

METRO

ESG KPI REPORT

2023/24



**WHOLESALE.
MORE THAN EVER.**

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CLIMATE + CARBON

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GREENHOUSE GAS EMISSIONS

in t CO ₂ (CO ₂ equivalents)	Reference year 2011	2021/22	2022/23	2023/24
Scope 1 - direct greenhouse gas emissions	483,088	400,792	348,775	380,028
Scope 2 - indirect greenhouse gas emissions	892,330	592,697	555,972	411,888
Scope 3 - other indirect greenhouse gas emissions	309,083	194,871	180,985	124,990
Total greenhouse gas emissions	1,684,501	1,188,359	1,085,732	916,906

Definition: Level of all main emissions by scope according to methodology of the Greenhouse Gas Protocol. Scope 3 was adjusted in order to harmonize the scope with the climate protection target. This applies to both the reporting year and the previous year.

The following sources of emissions are included:

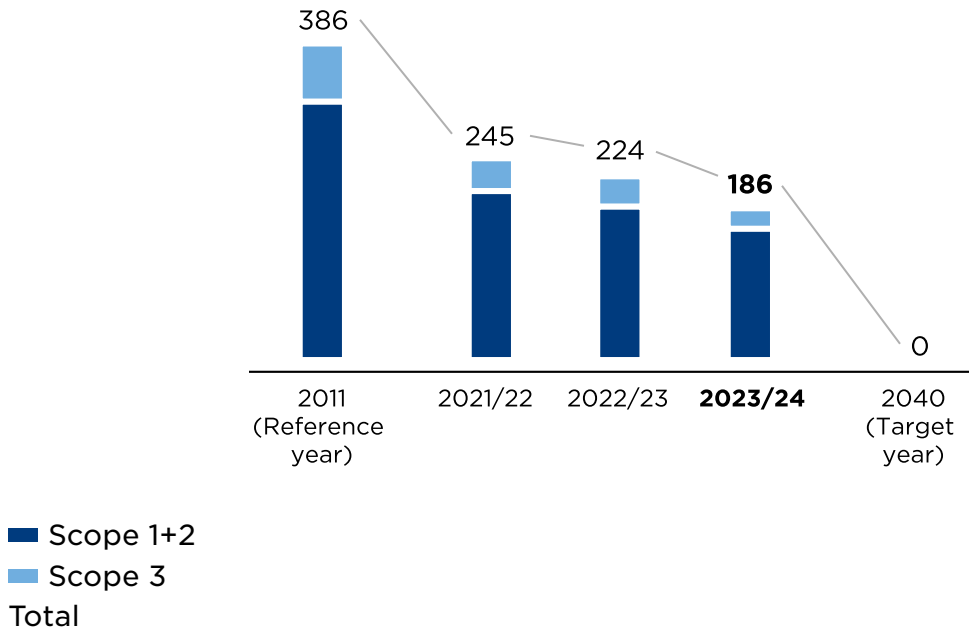
- Scope 1: fuel oil, natural gas, liquefied natural gas (LNG), liquefied petroleum gas (LPG), refrigerant emissions from commercial cooling and air-conditioning as well as fuel consumption by company cars, fleet of our own logistics vehicles (FoV) and emergency power generators.
- Scope 2: electricity, heating and cooling energy consumption
- Scope 3: in-house paper consumption for advertising material and office purposes, business trips and upstream chain emissions and grid losses for all direct and indirect energy sources

A reduction of 45.6% of the above-mentioned absolute figures with regard to Scope 1, 2 and 3 has been achieved since 2011.

Explanation about the Carbon Footprint, especially about methodology and climate protection target are available at <https://responsibility.metroag.de/esg-priorities/climate-carbon/climate-protection>.

STATUS OF CLIMATE PROTECTION TARGET

Greenhouse gas emissions in kg CO₂ (CO₂ equivalents) per m² selling, office and delivery space



Definition: Greenhouse gas emissions from METRO’s stores, headquarters and warehouses as well as FSD companies by selling, delivery and office space. There may be variances from the consolidation group in financial reporting for reasons such as data availability. Also due to updated data availability the previous years’ figures were adjusted. The calculation of CO₂ emissions corresponds to the logic of the Greenhouse Gas Protocol. METRO mainly uses emission factors from DEFRA, the Intergovernmental Panel on Climate Change (IPCC) and the International Energy Agency (IEA). Included within the climate protection are the above-described emissions from:

- Scope 1: fuel oil, natural gas, liquefied natural gas (LNG), liquefied petroleum gas (LPG), refrigerant emissions from commercial cooling and air-conditioning as well as fuel consumption by company cars, fleet of our own logistics vehicles (FoV) and emergency power generators.
- Scope 2: electricity, heating and cooling energy consumption
- Scope 3: in-house paper consumption for advertising material and office purposes, business trips and upstream chain emissions and grid losses for all direct and indirect energy sources

Status: Compared to the base year 2011 CO₂ emissions related to the climate protection target (Scope 1-3) have been reduced by 51.9% per m² selling, office and delivery space.

Explanation: We aim to be climate-neutral by 2040 mainly through own investments. In reporting period 2021/22, we expanded our 2040 climate protection target to include emissions from our own logistics fleet (FoV). Due to this expansion, the methodology for determining the CO₂ equivalents per m² of selling, office and delivery space was adjusted and the key figures for the base year and the previous year’s values were corrected accordingly.

In the base year 2011 specific greenhouse gas emissions were 386kg CO₂/m² of selling, office and delivery space.

The significant decline in emissions to 186kg CO₂/m² of selling, office and delivery space in the reporting period 2023/24 compared with the reference year 2011 can essentially be attributed to measures to reduce consumption relating to energy, paper and business travel, and to reduce emissions caused by refrigerant loss, as well as investments in green electricity and digitization.

In addition to its climate protection target, in financial year 2018/19, METRO expanded its climate efforts to the supply chain and as the first German retailer set a recognized Science Based Target (SBTi) for itself. As part of the SBTi, METRO undertakes to reduce its Scope-1- and Scope-2-CO₂ emissions by 60% per square meter selling, office and delivery space by 2030 compared to 2011. In addition, as part of SBTi, METRO is committed to reducing absolute Scope 3 CO₂ emissions (supply chain) by 15% by 2030 compared to 2018.

METRO submitted SBTi targets as early as in 2019, they are currently being revised. This process takes account of the new provisions of the CSRD.

TRENDS IN EMISSION SOURCES INCLUDED IN CLIMATE PROTECTION TARGET

Greenhouse gas emissions

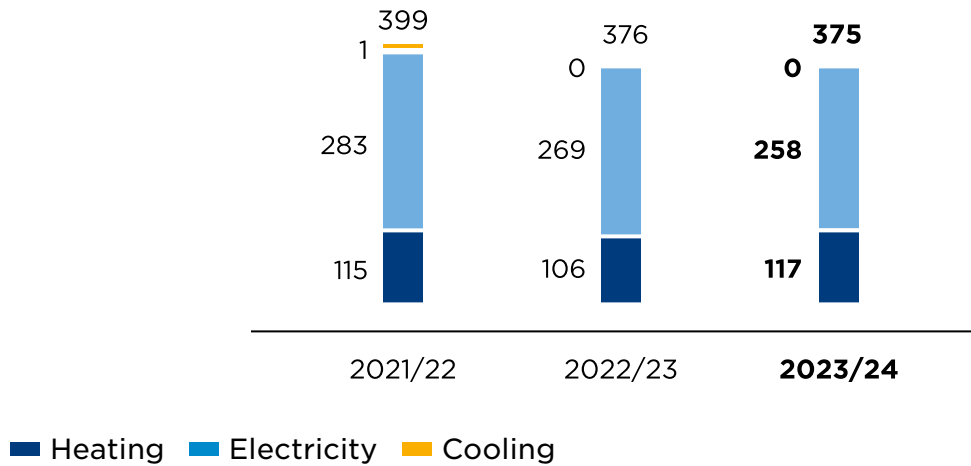
in kg CO ₂ (CO ₂ equivalents) per m ² selling, office and delivery space	Reference year 2011	2023/24	Change in %
Paper consumption	14	2	-87
Fleet of own vehicles logistics	7	14	97
Company cars	12	13	2
Business travel	3	2	-41
Electricity consumption	246	91	-63
Thermal energy consumption	35	28	-19
Refrigerant losses	68	36	-48
Total	386	186	-52

Definition: Trends in CO₂ emissions per m² selling, office and delivery space from all the emission sources included in the climate protection target compared to the reference year 2011.

