream value chain.

We measured our Group-wide carbon footprint for the first time in 2021 and use this as our baseline to track progress over time. During 2023 and 2024, we have worked with the Carbon Trust to review and improve our carbon data collection methodology. In 2024, we have extended the scope of our data to include wastewater from water use (within scope 3 category 5), employee commuting (scope 3 category 7) and downstream leased assets (scope 3 category 13).

Our carbon emissions are reported as carbon dioxide equivalent (" CO_2e ") and therefore include the seven main greenhouse gases that contribute to climate change: carbon dioxide (" CO_2 "), methane (" CH_4 "), nitrous oxide (" N_2O "), hydrofluorocarbons ("HFCs"), perfluorocarbons ("PFCs"), sulphur hexafluoride (" SF_6 ") and nitrogen trifluoride (" NF_7 ").

Data assurance

Our 2024 carbon data was subject to an external assurance review carried out by DNV Business Assurance Services UK Limited (see pages 50 to 52 for the assurance statement). This covered our scope 1 and 2 emissions and our most material scope 3 emissions (categories 1 and 11). Our 2021 baseline year data for scope 1 and 2 emissions was also subject to assurance (see our ESG Report 2021).

Organisational boundary

We use an operational control boundary, in line with the operational control approach defined by the WRI/WBCSD GHG Protocol. This means that our data for our operations (including scope 1 and 2 emissions, energy consumption, site waste and site water use) covers all our company-operated retail sites and non-retail sites and excludes sites that are dealer operated. Our scope 3 data covers our wider value chain footprint.

Emission factors

We use emission factors published by the UK Government (DEFRA/ BEIS) where available, which covers most of our data. The following data is calculated using other emissions factors (details are provided in the methodology section below):

- Non-UK location-based electricity (scope 2).
- Residual emission factors for market-based electricity (scope 2).
- Non-UK upstream emissions from electricity (scope 3 category 3).
- 'Average biofuel blend' for petrol and diesel (scope 1, scope 3 categories 1, 3 and 11).

Most of our data for refrigerants and hotel stays is calculated using DEFRA/BEIS emission factors except where stated in the methodology.

Data restatements

We have restated some of our data for previous years to reflect improvements to our data methodology and changes to the UK business. We have added footnotes to our data tables to show where we have made data restatements.



Scope 1 and 2 data methodology

Property energy

Our property energy data covers our retail and non-retail sites. It includes electricity, gas and other fuels, including heating oil and gas oil.

We report carbon emissions from gas and other fuels under our scope 1 data and CO₂e emissions from electricity under our scope 2 data. Where electricity for customer electric vehicle ("EV") charging is separately metered, we report this under our scope 3 emissions.

For gas and other fuels, we use the 'gross' calorific value (higher heating value) where there is an option to use 'gross' or 'net' values.

Energy data is recorded from meter readings or invoices. Estimates are made if data is not available for specific sites, based on energy consumption at similar sites. If there are gaps for specific months, estimates are made based on previous periods. For electricity, we calculate carbon emissions using both the location-based and market-based approaches. We track progress against our scope 1 and 2 carbon target using our market-based emissions.

Location-based emissions:

- Our location-based emissions from electricity are calculated using country-specific emission factors that take into account the different energy mixes used to generate electricity in each country (i.e. grid average emissions factors).
- We use DEFRA/BEIS emission factors for the UK and IEA emission factors for other countries (in line with the DEFRA/BEIS methodology).

Market-based emissions:

 These take into account the specific electricity tariffs we use where we buy renewable electricity. Renewable electricity is calculated using a zero emissions factor. We only count renewable energy tariffs that have a Guarantee of Origin (3% of our current electricity). Increasing the proportion of electricity we procure from renewable sources will reduce our market-based emissions.

