



Consolidated Statement of Non-Financial Information and Sustainability Information

AmRest Group
25 February 2026



AmRest





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General Information

The Consolidated Statement of Non-Financial Information and Sustainability Information of AmRest Holdings SE for 2025 outlines the Company's management, performance, and strategic planning of the key sustainability matters. The main objective of this document is to provide a transparent description of AmRest's efforts to maintain the required standards in its day-to-day operations concerning the industry in which it operates and towards the groups of people identified as the Company's stakeholders.

AmRest Group has been operating in the market since 1993. It is currently one of the largest restaurant operators in Europe and has presence in China. The growth results from a business model that includes franchised restaurants and equity restaurants and acquisition of stores. The Group employs more than 44,000 people in 22 countries around the world.

ESRS 2 General Disclosures

BP-1 General basis for the preparation of the sustainability statement [3, 5a, 5bi, 5c, 5d, 5e]

BP-2 Disclosures in relation to specific circumstances [9, 10, 11bii, 12, 13, 14, 16, 17]

Basis for preparation

This Statement is an independent part of the Consolidated Directors' Report for 2025 and its scope in terms of entities covered herein is the same as the entities covered in AmRest's consolidated financial statements for 2025. The companies included in the sustainability reporting can be found in the financial statements for 2025, note 2.

AmRest Group, as a listed company, has been subject to a legal obligation to report annually on the results of its management of environmental, social, and governance ("ESG") matters since 2017. While preparing the Statement, the Group has considered the significant impacts, risks, and opportunities associated with its direct and indirect business relationships in the upstream and downstream value chain.

This report is a Consolidated Statement of Non-financial Information and Sustainability Information prepared by AmRest Holdings SE according to the Royal Decree-Law 11/2018 of 28 December, relating to non-financial information and diversity.* It also contains EU Taxonomy disclosures. Reporting on the EU Taxonomy is mandatory under Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020. In addition, this document provides a response to the European Sustainability Reporting Standards ("ESRS") as a way of fulfilling the requirements of the Corporate Sustainability Reporting Directive ("CSRD").

As of 31 December 2025, AmRest operated 2,139 equity and franchised restaurants and coffee houses in 22 countries, and the Group's registered office was Paseo de la Castellana 163 (10th floor), 28046 Madrid, Spain.

About the report

AmRest's Consolidated Statement of Non-Financial Information and Sustainability Information is a public document and may be consulted on the following website: www.amrest.eu

The reporting scope covers the period from 1 January 2025 to 31 December 2025. Unless stated otherwise, all the data is presented as of 31 December 2025.

For the purposes of this document, the following should be understood to mean the same: AmRest Holdings SE, AmRest, the AmRest Group, the Group and the Company.

The qualitative and quantitative information included in the report have undergone external limited assurance conducted by an independent entity, PricewaterhouseCoopers Auditores, S.L. The Independent verification opinion can be found in Annex II.

AmRest has used various calculation methods to accurately represent the Group's performance and impact. The Company's approach guarantees that the information provided is accurate, reliable, and meaningful to the stakeholders. In instances where precise data is unavailable, AmRest employs well-founded estimates to fill the gaps. These estimates are derived from robust methodologies and are clearly defined, allowing readers to understand the context and sources of the information presented in this report.

Table. List of indicators that includes estimations [ESRS 2/11a, 11b]

Topic	Disclosure Requirement	Data gap	Estimation source	Page
E1	E1-5 Energy consumption and mix	December data not available due to the extended period of submission of invoices by third-parties	Historical data, considering the change in the number of transactions and the average annual utilities consumption during the period from January to November 2025	106
E1	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	Scope 3 was calculated for the second time in AmRest history, some of the data not available on time	Details on the estimation method are presented in the table "Emission factors used in carbon footprint calculation"	106-107
E3	E3-4 Water consumption	Data from landlords	In cases where water supply is managed by the facility landlord and direct water consumption data is not available, estimates have been made based on historical consumption data.	111

* In Spain, AmRest Holdings, SE is reporting under CSRD on a voluntary basis due to the lack of transposition as of the publication of this report.

Topic	Disclosure Requirement	Data gap	Estimation source	Page
E3	E3-4 Water consumption	December data not available due to the extended period of submission of invoices by third-parties	Historical data, considering the change in the number of transactions and the average annual utilities consumption during the period from January to November 2025	111
E5	E5-5 Resource outflows	December data not available due to the extended period of submission of invoices by third-parties	Historical data, considering the change in the number of transactions and the average annual utilities consumption during the period from January to November 2025	117-118

During this reporting period, and in line with last year, AmRest did not exercise the option to omit any specific information pertaining to intellectual property, know-how, or the results of innovation. All relevant information was disclosed comprehensively, ensuring full transparency in the Company's reporting. [\[BP-1/5d\]](#)

AmRest adheres to the transitional provisions outlined in the ESRS (European Sustainability Reporting Standards) for its sustainability reporting. When complete information about the upstream and downstream value chain is not available, AmRest explains the efforts made to acquire this information, the challenges encountered, and the plans to obtain it in the future. Currently, AmRest has used in this report only internal information related to policies, actions, and targets.

During this reporting period, and in line with last year, AmRest did not exercise any exemption from disclosure regarding impending developments or matters in the course of negotiation. There were no events or circumstances that required the use of this exemption. [\[BP-1/5e\]](#)

In the financial year 2025 - the second year of application of the CSRD (Corporate Sustainability Reporting Directive) - AmRest has adhered to: [\[BP-2/10\]](#)

- ESRS 1 10.2. Transitional provision related to Chapter 5 Value chain. Compared to the previous reporting year, the Company has deepened disclosure processes for value chain-related impacts, risks and opportunities. The updated assessment distinguishes areas under direct control (own operations), areas under significant influence (strategic suppliers and franchise partners), and areas with limited leverage (upstream raw material providers). AmRest recognises that the methodology for Scope 3 calculation needs to be enhanced to reduce reliance on generic emission factors.