For the first time we calculated additionally the emissions for electricity consumption according to market-based methodology. The above table shows the emission according to location-based methodology. Using market-based methodology the emissions for electricity consumption in the reporting year is 87kg CO₂ per m² selling, office and delivery space.

ELECTRICITY, HEATING AND COOLING ENERGY CONSUMPTION

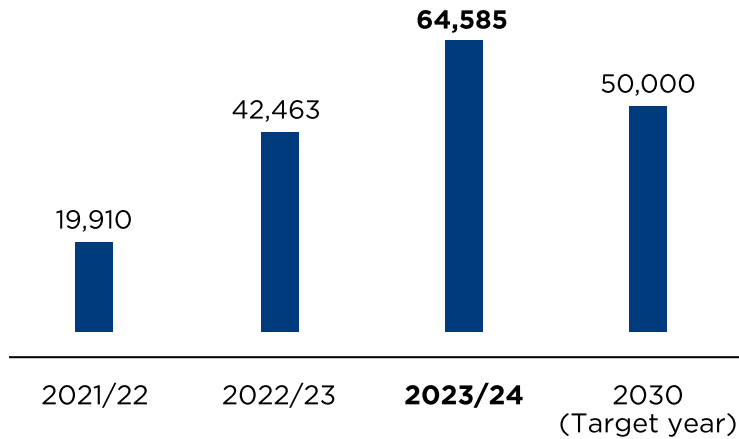
Electricity, heating and cooling energy consumption (in kWh per m² of selling, office and delivery space)



Definition: Locations' energy consumption in relation to the selling, office and delivery space. Energy consumption consists of electricity consumption and heating and cooling energy consumption (fuel oil, natural gas, liquefied natural gas (LNG), liquefied petroleum gas (LPG), emergency power generators and district heating/cooling).

INSTALLED KW PEAK

Installed on-site photovoltaic (PV) capacity



Definition: METRO has started in 2008 to install photovoltaic (PV) systems on the roofs of its stores. The size of PV systems is indicated in kilowatt peak (kWp). The capacity indicates how much energy is generated under standard test conditions. METRO reports the cumulated installation of photovoltaic systems on its stores in kWp, it does not matter if the stores or photovoltaic systems are owned by METRO. As long as METRO is using the solar energy from the PV systems for its store operations and the PV systems are located on METRO roofs, those PV systems are reported. Until 30 September 2024, METRO has installed 78 PV systems in 14 countries amounting to an installed capacity of 64,585 kWp.

8 new systems with a total capacity of 22,122 kWp were installed in the reporting year 2023/24.

Target: Within the reporting year we already reached our target to install 50,000 kWp until 2030.

TOTAL ENERGY CONSUMPTION

in MWh	2021/22	2022/23	2023/24
Fuel (heating oil, gas, petrol, diesel, LPG, LNG)	491,875	458,309	560,780
Electricity	1,374,945	1,303,944	1,272,571
of which electricity (grid mix)	1,274,633	1,194,209	1,121,349
of which renewable electricity (GoOs certified)	82,640	77,218	102,514
of which self-generated renewable PV energy	17,672	32,516	48,707
District heating	67,647	63,728	27,162
District cooling	3,886	2,255	2,445
Total energy consumption	1,938,354	1,828,237	1,862,959

Definition: Energy consumption for operating the locations and for transportation broken down into the different types of energy used. Fuel includes fuel oil, combustion fuel, natural gas and liquefied natural gas.

The renewable energy figure includes Guarantees of origin (GoO) as well as green electricity contracts with GoOs such and renewable Power Purchase Agreements (PPAs) with GoOs.

METRO is using the solar energy from the PV systems for its store operations; the PV systems are installed on METRO store roofs, the energy of those PV systems are reported under self-generated renewable PV energy.

WATER WITHDRAWAL AND WASTEWATER GENERATED

in l per m ² of selling, office and delivery space	Reference year 2020/21	2023/24	Change in %	Water reduction target in % 2030 (Target year)
METRO	686	603	-12.1	-10

Definition: Water withdrawal in relation to the selling, office and delivery space.

Explanation: In absolute terms, METRO drew 3.0 million m³ of fresh water in the reporting period. METRO was thus able to reduce its absolute own consumption by 12.1% per m² used for selling, office and delivery operations compared to the base year 2020/21. At the warehouses, stores and headquarters, water is primarily used for cleaning and sanitary facilities. In addition to this, water may be used for storing, transporting and selling food, for example for keeping live fish or making ice to chill fresh fish.

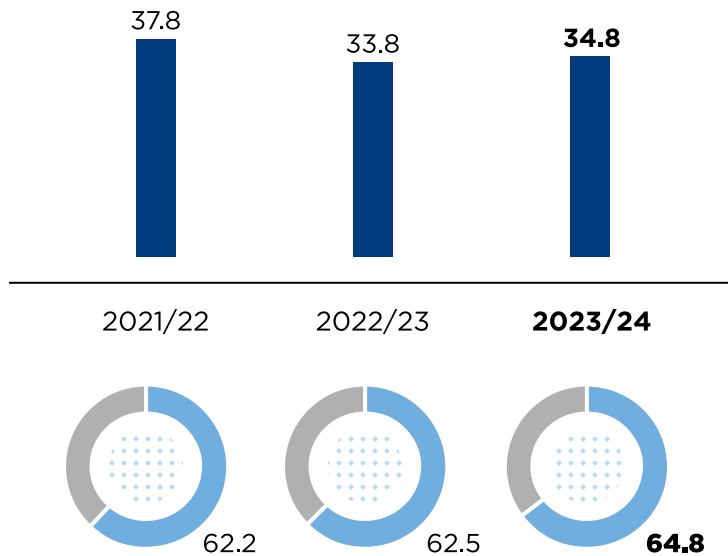
On group level, we measure and monitor the amount of water which the company draws from the public drinking water supply. The public drinking water supply is the only source from which we draw significant amounts of water.

We also measure and monitor the total amount of wastewater we generate at the group level. As our locations do not consume a significant amount of water, our calculations are based on the assumption that the volume of wastewater is the same as the amount of fresh water. All wastewater is fed into public sewers. We do not monitor the quality of the wastewater ourselves as this is not relevant given the usage described above.

Target: METRO has already met its original target of saving 5% water by 2025 compared to the base year 2016/17. Therefore, METRO has set a new water savings target for the financial year 2021/22: By 2030, specific water consumption in own business operations is to be reduced by 10% per m² of net operating area, compared to the base year 2020/21.