- For non-renewable sources, we have followed the approach set out in the GHG Protocol scope 2 Guidance to use residual mix emission factors for each country. We use residual emission factors published by the Association of Issuing Bodies ("AIB") for UK and Europe, Green-e for the USA and NGA for Australia.
- Residual mix emissions factors for each market exclude any 'claimed' renewable electricity (e.g. electricity covered by Guarantees of Origin or Energy Attribute Certificates). Residual mix factors typically have a higher emission factor than grid average electricity mix.

We have calculated the carbon savings from on-site solar panels by estimating what the carbon emissions would have been if the electricity generated was purchased (using location-based emission factors).

Fugitive emissions (refrigerants)

We report carbon emissions from leaks of refrigerant gases under our scope 1 data. Our data on refrigerants covers gases used in cooling systems at our sites, including fridges, freezers and air conditioning units. It also includes refrigerant gases used in a small number of dedicated refrigerated vehicles in the UK (Cooplands) and in the USA.

Refrigerants are contained in sealed systems but top-ups are required where there are leaks. We therefore measure leaks based on the amount of refrigerant gases that are added to our equipment. We do not count any gases added to new equipment or gases that are replaced when the old gas is recovered.

We use DEFRA/BEIS carbon emissions factors for refrigerant gases. We also use European Commission emission factors for a small number of refrigerant gases that are not covered by DEFRA/BEIS.

Estimates and assumptions 2024:

 Data was estimated for the USA, Benelux and France (based on the leakage rate for countries that reported data or previous year's leakage rate). The estimates for the USA are for site data and refrigerated vehicles (based on average emissions per vehicle).

Scope 1 transport

Our scope 1 transport data covers carbon emissions from dedicated fleet vehicles and business travel by road in company-owned and leased vehicles.

We calculate the emissions based on fuel use (from fuel cards) or distance travelled by type of vehicle (if fuel use is unavailable).

We have dedicated fleet vehicles in Benelux and France (for fuel distribution), the USA (for food distribution) and the UK (for Cooplands store deliveries).

Scope 3 data methodology

We report our scope 3 data according to the GHG Protocol. We report on the most material scope 3 categories for our business, which are category 1 (purchased goods and services) and category 11 (use of sold products). We also report data for category 3 (fuel and energy-related activities that are not covered in scope 1 and 2), category 5 (waste), category 6 (business travel) category 7 (employee commuting) and category 13 (downstream leased assets).

Our scope 3 data table (pages 35 to 36) indicates which categories are not applicable to our business and those where data is not currently available.

Category 1: Purchased goods and services

Our category 1 data covers upstream emissions from purchased goods and services for resale across our three business divisions – Fuel, Foodservice and Grocery & Merchandise. It does not cover goods and services not for resale or FLAG (Forest Land and Agriculture) emissions.

Fuel

- We calculate the carbon emissions from the litres of fuel we sell to customers, using emission factors for the different types of fuel we sell, including petrol, diesel, biodiesel HVO and LPG.
- We use DEFRA/BEIS emission factors for all fuels except petrol and diesel. We calculate our own emission factors for the 'average biofuel blend' for petrol and diesel (based on S&P Global Commodity Insights data on biofuel content of petrol and diesel across each country), following the methodology set out in the DEFRA/BEIS guidance.
- We also include upstream emissions (well-to-tank and transmission and distribution) from customer EV charging in category 1.

Foodservice and Grocery & Merchandise

- We calculate the carbon emissions from data on cost of goods sold ("COGs") for Foodservice and Grocery & Merchandise.
- We have created our own average emission factors for these two categories which are based on DEFRA/BEIS 2020 emissions factors for products that are widely sold across our two categories. We have also adjusted these annually to account for inflation.

Category 3: Fuel and energy-related activities (not included in scope 1 and 2)

Our category 3 data on CO₂e from fuel and energy-related activities covers transmission and distribution losses from scope 2 electricity and well-to-tank emissions from scope 1 and 2 energy.

Transmission and distribution losses

• We calculate the carbon emissions from transmission and distribution losses from our electricity data (see scope 2 section). We use DEFRA/BEIS emission factors for 'transmission and distribution' for the UK and IEA for other countries.