Additionally, in the context of the second year of application of the Corporate Sustainability Reporting Directive (CSRD), and considering the regulatory clarifications introduced through the European Commission's Omnibus package, including the "Stop the Clock" and "Quick Fix" amendments, the Group has applied the available "quick fix" transitional provisions in its sustainability reporting for the financial year 2025. These measures are intended to facilitate a pragmatic and orderly implementation of the ESRS requirements. Accordingly, as a consequence of applying the quick fix transitional provisions, those disclosure requirements that were subject to phased-in application in the previous reporting period continue to be reported on a phased-in basis in the financial year 2025, in line with the phased-in approach set out in Appendix C – List of Phased-in Disclosure Requirements of ESRS 1. AmRest will continue to progressively align its data systems and internal controls to ensure full compliance once the transitional period concludes.

Table. Omitted information [\[BP-2/17\]](#)

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)	AmRest Approach
ESRS 2	SBM-1	Strategy, business model and value chain	The undertaking shall report the information prescribed by ESRS 2 SBM-1 paragraph 40(b) (breakdown of total revenue by significant ESRS sector) and 40(c) (list of additional significant ESRS sectors) starting from the application date specified in a Commission Delegated Act to be adopted pursuant to article 29b(1) third subparagraph, point (ii), of Directive 2013/34/EU.	The effective date is not available since the Commission Delegated Act pursuant to article 29b(1) third subparagraph, point (ii), of Directive 2013/34/EU has not been adopted.
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	The undertaking may omit the information prescribed by ESRS E1-9 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E1-9 by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)	AmRest Approach
ESRS E3	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	The undertaking may omit the information prescribed by ESRS E3-5 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E3-5 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD
ESRS E4	E4-6	Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	The undertaking may omit the information prescribed by ESRS E4-6 for the first year of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	The undertaking may omit the information prescribed by ESRS E5-6 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E5-6 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD
ESRS S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	The undertaking may omit reporting for all datapoints in this Disclosure Requirement for the first year of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD
ESRS S1	S1-11	Social protection	The undertaking may omit the information prescribed by ESRS S1-11 for the first year of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD
ESRS S1	S1-14	Health and safety	The undertaking may omit the data points on cases of work-related ill health and on number of days lost to injuries, accidents, fatalities and work-related ill health for the first year of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD for those data points related to cases of work-related ill health and on number of days lost to injuries, accidents, fatalities and work-related ill health.
ESRS S1	S1-14	Health and safety	The undertaking may omit reporting on non-employees for the first year of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD
ESRS S1	S1-15	Work-life balance	The undertaking may omit the information prescribed by ESRS S1-15 for the first year of preparation of its sustainability statement.	The Company applies the available quick fix transitional provisions for the second year of application of the CSRD

Restatement and methodological refinements of GHG emissions

During the preparation of the 2025 sustainability statement, two distinct factors led to the recalculation of the AmRest Group's GHG emissions for the reporting year 2024.

1) Correction of material errors in Scope 1, Scope 2 and Scope 3 emissions

[tCO ₂ eg]	2024 reported in 2024	2024 restated in 2025	2025
Scope 1	105,422.00	16,764	18,639
Scope 2 (gross location based)	125,991	125,991	141,692
Scope 2 (gross market based)	176,123	164,586	178,910
Scope 3	1,347,631	1,014,680	1,133,853

Scope 1 emissions were recalculated following the correction of the natural gas emission factor. The calculation process was reviewed and corrected.

An error was identified in the calculation of Scope 1 emissions for 2024. As part of the recalculation, AmRest determined that emissions associated with refrigerant gases had been overstated. The overestimation resulted from reporting the full refrigerant charge rather than actual leakage rates.

The methodology and underlying activity data for refrigerant-related emissions were therefore reviewed and improved during the preparation of the 2025 carbon footprint. In line with ESRS requirements, the previously overstated Scope 1 emissions were corrected. Following the correction, Scope 1 emissions for 2024 total 16,764 tCO₂e, compared to 105,422 tCO₂e originally reported.

In 2025, a correction was applied to the 2024 renewable energy data. Guarantees of Origin (GOs) for Germany were added, supplementing the previously reported data, which had included only Poland (as disclosed in 2024). As a result, the 2024 renewable energy figure was revised from 37,887 GJ to 51,747 GJ. This adjustment leads to a decrease in reported renewable energy consumption when comparing 2025 to 2024.

As a result of these methodological refinements, Scope 2 (market-based) emissions for 2024 amount to 164,586 tCO₂e (previously reported: 176,123 tCO₂e).

Within Scope 3, in 2025, a recalculation was performed for part of the 2024 Scope 3 data in the following categories: Purchased Goods, Fuel and energy related activities, Waste generated in operations, Downstream transportation and distribution, Franchises.

Table: Results of recalculation of 2024 Scope 3: Categories: 1,3,5,9,14.

[tCO ₂ eg]	2024 reported in 2024	2024 restated in 2025	2025
Scope 3: Category 1 Purchased goods and services	1,046,997	715,006	837,861.64
Scope 3: Category 3 Fuel and energy related activities	45,868	24,414	24,861.84
Scope 3: Category 5 Waste generated in operations	305	22,833	23,880.54
Scope 3: Category 9 Downstream Transportation and distribution	12,804	7,987	6,568.85
Scope 3: Category 14 Franchises	11,049	13,833	17,637.08

All changes reflect AmRest's commitment to strengthening the reliability of reporting. The data collection methodology for Categories 4 and 6 will be further enhanced and detailed in future reporting periods. In addition, overall data quality and completeness will be strengthened, as several inconsistencies and limitations have been identified in the current data collection processes.

