

## 2.2 Carrefour's Duty of Care Plan

### 2.2.1 GOVERNANCE OF THE DUTY OF CARE PLAN

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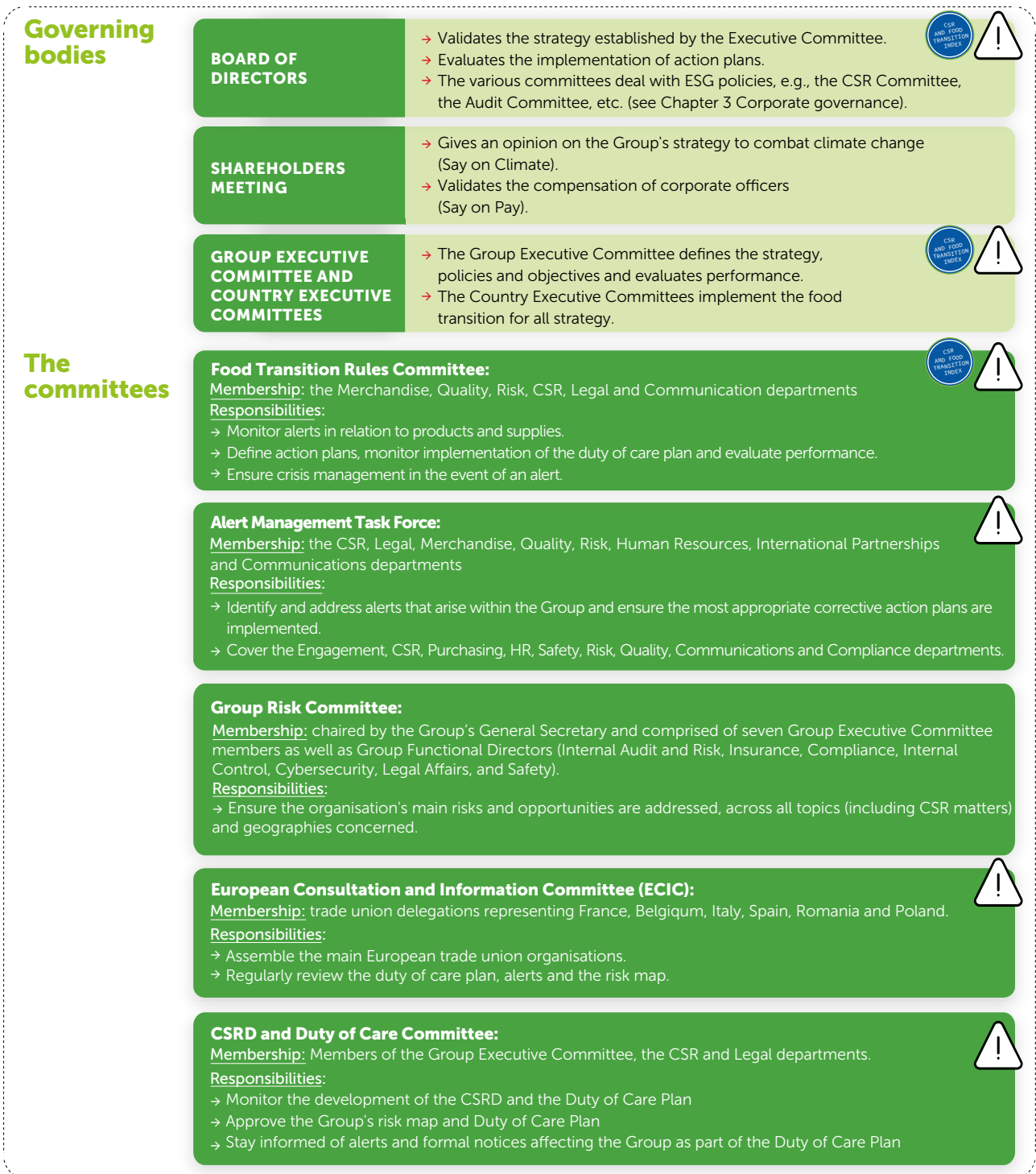
A shared governance system is in place within the Carrefour group for the Duty of Care Plan and CSR to ensure that there is a consistent approach across the Group both for identifying risks and for deploying the resources designed to prevent and mitigate them.

Management of the Duty of Care Plan is exercised by the Group Executive Committee under the supervision of the Board of Directors (see Figure 1), mainly through its CSR Committee. The CSR Committee annually reviews the Group's performance with respect to the Sustainability Statement and the Duty of Care Plan. In 2024, a CSRD and Duty of Care Plan steering committee was set up. It includes a selection of members of the Group Executive Committee and is tasked with validating the risk map and monitoring any alerts affecting the Group.

The Engagement, Finance and Strategy departments, the General Secretariat (in particular the Internal Audit and Risk department, the Legal department and the Ethics and Compliance department) and the Human Resources department are responsible for defining the Duty of Care Plan and monitoring its implementation, with the support of a number of dedicated internal committees.

Duty of care and CSR objectives have been implemented by the various business lines and stores (Figure 3).

FIGURE 1: DUTY OF CARE PLAN GOVERNING BODIES AND COMMITTEES



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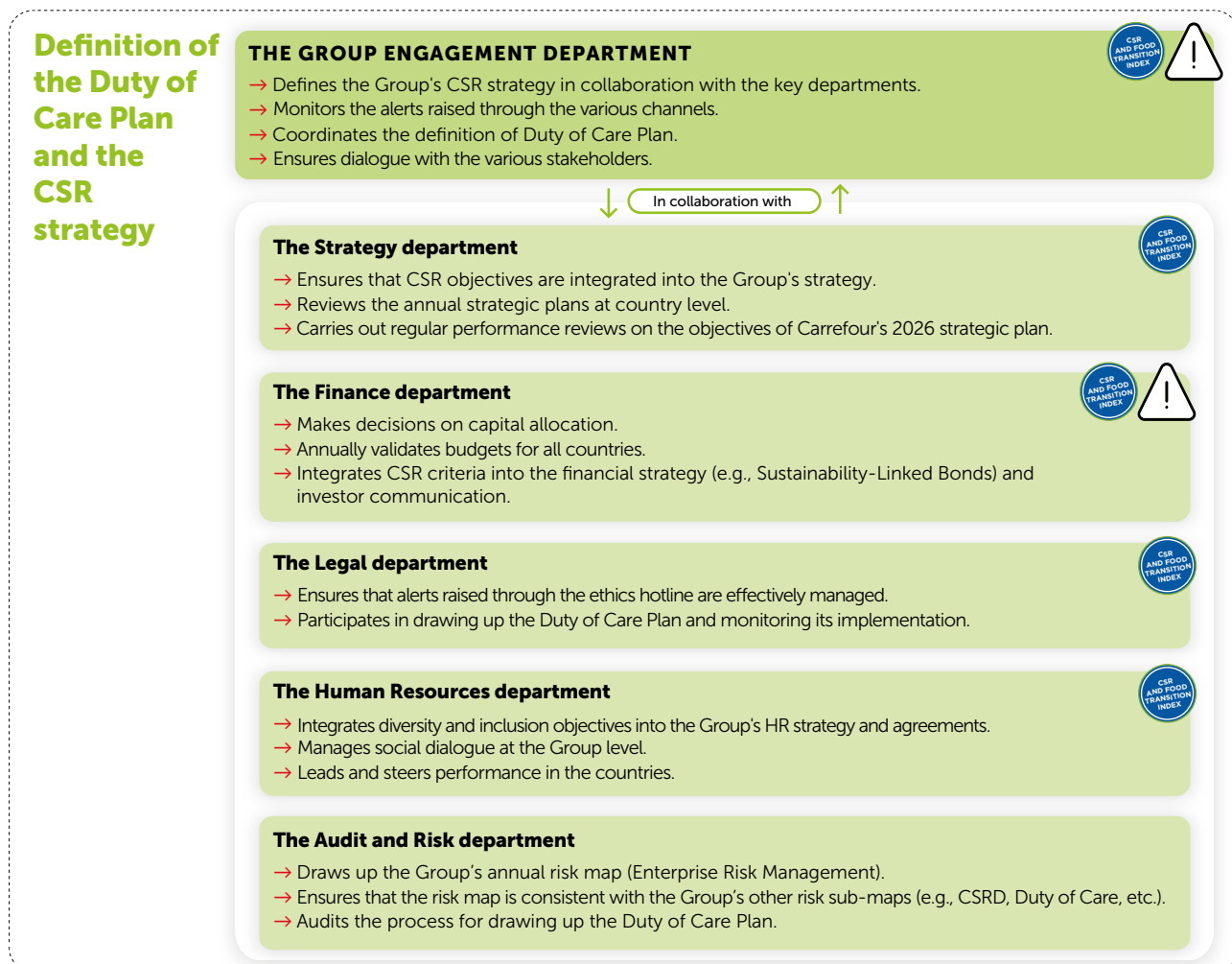
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FIGURE 2: DEFINITION OF THE DUTY OF CARE PLAN AND CSR STRATEGY BY BUSINESS LINES, COUNTRIES AND EMPLOYEES



Guarantors of the implementation of the CSR and Food Transition Index (Chapter 1, Section 1.5.3), including the objectives of the climate plan.



Guarantors of the implementation of the duty of care and alerts follow-up.

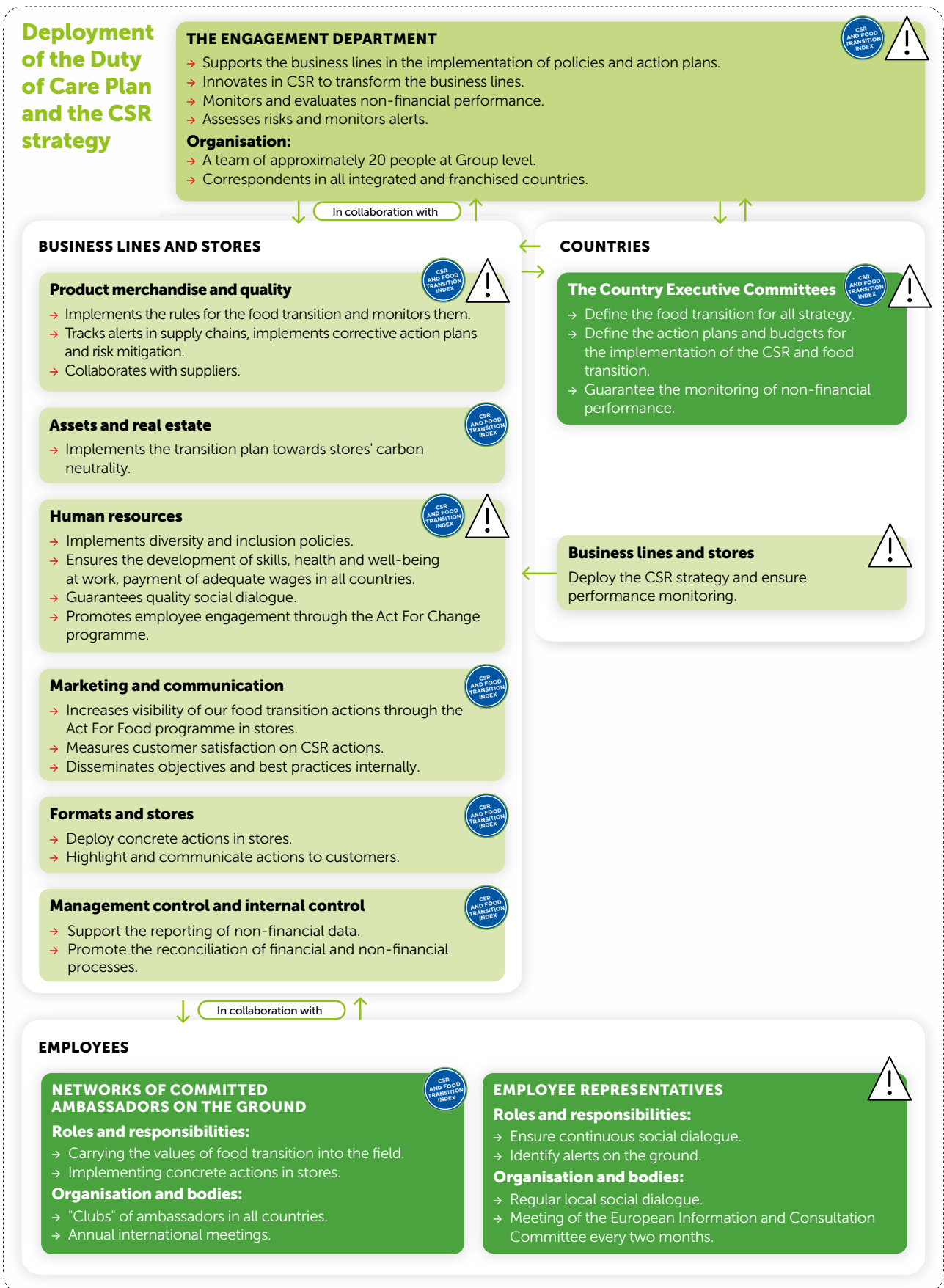


Committees and bodies



Divisions and departments

FIGURE 3: DEPLOYING THE GROUP'S DUTY OF CARE PLAN



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## 2.2.2 RISK MAPPING METHODOLOGY

### 2.2.2.1 Stakeholder engagement

Carrefour works closely with its stakeholders to shape its duty of care every step of the way, from risk mapping to assessing the effectiveness of measures (see Figure 4). Dialogue processes contribute to the continuous improvement of the Group's Duty of Care Plan.

Carrefour has established a range of dialogue mechanisms to enable the drawing up of its Duty of Care Plan:

- **bilateral dialogue and long-term partnerships.** Group teams are in daily contact with expert stakeholders on issues relating to human rights, the environment, and health and safety. For all risks defined as a priority under the duty of care, Carrefour identifies the relevant players with which special dialogue should be maintained. Carrefour organises regular bilateral consultation processes to define and implement action plans. The Group also regularly dialogues with investors about various issues identified in its Duty of Care Plan;
- **meetings with national-brand supplier partners.** Every year, the Group's CSR and Merchandise departments meet with international supplier partners to involve them in rolling out actions related to the food transition, especially the reduction of greenhouse gas emissions (GHG). National-brand supplier

partners comprise the Group's 50 largest suppliers. After making commitments in relation to its own-brand products, Carrefour is now rallying its suppliers around a pact for the food transition for all. The aim is to encourage Carrefour suppliers to provide products and in-store tests that comply with the Group's food transition commitments in terms of packaging, biodiversity, climate, traceability and responsible products;

- **stakeholder panels and themed committees.** Several times a year, Carrefour arranges meetings in order to formulate functional recommendations on a specific CSR issue and/or the Duty of Care Plan. These sessions are attended by around 40 people representing the Group, NGOs, government, customers, investors and suppliers, who come together to share their expertise or point of view on the subject in question. In 2024, Carrefour organised a stakeholder consultation on the topic of duty of care, bringing together specialists from the Group's different businesses and its external stakeholders to discuss the risks identified in the risk map and the prevention and mitigation measures put in place.