Well-to-tank emissions

 We calculate the well-to-tank carbon emissions from data on energy use (see scope 1 and 2 section). We use DEFRA/BEIS emission factors for 'well-to-tank' for the UK and IEA for other countries, including IEA 'fuel cycle' and 'life cycle T&D' emission factors.

Our data for category 3 does not include emissions from electricity we sell to customers for EV charging. These emissions are included in category 11 (use of sold products) and upstream emissions from customer EV charging under category 1 (purchased goods and services).

Scope 3 data methodology continued

Category 5: Waste generated in operations

Our category 5 data includes carbon emissions from waste and water use.

Waste

- We calculate carbon emissions from data on tonnes of waste and recycling, using DEFRA/BEIS carbon emission factors.
- Where accurate waste data is not recorded by contractors, we have made estimates based on the volume of waste (calculated from the size of waste disposal containers and the number of disposals in the reporting period).
- Our waste data covers day-to-day operational waste from our own operations. It does not include waste arising from major construction or refurbishment projects or in-store collections of customer batteries/electrical items or deposit return schemes for bottles. We also do not include data on wood pallets that are reused or recycled.

Water use

- We calculate carbon emissions from data on mains water use, using DEFRA/BEIS carbon emission factors.
- In 2024, we extended the scope of our data to include carbon emissions from wastewater, using DEFRA/BEIS carbon emission factors.
- Where accurate data is not available (from meter readings or invoices), we have made estimates based on water consumption at similar sites. If there are gaps for specific months, estimates have been made based on previous periods.

Estimates and assumptions 2024

- Waste data in the USA is based on the number of collections and the size of bins. We then convert to tonnes using density factors from our waste contractors (previously we used DEFRA density factors but have restated data for 2021 to use the new density factors). For non-recycled waste, we estimate the percentage to landfill and incineration-with-energy recovery based on EPA national averages.
- Waste data for Italy has been estimated – the total volume of waste is based on volumes in other countries and we have allocated the proportions to landfill, incineration and recycling based on World Bank data on national averages.
- Water data for the USA has been restated for 2021 using actual consumption data. This was previously estimated based on 2023 consumption.
- Water data was estimated for Benelux, France and Italy (based on water consumption in other markets or previous year's consumption).

Category 6: Business travel

Data for business travel by road has been reported since 2022. Data for business travel by air and hotel stays has been reported since 2023.

Business travel by road

 The data covers business travel claimed on expenses using employee-owned vehicles. Our scope 1 and 2 data covers business travel using company-owned and leased vehicles. We calculate carbon emissions from cost of fuel which we convert into distance travelled and carbon emissions, using DEFRA/BEIS carbon emissions factors (based on an average car).

Business travel by air

 In all countries except the USA, we collect data on number of flights in different categories short-haul (up to three hours), medium-haul (three to six hours) and long-haul (over six hours). We then convert this to distance - assuming 414km per short-haul flight, 1,537km per medium-haul flight and 6,213km per long-haul flight. In the USA, we collect data by distance. We calculate the carbon emissions from distance using DEFRA/BEIS emission factors for the three categories (including radiative forcing).

Hotel stays

 We calculate carbon emissions from the number of hotel room bookings (number of nights) by country of stay. We use DEFRA/BEIS emission factors for hotel stays per country. For countries where DEFRA/BEIS emission factors are not provided, we use emission factors from hotelfootprints.org.

Our data does not cover other business travel including taxis, hire cars or rail journeys.

Scope 3 data methodology continued

Category 7: Employee commuting

In 2024, we worked with the Carbon Trust to extend our data to include an estimate of emissions from employee commuting. For 2024, we calculated employee commuting emissions using data for average headcount per country and assumptions in each country on the mode of transport and estimates for commuting distance. Data on the mode of transport was derived from 2021 UK census data for the UK and Europe, and 2021 USA census data for the USA and Australia. Estimates for commuting distance were based on UK Government data for the UK, German Government data for Germany and data from Nationmaster for other countries.⁽¹⁾

Category 11: Use of sold products

Our category 11 data covers emissions from customer use of the fuel we sell and customer use of the electricity we sell for EV charging.