2) Methodological refinements across Scope 1, Scope 2 and Scope 3

In addition to the above correction, the Group introduced several methodological refinements across all scopes to enhance accuracy, consistency and alignment with ESRS requirements. These changes do not represent corrections of prior-period errors but reflect improved data quality, updated assumptions and expanded data availability that were not fully accessible in earlier reporting periods.

As part of the 2025 refinements, AmRest incorporated the full scope of fugitive emissions into its GHG inventory for the first time, thereby improving the completeness of Scope 1.

Further methodological improvements included the application of updated and more granular emission factors, for example:

Scope 1: DEFRA emission factors for fuels, and country-specific factors for the United Kingdom; explicit inclusion of refrigerant gases where applicable.

Scope 2 (market-based): Association of Issuing Bodies (AIB) residual mix factors, and MITECO emission factors for Spain, where relevant.

Scope 3: Updated conversion factors and estimation approaches aligned with available activity data and recognised international sources, including DEFRA factors for fuels, upstream transport and distribution, business travel and employee commuting.

In the previous reporting period, the methodology description indicated the use of the EEA emission factor converter for calculating Scope 2 (location-based) emissions. Following an internal review, the disclosure has been updated to more accurately reflect the calculation approach that was actually applied. Emission factors were derived from AIB statistics. The current disclosure provides a more accurate representation of the methodology used.

In each section where a reported figure has been subject to change or recalculation, an explanatory footnote has been included.

In connection with these methodological updates, 2024 has been established as the new base year for both short-term and long-term decarbonisation targets. The selection of 2024 as the base year reflects the availability of the most recent and reliable data and accurately represents AmRest's post-Covid operational activity, particularly for Scope 1 and Scope 2 emissions.

Methodological refinements in HR data

Regarding *S1-14 Health and safety metrics* AmRest recalculated the number of days lost due to work-related for year 2024 injuries arising from workplace accidents and work-related ill health. This reinstatement results from a change in methodology compared with the previous year. Previously, the indicator was measured in hours, whereas it is now reported as lost days resulting from workplace accidents and related injuries.

Strategy and business model

SBM-1 Strategy, business model, and value chain [40, 40ai, 40aii, 40aiii, 40b, 40c, 40e, 40f, 40g, 42, 42a, 42b, 42c]

AmRest is a leading European listed restaurant operator and master franchisor managing some of the world's most popular and well-recognised restaurant brands across 22 countries including: Andorra, Austria, Belgium, Bulgaria, China, Croatia, Czech Republic, France, Germany, Hungary, Luxembourg, Poland, Portugal, Romania, Saudi Arabia, Serbia, Slovakia, Slovenia, Spain, Switzerland, United Arab Emirates and the United Kingdom. The key markets representing the biggest number of equity restaurants are the Czech Republic, France, Germany, Hungary, Poland, and Spain (presented in alphabetic order).

The Group's portfolio consists of four franchise brands: KFC, Pizza Hut, Starbucks, and Burger King, and four proprietary brands: La Tagliatella, Sushi Shop, Blue Frog, and Bacoa. Furthermore, the Company acts as a master franchisee for Pizza Hut Delivery and Pizza Hut Express, in Central and Eastern Europe, holding the right to sub-license these brands to third parties.

[40i,40ii] At the end of 2025 the Group operated 2,139 in total as presented in the table below. Out of the total number, approximately 89% of units were operated solely by the Company (equity restaurants) and 11% by the franchise partners (88% and 12% respectively in 2024).

Table. AmRest geographical presence and types of business (equity/franchise) [40i,40ii]

Country	year 2025			year 2024		
	Restaurant count (total)	Self-owned restaurants	Franchise restaurants	Restaurant count (total)	Self-owned restaurants	Franchise restaurants
Andorra	2	-	2	2	-	2
Austria	2	2	-	2	2	-
Belgium	6	-	6	8	-	8
Bulgaria	27	27	-	27	27	-
China	85	79	6	87	77	10
Croatia	13	13	-	10	10	-
Czech Republic	247	247	-	240	240	-
France	190	157	33	205	168	37
Germany	181	181	-	173	173	-
Hungary	172	167	5	164	161	3
Luxembourg	3	3	-	3	3	-
Poland	692	677	15	660	645	15
Portugal	4	4	-	4	4	-
Romania	73	73	-	73	73	-
Saudi Arabia	4	-	4	5	-	5
Serbia	30	30	-	26	26	-
Slovakia	26	26	-	25	25	-
Slovenia	1	1	-	1	1	-
Spain	353	198	155	356	199	157
Switzerland	11	11	-	11	11	-
United Arab Emirates	12	-	12	12	-	12
United Kingdom	5	5	-	5	4	1
Total	2,139	1,901	238	2,099	1,849	250

The Company employs 44,163 people in total (45,259 in 2024), including 41,856 restaurant employees (42,904 in 2024) and 2,307 office employees (2,355 in 2024). This represents a decrease of 2% in total headcount compared to 2024. Details on the Group's employment can be found in Social Information chapter. [\[ESRS 2/40a-iii\]](#)

AmRest restaurants provide on-site catering, takeaway, and drive-through services at dedicated locations and deliveries of orders placed online or by phone*. Diversifying service channels and continuously enhancing takeaway and delivery capabilities have been crucial to the Company's development actions to adapt quickly and meet consumers' new habits.

AmRest's strategic approach, executed by a highly experienced leadership team, integrates key operational pillars, including not only restaurants and franchising but also other food services, sustainability, and digital capabilities. The Company's strategy is to develop an adaptable business model focused on long-term profitable and sustainable growth. This comprehensive framework enables the Company to effectively navigate the dynamically changing business, environment, economies, and consumer landscapes across the markets while gaining the trust and loyalty of its stakeholders.