The Group also forms committees of experts on specific topics whenever necessary. This is particularly true in the fight against deforestation: Carrefour has created a group of experts dedicated to assisting it with building its action plans;

FIGURE 4: STAKEHOLDER MAP

Type of stakeholders	Role	Example of stakeholders
<b>RISK MAPPING</b>		
→ Scientific organisations and reference standards	Definition of methodologies and frameworks for risk analysis	Science Based Targets for Climate and for Nature, Task Force For Climate Disclosure, Task Force For Nature Disclosure
→ Social dialogue	Prioritisation and risk assessment	UNI Global Union
→ Service providers and experts	Prioritisation and risk assessment	Expert Committee on Deforestation in Brazil
→ NGOs and non-profit organisations	Prioritisation and risk assessment	International Federation for Human Rights, WWF, <i>Forum pour l'Investissement Responsable (FIR)</i>
<b>REGULAR EVALUATION PROCEDURES</b>		
→ Social audit standards	Audit of suppliers at risk	Initiative for Compliance and Sustainability, Business Social Compliance Program (BSCI)
→ Quality audit standards	Audit of stores and warehouses, audit of specifications	International Featured Standard, British Retail Consortium
→ Certifiers	Evaluation of the implementation of action plans and progress plans	GEEIS Diversity
→ Stakeholder coalitions	Shared assessments (e.g., traders)	Consumer Goods Forum
<b>ACTIONS TO PREVENT RISKS AND MITIGATE SERIOUS HARM</b>		
→ NGOs and associations	Definition of action plans, implementation of concrete projects	WWF, <i>l'Autre Cercle</i> , International Federation for Human Rights, Ellen MacArthur Foundation, <i>Forum pour l'Investissement Responsable (FIR)</i>
→ Stakeholder coalitions	Collective work to align with market expectations	Consumer Goods Forum, Lab Capital Naturel, Act For Nature International, Target Setting Group (SBTN)
→ Stakeholders and local partners	Implementation of local projects, consultation with players on the ground	Conservation International, National Wildlife Federation, The Sustainable Trade Initiative (IDH), International Institute of Education of Brazil, <i>Terra Maré</i>
→ Suppliers and value chain	Construction of value chains, transformation of production methods	Partner producers
→ Governments	Stakeholder meeting around common objectives	Soy Manifesto (France), SNDI (France), Cacao Manifesto (France)
→ Regulators and certifiers	Definition of common requirements, verification, traceability and transparency	RTRS, RSPO, PEFC, FSC, MSC, Max Havelaar
→ Stakeholders panel	Co-construction of policies and action plans	Multi-stakeholder meetings (customers, suppliers, governments, investors, experts, etc.)
→ Trade unions	Information, consultation and dialogue	Social and Economic Committee (SCE), European Consultation and Information Committee (ECIC)
<b>ALERT AND REPORTING MECHANISM</b>		
→ NGOs	Identification of alerts and public appeals	Mighty Earth, Canopée, Bloom, Surfrider Foundation, Amnesty International
→ Rating agencies	Identification of controversies	Moody's ESG, Sustainalytics, ISS, S&P, MSCI
→ Suppliers and local partners	Daily dialogue and alerts from Carrefour's teams	Worker Voice, Elevate
→ Employees and trade unions	Process for managing alerts from employees via social dialogue, the ethics hotline or through management	UNI Global Union, employee representatives
<b>PLAN FOR MONITORING MEASURES AND EVALUATING THEIR EFFECTIVENESS</b>		
→ NGOs	Answering questionnaires and regular dialogue on progress	Réseau Action Climat
→ Rating agencies	Performance measuring and identification of best practices	CDP, S&P, Moody's, Sustainalytics, MSCI, Bloomberg, etc.
→ Individual investors and coalitions	Performance evaluation and dialogue around measure monitoring	Forum for Responsible Investment (FRI), FAIRR, Platform Living Wage Financials
→ Regulators and auditors	Publishing and verification of performance indicators	French financial markets authority (AMF), Independent Third-Party Verification Body
→ Social dialogue	Information and concertation	UNI Global Union, employee representatives
→ Certifiers	Progress evaluation	GEEIS Diversity

### 2.2.2.2 Risk mapping process

#### Aligning the duty of care risk map with the Group's other risk maps

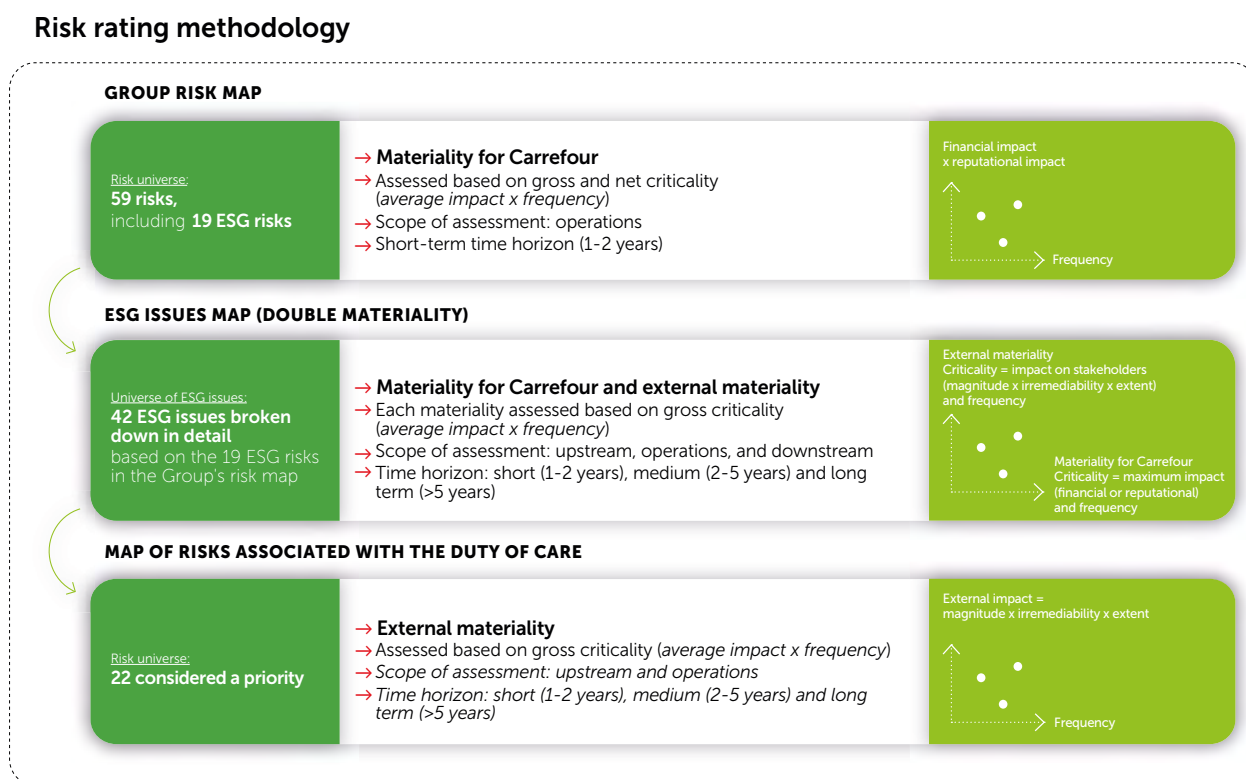
The Group's duty-of-care compliance work and the construction of its risk universe first entails establishing that universe and drawing up a double materiality matrix in accordance with the CSRD (Corporate Sustainability Reporting Directive). Connecting the Group's different maps is essential for ensuring that the methodologies used are consistent and that the analyses performed are aligned with one another.

The Group's risk universe summarises the risks weighing on Carrefour's business, including the ESG matters that form the basis for the double materiality assessment (materiality for Carrefour and the Group's external materiality).

The universe of duty of care risks is in turn made up of a selection of risks identified as priorities in terms of serious harm to the environment, workers' health and safety, and human rights. This mapping of duty of care risks only takes external materiality into account.

The Group's total risk universe contains 59 risks, of which 19 are ESG-related. These 19 ESG risks have been broken down into 42 ESG matters that form the universe for the double materiality assessment, including 22 priority matters that fall under the duty of care. These 22 risks are thus analysed as part of the Group's duty of care, both for upstream activities and in its own operations.

FIGURE 5: RELATIONSHIP BETWEEN THE GROUP'S VARIOUS RISK ANALYSIS MAPS



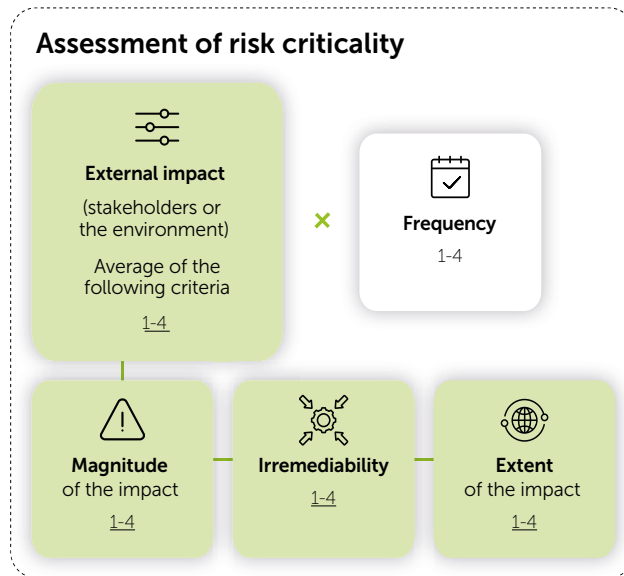
**Details of the methodology used to draw up the duty-of-care risk map**

In line with France's duty of care law, risk analysis covers both upstream aspects and Carrefour's own operations<sup>(1)</sup>. A specific

rating for these two areas is given for each risk in order to prioritise the identified impacts and the related action plans.

Risks are assessed in terms of their frequency and impact on stakeholders and the environment on a scale from 1 (low risk) to 4 (very high risk).

**FIGURE 6: METHODOLOGY FOR ASSESSING RISKS ASSOCIATED WITH THE DUTY OF CARE**



Carrefour's external impact is assessed using the average of the following three criteria:

- **magnitude of risk**: a very high risk level corresponds to the possibility that an event will lead to death, the total loss of psychological well-being, the destruction of fauna, flora or the environment, or the intensification of climate change.
- **a very high risk level** corresponds to the possibility of damage that cannot be remedied without significant side effects or after-effects, or that is difficult to compensate.

- **extent of the risk**: a very high risk level means a potential impact on society as a whole, at the global level.

Frequency is assessed on a scale of 1 (moderate) to 4 (permanent). The frequency scale used in the double materiality assessment is the same as that used for the Duty of Care Plan. However, the Duty of Care Plan only takes into account the frequencies classified as moderate-to-high or permanent when plotting the double materiality matrix, so that the Duty of Care Plan risks can be more widely spread.

**FIGURE 7: RISK FREQUENCY ASSESSMENT SCALE FOR THE DUTY OF CARE PLAN**

	1	2	3	4
Frequency rating scale	Moderate frequency	High frequency	Very high frequency	Permanent
Frequency	Every year	Every quarter	Every month	Every week

The frequency and external impact are assessed independently of the action plans put in place by the Group (gross assessment). The risks analysed are therefore the gross risks.

In addition, the scope of assessment follows different time horizons, with a time horizon being assigned to each risk to assess the most relevant time scale:

- an initial short-term horizon (0-2 years) is used to address immediate risks in line with the Group Risk Department's annual campaign, such as failure to consider the environmental impact of the way products are marketed, non-compliance with labour law or human rights, or energy consumption;

(1) Carrefour's upstream activities correspond to the activities of Carrefour's subsidiaries, suppliers and subcontractors with whom it has an established commercial relationship. Own operations correspond to Carrefour's activities.

- a second, medium-term time horizon (2-5 years) to deal with more complex risks, such as greenhouse gas emissions, microplastic pollution of ecosystems or the consumption and degradation of marine resources. This time horizon is aligned with that of the "Carrefour 2026" strategic plan;
- lastly, a long-term horizon (>5 years) allows the Group to integrate longer-term risks into its strategic vision, as well as its raison d'être. It covers long-term risks such as the depletion of water resources.

### Governance of the duty of care risk map and updating process

The map of Duty of Care Plan risks is updated annually and takes into account any possible controversies and alerts identified in the media and through stakeholder engagement. The methodology used was reviewed in depth in 2023 and enhanced again in 2024, as part of a continuous improvement process carried out in line with regulatory developments and best practices.

The Group uses standards and benchmarks to update the Duty of Care Plan risk map, for example:

- the issues identified under the CSRD;
- the core conventions of the International Labour Organization (ILO);
- internationally recognised standards defining human rights, including the Universal Declaration of Human Rights, the guiding principles of the Organisation for Economic Cooperation and Development (OECD), the United Nations Global Compact, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights and the global framework agreement with UNI Global Union;
- non-financial reference standards such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB);
- questionnaires from non-financial rating agencies used each year to assess the Group's performance, controversies and risks (Moody's Vigeo, Dow Jones Sustainability Index, Sustainalytics, ISS, Carbon Disclosure Project, etc.).

Carrefour monitors its duty of care practices based on the above-mentioned standards and benchmarks, and taking into consideration any controversies and/or alerts identified in the media, as well as through stakeholder engagement and via the Group's whistleblowing hotlines. This enables it to identify any new risks within the universe of risks covered by the duty of care. The ESG risk universe is updated every year to incorporate any of these new risks, and also to take better account of current events and strategic priorities that may change over time.

### Governance of risk mapping

The mapping of ESG issues (or double materiality) and of risks related to the duty of care are carried out by the CSR team in close cooperation with the Group Risk department, the Finance department, the Legal department and the business lines supported by external experts.

The risk map is reviewed and approved each year by the Group Risk Committee, made up of Executive members, the CSRD and Duty of Care Committee and by the Board's CSR Committee. The Group Risk Committee gave its opinion on the assessment of the various risks. In early 2024, the map of the risks associated with the duty of care was submitted to the Committee on Purchasing Rules for the Food Transition, which includes the merchandise and quality teams responsible for monitoring and deploying the Duty of Care Plan for products and raw materials, and to the European Works Council (Comité d'Information et de Concertation Européen Carrefour), which includes employee representatives at European level.

### Additional specific risk analyses

In addition to mapping due diligence risks, Carrefour uses detailed risk analyses to gain an in-depth understanding of risks based on more specific parameters such as geography and business sector. These analyses are based on benchmark standards specific to each risk (e.g., Science-Based Targets for Nature, Task Force on Nature-related Financial Disclosures, Task Force on Climate-related Financial Disclosures; the principles of the Accountability Framework Initiative (AFI) on combating deforestation and ecosystem conversion). Reference databases and risk analyses were also used, such as AMFORI-BSCI's list of risk countries or ITUC's Global Rights Index to assess human rights risks. The assessments are determined in line with other available maps (see Table 1). These more precise risk analyses are necessary for defining prevention and mitigation measures.