AMOUNT OF SOLID WASTE

Amount of solid waste and recycling rate (in kg per m² of selling, office and delivery space and in %)



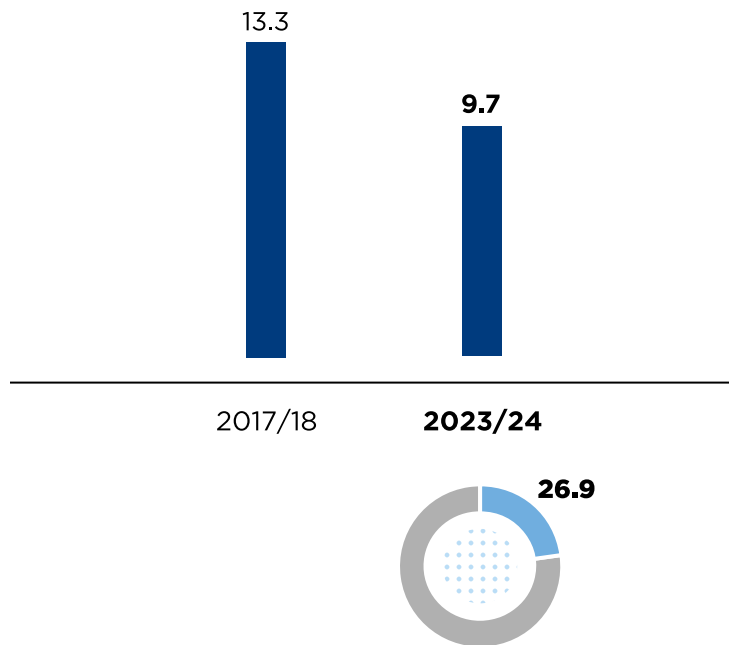
■ Amount of solid waste ■ Recycling rate

Definition: Solid waste (excl. Food Waste) in relation to the selling, office and delivery space. The recycling rate is calculated as the amount of solid waste destined for recycling, energy recovery and composting in relation to the amount of total waste.

Explanation: Compared to the previous year, METRO recorded an increase of 2.9% per m² used for selling and delivery operations.

When we calculate the recycling rate, we do not take hazardous waste into account because we cannot systematically record the way in which it is treated (recycled or disposed of) in all of the countries in which we operate. However, based on information from several countries, most of the hazardous waste is also recycled. In reality, the recycling rate should therefore be higher.

FOOD WASTE REDUCTION



- Amount of food waste (kg per m² of selling and delivery space)
- Reduction of food waste in kg per m² of selling and delivery space compared to base year 2017/18 in %

Definition: Food Waste quantities based on the area used for selling and delivery. The square metres of selling and delivery space are year-end figures (30/9/2024) for all environmental key figures. Food Waste is defined as food intended for human consumption, including inedible parts of this food that are removed from the food supply chain for recycling or disposal. Food supplements and food donations are not reported under Food Waste. According to the WRAP standard, the former do not fall into the category of food intended for human consumption and are therefore not recognised as Food Waste.

Explanation: In contrast to other key indicators in the Climate + Carbon chapter, the Food Waste indicator only shows the base year 2017/18 and the reporting year 2023/24 due to data availability. For the KPI Food Waste, there may be also variances from the consolidation group in financial reporting for reasons such as data availability.

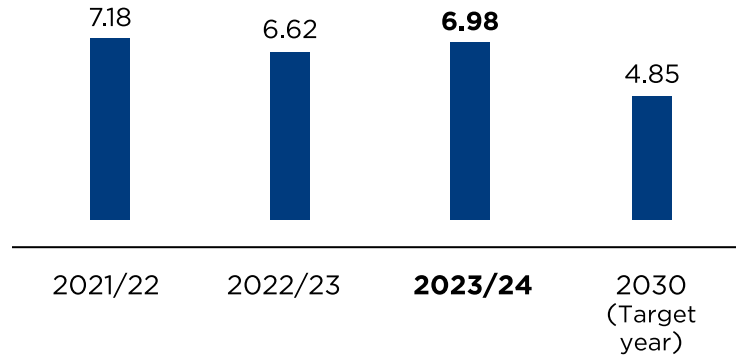
Target: In line with the Consumer Goods Forum (CGF) resolution on Food Waste, METRO has set itself the target of reducing Food Waste in its own business operations by 50% by 2025. The 2017/18 financial year serves as the basis for this target. Our ambition is to measure, monitor and report progress in accordance with the requirements of the [Food Loss and Waste Protocol](#).

ETHICS + TRUST

- 15 **Lost Time Injury Frequency Rate (LTIFR)**
- 16 **Number of healthy and nutritious products**
- 17 **Risky own brand producers**
- 19 **Social audits**

LOST TIME INJURY FREQUENCY RATE (LTIFR)

LTIFR¹



¹ The key figure includes the METRO/MAKRO national subsidiaries. The FSD companies are not yet included for reasons of data availability, among others.

Definition: The LTIFR captures the number of incidents with at least 1 missed day of work (not including the day of the incident) per 1 million hours worked. Fatalities and cases of permanent sick leave or disability are likewise included, whereas accidents while commuting are not.

Explanation: Safety is always a top priority for METRO. Our operational safety strategy aims to raise awareness among employees that each individual bears responsibility for operational safety and contributes to eliminating and avoiding hazards. This is supported by a transparent group-wide reporting system in which we document all incidents, near misses and non-conformities.

NUMBER OF HEALTHY AND NUTRITIOUS PRODUCTS

no. of products ¹	2023/24
Less of sugar/salt/saturated fatty acids	114
Free from trans fat/flavor enhancer/azo food colors/preservatives/others	59
Organic products	8
Alternative protein products	5

¹ We define product as each separate product offered to our customers. Sometimes identical products have different Global Trade Item Numbers in the different countries where they are sold. In such cases, these identical products are counted only once. It may also be the case that a product simultaneously shows several areas of application for this key indicator, e.g. is sugar-reduced and certified organic. In these cases, the figure is shown in both areas of application, i.e. one count for sugar-reduced and one count for certified organic.

Explanation:

All figures shown refer to own brand products only.

A product is also counted in these figures if the product range gets extended with a product qualifying under the criteria and does not necessarily only mean a reformulation of existing products.

Reformulation here means:

1. reduction of sugar-/salt-/saturated fatty acids content of 0.1g per 100g for products with a minimum content of 0.5g sugar/saturated fatty acids per 100g and 1g salt per 100g
2. removal of all additives listed in METRO’s Health & Nutrition policy and additives accepted for legitimate reasons or reduction of the number of those before mentioned additives present in the recipe

Organic products reflected in this figure refer to products from biological agriculture and meeting requirements of EU regulations (EU 834/2007, EU 889/2008 and EU 271/2010) and other applicable national organic regulations of non-EU countries.

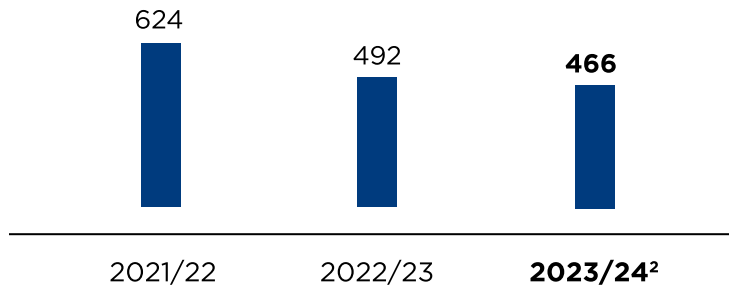
Alternative protein products reflected in this figure refer to alternatives of animal proteins (meat, milk, fish, eggs and their derivatives) produced using novel or new technologies and ingredients, which include: Plant-based extracts e.g. pea proteins, cell-cultures (synthetic) proteins e.g. meat grown in a lab.

For these products a change of methodology has been introduced as of FY 2023/24: compared to previous years, alternative proteins products with higher number of additives vs. previous recipe shall not be considered as “healthier” hence not be reported; before, all alternative protein products were counted in.

Also, the base year and way of displaying the figures changed in reporting year 2023/24 hence makes a comparison to 2022/23 data not possible: figures shown in last year’s report for FY 2021/22 and 2022/23 refer to base year 2018. Figures as of FY 2023/24 refer to the new base date of 1 October 2023 and show “less of” and “free from” as two separated figures for transparency reasons.