As restaurants are the core of AmRest's business model, the Company focuses on various activities related to operational excellence and building profitability in every unit. These elements are supported by integrated supply chain systems, which allow control over high-quality standards by implementing relevant policies and procedures. This approach enables the Company to guarantee high-quality products with attractive value-for-money offers, making the model more competitive. At the same time, AmRest promotes sustainable practices across its value chain. While striving to reduce its environmental impact and promote responsible sourcing, the Group engages with the communities, particularly in the areas where its impact is most significant.

Given the global advancement of digitalization, AmRest has continuously invested in technical solutions. The Company has been implementing innovative technologies to optimize operations, enhance the ordering process and customer experience, as well as increase the availability of delivery services. An integrated approach driven by digital solutions strengthens the resilience of the AmRest business model to enable further profitable and sustainable growth.

Table. AmRest strategic pillars and value creation [\[ESRS 2/42a, 42b\]](#)

Strategic pillar	Description	Value creation	
		Input	Output
Food services	AmRest's end-to-end food service must be sustainable and deliver excellence in margin, innovation, and quality. It must also serve guests to the highest standards and deliver commercial value.	Raw materials secured by supply chain management	Food products
Restaurant Operations	Every single restaurant should provide excellent experience to the guests and, at the same time, have a healthy, profitable business model.	Human capital secured through HR processes	Sales and customer service
Franchising	Successful franchising demands a clear strategy, robust business model, market know-how, and great brands. AmRest gives its partners the confidence and stability of working with a worldwide franchisor.	Brands developed by partnerships with franchisors and franchisees	Profitability
Online and delivery	Digital has become an integral part of AmRest's customers' journey and one of the Company's strategic growth pillars. It continues to drive for a seamless, personalized, omnichannel experience for all customers.	Logistics and delivery secured by own and external channels	Customer satisfaction

AmRest's commercial dynamics result from a customer-centric culture of service excellence and continuous client feedback. AmRest employees are passionate professionals aligned on a common goal: to win customers' loyalty. The delivery of this value proposition is underpinned by the continuous strengthening of the Company's financial profile.

AmRest expects all employees to embody the Company's dedication to excellence in service. Brand positioning in each country, customer rating, along with a deep analysis of any complaint received, are the key indicators for achieving this strategic objective and correcting any possible deviations.

Efficient adaptation to the constantly changing tastes and needs of the customers, operational improvements, and innovation have become the key aspects of the Group's development. AmRest's objective is to guarantee that each of the 30 million customers who visit its restaurants each month is presented with an attractive, relevant, and competitive offer, particularly considering the growing digitalisation of the customers' preferences.

In the financial year 2025, the Company's revenues reached: 2,558.1 mEUR, an increase of 0.07 % compared to 2024 (see: Consolidated Income Statement for the year ended 31 December 2025). AmRest does not derive any revenues

* More information about AmRest's products can be found in Consolidated Financial Report 2025.

related to the fossil fuels sector (coal, oil, and gas), chemical production, controversial weapons, cultivation, and production of tobacco.

There were no significant changes in products, markets and customers served during the reporting period.

Table. Disclosure of information about key elements of general strategy that relate to or affect sustainability matters*
[SBM-1/40e]

Elements of the business strategy related to sustainability issues	Description
Groups of services offered	<ul style="list-style-type: none"> • On-site catering /Dine in • Take-away • Drive through • Delivery
Markets served (equity business)	<ul style="list-style-type: none"> • Central and Eastern Europe ("CEE"), • Western Europe ("WE"), • China
Number of employees by geographical areas	44,163, More information about the employment can be found in the Social Information chapter.
Products/services subject to bans/sanctions	No products or services offered by AmRest are banned or subject to sanctions

* Further information regarding AmRest sustainability efforts is described in section AmRest's Global Sustainability Strategy. [SBM-1/40e]

AmRest has not defined sustainability-related goals regarding significant groups of products and services, customer categories, geographical areas, and relationships with stakeholders. Consequently, the Group has not conducted an assessment of the related goals. In 2025, the Company began defining such goals as part of the revised AmRest Global Sustainability Strategy, to be implemented in the medium term horizon.

Value chain

SBM-1 Strategy, business model, and value chain. [42c]

AmRest's value chain requires attention at all levels, as each is crucial for the Company's optimal performance.

The upstream value chain encompasses all the activities related to sourcing and procuring raw materials and services needed for the operations. Downstream operations refer to all the activities that occur after the production of the food products. This includes end users of the products, defined as customers visiting the Group's own and franchised restaurants, as well as business partners. The latter category comprises franchisees, and last-mile deliveries.

Details on the management of relations with suppliers can be found in the Governance Information chapter, section "Management of relationships with suppliers".

Table. AmRest Group's Value Chain

AmRest Group's Value Chain										
Upstream				Own operations				Downstream		
Raw materials extraction and production	Sourced products and services	Food quality and safety in supply chain	Supply logistics	Food processing (Central Kitchen)	Brand operations	Food quality and safety in own operations	Customer care	Ecommerce and sales logistics	Disposal of products	Franchising
Farming & Food processing (meat, fish, seafood, fruits, vegetables, coffee, dairy, flour and crops)	Non-food related supplies (indirect) Energy and operating supplies, renting spaces, property and construction services, IT services, consulting	Audits Certifications	Distribution centers	Management of Central Kitchen facilities	Restaurant operations (food processing, selling, marketing, food delivery) Administrative and functional support (ordering, marketing, finance, accounting)	Audits Certifications	Customer satisfaction and loyalty	Last-mile delivery (fleet and aggregators)	Food saving program partners Recycling and reusing	Franchisee operations
Third party	Third party	Third party, Own control	Third party, Own control	Own control	Own control	Third party, Own control	Own control	Third party	Third party	Third party
Affected stakeholders										
Environment (silent stakeholder), Franchisors, Local communities, Regulatory bodies, Suppliers, Workers in the value chain				Environment (silent stakeholder), Employees, Local communities, Workers' union				Customers, Environment (silent stakeholder), Investor community, Local communities, Local government, Workers in the value chain		

Sustainability strategy

The Group integrates responsible practices into its daily operations within the AmRest Global Sustainability Strategy framework. The approach is based on global sustainability standards (e.g., the United Nations Sustainable Development Goals), benchmarks, and trends and reflects the existing and forthcoming legislation related to Environmental, Social, and Governance aspects ("ESG").