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Table 1: Examples of available analyses of risks, opportunities and impacts, used to document risk assessments based on expert opinion

TYPE OF RISK	VALUE CHAIN	EXAMPLE OF IMPACT, RISK AND OPPORTUNITY ANALYSES TO ASSESS THE RISKS ASSOCIATED WITH THE DUTY OF CARE
Human rights, Health and safety	Upstream	Mapping of geographical areas at risk with regard to human rights issues (based on the AMFORI-BSCI list and the ITUC Global Rights Index).
Human rights, Environment	Upstream	Mapping of high-risk sectors and production phases. Example of an identified risk: failure to pay adequate wages in textile spinning mills, water pollution in textile dyeing factories.
Human rights, Environment, Health and safety	Upstream	Mapping of at-risk raw materials. The following factors are taken into account: respect for the environment, impact on biodiversity, resilience to climate change, respect for human rights, workers' health and safety. Example of an identified risk: contribution of Brazilian beef farming to deforestation.
Environment	Upstream, Operations and Downstream	Development of the Science Based Targets for Nature methodology in order to identify the Group's impact and dependency on biodiversity. An example of the footprint measurement tools used: Corporate Biodiversity Footprint, ENCORE.
Human rights	Operations	Mapping of gross human rights risks relating to the Group's own operations. Example of risk identified: harassment, discrimination and non-compliance with diversity principles in Brazil.

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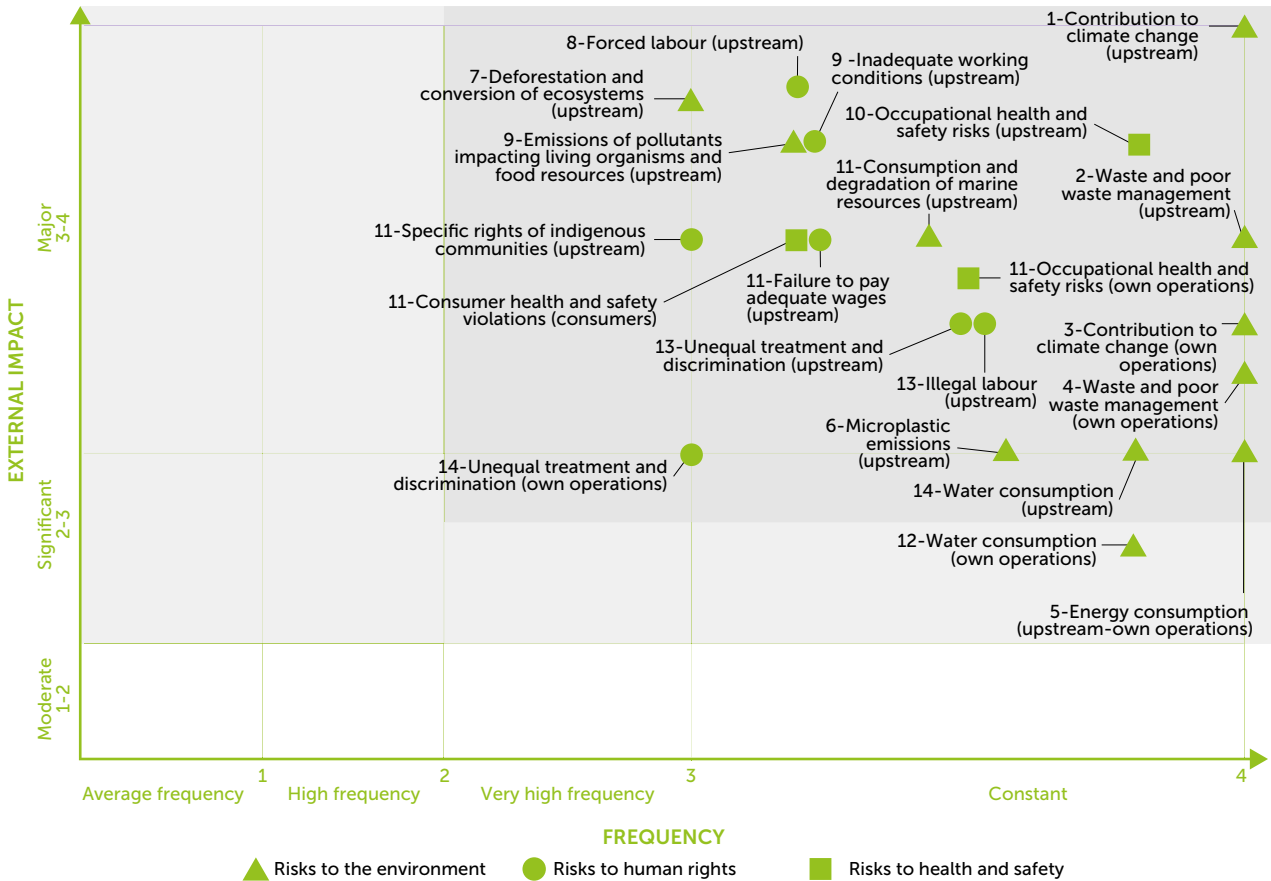
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2.2.3 RISK MAPPING RESULTS AND DUTY OF CARE

The results of the mapping exercise for gross risks\* relating to the duty of care are presented in Figure 8 below.

FIGURE 8: DUTY OF CARE GROSS RISK RESULTS



\* The frequency of risk assessment and risk criticality are evaluated independently of the action plans implemented by Carrefour (gross risks).

Table 2: detailed presentation of the gross risks identified for risk mapping in order of priority (assessment outcome – impact on stakeholders and environment x frequency)

	RISKS RELATING TO THE DUTY OF CARE	VALUE CHAIN	TIME HORIZON	RISK CATEGORY
1	Contribution to climate change	Upstream	Medium term	Environment, Health and safety
2	Waste and poor waste management	Upstream	Short term	Environment
3	Contribution to climate change	Own operations	Medium term	Environment, Health and safety
4	Waste and poor waste management	Own operations	Short term	Environment
5	Energy consumption	Upstream Own operations	Short term	Environment
6	Microplastic emissions	Upstream	Medium term	Environment, Health
7	Deforestation and ecosystem conversion	Upstream	Short term	Environment, Specific rights of indigenous peoples
8	Forced labour	Upstream	Short term	Human rights, Health and safety
9	Emissions of pollutants impacting living organisms and food resources	Upstream	Long term	Environment, Health and safety
-	Inadequate working conditions	Upstream	Short term	Human rights, Health and safety
10	Occupational health and safety violations	Upstream	Short term	Health and safety
11	Consumption and degradation of marine resources	Upstream	Medium term	Environment, Human rights
-	Failure to pay adequate wages	Upstream	Short term	Human rights
-	Occupational health and safety violations	Own operations	Short term	Health and safety
-	Specific rights of indigenous peoples	Upstream	Short term	Human rights, Environment
-	Consumer health and safety violations	Consumers	Short term	Health and safety
12	Water consumption	Own operations	Long term	Environment
13	Unequal treatment and discrimination	Upstream	Short term	Human rights
-	Illegal work	Upstream	Short term	Human rights
14	Water consumption	Upstream	Long term	Environment
-	Unequal treatment and discrimination	Own operations	Short term	Human rights

The identified risks are categorised according to the materiality of their main impact on health and safety, human rights, and the environment, but they may have other impacts or may impact several categories.

The risks and sub-risks taken into account are documented in the light of existing risk, impact and opportunity analyses and any alerts identified over the last three years.

### 2.2.3.1 Analysis of identified environmental risks

#### Greenhouse gas emissions

**Definition:** The company emits greenhouse gases (GHG) as part of its operations. These mainly include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and fluorinated gases used in particular for refrigeration systems.

##### UPSTREAM risks

GHG emissions associated with the production of goods and services (agricultural production, land-use change and product processing)  
GHG emissions from transporting goods (by rail, road and air)  
Excessive energy use and leaks of refrigerants in the cold chain and in product production

##### Risks relating to GROUP OPERATIONS

Leaks of refrigerant gases used in store cooling systems (air conditioning, refrigeration units and cold storage rooms)  
Excessive consumption of carbon-based energy to run stores and warehouses

#### Consumption of marine resources and degradation of marine ecosystems

**Definition:** Overexploitation of marine resources, degradation of the seabed and pollution of the seas and oceans can significantly impact marine habitats by depleting resources and degrading ecosystems. Food companies depend on marine ecosystems and their ecosystem services such as climate regulation, food production and raw materials.

##### UPSTREAM risks

Extracting, using and overexploiting marine resources for fishing  
Destroying habitats through fishing techniques (e.g., trawling)

#### Waste and poor waste management

**Definition:** Waste is defined as any substance or object that the undertaking holding said substance or object discards or intends or is required to discard (including food waste). Disposing of waste can have a negative impact on the environment and human health due to excessive exploitation of natural resources, pollution caused by non-recyclable waste or poor waste management, food waste and greenhouse gas emissions.

##### UPSTREAM risks

Excessive production and a lack of waste sorting in the agricultural sector and in the processing of raw materials, products and packaging  
Food and non-food waste in the production chain (waste of resources, products discarded on farms and in processing plants).  
Production of waste in the supply chain due to irregularities in the cold chain, poor management of inventories and deliveries, product withdrawals/recalls, etc.

##### Risks relating to GROUP OPERATIONS

Excessive production and a lack of waste sorting by warehouses, stores or in property management/development (construction and renovation)  
On-site food and non-food waste due to poor management of inventories, promotions and unsold items

#### Deforestation and contribution to land-use change

**Definition:** Deforestation means reducing forest areas to free up land for other activities or to use forest resources directly. Land-use change is, more broadly, the process of replacing a type of soil or vegetation to meet human needs such as farming or urbanisation. These two processes contribute significantly to climate change and biodiversity loss as natural habitats are destroyed.

##### UPSTREAM issues

Deforestation associated with the supply of sensitive raw materials (cocoa, palm oil, wood and paper, beef in Brazil, etc.)  
Indirect deforestation associated with the production of certain products, in particular animal products using soy for animal feed  
Conversion of ecosystems associated with the agricultural production of certain sensitive raw materials, in particular soy used for animal feed

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**Microplastic emissions**

**Definition:** Microplastics refer to plastic particles generated or used during production processes. They may leave the undertaking's installations in the form of emissions, products or parts of products or services. These microplastics can be produced unintentionally when larger pieces of plastic, such as plastic waste or synthetic textiles, become worn, or they can be deliberately manufactured and added to products for specific purposes.

**UPSTREAM risks**

Emission of microplastics during agricultural production or product processing (plastic sheeting, etc.)  
Emission of microplastics by tyres during goods transport  
Excessive use of plastics in the composition of products and packaging (textiles, etc.) which generates microplastics  
Discarding polluting materials and substances into the ocean, in particular plastics used in product and package processing

**Consumption of energy resources**

**Definition:** Energy refers to all types of energy production and consumption, whether renewable (including biogas and biomass) or non-renewable. Excessive energy use and promotion of high-carbon energy sources have a major impact on greenhouse gas emissions. Buying green energy – energy that comes solely from renewable sources (hydro, wind, solar, geothermal, etc.) – is a major challenge in the energy transition.

**UPSTREAM risks**

Excessive consumption of carbon energy for agricultural production, product processing and product transport  
Failure to develop renewable energy supply chains

**Risks relating to GROUP OPERATIONS**

Excessive energy consumption by stores and dependence on carbon-based energy  
Promotion of fossil fuels and lack of contribution to the low-carbon mobility transition (electric vehicles, soft mobility, etc.)

**Emissions of pollutants impacting living organisms and food resources**

**Definition:** Pollution destroys natural habitats and their biodiversity by degrading food resources.

**UPSTREAM risks**

Use of pesticides and fertilisers, management of agricultural effluents, use of antibiotics in livestock farming  
Release of GMOs into the environment, escape of farmed species and release of their diseases into the environment  
Processing of raw materials, products and packaging using polluting substances (e.g., textile factories, tanneries, polluting industrial processes)  
Pollution associated with goods transport (by road, air, etc.)

**Water consumption**

**Definition:** Water use in the company and within the value chain includes the sum of (1) all water withdrawn at the company or on farms for any use, (2) the quantity of water withdrawn that was not discharged into the water environment or to a third party during the year, (3) and the total quantity of water withdrawn at its source.

**UPSTREAM issues**

Water consumption for processing raw materials, products and packaging  
Water consumption for agricultural production

**Issues relating to GROUP OPERATIONS**

Excessive water consumption for stores and warehouses

### 2.2.3.2 Analysis of identified human rights risks

#### Inadequate working conditions

**Definition:** Working conditions refer to all the factors that contribute to ensuring a just and fair working environment for each and every worker by promoting safety, physical and mental integrity and well-being at work. Inadequate working conditions exist in various forms, such as working hours that are too long or not respected, an unsuitable working environment that puts workers' health and safety at risk, an insecure employment contract and a lack of work-life balance.

#### UPSTREAM risks

Failure to respect well-being at work, failure to provide good working conditions (hygienic premises and toilets and washing facilities, access to drinking water), poor work organisation (working hours, night work, impact of restructuring), work-life imbalance, and risk of stress

Insecure employment contracts and insufficient employee benefits (contract termination due to illness, disability, retirement or family commitments)

Deteriorating work environment: unhealthy, arduous work, extreme temperatures, lack of ergonomics

#### Forced labour

**Definition:** Forced labour corresponds to work performed under duress. It arises in situations where individuals are forced to work, whether through the use of violence, intimidation, manipulation in situations of indebtedness, confiscation of identity documents or threats of being reported to the immigration authorities, or by more subtle means.

#### UPSTREAM risks

Forced or compulsory labour

Withholding identity documents, threats against illegal immigrants

Withholding or non-payment of wages, debt bondage

#### Failure to pay adequate wages

**Definition:** Failure to pay a decent wage means: (1) failure to pay the minimum wage set by local regulations, (2) a deterioration in the living conditions of the worker and their family, particularly in terms of food, water, housing, education, health care, transport, clothing and other essential needs, including preparation for unforeseen events.

#### UPSTREAM risks

Poor living conditions for workers and their families

Pay below the poverty line and/or the minimum wage, lack of benefits or bonuses for workers

Poor distribution of value among the various players in the supply chain, particularly farmers and farm workers

#### Illegal work

**Definition:** Illegal work is work carried out outside the law. It may for example be characterised by unpaid working hours, the absence of employment contracts, undeclared employees, contracts written in a language that is not understood, and the employment of undocumented foreign nationals.

#### UPSTREAM risks

Unpaid working hours

Lack of employment contracts, contracts in a language that is not understood

Undeclared workers, work by undocumented foreign nationals

**Unequal treatment and discrimination**

**Definition:** Unequal treatment refers to situations in which people are treated without dignity or respect, on grounds of race, skin colour, religion, sex, sexual orientation, age, disability, political opinion, national or social origin, or any other personal characteristic. This means that not all individuals enjoy the same rights and opportunities, and they are not all subject to the same rules and conditions, which is discrimination.

**UPSTREAM risks**

Gender inequality, pay inequality  
 Refusal to employ and/or failure to integrate persons with disabilities among suppliers  
 Violence, sexual harassment, bullying and discrimination in the workplace  
 Poor inclusion and cultural, social, economic and generational diversity, lack of respect for political opinions, religions and sexual orientations of employees and customers

**Risks relating to GROUP OPERATIONS**

Gender inequality, particularly with regards to pay and parity in management and executive positions  
 Refusal to employ and/or failure to integrate persons with disabilities into the workforce, inadequate store accessibility for customers with disabilities  
 Poor inclusion and representation of cultural, social, economic and generational diversity, lack of respect for political opinions, religions or sexual orientations of employees and customers  
 Racism in the workforce and towards customers (particularly in Brazil), harassment and discrimination

**2.2.3.3 Analysis of identified health and safety risks**

**Occupational health and safety violations**

**Definition:** Health and safety at work have a number of specific objectives, designed to protect employees. The first objective is to maintain a high level of physical, mental and social well-being among employees. The second challenge of occupational health is to prevent the risks to which employees are exposed in the workplace and accordingly protect them from harm. The final objective is to keep employees in a job that is suited to their physiological and psychological abilities.