RISKY OWN BRAND PRODUCERS

Risky Non-Food Own Brand Producers¹ (number)



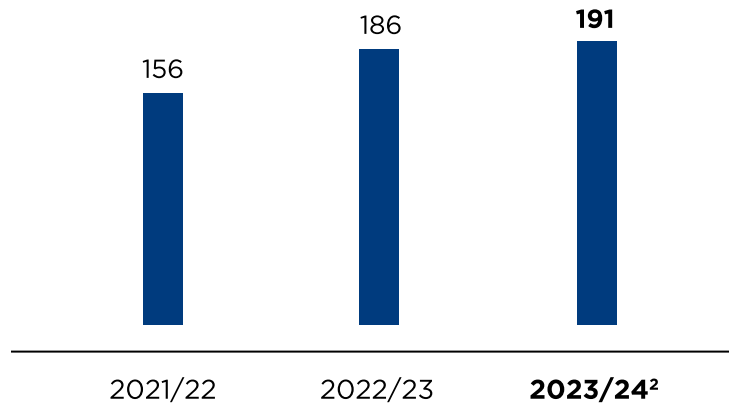
¹ This includes producers of commercial goods (non-food own brands and own imports) who carry out the last decisive and value-giving production step. Risky producers for Non-Food are considered to the following criteria (and/or):

I. Inherent risk - Producers located in a risk country according to amfori BSCI

II. Fact based risk - Critical incidents (site or worker level) (negative press, history of bad audit results, local union reports, NGO reports)

² For the key figures there may be variances from the consolidation group in financial reporting for reasons such as data availability.

Risky Food/Near-Food Own Brand Producers¹ (number)



¹ Risky producers for Near-Food are considered to the following criteria (and/or):

Inherent risk - Own Brand Producers located in a risk country according to amfori BSCI

II. Fact based risk - Critical incidents (site or worker level) (negative press, history of bad audit results, local union reports, NGO reports)

Risky Own Brand Producers for Food are considered to the following criteria (And/Or):

I. Inherent risk

a. Own Brand Producers located in a risk country

b. Own Brand Producers that produce products from the following commodity groups and/or in a particular sector/industry independent from the risk country status:

1. Fish and seafood (fishery on sea if the vessel is above 24 meters length or is more than 72 consecutive hours on sea and aquaculture farms if the farm is located in a risk country)

2. Meat (slaughtering and processing factories)

3. Fruit & vegetables (farm level when typically carried out by migrant seasonal / temporary workers)

4. Coffee (farm level) → all sourcing countries

5. Cocoa (farm level) → all sourcing countries

6. Soy (Tier 1) (farm level) → all sourcing countries from deforestation areas

7. Palm oil (Tier 1) (farm level) → all sourcing countries from deforestation areas

All process steps have to be considered (ultra)-fresh, processed, canned and frozen. This considers products where the commodity is main ingredient (first or second consideration in ingredient list). Additionally, Own Brand Producers who produce products with:

8. Palm oil as ingredient

9. Soy as animal feed

c. Governance & organisational structures: workforce mainly women or migrants or seasonal/temporary workers or workers without established or regular contracts

II. Fact based risk - Critical incidents (site or worker level) (negative press, history of bad audit results, local union reports, NGO reports)

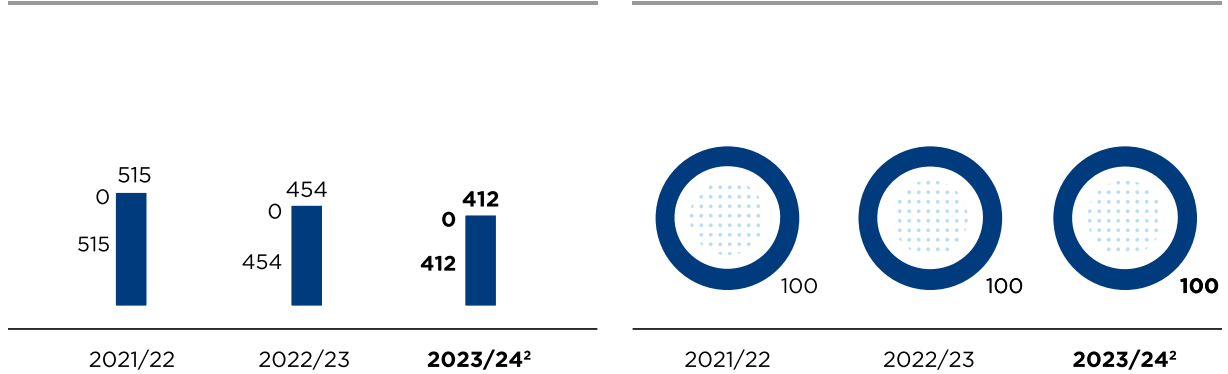
² For the key figures there may be variances from the consolidation group in financial reporting for reasons such as data availability.

SOCIAL AUDITS

Social audits relating to own imports by METRO SOURCING and non-food own-brand producers of the METRO sales lines

Risky Non-Food Own Brand Producers¹ with valid audit (number)

Thereof with passed audit (in %)



■ Thereof with passed audit ■ Thereof with failed audit

¹ This includes own brand producers of commercial goods (non-food own brands and own imports) who carry out the last decisive and value-giving production step. Regarding the definition of 'risky' refer to footnote 1 of the KPI Risky Non-Food Own Brand Producers.

² For the key figures there may be variances from the consolidation group in financial reporting for reasons such as data availability.

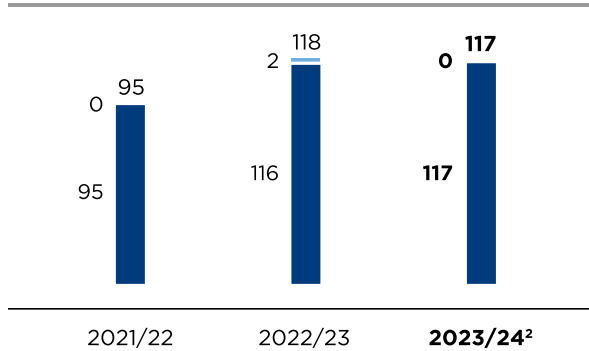
Definition: Status of all risky own brand producers in which METRO SOURCING International Ltd., Hongkong has import goods manufactured, and of risky non-food producers who manufacture own brands or own imports for our sales lines. Regarding the definition of “risky” refer to footnote 1 of the KPI Risky Non-Food Own Brand Producers. Producers that have passed the audit or have been approved by an exemption can demonstrate their successful compliance with the amfori BSCI standard or an equivalent social standard system by presenting a certificate awarded by an independent third party.

Explanation: 412 own brand producers were audited as of 30 September 2024. Of these, 100% (412 producers) passed the audit. Effective 1 January 2019, non-food own brand producers who fail the audit cannot be used until they achieve an acceptable audit result. In other words, they have to receive an A, B or C for the amfori BSCI assessment or an audit that is acknowledged as equivalent. In exceptional cases, D audits can also be approved if it can be proven that the points that led to the D result have been rectified, but no new audit has yet been carried out. Furthermore, a D audit may be approved in exceptional cases if an individual result in a non-critical performance area leads to an overall D result according to the audit provider’s calculation system, but the individual assessment only reveals minor shortcomings, meaning that the overall performance is acceptable.

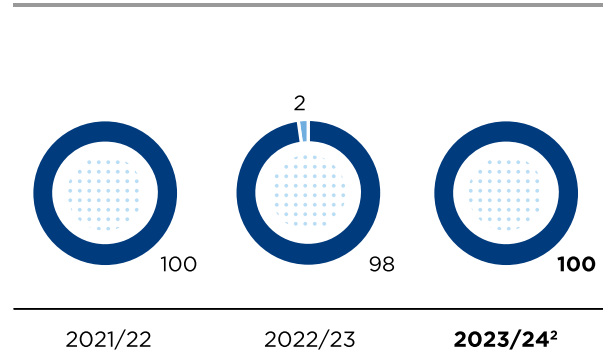
The key performance indicator relates to all the own brand producers of which we are made aware by our suppliers.