The Global Sustainability Strategy consists of four pillars – Food, People, Environment and Governance – and applies to all AmRest employees and executives across each brand operated by AmRest and in every geography where the Company is present.

Responsibility for implementing the AmRest Global Sustainability Strategy lies with designated members of the AmRest Senior Management (Pillar Owners):

- Food Services President (Food)
- Chief People Officer (People)
- Chief Development Officer (Environment)
- Risk and Compliance Officer (Governance)

Pillar Owners provide quarterly updates on the AmRest Global Sustainability Strategy to the Sustainability, Health and Safety Board Committee and to the Audit and Risk Board Committee. [\[GOV-2/26a\]](#)

In 2025, AmRest launched a revision of its Global Sustainability Strategy to ensure alignment with ESRS requirements. Based on the results of the Double Materiality Assessment conducted by the Company, strategic priorities for the coming years have been defined.

Table. Key pillars of AmRest Global Sustainability Strategy

Pillar	Key areas of focus	
Food	Food Safety	Nutrition
People	Working conditions	Equal treatment and opportunities for all
Environment	Circular economy	Climate change
Governance	Business conduct	

Stakeholder dialogue

SBM-2 Interests and views of stakeholders [45a, 45ai, 45aii 45aiii, 45aiv, 45av, 45b, 45c, 45d]

Stakeholder engagement has been crucial for AmRest's corporate sustainability and social responsibility efforts. The Company regularly conducts a dialogue with its key stakeholders, including employees, customers, suppliers, investors, and local communities. This helps the Company understand and incorporate stakeholder needs and expectations into its business practices. [\[ESRS 2/45av, b-d\]](#)

Table. Key stakeholder group and engagement practices

Stakeholder group	Engagement practices	Purpose	Outcomes taken into account in the Company strategic planning	Function responsible for contact	Reporting to Senior Management and Board of Directors
EMPLOYEES	Strategic documents, policies, and guidelines;	■ Ensuring execution of the Company's standards and expectations on business conduct			
	Opinion and satisfaction surveys;	■ Strengthening loyalty and retention of the employees	■ Action Plans for the departments based on the Barometer results		
	Routine communication;	■ Building occupational Health and Safety culture	■ Community engagement initiatives in restaurant neighbourhoods	Chief People Officer	Quarterly
	Trainings;	■ Increasing understanding of the Company's business model and operations			
	Direct meetings;				
	AmRest website;	■ Promoting sustainability and corporate responsibility			
CUSTOMERS	Direct contact with employees in restaurants and cafés;	■ Building awareness of the brands, products and services			
	Loyalty programs;	■ Collecting customer feedback	■ Advertising plans and strategies	Chief Marketing Officer	
	Information in traditional, social, and online media;	■ Building customer loyalty and trust	■ Product innovation	Brand Leaders (brand-specific)	Regular business reviews
	Marketing campaigns;		■ Customer Care services		
	Customer feedback mechanisms;	■ Promoting sustainability and corporate responsibility			

Stakeholder group	Engagement practices	Purpose	Outcomes taken into account in the Company strategic planning	Function responsible for contact	Reporting to Senior Management and Board of Directors
SUPPLIERS		<ul style="list-style-type: none"> ■ Strengthening relationship ■ Promoting sustainability and the Company's responsibility practices ■ Mitigating risks 	<ul style="list-style-type: none"> ■ Improvements of quality and safety of products 	Food Services President	Quarterly
	Direct contact with Company's representatives;		<ul style="list-style-type: none"> ■ Mitigation of risks associated with supply chain inefficiencies or non-compliance 		
	Strategic documents, policies, and guidelines;	<ul style="list-style-type: none"> ■ Ensuring compliance with the Company's standards and expectations on business conduct 	<ul style="list-style-type: none"> ■ Responsible and ethical sourcing standards 		
	Audits and assessments;				
	AmRest website;	<ul style="list-style-type: none"> ■ Sharing knowledge of Company's business performance 	<ul style="list-style-type: none"> ■ New innovative products or processes that differentiate AmRest in the market 		
	Routine communication;	<ul style="list-style-type: none"> ■ Fostering a culture of co-creation and innovation 	<ul style="list-style-type: none"> ■ Improved supplier performance and commitment 		
	Information in traditional and online media;	<ul style="list-style-type: none"> ■ Motivating suppliers to consistently meet or exceed expectations and strengthen long-term partnerships 	<ul style="list-style-type: none"> ■ Reinforced supplier loyalty, reducing risk of disruption 		
INVESTORS AND INVESTOR COMMUNITY		<ul style="list-style-type: none"> ■ Building trust and reputation 		Chief Financial Officer	Quarterly
	Reports and statements (annual and periodic);	<ul style="list-style-type: none"> ■ Strengthening relationship 			
	AmRest website;	<ul style="list-style-type: none"> ■ Promoting sustainability and Company's responsibility practices 	<ul style="list-style-type: none"> ■ Brand and markets strategies 		
	Investor Relations Events;		<ul style="list-style-type: none"> ■ Reporting obligations 		
	Routine communication;	<ul style="list-style-type: none"> ■ Fostering transparency 			
	Direct contact with Company's representatives;	<ul style="list-style-type: none"> ■ Ensuring regulatory compliance 			