**UPSTREAM risks**

Poor maintenance of buildings, resulting in the risk of accidents (faulty emergency systems, risk of building collapse, etc.)  
 Poor management of employees' tasks in high-risk industries (textiles, construction, steelworks) and other suppliers to the retail sector (repetitive handling, staggered working hours, exposure to pollution), exposing them to musculoskeletal disorders (MSD) and psychosocial risks (PSR)  
 Intentional injuries caused by a third party (abuse, theft, holdups, etc.)  
 Poor management of epidemics and pandemics

**Risks relating to GROUP OPERATIONS**

Poor management of employees' tasks (repetitive handling, staggered working hours, exposure to pollution and/or cold) making them vulnerable to MSDs and PSR or situations of hardship  
 Intentional injuries caused by a third party (abuse, theft, holdups, etc.)  
 Poor management of epidemics and pandemics  
 In-store workplace accidents related to risky operations: handling electrical equipment, loading and unloading trucks, handling sharp tools, exposure to burns and oil splashes when cooking  
 Warehouse workplace accidents: storing pallets at height, crossings between moving equipment and pedestrians, handling electrical equipment.

**Consumer health and safety violations due to quality, compliance or product safety failure**

**Definition:** The risk of harming consumer health due to product quality, compliance or safety issues as a result of the products not meeting the required standards, therefore leading to adverse effects on health and/or safety. This may include contaminated products or consumer items that expose people to physical danger.

**Risks for CONSUMERS**

Ineffective controls in place to guarantee product quality and conformity  
 Poor management of epidemics and pandemics  
 Deficiencies in the recall system leading to poor management of alerts  
 Lack of quality and hygiene in stores (poor management of the cold chain and expiry dates in particular)

## 2.2.4 RISK ASSESSMENT MEASURES

After identifying the risks to health and safety, human rights and the environment, Carrefour regularly assesses the management of such risks in its subsidiaries and at subcontractors and suppliers with which it has established business relationships.

RISK ASSESSMENT MEASURES	ACTIONS TAKEN	FREQUENCY
<b>Measures for assessing risks to health and safety</b>		
<b>At Carrefour</b>		
<b>Occupational health and safety audits</b>	<p>Audits relating to the health and safety of employees in stores and warehouses are carried out by the Internal Audit department. The purpose of these audits is to monitor the implementation of procedures concerning health and safety at work and the use of best practices, as well as compliance with regulatory requirements.</p> <p>Health and safety risks are assessed in each work unit, in particular through the analyses conducted with prevention teams in recent years, which have identified safety hazards and related preventive measures. They have also shown that workplace accidents at Carrefour are most likely to occur in the stores and warehouses.</p>	<p>Store audits: twice a year</p> <p>Annual</p>
<b>Among consumers</b>		
<b>Certifications, labels and claims</b>	<p>Carrefour uses third-party certifications which provide a guarantee on complex supply chains, for which full traceability of raw materials is not always available. In order to apply the label to its products, the supplier must meet certain specifications that are verified and validated by a third party before obtaining the certification. Certified products attest to their superior quality and provide consumers with information about their certified characteristics.</p> <p>Certification can also be a means of reducing the environmental and social impacts related to procuring sensitive raw materials. However, it has its limitations, as market transformation is not always rapid. This is why Carrefour is seeking to diversify solutions to improve the traceability of raw materials. To ensure that the origin of the beef distributed in Brazil does not contribute to deforestation, Carrefour relies on a geo-monitoring tool that surveys breeding plots via satellite. Geo-monitoring verifies in real time that Carrefour's specifications are being complied with.</p> <p>Certification, labels and claims are also an effective means of combating food counterfeiting. The Group has therefore used these various means of evidence to deploy anti-food counterfeiting measures. Within the framework of certification standards recognised by Carrefour, suppliers are indeed audited on the existence and implementation of a plan to reduce food fraud. The process must define requirements on when, where and how to reduce fraudulent activities identified by a food fraud vulnerability assessment. The resulting plan defines the measures and controls required to effectively reduce identified risks. The control measures to be implemented may vary depending on the:</p> <ul style="list-style-type: none"> <li>■ type of food fraud (substitution, mislabelling, adulteration or counterfeiting);</li> <li>■ detection method;</li> <li>■ type of oversight (inspection, audit, analytical, product certification);</li> <li>■ source of raw materials and packaging materials.</li> </ul>	
<b>Measures for assessing risks of human rights violations</b>		
<b>At Carrefour</b>		
<b>Social certifications</b>	<p>The GEEIS international label evaluates and promotes organisations that take a proactive approach to gender equality. The Carrefour group's integrated countries are audited by Bureau Veritas with regard to the GEEIS. All Carrefour group host countries have been GEEIS-certified since 2022.</p>	<p><b>Follow-up audit:</b> every two years</p> <p><b>Renewal audit:</b> every four years.</p>

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RISK ASSESSMENT MEASURES	ACTIONS TAKEN	FREQUENCY
<b>Within the value chain</b>		
<b>Social audits of suppliers of certified products</b>	<p>External social audits of suppliers of certified products are performed on the basis of the supplier's identified risk level. Audits may also be required for indirect suppliers depending on the circumstances. Identifying a supplier's level of risk involves several levels of analysis, the first one being the map of high-risk regions:</p> <ul style="list-style-type: none"> <li>■ in countries where a risk has been identified, Carrefour's ultimate aim is to perform social audits on all plants that manufacture Carrefour-brand products;</li> <li>■ for suppliers located in low-risk countries, the inspection system is adapted to the business, local problems and on-site practices, as external audits are not performed systematically;</li> <li>■ for sectors identified as high risk following a raw material and production process analysis, additional guarantees are required. If the supplier is identified as being at risk, a social audit is performed;</li> <li>■ if the sector is not at risk, the supplier must at the very least sign the Supplier Commitment Charter (see Section 2.1.5.3). Social audits may be requested by Carrefour teams on a case-by-case basis.</li> </ul> <p>These audits are performed by third parties in line with ICS or BSCI standards. The process comprises several steps:</p> <ul style="list-style-type: none"> <li>■ a preliminary review by Carrefour of the facility's compliance with social, environmental and basic quality requirements;</li> <li>■ an initial audit, preferably unannounced, performed by an independent firm selected by Carrefour, based on a standard shared with other brands, to determine whether the facility can be listed;</li> <li>■ unannounced follow-up audits performed periodically by an independent firm to validate actions taken;</li> <li>■ specific audits performed by an external company or by partners to review specific or one-off incidents involving the facility or the audit firms' practices and procedures.</li> </ul> <p>The main occurrences of non-compliance identified in the Carrefour supplier network related to working hours, compensation levels and workers' health and safety.</p> <p>Independent audits and inspections of supplier premises give rise to action plans designed to remedy any breaches observed, regardless of their severity. The supplier is required to implement the action plan before a specified deadline. Implementation is monitored through follow-up audits.</p> <p>If a supplier audit report contains a critical non-compliance issue, Carrefour will be informed within 48 hours. These issues mainly concern child labour, forced labour, disciplinary measures, attempted corruption, document falsification and safety conditions threatening the lives of workers. Action is then taken by Carrefour and/or the supplier.</p> <p>Training or specific support may be provided by Carrefour's teams to suppliers where warranted by non-compliance issues. Health and safety issues and water treatment are covered by Carrefour's social compliance audit process.</p>	Annual
<b>Measures for assessing risks of environmental damage</b>		
<b>At Carrefour</b>		
<b>Reporting</b>	Quarterly reporting is carried out to assess the impact of the Group's sites in terms of the climate (emissions linked to refrigerants, energy consumption) and waste (monitoring of markdowns that may generate food waste, the waste recovery rate, etc.). Audits are performed annually by an independent third party to verify the true and fair nature of the consolidated Group data.	Quarterly
<b>Regular impact and dependency assessments</b>	In 2022, the Group launched the SBTN (Science Based Target for Nature) Corporate - Engagement Programme, which enabled it to perform initial mapping of its biodiversity impacts and dependencies, based on its activities. The mapping exercise helped to hone in on certain commodities that have a greater impact on biodiversity than others. It should eventually serve as a basis for drafting an action plan based on science-based targets. Going forward, biodiversity impacts and dependencies will be assessed on a regular basis.	

RISK ASSESSMENT MEASURES	ACTIONS TAKEN	FREQUENCY
<b>Certifications</b>	In Europe, Carrefour Belgium, Carrefour France and Carrefour Italy hold ISO 50001 certification for their integrated stores (hypermarkets and supermarkets) as well as for their head offices and warehouses. This represents 35% of the sales area of the Group's integrated hypermarkets and supermarkets.	Renewed every three years with an audit
	All new Carrefour group shopping centre constructions and expansions are certified to BREEAM standards and BREEAM In-Use certification will be earned by every French site by 2025.	Renewed every three years with an audit
<b>Within the value chain</b>		
<b>Environmental assessment</b>	Since 2023, Carrefour Global Sourcing has been a member of the Sustainable Apparel Coalition in order to roll out an environmental assessment recorded on the Higg platform. This assessment covers the management of chemicals, water and CO <sub>2</sub> emissions. In 2024, a full 60% of textile suppliers have already been audited using this assessment.	Annual
	<p>In 2023, Carrefour Global Sourcing also organised training on the registration of chemicals, water pollution and CO<sub>2</sub> emissions on the Higg platform to support textile suppliers undergoing assessment.</p> <p>Finally, since 2015, Carrefour has been working with the IPE to collect environmental data from its suppliers and identify any non-compliance with local legal requirements. In 2024, all 610 tier 1 production units (direct assembly plants) in the softline and hardline sectors were checked against the IPE database, and 33 tier 2 units (textile dyeing plants) were examined and listed in the IPE database. A total of six alerts were detected, representing approximately 1% of the audited sites.</p> <p><b>Carrefour Chemical Guidebook:</b> In Bangladesh and India, Carrefour Global Sourcing has issued the Carrefour Chemical Guidebook, which sets out guidelines for purchasing, storing, using and disposing of chemicals in factories. Compliance is encouraged with training and annual unannounced inspections of treatment plant water quality, chemicals management and the proper application of the Business for Social Responsibility (BSR) standard. Suppliers are monitored on the basis of a third-party chemical audit covering chemicals management, chemical handling, wastewater treatment, sediment management and efficient water consumption management. The monitored suppliers are the integrated suppliers involved in dyeing and washing operations.</p>	
<b>CSR ratings of suppliers in the textile sector</b>	Clothing supplier assessments have incorporated a CSR rating in addition to the usual commercial, quality, and delivery (supply chain) ratings. This CSR rating includes the results of social audits, environmental assessments and alerts, management of suppliers' suppliers, component traceability, supplier certifications and good CSR practices (aside from mandatory compliance). Carrefour's local teams meet with the evaluated suppliers to share best practices and areas for improvement and they take this rating into account when selecting suppliers.	Annual
<b>Environmental audits and certifications</b>	Regular on-site environmental audits are commissioned at suppliers manufacturing labelled or certified Carrefour-brand products and where certain key facilities or processes may present environmental risks (raw material certifications such as RSPO, FSC, MSC, PEFC, ASC and organic labels; audits of the specifications of Carrefour Quality Lines products)	Annual
	A climate accounting system on supply chains to determine the highest-emission items and sources was introduced. The Group is working with suppliers to fine-tune the system as part of the Food Transition Pact.	
	<p>The annual Retailer Cocoa Collaboration assessment programme:</p> <ul style="list-style-type: none"> <li>■ measures the progress of cocoa traders with respect to the eight core principles of the Cocoa and Forests Initiative (CFI);</li> <li>■ ensures that retailers all use the same assessment method;</li> <li>■ enables retailers to make more informed decisions about cocoa sourcing.</li> </ul>	
	<p>The Group sells an increasing number of sustainable products that require environmental and social certification.</p> <p>Examples include (i) organic cotton, whose supply chain must be certified by the Global Organic Textile Standard (GOTS), which is renewable only after an audit report, or by the OEKO TEX Standard 100 label; and (ii) tanneries, which must be certified by the Leather Working group (LWG).</p>	<p><b>GOTS certification:</b> Annual</p> <p><b>OEKO TEX label:</b> Annual</p>

## 2.2.5 PRESENTATION OF PREVENTION AND MITIGATION MEASURES FOR IDENTIFIED RISKS

### 2.2.5.1 General framework

The Carrefour group, which works with thousands of suppliers and service providers around the world, measures the risks inherent to its supply chains, assesses the social and environmental compliance of its suppliers and service providers,

and promotes CSR best practices throughout its value chain. For this purpose, the Group has put in place a set of purchasing rules, tools and procedures for monitoring its suppliers and helping them achieve compliance.

Each of the tools is designed to comply with international CSR standards.

**TABLE 4 – CONCORDANCE OF GENERAL FRAMEWORKS WITH INTERNATIONAL STANDARDS**

	UNITED NATIONS GUIDING PRINCIPLES	OECD GUIDING PRINCIPLES	ILO CORE CONVENTIONS	UN GLOBAL COMPACT	INTERNATIONAL AGREEMENT WITH UNI GLOBAL UNION	DUDH <sup>(1)</sup>
Carrefour's Code of Ethics	X	X	X	X	X	X
Carrefour Purchasing Rules	X	X	X	X	X	X
Carrefour Supplier and Service Provider Commitment Charter	X	X	X	X	X	X

(1) Universal Declaration of Human Rights.

#### Carrefour's Code of Ethics

All of Carrefour's employees are given a copy of the Code of Ethics, the purpose of which is to establish the ethical framework governing their day-to-day professional activities.

The Code of Ethics is based on three fundamental pillars: Carrefour – a responsible employer, Carrefour – a responsible business partner, and Carrefour – an environmentally and socially responsible organisation.

Source: <https://secure.ethicspoint.eu/domain/media/en/gui/102586/code.pdf>

#### Purchasing Rules

To better reflect its CSR policy and its raison d'être in its purchasing, Carrefour has drafted and rolled out purchasing rules for the food transition in all countries where it operates. These rules form a set of preventive measures on certain raw materials to limit social and environmental risks through certifications or support for its value chain.

The purchasing rules provide a framework for the social and environmental compliance of purchases of controlled products. A total of 11 CSR and food transition purchasing rules applied at Group level incorporate social, environmental and ethical criteria as well as CSR objectives. They supplement the various initiatives already in place in each country and specifically include:

- the signature by suppliers of an Ethical Standards Charter (see next section);
- the process and compliance rules for social audits;
- that the Group's purchasing entities must appoint a person in charge of social and environmental compliance;

- an action plan to bring production phases into compliance with specific purchasing rules; and
- sensitive raw materials.

The purchasing rules are subject to internal controls. The Internal Audit department verifies the quality of the overall system implemented by Carrefour to achieve its objectives, notably through a set of dedicated rules, good knowledge and management by the merchandise teams and a set of control procedures for the quality teams.

#### The Supplier Ethics Charter

Carrefour's approach to social responsibility is rooted in three main principles:

- respect for human rights;
- ethical business conduct;
- environmental responsibility.