Social audits relating to own imports by METRO SOURCING and food/near-food own brand producers of the METRO sales lines

Risky Food/Near-Food Own Brand Producers¹ with valid audit (number)



Thereof with passed audit (in %)



■ Thereof with passed audit ■ Thereof with failed audit

¹ Regarding the definition of 'risky' refer to footnote 1 of the KPI Risky Food/Near-Food Producers.

² For the key figures there may be variances from the consolidation group in financial reporting for reasons such as data availability.

Definition: Status of all risky own brand producers in which METRO FOOD SOURCING has import goods produced, and of risky Food/Near-Food producers who produce own brands or own imports for our sales lines. Regarding the definition of "risky" refer to footnote 1 of the KPI Risky Food-/Near-Food Own Brand Producers. Own brand producers that have passed the audit can demonstrate their successful compliance with the amfori BSCI standard or an equivalent social standard system by presenting a certificate awarded by an independent third party.

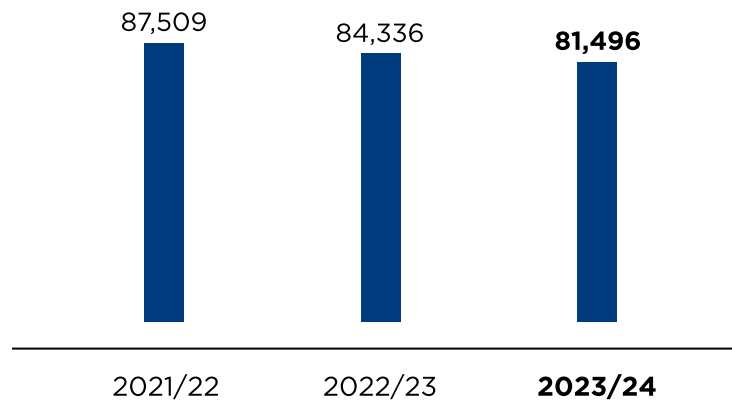
Explanation: The roll-out of the process for Food/Near-Food own brand producers started end of 2019. 117 own brand producers were audited as of 30 September 2024. Of these, 100% (117 producers) passed the audit. In order to allow for a gradual onboarding of our producers into a social compliance system such as amfori BSCI or an audit scheme that is acknowledged as equivalent, all audit results are accepted and monitored closely.

The key performance indicator relates to all the producers of which we are made aware by our own brand suppliers.

EQUITY, INCLUSION + WELL-BEING

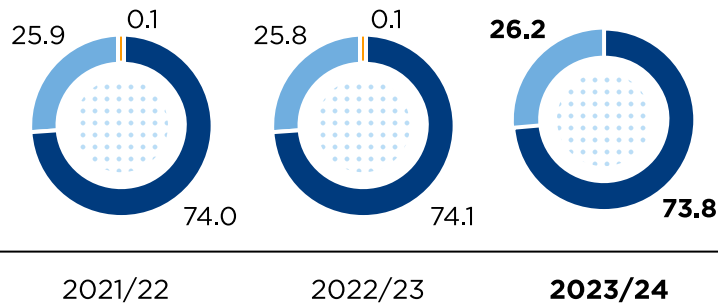
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- 29 Number trainees, interns and students
- 30 New employees - diversity
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- 32 Gender breakdown in managerial positions
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- 35 Employee engagement

EMPLOYEES



Definition: Full-time equivalent employees, average for the year, excluding trainees.

WOMEN IN MINT POSITIONS



■ Proportion of men in %
 ■ Proportion of women in %
■ Proportion of diverse in %

Definition: All employees¹ in functional roles in the engineering and/or research & development (R&D) departments of the company at fiscal year-end; excludes contractors, and contract-based employees.

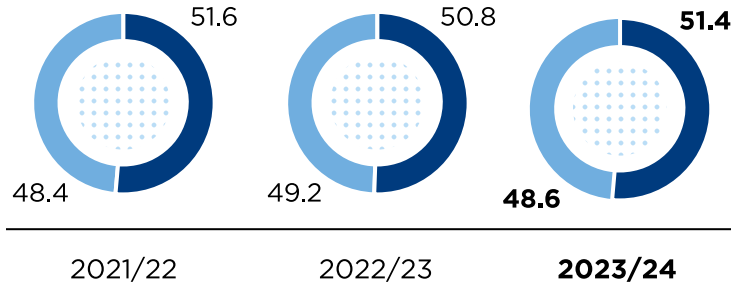
Representative of at least 80% of the total workforce.

Engineering or R&D roles may include, but are not limited to, engineers, software engineers, software quality engineers, infrastructure engineers, systems engineers, and hardware engineers.

¹ The calculation of the share of gender is conducted based on three categories (female, male, diverse). At the end of FY 2023/24, no employee in MINT-Positions was recorded as diverse by the system.

EMPLOYEE DIVERSITY

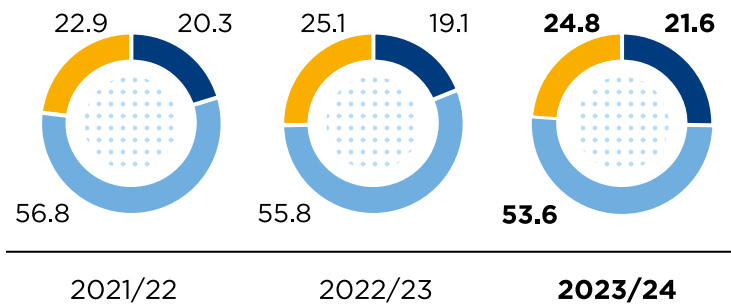
Employees by gender (in %)



■ Proportion of men in % ■ Proportion of women in %

Definition: The percentage of female, male and diverse² employees is calculated per capita as of 30 September.

Employees by age group (in %)¹



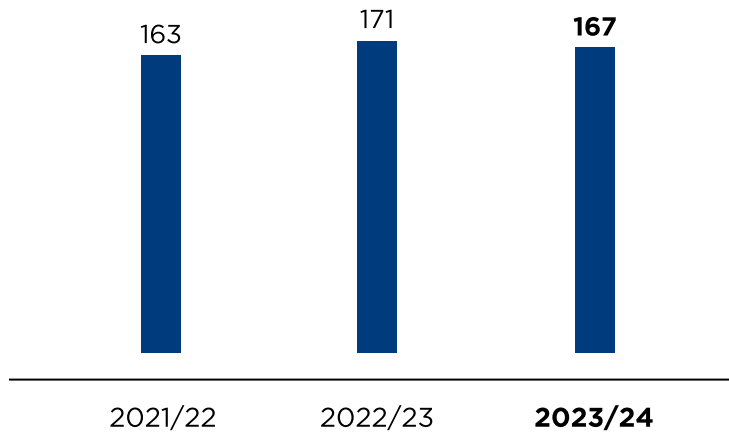
■ < 30 years old ■ 30-50 years old ■ > 50 years old

¹ excluded JHB Group, Eijsink Group, Guenther Group and Caterite

Definition: Breakdown of employees by age group, excluding trainees, as of 30 September.

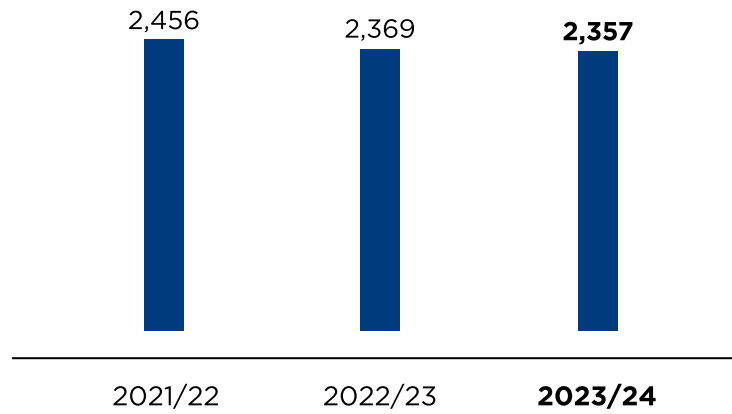
² The calculation of the share of gender is conducted based on three categories (female, male, diverse). The category diverse cannot be shown separately, as share of total workforce is less than 0.01%. At the end of FY 2023/24, one employee was recorded in the system with the category of diverse.