Stakeholder group	Engagement practices	Purpose	Outcomes taken into account in the Company strategic planning	Function responsible for contact	Reporting to Senior Management and Board of Directors
LOCAL COMMUNITIES	Direct contact with Company's representatives;	<ul style="list-style-type: none"> ■ Engaging in local community matters and support through charity and social actions 	■ Community relations	External Communications and Corporate Affairs Director	Annually
	Voluntary and charity activities; AmRest website; Information in traditional and online media.	<ul style="list-style-type: none"> ■ Building trust and reputation ■ Promote sustainability and Company's responsibility practices ■ Sharing knowledge of Company's local operations 			
REGULATORS	Reports and statements (annual and periodic);	<ul style="list-style-type: none"> ■ Maintaining standards of Corporate Governance 	■ Compliance and reporting obligations	General Counsel	Quarterly
	AmRest website; Participation in industry organizations and consultations	<ul style="list-style-type: none"> ■ Ensuring regulatory compliance ■ Fostering transparency 			

Stakeholder-relevant business factors

Navigating the dynamic business environment of the restaurant sector requires agility and innovation to meet evolving consumer preferences and regulatory standards while ensuring sustainable practices, which AmRest is constantly searching for. AmRest identifies several factors that may significantly impact its future development and business model: *[SBM-2 45 c]*

- **Economic Conditions:** Economic fluctuations, including changes in consumer spending and inflation rates, affect the Company's performance. AmRest needs to be agile in responding to economic challenges and opportunities.
- **Regulatory Environment:** Compliance with local and international regulations, including food safety standards and labour laws, is essential. Changes in regulations impact operational costs and processes.
- **Supply Chain Management:** Efficient and ethical supply chain management is vital for ensuring product quality and sustainability. Disruptions in the supply chain affect the availability and cost of ingredients.
- **Technological Advancements:** Embracing digital transformation and technological innovations can enhance customer experience and operational efficiency. Staying ahead in technology adoption is important for long-term success.

Material impacts, risks and opportunities

SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model [48a, 48b, 48c(i), 48c(ii), 48c(iii), 48c(iv), 48d, 48f], MDR-P, MDR-A, MDR-M (if possible), MDR-T (if possible)

AmRest addresses the essential disclosure requirements that provide insight into how the Company has identified and managed the material impacts, risks, and opportunities inherent to its operations. Using a double materiality approach, the aim is to offer a clear overview of the assessment process undertaken, emphasizing how these critical factors influence and underpin the corporate strategy and business model. This process includes a thorough analysis of AmRest's business from the perspective of restaurant operations and value chain.

In 2025 Group completed a Double Materiality Assessment, which provides an understanding of the material impacts, risks, and opportunities. The identified aspects influence the adaptation of the strategy and business model and the allocation of resources. This process has brought significant value to the management of sustainability topics.

Regarding the time horizons for the potential material Impacts, Risks and Opportunities (IROs) identified, AmRest used the deadlines established by the directive in ESRS 1 as a baseline.

AmRest followed the naming of ESRS topics and sub-topics given in the relevant legal acts during the process.

Table. ESRS topics and sub-topics resulting from AmRest 2025 Double Materiality Assessment

ESRS topics	ESRS Sub-topic	Sub sub topic
E1 Climate change	Energy	
	Climate change adaptation	
	Climate change mitigation	
E3 Water and marine resources	Water	Water consumption
	Marine resources	Extraction and use of marine resources
E4 Biodiversity and ecosystems	Factors that have a direct impact on biodiversity loss	Climate change. Land-use, fresh water-use change and sea-use change
E5 Circular economy	Resource inputs, including resource utilisation	
	Resource outputs related to products and service	
	Waste	
S1 Own workforce	Working conditions	Secure employment, Working time, Adequate wages, Social dialogue, Freedom of association, Collective bargaining, Work-life balance, Health and Safety
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value, Training and skills development, Employment and inclusion of persons with disabilities, Measures against violence and harassment in the workplace
	Working conditions	Social dialogue. Health and safety,
S2 Workers in the value chain	Equal treatment and opportunities for all	
S4 Consumers and end-users	Incidents related to information for consumers or end users	Privacy, Access to (quality) information
	Personal safety of consumers and/or end-users	Health and safety, Security of a person
	Social inclusion of consumers and/or end-users	

ESRS topics	ESRS Sub-topic	Sub sub topic
G1 Business Conduct	Animal welfare	
	Management of relationships with suppliers including payment practices	
	Corporate culture	
	Protection of whistle-blowers	
	Corruption and bribery	
EE Company Specific	Food safety and nutrition	
	Data protection and cybersecurity	

The material Impacts, Risks, and Opportunities (IROs) identified through this Double Materiality Assessment include:

ESRS Topic, Sub-Topic, etc.	Important Impacts, Risks and Opportunities (IRO) I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
E1 - CLIMATE CHANGE Energy	<p>Impacts: High dependency on traditional energy sources of electricity increases exposure to volatile energy prices, regulatory changes, and carbon-related costs. This reliance contributes to higher greenhouse gas emissions, undermining environmental performance. [Short-term; Potential; Negative]</p> <p>Opportunities: Use of more energy-efficient processes may reduce emissions and operating costs. [Medium-term]</p> <p>Increasing renewable energy consumption through the change of energy suppliers reduces carbon emissions, supports sustainability goals, leading to more stable energy costs and contributing to long-term financial savings. [Medium-term]</p> <p>Investing in energy transition initiatives such as increasing renewable energy consumption, can strengthen efforts to lower environmental impacts, enhance environmental performance, and increase resilience to future energy and climate related challenges. [Medium-term]</p>	Entire value chain (Own Operations, Upstream, Downstream)	<p>Management level supervision: Chief Development Officer</p> <p>Basis of management - Policy, Strategy, Procedure:</p> <ul style="list-style-type: none"> Commitment to raising energy efficiency defined on a Group level Energy efficiency solutions implemented without a separate standalone policy Group monitors Scope 1 and 2 CO2 emissions since 2021 Efficiency measures in place - systematic monitoring of KPIs on energy usage per transaction (tracked monthly, reported and verified annually) Basis of monitoring and optimization set through SCADA and BMS systems in restaurants Preparatory work for Net Zero Transition Plan covering scope 1 and 2 started <p>More information: Chapter Environment</p>

ESRS	Important Impacts, Risks and Opportunities (IRO)	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
Topic, Sub-Topic, etc.	<p>I – Impact, Time horizon (Actual / Potential), (Positive / Negative);</p> <p>R – Risk, Time horizon;</p> <p>O – Opportunity, Time horizon.</p>		
E1 - CLIMATE CHANGE Climate change mitigation	<p>Impacts: Lack of well-designed climate change strategy may limit a company's ability to effectively manage its environmental impacts and be well positioned for the related risks and opportunities. [Short-term; Actual; Negative]</p> <p>Risks: Increasing investor concern regarding sustainability and emissions reduction may lead to decreased investments and reduced capital availability. [Short-term, Medium-term]</p> <p>The implementation of carbon taxation, along with expanding emissions regulations, may lead to increased compliance costs, operating and procurement costs, and capital expenditures. [Short-term, Medium-term]</p> <p>Opportunities: Implementation of renewable energy strategies may reduce operating and procurement costs and decrease exposure to future fossil fuel price increases. [Medium-term]</p> <p>Increased access to green financing instruments may increase capital availability. [Medium-term]</p>	Entire value chain (Own Operations, Upstream, Downstream)	<p>Management level supervision: Chief Development Officer</p> <p>Basis of management Policy, Strategy, Procedure:</p> <ul style="list-style-type: none"> • GHG emission reduction target set to achieve Net Zero by 2050 (scope 1 and 2 range of the Group) • Environmental Guidelines aligned with Net Zero Transition Plan and outcomes of the PPA Advisory process • Business Climate Change Resilience Plan based on Climate Risk Assessment • Group monitors Scope 3 emissions since 2024 (range of the whole group and its value chain) and onwards; Scope 3 emissions sources mapped across own restaurants and franchise operations • Preparatory work for Net Zero Transition Plan (implementation) covering scope 1 and 2 started <p>More information: Chapter Environment</p>

ESRS Topic, Sub-Topic, etc.	Important Impacts, Risks and Opportunities (IRO) I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
E1 - CLIMATE CHANGE Climate change adaptation	<p>Impacts: Increasing energy efficiency and using data to track equipment metrics may have a positive impact on the environment by reducing emissions. [Short-term, Medium-term; Actual; Positive]</p> <p>Risks: A lack of a clear environmental strategy hampers effective impact management and regulatory compliance and damages investor trust. [Short-term]</p> <p>Energy-driven price increases of priority ingredients may increase operating and procurement costs. [Short-term, Medium-term]</p> <p>Acute weather events related to climate change may affect capital expenditures, insurance premiums and the yield or quality of key ingredients as well as increase procurement costs and disrupt growth strategies with potential implications for financial performance. [Short-term, Medium-term]</p> <p>Higher prices for renewable energy may increase operating/ procurement costs and capital expenditures. [Short-term, Medium-term]</p> <p>Climate-driven market volatility heightens risk and uncertainty in demand forecasting and operations, potentially leading to misaligned decisions and reduced revenue. [Medium-term, Long-term]</p> <p>Opportunities: Implementation of renewable energy and emissions-reducing strategies may reduce costs or increase capital availability through government incentives. [Short-term, Medium-term]</p> <p>Participation in renewable energy programs and adoption of energy efficient measures may provide resilience against grid blackouts and increased reliability of supply chain. [Medium-term]</p> <p>Changing temperature patterns may lead to the emergence of new weather-dependent markets by influencing consumer behaviour and preferences – such as increased demand for cold beverages, lighter menu options, and outdoor dining experiences in warmer conditions. These shifts present opportunities for product innovation, service adaptation, and geographic market expansion, ultimately supporting revenue diversification and long-term business growth. [Medium-term, Long-term]</p>	Own Operations, Upstream	<p>Management level supervision: Chief Development Officer</p> <p>Basis of management Policy, Strategy, Procedure:</p> <ul style="list-style-type: none"> • Business Climate Change Resilience Plan based on Climate Risk Assessment • Regular assessment of acute and chronic climate risks (e.g. extreme weather, heatwaves, flooding) and weather events affecting own restaurant operations and supply chain in place <p>More information: Chapter Environment, Chapter Customer</p>