The Group's suppliers are required to buy into this approach by signing up to the Supplier Ethics Charter and agreeing to comply with the principles stipulated in the following reference documents:

- the Universal Declaration of Human Rights;
- the United Nations (UN) Guiding Principles on Business and Human Rights;
- the fundamental conventions of the International Labour Organization (ILO);
- the OECD Guidelines for Multinational Enterprises.

The Supplier Ethics Charter prohibits clandestine or undeclared subcontracting and has a cascade effect by requiring suppliers to demand the same social compliance standards of their own

suppliers. It applies to all suppliers of products or services to the Carrefour group.

### 2.2.5.2 Prevention and mitigation measures in place

The table below sets out the action plans and performance metrics for the priority risks based on the risk map (see Section 2.2.3 Risk mapping results).

RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<b>Environment</b>	
<b>Upstream greenhouse gas emissions</b>	<p><b>At Carrefour:</b></p> <p><b>Reduction of emissions associated with refrigerants and energy consumption in stores:</b> Carrefour has issued the eight integrated countries a list of five priority initiatives and technologies recommended in their stores:</p> <ul style="list-style-type: none"> <li>● substitution of high-heating hydrofluorocarbons (HFCs) for commercial refrigeration;</li> <li>● installation of closed doors on refrigeration units operating at 0°C to 8°C to limit refrigerant leaks;</li> <li>● use of electronic speed controllers;</li> <li>● use of sub-metering systems and low-energy LED lighting;</li> </ul> <p><b>Within the value chain:</b></p> <p><b>Commitments from own-brand and national-brand suppliers to reduce their GHG emissions:</b> the 20 Megatonnes project launched in 2020 aims to encourage suppliers to make commitments to reduce their emissions, measure their progress and involve consumers by offering them alternatives emitting less CO<sub>2</sub>. The Group has asked its Top 100 suppliers to put in place a 1.5°C pathway by 2026. In 2024, a Road to 1.5°C convention was organised to inspire and build momentum around the Top 100 supplier objective. The aim of the convention was to give suppliers an overview of the key steps required to achieve a 1.5°C trajectory, and to identify best practices in the sector. The Group's Merchandise department also received training on climate change and supplier commitment. The training informed all merchandise managers so that they can better manage future discussions with the Group's main partners. The Group also enters into partnerships to help SMEs with their emissions reduction processes, particularly in France.</p> <p><b>Low-carbon agriculture:</b> Carrefour is developing responsible sourcing to reduce the climate impact of its own-brand products. The Group is committed to combating deforestation and developing agroecological practices within its Carrefour Quality Lines. These practices – reduction of pesticides and nitrogen fertilisers, soil conservation techniques, etc. – very often reduce the CO<sub>2</sub> emissions associated with agricultural production. Carrefour is working on an "Agriculture and Climate" strategy. Lastly, the Group is developing initiatives to promote the consumption of local products.</p> <p><b>Plant-based alternatives:</b> as part of its commitment to the food transition for all, Carrefour stepped up the development of plant-based food.</p> <p>Carrefour is deploying a strategy based on:</p> <ul style="list-style-type: none"> <li>● a comprehensive and innovative product range: Carrefour has begun to develop its range of plant-based alternatives and pulses through its Carrefour Veggie brand, which is 100% vegetarian, V-Label certified and broadly affordable. Carrefour is also developing a range of plant-based proteins and meat alternatives through its other brands;</li> <li>● collaboration with suppliers: Carrefour has launched an international coalition to accelerate sales of plant-based alternatives with seven manufacturers (Danone, Unilever, Bel, Andros, Bonduelle, Nutrition &amp; Santé and Savencia). The coalition is committed to achieving sales of 3 billion euros from plant-based alternatives by 2026, using a series of joint initiatives.</li> </ul>

RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<b>Consumption of marine resources</b>	<p>As part of its sustainable fishing strategy, Carrefour has developed a policy based on the following priorities:</p> <ul style="list-style-type: none"> <li>● favour the most abundant species depending on the geography and the state of stocks: Carrefour can suspend the sale of vulnerable species as necessary and give preference to species whose stocks have been assessed as being in good condition;</li> <li>● prioritise lower-impact fishing techniques: this means that Carrefour can ban the sale of seafood caught using certain fishing techniques;</li> <li>● contribute to the development of responsible aquaculture by selecting fish farms that apply best practices and prioritising products that are certified as organic or carry the ASC responsible aquaculture label;</li> <li>● support local sustainable fishing through local partnerships;</li> <li>● highlight a broad range of responsibly sourced seafood products in-store;</li> <li>● promote the combat against illegal fishing.</li> </ul> <p>Under this policy, Carrefour is seeking to increase the proportion of its supplies that come from more responsible fishing or aquaculture. Among the various solutions available on the market, Carrefour recognises the following tools for guaranteeing more responsible fishing and aquaculture:</p> <ul style="list-style-type: none"> <li>● the Carrefour Quality Lines (CQL) which ensure selected supply chains that are traced back to the boat and/or fish farm;</li> <li>● the Aquaculture Stewardship Council (ASC) label for responsible aquaculture, which ensures compliance with good environmental practices and the monitoring of fish farmers' working conditions,</li> <li>● the Marine Stewardship Council (MSC) label for sustainable fishing, which guarantees healthy fish stocks, minimised impacts on the marine environment and an effective management system;</li> <li>● the organic farming label, which distinguishes products from more environmentally friendly farms;</li> <li>● fishing techniques that limit the by-catch of other species (such as dolphins or turtles), such as pole and line fishing and fishing without Fish Aggregating Devices (FADs).</li> </ul>
<b>Waste and poor waste management</b>	<p>Carrefour has implemented an action plan to combat waste and poor waste management:</p> <ul style="list-style-type: none"> <li>● reduction of in-store markdowns: to reduce shrink loss in stores, solutions are being implemented to improve inventory and order management, to promote short shelf life and sell products beyond their best-before date, and to promote damaged products;</li> <li>● innovation with the Group's suppliers to reduce unsold food: in particular thanks to the joint work of Carrefour and its suppliers to extend or eliminate use-by dates;</li> <li>● recovery of food waste: when unsold food cannot be avoided, the Group rolls out solutions to recover it, such as optimising donations to charities or recovering biowaste;</li> <li>● recovery of non-food waste: in collaboration with its suppliers, Carrefour works to cut down the production of waste packaging and point-of-sale advertising materials at each store. The Group promotes sorting and recovery through innovative solutions such as joint collection rounds from different sorting systems, the reduction of excess packaging through reuse, the pooling of new recycling and reuse streams, and the digitalisation of customer communications.</li> </ul>

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RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<p><b>Deforestation and contribution to land-use change</b></p>	<p>Carrefour has identified several key raw materials used in its supplies, whose production can have significant impacts on biodiversity. These raw materials – wood, paper, soy, beef, palm oil and cocoa – have been classified by the Group as sensitive and are therefore examined attentively. In order to reduce the risks and impacts on forests associated with production of these raw materials, the Group:</p> <ul style="list-style-type: none"> <li>● ensures that the production of each sensitive raw material and ingredient used in Carrefour products does not contribute to deforestation, by applying traceability systems and strict production criteria;</li> <li>● provides leadership within its industry to transform practices collaboratively and create new standards;</li> <li>● finances on-the-ground projects to directly support changes in farming practices;</li> <li>● assesses the policies of suppliers and key traders within Carrefour's supply chains;</li> <li>● makes sure that the Group communicates transparently about its progress and challenges;</li> <li>● promptly deals with alerts from the Group's stakeholders in order to secure its processes.</li> </ul> <p>Carrefour has taken specific actions, detailed below, to address the risks linked to the sensitive raw materials identified.</p> <ul style="list-style-type: none"> <li>● <b>Palm oil:</b> Carrefour has put in place a policy of gradually replacing palm oil in its own-brand products. Roundtable on Sustainable Palm Oil (RSPO) certification is applied as a minimum standard for the palm oil contained in Carrefour-brand products. Carrefour also endeavours to ensure that it sources from suppliers capable of providing physically traceable and sustainable palm oil.</li> <li>● <b>Wood and paper:</b> the Group uses risk analysis tools to assess suppliers' wood supplies according to the following criteria: <ul style="list-style-type: none"> <li>● volume: product categories consuming the highest wood equivalent tonnages,</li> <li>● species: the type of wood used, to make sure that there is no use of species at high risk or species prohibited by our Charter,</li> <li>● origin: level of risk associated with the wood's country or region of origin.</li> </ul> </li> </ul> <p>Based on the findings, Carrefour guides its suppliers to help them set up audit and certification measures or opt for supplies from a different region. Carrefour uses several certifications to ensure that its supplies comply with its policy and to promote sustainable forest management: FSC 100%, Mixed or Recycled certification for the highest-risk areas, and PEFC certification for the lowest-risk areas. Carrefour also uses the European Ecolabel to ensure best practices during product manufacture.</p>

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RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<p><b>Deforestation and contribution to land-use change</b></p>	<ul style="list-style-type: none"> <li>● <b>Soy:</b> in order to gain greater visibility of the provenance of the soy used within its supply chain, Carrefour has carried out surveys with its direct suppliers to obtain more precise information about the sources of integrated soy and determine the proportion of traceable soy not linked to deforestation. Carrefour has also distributed to its suppliers a list of soy importers ranked based on an assessment of their anti-deforestation policy. To carry out this assessment, Carrefour developed its own system for evaluating key traders using the following multi-criteria methodology: <ul style="list-style-type: none"> <li>● the French "Soy Manifesto" – a joint undertaking by stakeholders to ensure that imported soy is linked neither to deforestation nor to the conversion of natural ecosystems,</li> <li>● the French National Strategy Against Imported Deforestation (SNDI),</li> <li>● a consultation with the anti-deforestation committee in Brazil,</li> <li>● the Soy Transparency Coalition,</li> <li>● the Global Canopy's Forest 500.</li> </ul> <p>Lastly, Carrefour uses certification (RTRS, Proterra) and traceability (guarantee of risk-free origin) to ensure that the production of soy used for its own-brand products is not linked to deforestation.</p> </li> <li>● <b>Beef in Brazil:</b> Carrefour has set up a specific governance system relating to Brazilian beef. A High-Level Forest Committee – which includes independent specialists – was created in 2022. This committee met twice in 2024 to discuss geo-monitoring, establish a methodology for achieving the Group's goal of only sourcing beef from zero-deforestation risk areas, and review various local anti-deforestation projects. An ambitious action plan has also been deployed for Brazilian beef based on the following: <ul style="list-style-type: none"> <li>● pre-approval of suppliers: Carrefour Brazil has introduced a pre-approval process for its beef suppliers which includes various rules that suppliers are required to comply with. If they do not comply, penalties may be applied or the Group may stop using them as a supplier, depending on the seriousness of the non-compliance,</li> <li>● geo-monitoring of farms supplying Carrefour's abattoir suppliers in Brazil: Carrefour has set up a farm assessment process based on social and environmental criteria approved by the Public Ministry of Brazil. The farms that supply the abattoirs which supply Carrefour are reassessed every week using a geospatial analysis carried out by a specialist independent party, with a compliance check to ensure that the applicable standards are being respected. This system means that compliance risks can be checked by cross-referencing farm location data with an analysis of public data. If there is a suspected case of non-compliance, the Group temporarily suspends the supplies until documentation proving compliance is submitted. If the documentation is not accepted or not submitted, the supplies are permanently stopped. Farms whose compliance documents are accepted are reinstated as suppliers,</li> <li>● checking Carrefour's supplies from abattoirs during the period when the monitoring programme was being trialled: Carrefour has launched a programme to check past supplies, over given periods of time, which took place before the Group's monitoring tools were strengthened.</li> </ul> </li> <li>● <b>Cacao:</b> Carrefour has drawn up a "Cocoa Commitment Charter" to help its suppliers source sustainable cocoa. This charter contains requirements related to: <ul style="list-style-type: none"> <li>● tackling deforestation,</li> <li>● combating child labour,</li> <li>● compensating growers more fairly,</li> <li>● traceability and transparency.</li> </ul> <p>To make sure that the charter is effectively implemented, the Group uses various tools such as certifications, robust voluntary programmes put in place by suppliers, and the results of trader assessments conducted through the Retailer Cocoa Collaboration. For example, the Carrefour group is a founding partner of the CEMOI Transparency Cacao programme, now used in the production of 27 Carrefour-brand chocolate bars, including eight organic bars. The programme helps fight deforestation while improving the living and working conditions of cocoa farmers. The cocoa paste obtained from beans grown in this way ensures complete traceability from planter to consumer.</p> <p>To help create international standards against deforestation and instil best practices, Carrefour has taken on the co-leadership of the Consumer Goods Forum Forest Positive Coalition for Action and is a member of the working groups on palm oil, beef and soy. This platform aims to collectively mobilise suppliers to drive systemic change across supply chains.</p> </li> </ul>

RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<b>Microplastic emissions</b>	<p>Carrefour has conducted an analysis of the impacts of plastic directly related to Carrefour's operations in key stages of the supply chain, taking into account the treatment capacity in countries where the Group operates. The analysis shows that 90% of the plastic manufactured and then used for the Group's activities are associated with the products sold, and that 80% of this plastic come from packaging. This is why Carrefour has drawn up a specific action plan for plastic packaging which focuses on the following areas:</p> <ul style="list-style-type: none"> <li>● <b>reducing plastic packaging:</b> the Group is reducing plastic packaging in every store. Various priorities have been set to eliminate the use of plastics, such as organic product packaging, plastic fruit and vegetable wrapping, bakery and pastry packaging, and individual packaging;</li> <li>● <b>encouraging reuse:</b> the Group has been a pioneer in deploying reusable packaging solutions, with several dozen stores already equipped in every format;</li> <li>● <b>facilitating collection and recycling:</b> ecodesign initiatives are being rolled out in all countries to make packaging more easily recyclable;</li> <li>● <b>using more recycled materials and improving the collection of data on packaging in collaboration with suppliers:</b> Carrefour is developing tools to report on the recyclability of its packaging.</li> </ul>
<b>Consumption of energy resources</b>	<p><b>Energy efficiency:</b> teams in Group host countries were issued a list of five priority actions and technology recommendations for their stores: doors for refrigeration units operating at 0°C to 8°C; electronic speed controllers; low-consumption LED lighting; submetering systems; and phase-out of high warming potential HFC refrigerants for cooling systems. In France, Carrefour has joined the signatories of the ÉcoWatt Charter, which offers actionable ways to lower electricity use during peak demand.</p> <p><b>Renewable electricity:</b> Carrefour continues to increase the pace of the implementation of green energy contracts across all of its geographies. In September 2024, it signed two long-term renewable electricity supply contracts with VSB in France. Under these contracts, five wind and solar farms will generate 44 GWh per year as from 2025. They round out the contracts and agreements previously put in place, namely (i) four Physical Power Purchase Agreements in France for wind and solar farms that will produce 100 GWh per year from 2024, (ii) a contract in Spain for the production of 187 GWh per year as from 2026, and (iii) a contract in Italy for a solar farm that will produce 76 GWh per year from 2026.</p> <p>The Group has also signed an agreement with Green Yellow to build solar-power canopies in the car parks of 350 Carrefour France hypermarkets and supermarkets by 2027. Under this programme, almost 450 GWh of clean, local energy will be produced per year.</p>