Number of nationalities



Definition: Number of different nationalities among our employees, excluding trainees, as of 30 September.

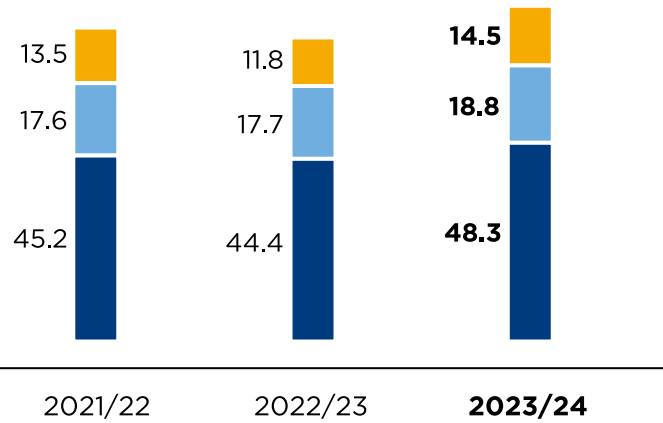
EMPLOYEES WITH A RECOGNISED SEVERE DISABILITY OR EQUIVALENT STATUS



Definition: All employees considered severely disabled as defined by the respective country, or those with equivalent status.

EMPLOYEE TURNOVER

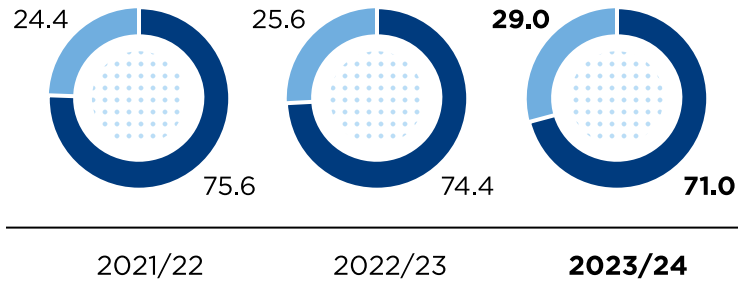
Employee turnover by age (in %)



- < 30 years old
- 30-50 years old
- > 50 years old

Definition: Employees leaving due to retirement, death or resignation/dismissal, broken down by age. The employee turnover rate is the number of workers leaving in relation to the average number of employees.

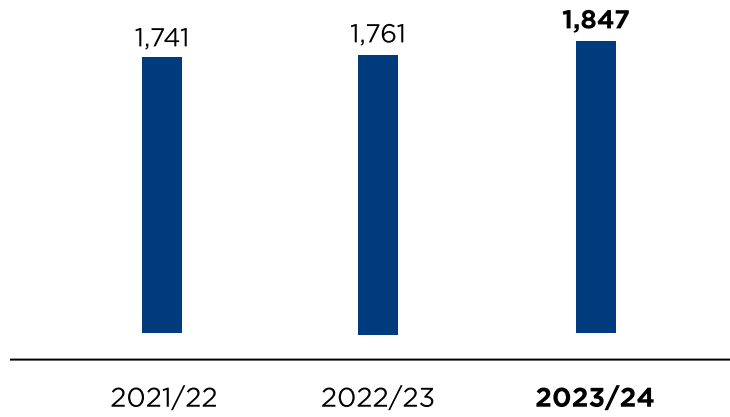
EMPLOYEE REPRESENTATION



- Proportion of employees who are represented by employee representatives (%)
- Proportion of employees who are not represented (%)

Definition: Proportion of employees who are represented by works councils, employee representatives, an independent trade union or whose interests are covered by collective agreements.

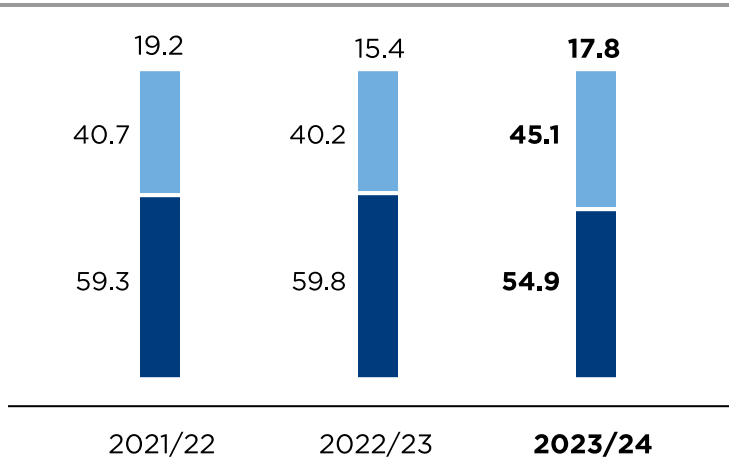
NUMBER TRAINEES, INTERNS AND STUDENTS



Definition: All trainees including interns and students.

NEW EMPLOYEES - DIVERSITY

New employees by gender (in %)

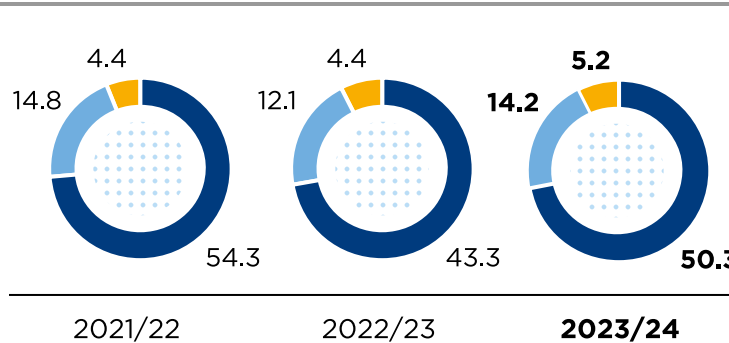


- Proportion of men
- Proportion of women

Proportion of new employees in relation to the average number of employees

Definition: The figure for new employees³ includes all newly recruited employees and returning workers. The KPI shows the number of workers joining the company in relation to the average number of employees. This does not include trainees, interns, BA students and employees on temporary contracts.

New employees by age (in %)



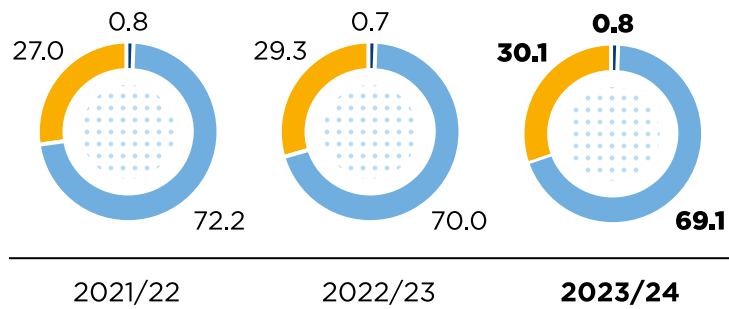
- < 30 years old
- 30-50 years old
- > 50 years old

Definition: Breakdown of new employees by age group, average for the year. This does not include trainees, interns, BA students and employees on temporary contracts.

³ The calculation of the share of gender is conducted based on three categories (female, male, diverse). The category diverse cannot be shown separately, as share of total workforce is less than 0.01%. At the end of FY 2023/24, one employee was recorded in the system with the category of diverse.