Customer use of fuel

- We calculate the carbon emissions from the litres of fuel we sell to customers, using emissions factors for the different types of fuel we sell, including petrol, diesel, biodiesel HVO and LPG.
- Most of the petrol and diesel we sell contains some biofuel, in line with regulatory obligations.
- We use DEFRA/BEIS emission factors for all fuels except petrol and diesel. We calculate our own emission factors for the 'average biofuel blend' for petrol and diesel (based on S&P Global Commodity Insights data on biofuel content of petrol and diesel across each country), following the methodology set out in the DEFRA/BEIS guidance.

Customer use of electricity for EV charging

We have calculated the carbon emissions from the electricity used for EV charging (using market-based emissions factors). We purchase renewable electricity for our own-brand evpoint charging stations in the UK and our own chargers in Germany, which has zero carbon emissions. Some of our third-party charging partners use renewable electricity for third-party EV charging points on our sites.

Category 13: Downstream leased assets

In 2024, we worked with The Carbon Trust to extend our data to cover estimated emissions from energy consumption for downstream leased assets (i.e. sites owned by EG Group which are dealer operated).

This data was estimated based on data for our company operated sites - by taking average emissions per site per country and multiplying this by the total number of downstream leased assets.

Avoided emissions from EV charging

We calculate avoided emissions from EV charging by estimating how far an average EV can go using the electricity we supply, calculate the emissions from generating this electricity and compare this with the emissions that would have been generated by an average petrol vehicle going the same distance. Our calculations take into account full life cycle emissions, including combustion emissions and upstream emissions (including well-to-tank and transmission and distribution losses).

Independent Limited Assurance Report

to the Directors of EG Group Holdings Ltd

DNV Business Assurance Services UK Limited ("DNV", "us" or "we") were commissioned by EG Corporate Services Ltd to provide limited assurance to EG Group ("EG") over Selected Information presented in the 2024 ESG Report (the "Report"), for the reporting year ended 31 December 2024.

Our conclusion

On the basis of the work undertaken, nothing came to our attention to suggest that the Selected Information is not fairly stated and has not been prepared, in all material respects, in accordance with the Criteria.

This conclusion relates only to the Selected Information, and is to be read in the context of this Independent Limited Assurance Report, in particular the inherent limitations explained overleaf.

Selected information

The scope and boundary of our work is restricted to the selected key performance indicators (the "Selected Information") included within the Report for the current reporting year, as listed below.

Key performance indicators	Reported Value	Unit
Scope 1 GHG emissions*	38,050	tCO ₂ e
Scope 2 GHG emissions - location based*	200,139	tCO ₂ e
Scope 2 GHG emissions - market based*	237,181	tCO ₂ e
Scope 3 GHG emissions: Category 1 - Purchased goods and services	10,636,210	tCO ₂ e
Scope 3 GHG emissions: Category 11 – Use of sold products	34,777,038	tCO ₂ e

The organisational boundary considered for scope 1 and 2 GHG emissions accounting covers only company operated retail and non-retail sites (3,366 sites as of Q4 2024) and excludes sites that are dealer operated.

To assess the Selected Information, which includes an assessment of the risk of material misstatement in the Report, we have used EG's Carbon Data Methodology (the "Criteria"), which can be found on pages 45-49.

We have not performed any work, and do not express any conclusion, on any other information that may be published in the Report or on EG's website for the reporting period or for previous periods.

Standard and level of assurance

We performed a limited assurance engagement of specified data and information using the 'Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard' (revised 2015) and international assurance best practice including the International Standard on Assurance Engagements (ISAE) 3000 – 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' (revised) issued by the International Auditing and Assurance Standards Board.

Our competence, independence and quality control

DNV established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. DNV did not provide any services to EG that could compromise the independence or impartiality of our work. Our multidisciplinary team consisted of professionals with a combination of environmental and sustainability assurance experience.