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RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<b>Emissions of pollutants impacting living organisms and food resources</b>	<p>The production of certain raw materials can have consequences for biodiversity, and the globalisation of supply chains makes it difficult to monitor and trace them. For this reason, Carrefour is offering more sustainable raw materials, in particular by developing organic farming and its Carrefour Quality Lines.</p> <p><b>Developing the organic offering:</b> the Group offers its organic farming suppliers multi-year contracts that commit to volumes or purchase prices and take account of production constraints. Carrefour also supports producers who are in the process of transitioning to organic farming through long-term contracts – lasting three to five years – which secure their investments through intermediate pricing arrangements between conventional and organic farming prices and help to offset the impact of lower productivity on their income. These contracts are offered in France and Romania in particular. In 2024, Carrefour partnered with 6,947 organic producers (up 39% vs. 2023).</p> <p><b>Promoting agroecology via Carrefour Quality Lines:</b> the Carrefour Quality Lines represent a unique tool for Carrefour to develop agroecological practices. Each Carrefour Quality Line is a partnership between the Group and partner producers. In collaboration with these producers, Carrefour has drafted a rigorous charter specific to each production chain. These sectors guarantee a product “fed GMO-free”, “raised without antibiotics” or “grown without chemical treatment”. In 2024, 34.4% of Carrefour Quality Lines were agroecological (up 6 points vs. 2023). Through its Carrefour Quality Lines, the Group sets up multi-year partnerships with a view to guaranteeing greater visibility and more opportunities for producers. Carrefour thus provides volume guarantees to take account of production requirements and limitations and/or price guarantees to ensure fair compensation for the producer and to finance the constraints of the Carrefour specifications. In 2024, 16,608 producers around the world partnered with Carrefour Quality Lines.</p> <p><b>Biodiversity impact of Carrefour sites:</b> the sustainable construction policy is implemented via the “BREEAM New Construction” certification process. Its aim is to design and construct buildings in a manner that is respectful of the environment and occupant health and safety. The shopping mall renovation programme undertaken by the Carrefour group with the real-estate companies Carmila and Carrefour Property specifies the use of environmentally sound solutions. In addition, landscaping improvements are incorporated into renovated sites through planting local species.</p> <p>In addition, service stations managed by Carrefour are equipped with installations designed to prevent environmental risks and odours. The Group continuously monitors the regulatory compliance of its installations. This compliance monitoring covers the operation of vapour recovery systems, tank wall leak detection systems and fuel input/output reports, which are all used to control leakage and odour risks at service stations. In 2020, a Biodiversity Charter was drawn up for all operational sites. It proposes solutions for developing biodiversity at shopping centres by leveraging four focus areas:</p> <ul style="list-style-type: none"> <li>● improving knowledge of local biodiversity and managing green spaces;</li> <li>● developing on-site biodiversity;</li> <li>● managing green spaces with an ecological mindset and limiting the impact of business operations on biodiversity;</li> <li>● raising awareness, communicating and showcasing initiatives.</li> </ul> <p>In addition, Carrefour has chosen to apply the SBTN methodology to measure and locate the impact that its sites have on biodiversity (head offices, stores and warehouses). Following the site analysis in France, Carrefour drew up a list of priority stores that exert greater pressure on land and freshwater ecosystems. This analysis is currently being rolled out Group-wide.</p>

RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<b>Water consumption</b>	<p>In-store water consumption is monitored and optimised in order to limit the impact of activities on water resources.</p> <p>With regard to the real estate business of Carrefour Property and Carmila in France, Italy and Spain, the Group has introduced a sustainable construction policy aligned with BREEAM New Construction certification standards, to ensure that buildings are designed and built in line with a commitment to safeguarding the environment, occupant health and safety, and preserving biodiversity.</p>
<b>Human rights</b>	
<b>Inadequate working conditions</b>	<p>Carrefour recognises that promoting human rights is fundamental to conducting its business responsibly and over the long term. The purchasing rules provide a framework for the social and environmental compliance of purchases of controlled products. These rules stipulate:</p> <ul style="list-style-type: none"> <li>● that suppliers must sign an Ethical Standards Charter (described below);</li> <li>● the compliance process and rules for social audits of sectors at risk (see Section 2.2.4, Assessment measures – social audits);</li> <li>● that the Group's purchasing entities must appoint a person in charge of social and environmental compliance;</li> <li>● an action plan to bring production phases and sensitive raw materials into compliance with specific purchasing rules.</li> </ul> <p>The commitment of suppliers of Carrefour-brand products to human rights is reflected first and foremost through their signature of the Ethical Standards for Suppliers Charter, which is an integral part of all purchasing contracts in all Group host countries. This charter includes the provision of an ethics hotline, available 24/7 in all of the Group's languages, via the internet or by phone. The charter is designed to ensure that Carrefour continues to uphold and comply with human rights: it reiterates Carrefour's Code of Ethics, which provides a set of guidelines for fair and transparent business practices, and shares these principles of action with suppliers. It also stipulates that suppliers must agree to comply with the Group's requirements related to human rights, ethical conduct and the environment. These requirements are set out in five different chapters (respect for human rights and working conditions; ethical and responsible business conduct; respect for the environment; whistleblowing and protection of whistleblowers; and access to information and controls).</p> <p>The charter prohibits clandestine or undeclared subcontracting, and has a cascade effect by asking suppliers to demand the same social compliance standards of their own suppliers. Moreover, Carrefour undertakes to support its suppliers as much as possible in implementing these social principles, specifically by deploying corrective measures in the event of non-compliance.</p>

RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<p><b>Inadequate working conditions</b></p> <p><b>Forced labour</b></p> <p><b>Illegal work</b></p>	<p><b>Special cases:</b></p> <p><b>Environmental and human rights violations caused by cotton production:</b> cotton from Uzbekistan and Turkmenistan is banned by Group procedures. Carrefour created an organic cotton production chain in the Madhya Pradesh region combining quality organic cotton, decent pay for producers and traceability starting from the seed. The Group aims to increase the proportion of organic cotton in its total supply, while raising the standards for conventional cotton. Carrefour also applies blockchain technology to certain TEX BIO textile products. Using a QR code, consumers can access information that tracks the product pathway from the organic cotton farm to the point of sale.</p> <p><b>Human rights violations caused by textile production:</b> local projects in high-risk regions (own-brand suppliers) include:</p> <ul style="list-style-type: none"> <li>● incorporating environmental requirements into the Good Factory Standard;</li> <li>● project with the Institute of Public and Environmental Affairs (IPE) to assess the environmental performance of production plants in China;</li> <li>● Clean Water Project in Asia to prevent or counteract industrial pollution risks.</li> </ul> <p>Monthly screening of the supply chain is carried out using the Sentinel tool via social media/internet, etc.</p> <p><b>Action plans for alerts in the Xinjiang region:</b> the Carrefour group does not source any products directly in the Xinjiang region. Carrefour nevertheless monitors its sourcing to ensure compliant working conditions for all materials that may be produced in this region. In view of the risk of forced labour in the cotton supply chain, Carrefour requires all of its suppliers to be transparent about their supply chain and to be able to trace cotton back to its origin. Any dubious reports are investigated by asking the supplier for:</p> <ul style="list-style-type: none"> <li>● supporting documents for the transaction;</li> <li>● contracts;</li> <li>● certificates of origin to prove that the origin of the cotton is not prohibited.</li> </ul> <p>Mapping of the Group's supply chain and alerts received from various channels have led to the identification of eight additional sources with suspicious links to Xinjiang province. Alternatives have been found to replace them. In 2022, a third party was hired to carry out checks of these suppliers' warehouses and spinning mills to verify the suppliers' disclosures and carry out follow-up monitoring procedures. Carrefour has launched spinning mill inspections with its local teams, starting with key integrated suppliers.</p> <p><b>Action plan relating to alerts in the Tamil Nadu region:</b> collective work began in 2021 for this sourcing area in:</p> <ul style="list-style-type: none"> <li>● classifying the Tamil Nadu region as "high-risk" by local Global Sourcing teams in terms of social compliance and factory/importer management;</li> <li>● mapping the spinning mills of the area in the "Sustainability Map" platform of the Initiative for Compliance and Sustainability (ICS) and evaluating their performance via an audit and a specific questionnaire, with priority given to key suppliers;</li> <li>● implementation of a Worker Voice ethics hotline to ensure a whistleblowing facility at the local level. In 2022, the Group rolled out an additional whistleblowing channel to give workers an opportunity to make reports anonymously. The new whistleblowing line was initially made available in the mills of our main suppliers and it may be extended to tier 1 suppliers if necessary. This practice, which goes beyond the scope of a social audit, is intended to identify risks upstream and to implement systematic corrective measures.</li> </ul> <p>For all production facilities in the Tamil Nadu region, issues related to social and environmental responsibility should be managed by local Carrefour Global Sourcing teams. Moreover, spinning mills are particularly concerned by the problem and an Indian supplier whose garment factory is located outside Tamil Nadu but who sources its yarn or material in Tamil Nadu must also be monitored by Carrefour's local Global Sourcing teams.</p>



RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<p><b>Inadequate working conditions</b></p>	<p><b>Human rights violations associated with banana production:</b> Bananas are the most popular fruit sold in stores. They are sensitive to the effects of climate change and the subject of widespread reports on human rights abuses. As the leader in organic, fair-trade bananas in France, Carrefour works with its suppliers to develop this type of banana production in response to these challenges. The Group also launched two new French banana production chains, one organic and one agroecological. They create direct and indirect jobs in the French Antilles and provide consumers with transparent information about the production process.</p> <p><b>Human rights violations in the supply of seafood:</b> Carrefour conducts compliance audits of its direct suppliers located in at-risk areas and expects them to require the same level of compliance from their own suppliers. These audits are performed in accordance with strict standards (ICS, BSCI and SA8000) and serve as assurance that the main standards related to human rights and workers' rights are being respected. Among the issues checked are that there is no forced labour, child labour or any form of harassment or discrimination, and that employees have decent working hours.</p> <p>Carrefour is working on identifying human-rights sensitive sectors by country and region that require risk reduction measures. Against this backdrop, Carrefour has identified certain phases in the production of seafood products, upstream of its suppliers, as being more sensitive in terms of human rights. In this case, Carrefour introduces specific audits or measures to mitigate these risks, in particular:</p> <ul style="list-style-type: none"> <li>● audits for prawn processing in certain countries;</li> <li>● a ban on pre-processing tuna into loins before canning, and on at-sea transshipment (European central purchasing centre);</li> <li>● a ban on the supply of canned tuna from vessels flying the flag of a country that has received a "yellow card" from the European Union.</li> </ul> <p>In order to combat illegal practices and ensure better traceability, thus helping to prevent the risk of human rights violations, Carrefour is gradually implementing the following measures for its own-brand canned tuna:</p> <ul style="list-style-type: none"> <li>● prohibit the use of vessels on the IUU (Illegal, Unreported, Unregulated) fishing blacklists, suspected of illegal activities, or flying the flag of a country subject to a yellow card from the European Union;</li> <li>● require the use of vessels registered and authorised by fisheries management organisations (RFMOs);</li> <li>● require that purse seiners have an IMO or UVI registration number from the competent authorities;</li> <li>● require adherence to the ISSF PVR programme, where possible; prohibit transshipment, unless it is supervised according to ISSF criteria;</li> <li>● require extensive traceability right down to the fishing vessel; Carrefour ensures extensive traceability right down to the fishing vessel in the specifications of its European purchasing centre. The complete list of vessels authorised to supply the Group is included in the specifications of each supplier. The Group thus verifies that the vessels are registered in the ISSF's PVR programme (ProActive Vessel Register of the International Seafood Sustainability Foundation) and that they are not on the blacklists of IUU (Illegal, Unreported, Unregulated) fishing, suspected of illegal activities or flying the flag of a country subject to an EU yellow card.</li> </ul> <p>To combat slavery, the Group prohibits transshipment. These criteria require boats to disembark regularly at the port for registration/port control.</p>
<p><b>Failure to pay adequate wages</b></p>	<p>In relation to adequate wages, Carrefour's purchasing rules include audits on compliance with the minimum wage, legal overtime pay requirements and freedom of association. The social performance of suppliers is regularly monitored and checked through social audits. Corrective action plans are systematically implemented and progress monitored over time. In addition to social audits, Carrefour develops local projects to meet the specific needs of its suppliers. More than 80% of cases of non-compliance identified in plants in high-risk countries each year relate to one of the following three categories: "compensation, benefits and conditions", "health and safety" and "working hours".</p> <p>In 2023, the Group launched an adequate wage survey among its employees across the three integrated countries.</p>

RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<p><b>Specific rights of indigenous peoples</b></p>	<p>The Carrefour group has implemented various prevention and risk mitigation measures to prevent violations of the specific rights of indigenous communities. These include:</p> <ul style="list-style-type: none"> <li>● the roll-out of certifications: depending on the Group's sensitive raw materials, certifications are rolled out to ensure that the human, civil, political and economic rights of affected communities are respected (FSC, RainForest Alliance, RSPO, ASC, GOTS);</li> <li>● support for indigenous and native communities through business partnerships: as part of the investment fund dedicated to combating deforestation in Brazil, a number of projects have been supported to protect indigenous populations:                         <ul style="list-style-type: none"> <li>● Floresta Faz Bem: an exclusive nationwide initiative to encourage the sale of products made by indigenous people and traditional communities,</li> <li>● Selo Origens: this joint initiative of Imaflora and ISA promotes ethical and sustainable trade in the Amazon by bringing together companies, producers and indigenous peoples;</li> </ul> </li> <li>● funding for conservation projects involving indigenous and native populations: in 2024, an investment of R\$3 million was made for projects focusing on traditional communities. This investment will impact more than 600,000 hectares and is expected to benefit more than 6,500 people;</li> <li>● projects promoting inclusion, community development and the fight against racism towards indigenous populations: Carrefour and non-profit organisation Koinonia have launched a project to promote the socio-economic empowerment of Quilomba communities by supporting agricultural and artisanal production and their small businesses. This project supports 20 Quilombola communities.</li> </ul>

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RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<p><b>Unequal treatment and discrimination</b></p>	<p>Carrefour aims to strengthen its inclusive culture day by day, and sees diversity as a performance driver. The Group is strongly committed to combating all forms of discrimination and harassment. In 2023, Carrefour conducted a pilot study in France involving all its employees. The study consisted of an anonymous and voluntary survey to help us to gain a better understanding of the diversity of the teams' backgrounds. The survey revealed a very broadly positive perception of diversity of origin within the Group, based on the 20,000 responses received. Following this study, Carrefour launched an action plan based on four pillars:</p> <ul style="list-style-type: none"> <li>● provide training on non-discrimination and the fight against unconscious bias;</li> <li>● build a community of role models;</li> <li>● hire more people from diverse backgrounds;</li> <li>● promote more employees from diverse backgrounds.</li> </ul> <p><b>Inclusion and diversity in Brazil:</b> the Group worked intensively in 2024 to ensure that all interactions take place in a safe environment, free from prejudice and racism. This is an ongoing process that involves profound changes in the Company's ecosystem. It represents a profound cultural and institutional transformation and is based on four pillars:</p> <ul style="list-style-type: none"> <li>● inclusive education: through training programmes that invest in capacity building and the creation of a culture of inclusion and active non-discrimination. This training is mandatory for 100% of employees;</li> <li>● humanised safety policies and consequences: acting with the necessary rigour to ensure that no fault goes unpunished. The Code of Ethics, the Code of Conduct, Diversity and Human Rights policies and Zero Tolerance policies on racism and discrimination have been put in place to strengthen Carrefour Brazil's position with regard to racism, ill-treatment or any form of physical or moral violence;</li> <li>● transparency: by assuming its responsibilities and maintaining dialogue with society. A specific mechanism for reporting cases of prejudice and discrimination has been put in place, including the possibility of audits and internal controls;</li> <li>● and positive action: promotion of racial equity inside and outside the Company to create a racism-free and more equitable environment. A Committee for Racial Equity has been created to guide strategies to combat discrimination and racism and to support racial and social equality causes.</li> </ul>