MANAGERS BY AGE

Managers by age (in %)

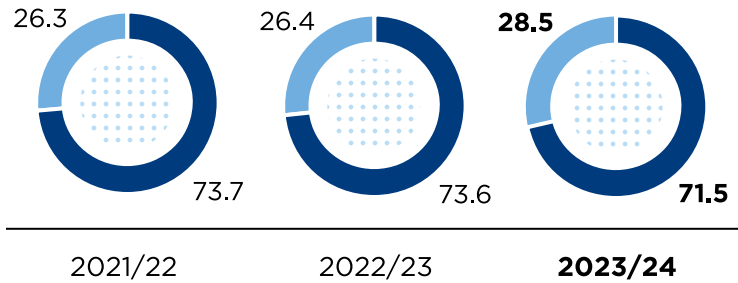


■ < 30 years old ■ 30-50 years old ■ > 50 years old

Definition: Breakdown of managers by age group as of 30 September.

GENDER BREAKDOWN IN MANAGERIAL POSITIONS

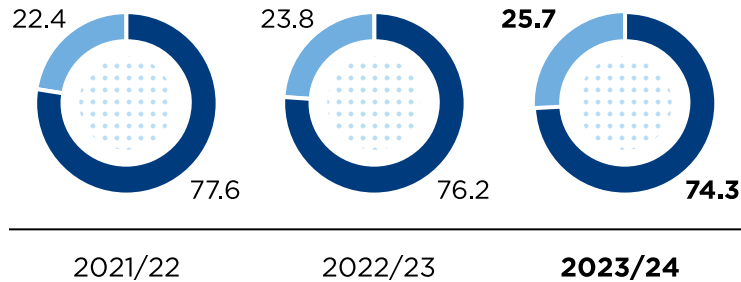
Gender breakdown in managerial positions (in %)



■ Proportion of men ■ Proportion of women

Definition: Managerial positions are those in levels 1-3 (Management Board, General Management, divisional management and store management). The percentage of male and female employees in these positions is calculated per capita as of 30 September.

Gender breakdown in managerial positions top management (in %)

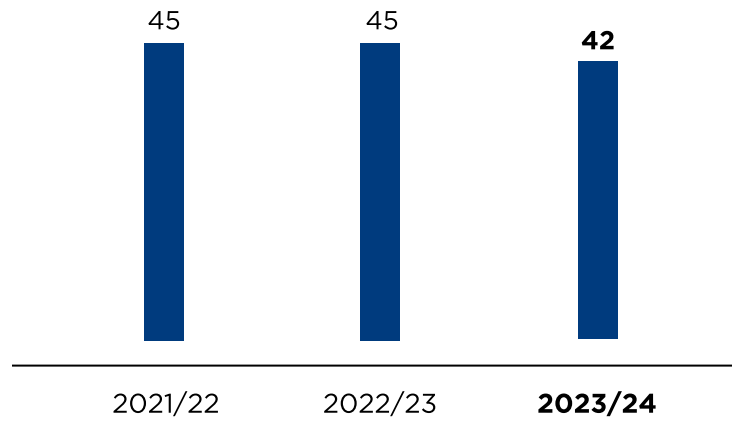


■ Proportion of men ■ Proportion of women

Definition: Managerial positions are those in levels 1-3 (Management Board, General Management, divisional management and store management). The percentage of male and female employees in these positions is calculated (per capita as of 30 September).

This graph refers only to women and men in top management positions (as a % of total top management positions).

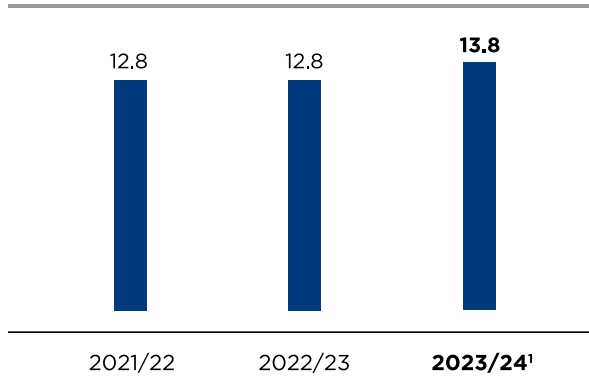
NATIONALITIES AMONG MANAGERS



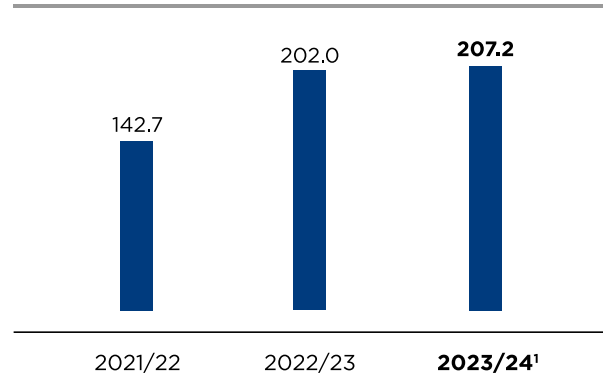
Definition: Number of different nationalities among our managers as of 30 September.

CONTINUING PROFESSIONAL DEVELOPMENT

Average number of hours of CPD per employee per year



Average CPD expenditure per employee per year (in €)



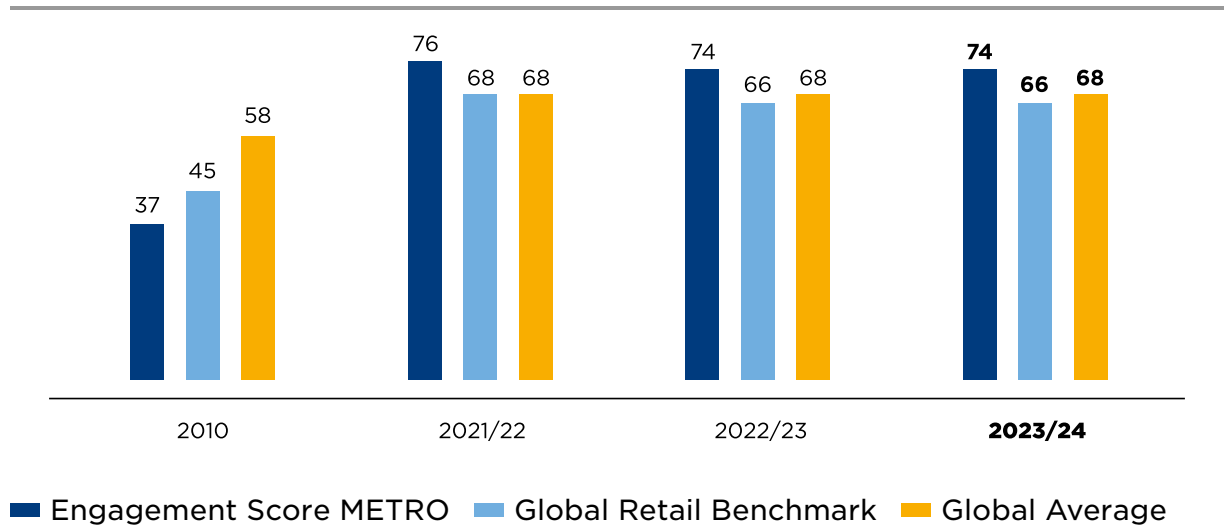
¹ Reporting covers 87% of all METRO employees. This key figure includes all METRO wholesale companies as well as METRO AG.

Definition: Training (hygiene, occupational safety, etc.) and courses focusing on ongoing operations plus medium- and long-term CPD opportunities that are offered with a view to enhancing the course of business.

Explanation: The key figures for training relate to employees on a full-time basis on annual average. The reported key figures include METRO AG and METRO wholesale companies. In this financial year, both the training-related expenditures as well as the average number of hours of CPD per employee increased compared to the previous year.

EMPLOYEE ENGAGEMENT

Employee engagement (in %)



The Employee Engagement survey runs 2x per year in May and November. The figure for 2023/24 is from May 2024.