To ensure consistency in our assurance process, we conducted our work in accordance with DNV's assurance methodology, VeriSustain™, applying only the pertinent sections of the protocol relevant to the specific purpose of the activity. This methodology ensures compliance with ethical requirements and mandates planning and execution of the assurance engagement to obtain the desired level of assurance.

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 — Conformity Assessment — General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

The procedures performed in a limited assurance engagement vary in nature and are shorter in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

Independent Limited Assurance Report continued

Disclaimers

The assurance provided by DNV is limited to the selected indicators and information specified in the scope of the engagement. DNV has not conducted an assessment of the reporting organisation's overall adherence to reporting principles or the preparation of the Report. Therefore, no conclusions should be drawn regarding the reporting organization's compliance with reporting principles or the quality of the overall submission. The assurance provided by DNV is based on the selected indicators and information made available to us at the time of the engagement. DNV assumes no responsibility for any changes or updates made to the indicators or information after the completion of the assurance engagement.

Basis of our conclusion

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information; our work included, but was not restricted to:

- Conducting interviews with EG sustainability team to obtain an understanding of the key processes, systems and controls in place to generate, aggregate and report the Selected Information;
- Review of the processes and systems for preparing data at a site level through remote assessments and interviews with management representatives for the most material GHG emission sources sampled including stationary and mobile combustion of fossil fuels, purchased electricity and indirect emissions from purchase and sale of Fuels, purchase of Food services and Grocery & Merchandise. The most material regions selected for sampling include the United States. Australia. Germany and the United Kingdom, we were free to choose the regions sampled for our remote assessment:

- Performing limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported;
- Reviewing that the evidence, measurements and their scope provided to us by EG for the Selected Information is prepared in line with the Criteria and
- Assessing the appropriateness of the Criteria for the Selected Information.

In performing these activities, we did not come across any limitations to the agreed scope of work.

We found a limited number of non-material errors, and these were corrected prior to inclusion in the Report.

DNV Supply Chain and Product Assurance

DNV Business Assurance Services UK Limited is part of DNV – Supply Chain and Product Assurance, a global provider of certification, verification, assessment and training services, enabling customers and stakeholders to make critical decisions with confidence.

Independent Limited Assurance Report continued

Inherent limitations

DNV's assurance engagements are based on the assumption that the data and information provided by EG to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. Because of the selected nature (sampling) and other inherent limitations of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not have been detected. The engagement excludes the sustainability management, performance, and reporting practices of the Company's suppliers, contractors, and any third parties mentioned in the Report. We did not interview external stakeholders as part of this assurance engagement. We understand that the reported financial data, governance and related information are based on statutory disclosures and Audited Financial disclosures and data as they are not within the scope of our assurance engagement. The assessment is limited to data and information in scope within the defined reporting period. Any data outside this period is not considered within the scope of assurance. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Limited Assurance Report.

Responsibilities of the Directors of EG and DNV

The Directors of EG have sole responsibility for:

- Preparing and presenting the Selected information in accordance with the Criteria;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the Selected Information that is free from material misstatements;
- · Measuring and reporting the Selected Information based on their established Criteria; and
- · Contents and statements contained within the Report and the Criteria.

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Criteria and to report to EG in the form of an independent limited assurance conclusion, based on the work performed and the evidence obtained. Our Independent Limited Assurance Report represents our independent conclusion and is intended to inform all stakeholders. DNV was not involved in the preparation of any statements or data included in the Report except for this Independent Limited Assurance Report.

For and on behalf of DNV Business Assurance Services UK Limited

London, UK 2 May 2025

Digitally signed by:

Arun Aravind A

Lead Verifier DNV Business Assurance Services UK Limited

Paul O'Hanlon

Technical Reviewer DNV Business Assurance Services UK Limited



Environment, Social and Governance ("ESG") Report **2024**

EG Group Holdings Limited

Waterside Head Office, Haslingden Road, Guide, Blackburn Lancashire, BB1 2FA Registered in England and Wal Company Number: 10440046

www.eg.group