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RISK	PREVENTION AND MITIGATION MEASURES IN PLACE
<b>Health and safety</b>	
<b>Occupational health and safety violations</b>	<p>All of the Carrefour group's host countries have an action plan on health, safety and quality of life in the workplace. Accordingly, each country has undertaken to implement and manage an action plan for health and safety at work, aimed above all at preventing workplace accidents and occupational illnesses.</p> <p><b>At Carrefour:</b></p> <p><b>Prevention of workplace accidents and occupational illnesses:</b> compliance with existing regulations, anticipation of changes in regulatory requirements, implementation of strict procedures, roll-out of preventive training in subjects such as in-store safety and in movements and posture, awareness campaigns, etc. A Workplace Health and Safety management training programme has been set up for site managers, the Es@nté tool promotes the occupational risk prevention approach and facilitates administrative management of workplace accidents and occupational illnesses, and the Wittyfit tool focuses on psychosocial risk prevention.</p> <p><b>Prevention of musculoskeletal disorders:</b> massive investment in handling assistance equipment (automatic pallet wrapping machines, stocking carts, etc.), in-depth studies on workstation ergonomics, alterations to furniture, and gym sessions to prepare employees before they start work.</p> <p><b>Prevention of stress and psychosocial risks:</b> stress management training and free hotlines and remote psychological support, etc. In France, employees have toll-free access to a support line.</p> <p><b>Within the value chain:</b></p> <p><b>Social audit for plants located in high-risk or at-risk countries:</b> this audit is compliant with ICS or BSCI standards. The audit must be performed by an external service provider in accordance with one of the above-mentioned standards. The required rating is A or B (C, D and E ratings do not qualify). See Section 2.2.4 Risk assessment measures.</p> <p><b>Special requirements for Bangladesh:</b> suppliers must be part of the Accord group to be listed. The Accord group brings together brands and organises the additional safety inspections that are mandatory for any supplier seeking to be listed.</p>
<b>Consumer health and safety violations due to quality, compliance or product safety failure</b>	<p>Carrefour implements a series of requirements and procedures to guarantee the quality and compliance of the products it sells. Carrefour's control plans also include consumer focus groups and warehouse and in-store checks of product freshness and origin.</p> <p><b>Crisis management, alert and product recall:</b> to make sure that non-compliant products cannot reach the end consumer, for example, online information platforms have been developed to help the relevant supplier provide the data required for product recall. The platforms are also used to identify and warn the warehouses and stores likely to have received batches of non-compliant products, for more effective recall. As a further precaution, the EAN barcode of recalled products is also blocked at checkout.</p> <p>Carrefour has an alert system called AlertNet to inform all stores as quickly as possible if they must withdraw or recall a product. The system is available online at all times and access is free for suppliers. In the event of an alert, Carrefour immediately withdraws the products concerned. Verification of effective withdrawal proceeds within 24 hours, and feedback on the quantity of products concerned follows within three working days of the withdrawal order.</p> <p><b>Monitoring plans for controlled products:</b> controlled products are analysed for quality, performance and compliance. Carrefour commissions independent laboratories to conduct analyses and, in some cases, additional product tests to ensure compliance. To ensure that products meet consumer expectations, tests may also be conducted with consumer panels or by experts. Monitoring commissioned by Carrefour complements the supplier's self-monitoring, with the primary aim of regularly verifying the compliance of Carrefour-brand products with applicable laws and specific provisions integrated into the contracts of controlled products. Analysis takes many factors into account, including the identification of dangers and their characteristics, exposure assessment, risk characterisation, control measures, degree of certainty, population sensitivity and probability of occurrence.</p> <p><b>Quality procedures and policies:</b> Carrefour works to ensure the quality and safety of its own-brand products in all of the Group's host countries, operating a five-pronged policy: supplier compliance with product quality standards, product specifications, quality control plans and customer opinion surveys, in-house expertise, and traceability and data tracking.</p>

## 2.2.6 WHISTLEBLOWING FACILITIES

### 2.2.6.1 Description of whistleblowing facilities

In 2023, the Group strengthened its policies and prioritised actions to be taken based on reported alerts. Carrefour's partners and employees are all permanent conduits for raising the alert when necessary. Reported alerts are divided into the following categories:

- trade union dialogue;
- the ethics hotline, accessible to all employees, partners and customers;
- stakeholder dialogue and publications mentioning Carrefour;
- alerts identified by the media.

Alerts are analysed by various Group bodies depending on their origin and processed by the relevant departments. Several internally defined criteria are applied to prioritise alerts and incident risks. Investigations are then conducted based on the level of risk.

**Alerts or incidents identified via the trade union dialogue.** A dispute management procedure is incorporated in the UNI Global Union agreement. The procedure should be followed if a dispute between a Carrefour entity and UNI Global Union relating to the interpretation or application of the agreement cannot be settled through dialogue. If breaches are confirmed, UNI Global Union and its affiliated trade unions ensure that the situation is promptly remedied and that appropriate action is taken as required by the situation.

#### **The ethics hotline, accessible to all employees, partners and customers.**

In accordance with (i) France's duty of care law, (ii) the "Sapin II" French law on anti-corruption compliance, as well as EU Directive 2019/1937 on the protection of persons reporting breaches of European Union law and its transposition into national laws, Carrefour has set up whistleblowing and alert facilities for reporting the existence, or materialisation of, ethics risks. These facilities mean that any Group employee, supplier or service provider, or any other third party, can confidentially report situations or behaviour that violate the applicable laws and regulations or breach Carrefour's Code of Ethics. The whistleblowing facility is therefore one of the tools promoted under the agreement between Carrefour and UNI Global Union.

Confidentiality and anonymity are guaranteed at all stages of the whistleblowing process. Carrefour has pledged not to take any disciplinary action against any employee who, in good faith, reports a breach of the Principles of Ethics. The system helps Carrefour to prevent serious breaches of its Code of Ethics and to take the necessary corrective measures when a breach does take place.

All alerts identified by the Ethics and Compliance departments are processed and investigated, provided that a sufficient amount of information is available. The country/business line Ethics and Compliance managers are responsible for relaying alerts to the appropriate departments, depending on their nature. For example, alerts related to fraud or theft are handled by the Security departments, those related to corruption are processed by the Ethics and Compliance departments and alerts related to employee health and safety or discrimination are handled by the Human Resources departments. The handling of serious alerts is overseen by country-level ethics committees or the Group Ethics Committee.

<http://ethics.carrefour.com/>

Country	Phone hotline 1	Phone hotline 2
Argentina	0 800 444 4744	
Belgium	0 800 100 10 0 800 127 21	855 409 0182
Brazil	0 800 892 0708	
China	400 601 365 2	
France	0 800 90 85 62	
Italy	800 78 32 10	
Netherlands	0 800 022 27 09	
Poland	00 800 151 0163	
Romania	800 400 836	
Spain	900 814 793	
Cambodia	1 800 209 354	
Hong Kong	800 96 1764	
India	000 117	855 409 0182
Turkey	0 811 288 0001	855 409 0182
Vietnam	1 228 0288 or 1 201 0288	855 409 0182

### Governance of the ethics hotline:

The ethics hotline is managed by the Carrefour group's Ethics and Compliance department, which collects and processes alerts, either directly or through the Country/Business Line Ethics and Compliance departments. The Group Ethics & Compliance department and the Group Security department are notified of all alerts.

**The Country/Business Line or Group Ethics and Compliance Committee:** where competent, this committee oversees the handling of whistleblowing within its area of responsibility. It ensures that whistleblowing alerts are handled effectively and comprehensively and that remedial measures are put in place when necessary.

A designated officer is assigned to each alert. The officer's role is to:

- deal with reports received through the Carrefour ethics hotline;
- coordinate the actions of the people likely to be involved in handling the report, and where appropriate ensure that there is no conflict of interest;

- make sure the information gathered remains confidential throughout the report processing;
- ensure and guarantee the anonymity of the whistleblower if they wish to remain anonymous;
- liaise, where necessary, with the relevant Ethics & Compliance Committee or, in the case of human resources issues (harassment, discrimination, health and safety, etc.), with the relevant internal bodies;
- be the contact person for the person reporting the incident.

The number of people responsible for handling alerts is limited and they are subject to a strict confidentiality requirement. They have been trained to handle reports and conduct internal investigations, and have been made aware of the requirements for protecting personal data.

**Stakeholder engagement, publications mentioning the Carrefour group and alerts handled by the Food Transition Committee.** The Group has set up a task force to identify and deal with the different alerts related to CSR and duty of care. The task force is in charge of investigating reported alerts and making sure that the most appropriate corrective action plans are implemented if a breach is confirmed.

The alerts are identified by the task force either through stakeholder dialogue or through monitoring of publications mentioning the Carrefour group (thematic rankings, reports, press articles) and industry-related alerts. Task force members monitor any changes in these alerts. Following the identification of an alert, the relevant functions are tasked with conducting an investigation, defining an appropriate response and specifying any action plans or processes to be put in place to mitigate the risk. The Duty of Care Plan is regularly monitored by the various governance bodies (see Section 2.2.1 Governance of the Duty of Care Plan).

### 2.2.6.2 Types of alerts

**Alerts reported through the ethics hotline.** In 2024, 8,594 alerts were received, of which the majority were reported through local ethics hotlines and the remainder via line management channels, e-mail or post.

Alerts by category in 2023	Percentage of alerts received
Human resources (other than discrimination and harassment)	59.16% <sup>(1)</sup>
Other	7.57% <sup>(2)</sup>
Theft, fraud and misappropriation of funds	17.33%
Discrimination or harassment	11.98%
Corruption and conflict of interest	1.25%
Health and safety	2.23%
Antitrust and unfair trade practices	0.19%
Environmental issues	0.29%
<b>TOTAL</b>	<b>100%</b>

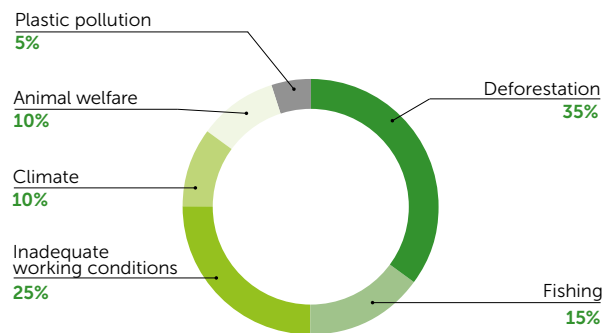
(1) Do not represent breaches of the Group's Code of Ethics.

(2) Alerts not within the scope of the categories in the table above, and which do not concern human rights or accountability, for which the percentage of alerts received is 0%. Do not concern the consolidated scope or referred to customer services.

**Alerts notified through stakeholder engagement, publications mentioning the Carrefour group and alerts handled by the Food Transition Committee.** In 2024, more than 30 alerts on various

matters related to products sold or supply chains were handled by the committee on Purchasing Rules for the Food Transition.

**FIGURE 9: BREAKDOWN BY CATEGORY OF ALERTS HANDLED BY THE COMMITTEE ON PURCHASING RULES FOR THE FOOD TRANSITION**



In 2024, the main alert categories handled by the Committee on Purchasing Rules for the Food Transition concerned deforestation, inadequate working conditions, animal welfare and consumption of marine resources.

## 2.2.7 MONITORING SYSTEM FOR MEASURES IMPLEMENTED

France's duty of care law requires companies to set up a system to track the measures they have taken and assess their effectiveness.

<b>Qualitative monitoring</b>	Qualitative monitoring of company measures is carried out regularly through interviews with the operational business teams, informed by alerts reported via the various channels and an annual questionnaire sent to the Group's eight integrated countries.
<b>Quantitative monitoring</b>	Carrefour has metrics in place on human health and safety, human rights and the environment. Collected using the Group's reporting tools, audits and other mechanisms, these metrics are used to evaluate the relevance and effectiveness of company measures. See Section 2.2.5.2 Prevention and mitigation measures in place.

## 2.2.8 REPORT ON THE 2024 DUTY OF CARE PLAN

### 2.2.8.1 Effectiveness of the measures put in place

RISK	HR METRICS
<b>Risks of environmental damage</b>	
<b>Contribution to climate change (upstream)</b>	Number of suppliers committed to the Food Transition Pact: 2024: 393 2023: 306 Change: +28% Scope: Group
	Number of Top 100 suppliers certified 1.5°C by SBTi: 2024: 53% 2023: 44% Change: +9 points Scope: Group
	Number of suppliers involved in the 20 Megatonnes project: 2024: 93 2023: 78 Change: +19% Scope: Group
	Number of partner products: 2024: 52,024 2023: 46,013 Change: +13% Scope: Group
<b>Consumption and degradation of marine resources (upstream)</b>	Percentage of controlled and national-brand products from suppliers engaged in sustainable practices: 2024: 35.2% 2023: 57.1% Change: -21.8 points Scope: Excluding AR. national brand.
	Percentage of sales of controlled fishery and aquaculture products produced using sustainable practices <sup>(1)</sup> : 2024: 49.7% 2023: 60.9% Change: -11.3 points Scope: Group

(1) The percentage of sales of seafood products is falling. Carrefour extended its reporting scope in 2024 to include Spain and the Atacadao and Sam's entities in Brazil, where the proportion of responsibly sourced seafood products is below expectations in a less mature market.