COMMUNITY INVOLVEMENT

| 37 Community involvement

COMMUNITY INVOLVEMENT

in € thousand	2021/22	2022/23	2023/24
Charitable donations	4,150	816	720
Community investments	6,785	8,239	10,473
Commercial initiatives	892	1,902	2,415
Total	11,827	10,957	13,607

Charitable Donations

Definition: Donations for social purposes e.g. NGO, charitable organizations, disaster relief, or other purposes as well as small donations.

Community Investments

Definition: Donations for culture, sports and science. Donations in the form of a long-term investment in the community e.g. school meals, support for the disadvantaged, food bank projects.

Sponsorships that serve or promote the community in the long term e.g. Bundesverband der Tafeln e.V., World Food Programme, cultural festivals.

Commercial Initiatives

Definition: Sponsorships that are commercial and therefore do not fall under above mentioned charitable donations or community investments.

ABOUT THIS REPORT

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ABOUT THIS REPORT

Scope

This ESG KPI Report 2023/24 provides information about METRO's sustainability performance in the form of key performance indicators (KPIs). It is divided into KPIs on our strategic ESG priorities: Climate and Carbon, Ethics and Trust as well as Equity, Diversity and Wellbeing. In addition, we report on the KPI community involvement.

Reporting period

The reporting year is the same as the METRO financial year, that is from 1 October to 30 September. Key performance indicators are reported for the previous 3 financial years where data is available.

For the key indicators on water consumption (2020/21), Food Waste (2017/18) and the emission sources included in the climate protection target (2011) the reference years are reported. Reporting of the climate protection target also includes the target's reference year, 2011. The figure for the reference year relates to the period from 1 January to 31 December 2011. A different reporting period is used in this case because METRO changed its financial year from the calendar year to the 12 months from October to September in 2013.

METRO's sustainability performance is reported annually, this year in the form of an ESG KPI Report 2023/24. An [ESG KPI Report](#) was also prepared for financial year 2022/23.

Data collection approach and degree of coverage

The key performance indicators reported are based on data that is gathered using various internal reporting systems. As a rule, this data is systematically recorded for each METRO business unit and each country every quarter, in some cases every month. Generally, the KPIs are based on data recorded for all entities included in the scope of consolidation for financial reporting, that is – where applicable – for all wholesale entities and its stores, back offices and warehouses, the Food Service Distribution (FSD) entities, entities for our digital business and for the head office in Düsseldorf, hence for all locations or all employees unless stated otherwise in the footnotes of a respective KPI.

In the section Climate and Carbon, it is necessary to extrapolate and estimate consumption data for some KPIs in cases where the primary data is incomplete. The sustainability data management office merges the data from various reporting systems.

The selling, office and delivery space figures used as a basis for the KPIs are reporting date values (30.9.2024).

Please note that rounding differences to the mathematically exact values (consumption units, percentages, etc.) may occur.

Deviations from previous reports

In some cases, the figures presented in previous reports can differ from those cited in this report⁴ due to new data availability.

⁴ KPMG AG Wirtschaftsprüfungsgesellschaft did not re-audit the previous year's data in accordance with ISAE 3000.

Independent external assurance of the ESG KPI Report 2023/24

We continuously complete our data collection and reporting in order to improve the transparency and management of our sustainability performance. One instrument to underline the credibility and transparency of our sustainability reporting is the external audit of the KPIs in this status report. The audit of the quantitative and qualitative information on sustainable development was carried out by KPMG AG Wirtschaftsprüfungsgesellschaft as part of the independent business audit in accordance with ISAE 3000. It was not part of the engagement to review references to websites and information sources. The independent auditor's certificate can be viewed under [Assurance Report](#) .

Invitation to dialog

It is important for us to exchange ideas with all interest groups such as you, our readers. This is how we find out what you expect from us and in which areas we can become even better. We therefore welcome your questions and suggestions regarding the ESG KPI Report 2023/24 and our activities in the area of sustainability.

Would you like to share your opinion with us? You can also find us and what we are doing in the area of sustainability on Twitter and LinkedIn. You are welcome to send us an email: CR@metro.de.

LIMITED ASSURANCE REPORT OF THE INDEPENDENT AUDITOR REGARDING SUSTAINABILITY INFORMATION⁵

To the METRO AG, Düsseldorf

We have performed an independent limited assurance engagement on quantitative disclosures on sustainability information (further “Report”) of METRO AG, Düsseldorf, (further “Company”) for the period from October 1, 2023 to September 30, 2024 of METRO AG, published online at <https://reports.metroag.de/esg-kpi-report/2023-2024>.

It was not part of our engagement to review references to external websites and information sources in the Report.

Management’s Responsibility

The legal representatives of the Company are responsible for the preparation of the Report and the determination and presentation of the qualitative and quantitative disclosures on sustainability information in accordance with the Reporting Criteria. METRO AG applies the sustainability reporting criteria set out in the METRO AG Sustainability Reporting Guidelines (further: “Reporting Criteria”).

The responsibility of the legal representatives includes the selection and application of appropriate methods to prepare the non-financial reporting and the use of assumptions and estimates for individual qualitative and quantitative sustainability disclosures which are reasonable under the circumstances. Furthermore, the legal representatives are responsible for the internal controls they deem necessary for the preparation of the Report that is free of material misstatement, whether due to fraud (i.e., fraudulent reporting on sustainability) or error.

Independence and Quality Assurance of the Assurance Practitioner’s Firm

In performing this engagement, we applied the legal provisions and professional pronouncements regarding independence and quality assurance, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QMS 1 (09.2022)).

Practitioner’s Responsibility

Our responsibility is to express a conclusion with limited assurance on the quantitative disclosures on sustainability information in the Report based on our assurance engagement.

We conducted our assurance engagement in the form of a limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements other than Audits or Reviews of Historical Financial Information”, published by IAASB.

Accordingly, we have to plan and perform the assurance engagement in such a way that we obtain limited assurance as to whether any matters have come to our attention that cause us to

⁵ Our engagement applied to the German version of the Report 2023/2024. This text is a translation of the Limited Assurance Report issued in German language, whereas the German text is authoritative.

believe that the quantitative disclosures on sustainability information published in the Report of the Company for the period from October 1, 2023 to September 30, 2024 have not been prepared, in all material respects, in accordance with the Reporting Criteria.

In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the assurance practitioner.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures and other activities:

- A risk analysis, including media research, to identify relevant information about sustainability performance of METRO AG in the reporting period
- Evaluation of the design and implementation of the systems and processes for determining, processing and monitoring of quantitative sustainability disclosures included in the scope of this engagement, including the consolidation of the data
- Inquiries of personnel on group level who are responsible for determining the quantitative disclosures on sustainability information, the conduction of internal controls and consolidation of the disclosures
- Evaluation of selected internal and external documents
- Analytical evaluation of data and trends of quantitative disclosures which are reported by all sites on group level
- Assessment of the overall presentation of the quantitative disclosures on sustainability information

In our opinion, we obtained sufficient and appropriate evidence for reaching a conclusion for the assurance engagement.

Assurance Opinion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the quantitative disclosures on sustainability information in the Report of METRO AG for the period from October 1, 2023 to September 30, 2024 has not been prepared, in all material respects, in accordance with the Reporting Criteria.

Restriction of Use/Clause on General Engagement Terms

This assurance report is solely addressed to METRO AG, Düsseldorf.

Our assignment for METRO AG, Düsseldorf, and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer (German Public Auditors) and Wirtschaftsprüfungsgesellschaften (German Public Audit Firms) (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2024 (www.kpmg.de/AAB_2024_EN). By reading and using the information contained in this assurance report, each recipient confirms having taken note of provisions of the General Engagement Terms (including the limitation of our liability for negligence to EUR 4 million as stipulated in No. 9) and accepts the validity of the attached General Engagement Terms with respect to us.

Duesseldorf, December 6, 2024

KPMG AG

Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

Stauder

Wirtschaftsprüfer

[German Public Auditor]

Hermanns

Wirtschaftsprüferin

[German Public Auditor]

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