RISK	HR METRICS
<b>Waste and poor waste management (upstream)</b>	Percentage of food waste avoided in stores compared to 2016: 2024: -49.7% 2023: -33.8% Change: -15.9 points Scope: Group
	Number of meal equivalents of unsold products donated to food aid associations (in millions of meals): 2024: 61 2023: 48.7 Change: +25%
	Number of Too Good To Go food bags sold (in millions): 2024: 3,558 2023: 3,904 Change -9% Scope: France, Belgium, Spain, Italy, Poland
	Proportion of hypermarket and supermarket waste recovered: 2024: 73% 2023: 70% Change: +3 points Scope: Group
	Number of stores offering the Loop service: 2024: 204 2023: 130 Change: +57% Scope: France
	Percentage of Carrefour-brand packaging that is reusable, recyclable or compostable: 2024: 56% 2023: 69% Change: -13 points Scope: Group
	Percentage of food waste avoided in stores compared to 2016: 2024: -49.7% 2023: -33.8% Change: -15.9 points Scope: Group

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RISK	HR METRICS
Deforestation	<p>Palm oil: Percentage of palm oil used in Carrefour-brand products that is fully traced (RSPO Segregated certified): 2024: 95.1% 2023: 95.3% Change: -0.2 points Scope: 98% excluding MDC Light BR</p>
	<p>Percentage of palm oil used in Carrefour-brand products certified RSPO or equivalent: 2024: 100% 2023: 100% Change: Scope: 98% excluding MDC Light BR</p>
	<p>Wood and paper: Percentage of Carrefour own-brand products in ten priority categories sourced from sustainable forests: 2024: 98% 2023: 96.3% Change: +1.7 points Scope: 100%</p>
	<p>Soy: Percentage of Carrefour Quality Lines and other key Carrefour-brand products that use zero-deforestation soy as animal feed: 2024: 27.9% 2023: 21.7% Change: +6.1 points Scope: 93% Excluding BR C, Sam's</p>
	<p>Brazilian beef: Percentage of Brazilian beef suppliers that are geo-monitored and comply with the Group's forest policy or are committed to an ambitious policy to combat deforestation: 2024: 100% 2023: 100% Change: Scope: Brazil</p>
	<p>Cocoa: Percentage of Carrefour-brand chocolate bars that comply with the Group's sustainable cocoa policy: 2024: 33.2% 2023: 31.6% Change: +1.6 points Scope: Group</p>
	<p>Textiles: Percentage of natural raw materials for textiles that comply with our responsible TEX policy: 2024: 75.5% 2023: 52.3% Change: +23.3 points Scope: Group</p>
	<p>Percentage of TEX products made with organic cotton: 2024: 36.2% 2023: 20.6% Change: +16% Scope: Group</p>
	<p>Percentage of wood-based fibres in the Group's TEX products that are deforestation-free: 2024: 97% 2023: 96.3% Change: +0.7 points Scope: Group</p>
	<p>Percentage of wool in our TEX products that guarantees sheep welfare and protects soils and ecosystems: 2024: 61.8% 2023: 58.7% Change: +3.1 points Scope: Group</p>

RISK	HR METRICS
<b>Microplastic emissions (upstream)</b>	Percentage of Carrefour-brand packaging made with recycled plastic: 2024: 16.4% 2023: 8.6% Change: +7.6% Scope: Group excluding AR
<b>Consumption of energy resources</b>	Number of hypermarkets equipped with photovoltaic systems: 2024: 211 2023: 137 Change: +54% Scope: FR, ES, BR, IT, PL, BE  Number of PPAs signed: 2024: 9 2023: 4 Change: +125% Scope: Group
<b>Emissions of pollutants impacting living organisms and food resources</b>	Number of suppliers committed to the Food Transition Pact: 2024: 393 2023: 306 Change: +28% Scope: Group  Number of organic farming producers (supported through sector-based contractual arrangements): 2024: 6,947 2023: 4,997 Change: +39% Scope: Group
<b>Water consumption</b>	Amount of water consumed (in millions of cu.m.): 2024: 10.9 2023: 8.2 Change: +43% Scope: 93% AR excluding C&C, BR
<b>Risk of human rights violations</b>	
<b>Forced labour Illegal work Inadequate working conditions</b>	Percentage of audits with alerts (potential production sites): 2024: 16% 2023: 19% Change: -3 points Scope: Global Sourcing ■ Of which alerts related to working hours: 2024: 26% 2023: 23% Change: +3% Scope: Global Sourcing  Number of social audits (active and potential production sites): 2024: 1,187 2023: 1,161 Change: +2% Scope: Global Sourcing  Number of plants screened with Sentinel: 2024: 9,000 2023: 4,000 Change: +125% Scope: India, Bangladesh  Number of sites screened using the Sentinel tool: 2024: 51 2023: 78 Change -35% Scope: Global Sourcing



RISK	HR METRICS
<b>Failure to pay adequate wages</b>	<p>Percentage of audits with alerts (potential production sites):            2024: 16%            2023: 19%            Change: -3 points            Scope: <i>Global Sourcing</i></p> <p>■ Of which alerts related to compensation, working conditions and benefits:            2024: 21%            2023: 21%            Change: -            Scope: <i>Global Sourcing</i></p>
<b>Unequal treatment and discrimination</b>	<p>Percentage of women among Executive Directors (top 200):            2024: 28%            2023: 28.8%            Change: -0.8 points            Scope: <i>Group</i></p> <p>Percentage of women on the Board of Directors:            2024: 46%            2023: 46%            Change:            Scope: <i>Group</i></p> <p>Percentage of employees recognised as having a disability:            2024: 4.4%            2023: 4.3%            Change: +0.1 points            Scope: <i>Group</i></p>
<b>Specific rights of indigenous peoples</b>	<p>Sales of fair trade products:            Number of fair trade products:            2024: 127            2023: 123            Change: +3%            Scope: <i>Group</i></p>

#### Risks to the health and safety of people

<b>Occupational health and safety violations</b>	<p>Workplace accident frequency rate (number of accidents/millions of hours worked):            2024: 16.5%            2023: 31.4%            Change: -14.9 points            Scope: <i>Group</i></p> <p>Number of fatalities as a result of work-related injuries and work-related illness:            2024: 5            2023: 1            Change: +400%            Scope: <i>Group</i></p> <p>Percentage of audits with alerts (potential production sites):            2024: 16%            2023: 19%            Change: -3 points            Scope: <i>Global Sourcing</i></p> <p>■ Of which alerts related to health and safety:            2024: 35%            2023: 41%            Change: -6 points            Scope: <i>Global Sourcing</i></p> <p>Number of social audits (active and potential production sites):            2024: 1,187            2023: 1,161            Change: +2%            Scope: <i>Global Sourcing</i></p>
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## 2.2.8.2 Main measures implemented in 2024

TYPES OF RISKS	MEASURES IMPLEMENTED IN 2024
<b>Risks of environmental damage</b>	
<b>Upstream greenhouse gas emissions</b>	<p>In 2024, Carrefour signed a partnership agreement with the French non-profit organisation, Pour une Agriculture Du Vivant (PADV), to take part in a project to study the financial mechanisms for decarbonising agricultural production of five raw materials in France. The aim of the project is to develop a new model for commercial relations between the various players in the chain in order to factor in the financial impacts of introducing regenerative farming practices. The project encompasses technical and financial support for farmers as well as contractual commitments.</p> <p>In order to step up its efforts to decarbonise its value chain, Carrefour has joined forces with ADEME to encourage its smallest suppliers in France to put in place a climate policy based on the ACT methodology. Under this partnership, 150 SME suppliers will be able to receive financial support from ADEME for their climate strategy.</p>
<b>Consumption of marine resources</b>	In July 2024, Carrefour joined the Global Tuna Alliance (GTA) with a view to playing an active role in improving the sustainability of tuna supply chains. Under this partnership, the Group is applying a dual approach focused on improving the regulation and management of tuna fishing and ensuring that best practices are applied on all of its suppliers' ships.
<b>Waste and poor waste management</b>	As part of its partnership with the Paris 2024 Olympic and Paralympic Games, Carrefour supported Procter & Gamble and Paris 2024 in the manufacture of the podiums by organising an event in Montesson with its customers to collect rubbish abandoned in nature.
<b>Deforestation and land-use change</b>	<p>In 2023 and 2024, Carrefour rolled out the Visipec tool to guarantee the traceability of indirect meat-packer suppliers in Brazil. This tool can be used to map supply chains and carry out assessments in relation to deforestation, forced labour, protected areas and the involvement of smallholders. The Visipec project led to the analysis of 2,701 direct farms and 14,036 indirect farms, covering 117 municipalities in the state of Pará, and involving five abattoirs.</p> <p>Also during 2024, a specific methodology was introduced for all brands (own brands and national brands) to identify areas that are at risk of deforestation. This methodology consists of four stages:</p> <ul style="list-style-type: none"> <li>■ Stage 1: A list was drawn up of the Brazilian municipalities considered to be at the greatest risk of deforestation.</li> <li>■ Stage 2: The results of the analysis of the abattoirs that supply beef to the Carrefour group were incorporated (with geo-location of the abattoirs themselves and of their supplier farms).</li> <li>■ Stage 3: These "areas of influence" were then cross-referenced with the mapping of municipalities at risk of deforestation, the location of indigenous lands and protected areas.</li> <li>■ Stage 4: Priority areas were identified by cross-referencing the size of the supply volumes of each abattoir, the number of farms supplying them and the percentage of farms located in the above-described at-risk areas. It is these priority areas on which the Group is focusing in terms of full traceability, both for its own brands and its national brands.</li> </ul>
<b>Microplastic emissions</b>	As part of the process to redefine Carrefour's objectives on plastics, a consultation was organised on December 18, 2023, in the presence of the Carrefour group's Director of Engagement. This event brought together the Group's internal teams, as well as NGOs, experts, suppliers, customers and investors to define a compelling ambition for the Group.
<b>Consumption of energy resources</b>	On July 15, 2024, the Group signed a partnership agreement with GreenYellow for the installation and operation of canopies fitted with solar panels in almost 350 of its car parks in France. These panels will generate around 450 GWh of electricity annually over a period of three years, i.e., almost half of the 1 TWh target set in the Carrefour 2026 strategic plan. Also in 2024, the Group signed a major new Power Purchase Agreement in Spain. Scheduled to start up in 2026, this PPA will cover almost 30% of Carrefour's Spanish electricity consumption through solar and wind power.
<b>Emissions of pollutants impacting living organisms and food resources</b>	For the first year, Carrefour Global Sourcing evaluated its suppliers via the Higg platform, which integrates the management of chemicals, water and CO <sub>2</sub> emissions.
<b>Water consumption</b>	Carrefour Spain, one of the Group's countries identified as being the most sensitive to water stress, has implemented a pilot action plan to support Carrefour in a more comprehensive approach to water issues. The action plan includes the mapping of CQL supplier risks, training for all Carrefour-brand suppliers and the drafting of best practices to achieve water savings.

TYPES OF RISKS	MEASURES IMPLEMENTED IN 2024
<b>Risk of human rights violations</b>	
<b>Inadequate working conditions</b>	<p>In 2024, the Group updated its Ethical Standards for Suppliers Charter, which now applies to suppliers of both Carrefour brands and national brands. This charter draws on the following reference framework:</p> <ul style="list-style-type: none"> <li>■ the Universal Declaration of Human Rights;</li> <li>■ the United Nations Guiding Principles on Business and Human Rights;</li> <li>■ the fundamental conventions of the International Labour Organization (ILO); and</li> <li>■ the OECD Guidelines for Multinational Enterprises.</li> </ul> <p>Chapter 1 of the Charter covers human rights and working conditions and therefore addresses the issues of forced labour, human trafficking and adequate wages.</p>
<b>Forced labour</b>	
<b>Illegal work</b>	
<b>Failure to pay adequate wages</b>	
<b>Specific rights of indigenous peoples</b>	<p>In Brazil, Carrefour supports a project run by Imaflora aimed at helping the indigenous peoples of the Amazon region by putting in place systems to promote and market their products. The initiatives launched under this project include drawing up the underlying rules of these systems, paying community organisations directly, raising funds from other financial sponsors, and drafting reports on the progress made and results achieved.</p> <p>Another project the Group is taking part in for indigenous peoples is Floresta faz Bem in Brazil. The aim of this project is to enable products made by indigenous peoples to be sold in Carrefour Brazil stores, with dedicated communication channels and in-store promotion.</p>
<b>Unequal treatment and discrimination</b>	As mentioned above, the Group's Ethics Charter addresses the issues of discrimination, harassment and abuse.
<b>Risks to the health and safety of people</b>	
<b>Occupational health and safety violations</b>	The aforementioned Supplier Ethics Charter also requires suppliers to respect the health and safety of their workers.

### 2.2.8.3 Review of alerts received in 2024

RISKS COVERED	MANIFESTATION OF RISK OR ALERTS IDENTIFIED IN 2024	DATE	ADDITIONAL MEASURES IN 2024 AND DEVELOPMENT OF EXISTING ACTION PLANS
<b>Greenhouse gas emissions</b>	Global warming	September 2024	<p>In September 2024, Carrefour was questioned by the French environmental non-profit organisation, Notre Affaire à Tous, about "our legal obligations with regard to the climate". Carrefour responded by reaffirming the importance it places on combating global warming and reducing its GHG emissions. The Group has been taking various actions for several years now to prevent and mitigate its GHG emissions. Examples include:</p> <ul style="list-style-type: none"> <li>■ reducing the use of refrigerants and lowering energy consumption in stores;</li> <li>■ obtaining commitments from own-brand and national brand suppliers to reduce their GHG emissions;</li> <li>■ developing responsible sourcing to reduce the climate impact of its own-brand products;</li> <li>■ accelerating the development of plant-based foods;</li> <li>■ rolling out electric-vehicle recharging infrastructure.</li> </ul> <p>Carrefour considers that the above actions correspond to due diligence measures that enable it to meet its obligations under France's duty of care law.</p>

RISKS COVERED	MANIFESTATION OF RISK OR ALERTS IDENTIFIED IN 2024	DATE	ADDITIONAL MEASURES IN 2024 AND DEVELOPMENT OF EXISTING ACTION PLANS
<b>Deforestation</b>	Specific rights of indigenous peoples	October 2024	Carrefour was queried in October 2024 over the due diligence procedures carried out in the State of Mato Grosso in Brazil, particularly concerning indigenous peoples. The Group pointed out that all of its suppliers are checked against the forced labour blacklist issued by the Brazilian federal government's labour ministry, and checks are also carried out into whether they have ever been issued with any sanctions. Meat-producing farms that straddle indigenous lands or conservation areas or which are involved in deforestation cannot be included in Carrefour's supply chain. The Group is a member of coalitions and working groups with a view to engaging its entire supply chain and external stakeholders in preventing conversion of natural ecosystems and protecting indigenous peoples (Sustainable Beef Roundtable, Beef on Track Protocol, Inpacto, etc.).
<b>Deforestation</b>	Deforestation related to soy production in Brazil	September 2024	The NGO Earthsight accused Carrefour of working with soy suppliers in Brazil that are involved in deforestation. Carrefour immediately launched an investigation, in accordance with its due diligence process. The measures that we will take will depend on the outcome of the investigation, which is still ongoing. However, at the time of the accusation Carrefour: <ul style="list-style-type: none"> <li>■ reaffirmed its commitment to combating deforestation in its supply chain, focusing on the main sensitive raw materials, including soy. As part of this commitment, 21% of the soy used in animal feed for the Group's own-brand products in 2024 was guaranteed as being zero-deforestation soy;</li> <li>■ stated that it assesses the policies of the main traders in its supply chain and encourages its suppliers to prioritise those whose practices are most in line with the Group's policies and objectives.</li> </ul>
<b>Consumption of marine resources</b>	Formal notice served on Carrefour by the Bloom NGO regarding its tuna supplies	April 2024	Carrefour was given formal notice on two occasions by NGOs, first by Bloom and then by Bloom and Foodwatch, about the risks associated with its tuna supplies. Carrefour responded to these two formal notices and put in place an action plan to address the main points raised. In particular, it has: <ul style="list-style-type: none"> <li>■ updated its risk-mapping process for the Duty of Care Plan;</li> <li>■ conducted a stakeholder consultation with a view to continuously improving its Duty of Care Plan;</li> <li>■ increased the transparency of its tuna sourcing policy by specifically publishing the policies it has put in place in relation to this species and the results achieved;</li> <li>■ improved the sustainability of private label offer stocks depending on the state of the species and the fishing areas and techniques used;</li> <li>■ amended its Ethics Charter in order for it to apply to both national-brand and own-brand suppliers in the same way;</li> <li>■ published a specific report dedicated to sustainable fishing, to include as much information as possible on the Group's tuna supply chain.</li> </ul>

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