ESRS	Important Impacts, Risks and Opportunities (IRO)	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
Topic, Sub-Topic, etc.	I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.		
E3 - WATER AND MARINE SOURCES Water Water consumption	Opportunities: Using rainwater and grey water in operations reduces freshwater use, lowers costs, and strengthens resilience. [Medium-term] Investing in nature-based solutions can offer a competitive edge. [Short-term, Medium-term]	Own operations, Upstream	Management level supervision: Chief Development Officer/Food Services President Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> Commitment to reduction of water consumption defined on a Group level Water usage and wastewater management solutions applied, without a separate standalone policy Water stress analysis included in the Group's Climate Change Resilience Plan, based on Climate Risk Assessment Monitoring water-related disclosures (monthly) with response mechanisms when irregularities are detected Business Climate Change Resilience Plan based on Climate Risk Assessment. More information: Chapter Environment
E3 - WATER AND MARINE SOURCES Marine resources Extraction and use of marine resources	Impacts: Applying ESG requirement in fish procurement promotes sustainable fishing practices and supports marine ecosystem protection [Long-term; Potential; Positive] Risks: Rising fish demand drives overfishing and ecosystem degradation, leading to supply shortages, higher procurement costs, and increased regulatory and reputational risks. [Medium-term]	Upstream	Management level supervision: Chief Development Officer/Food Services President Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> Supply Code of Practice Animal Welfare Policy Commitment to responsible sourcing and reduction of the environmental footprint in supply chain defined on a Group level, Preference given to certified sustainable sources (e.g., MSC, ASC) More information: Chapter Environment

ESRS Topic, Sub-Topic, etc.	Important Impacts, Risks and Opportunities (IRO) I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
E4- BIODIVERSITY AND ECOSYSTEMS Direct impact drivers of biodiversity loss Climate change, Land-use change, fresh water-use change and sea-use change Integrated with G1 - BUSINESS CONDUCT Animal welfare	Risks: Biodiversity loss may increase the risk of damage to yields or quality of key agricultural inputs (meat, dairy, coffee, sugar, grains), increasing procurement and operational costs and in effect profitability. [Medium-term, Long-term] Opportunities: Sourcing priority ingredients from suppliers who use sustainable and regenerative farm practices may enhance supply chain resilience and positively impact company's reputation. [Medium-term, Long-term]	Upstream	Management level supervision: Food Services President Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> Supply Code of Practice Animal Welfare Policy Commitment to responsible sourcing and reduction of the environmental footprint in supply chain defined on a Group level Implemented solutions include: <ul style="list-style-type: none"> Global G.A.P. certified agricultural products ensuring safe and environmentally responsible farming Cage-free eggs supply in all European markets in line with the Group's Animal Welfare Policy and international commitments. RSPO-certified palm oil, ensuring deforestation-free and responsible sourcing. Sourcing of certified sustainable fish and seafood (e.g., MSC/ASC). Animal welfare standards for poultry, beef, and pork aligned with international best practices Animal Welfare Audit Program More information: Chapter Environment
E5 - CIRCULAR ECONOMY Efficient resource and waste management Resource outflows and inflows related to products and services and waste management	Impacts: Shaping and adopting sustainable packaging and waste policies has a positive environmental impact and reduces carbon footprint. [Medium-term; Potential; Positive] Implementing reusable containers reduces environmental waste, supports regulatory compliance, and promotes sustainable practices, contributing to environment protection. [Short-term; Actual; Positive] Risks: Inadequate management of plastic use and waste — such as excessive single-use packaging, lack of recycling initiatives, or improper disposal — can lead to increased operational costs and cause reputational harm [Short-term, Medium-term] Opportunities: Implementing food waste prevention programs helps in cost savings by minimizing organic waste throughout operational processes. [Short-term] Improving waste management (3R- recycle, reuse, repair) by implementing a strict global waste management model. [Medium-term] Increased use of recycled in packaging can boost sales by appealing to eco-conscious customers and strengthen brand differentiation in the market [Short-term, Medium-term]	Own Operations, Upstream, Downstream	Management level supervision: Chief Development Officer/Food Services President Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> Customer Packaging Group Policy Waste Management Guidelines Commitment to recyclable, reusable, or compostable packaging across operations defined on a Group level Preference for certified packaging (FSC, PEFC, SFI); elimination of Styrofoam (EPS) and single-use plastics (straws, cutlery, stirrers) Food waste prevention programs in place - Harvest program (since 2016) and Too Good To Go (since 2018) Packaging use is tracked through Group's sales system, enabling measurement of reduction and substitution initiatives More information: Chapter Environment

ESRS Topic, Sub-Topic, etc.	Important Impacts, Risks and Opportunities (IRO) I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
G1 - BUSINESS CONDUCT Corporate Culture	Risks: Struggling to adapt to the rapidly changing environment and technological advancements could result in operational inefficiencies, reduced competitiveness, and potential loss of opportunities and profits. [Short-term] Misalignment and inconsistency of business continuity plan across markets and brands could lead to operational instability, especially in critical scenarios where swift and coordinated responses are necessary. [Short-term] Misuse by employees of company assets, disclosing trade secrets or IP may result in financial loss, reputational harm and financial penalties. [Short-term] Non-compliance with diverse regulations on a country's level can lead to legal challenges, financial penalties, and business disruptions. [Short-term] Inadequate succession planning might create significant vulnerabilities within an organization, especially with regards to critical management roles. [Short-term] Opportunities: Regular franchise surveys and audits can generate valuable insights to support continuous improvement and ensure consistent standards across the organization. [Short-term]	Upstream, Downstream, Own operations	Management level supervision: Chief People Officer/Chief Risk and Compliance Officer Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> Code of Ethics and Business Conduct Succession plans in place since 2022 HACCP – Hazard Analysis and Critical Control Point Plan, Food safety and quality audits in own restaurants More information: Chapter Governance/Chapter Social
G1 - BUSINESS CONDUCT Corruption and bribery, Protection of whistleblowers	Impacts: Strengthening ethical business practices through trainings builds reputation of a trustworthy company among stakeholders. [Short-term; Actual; Positive] Adherence to whistleblower protection policies and principle of non-retaliation strengthens corporate culture, promoting fair, safe and transparent work environment. [Short-term; Actual; Positive] Risks: Non-compliance with applicable laws and regulations may increase legal exposure and lead to financial consequences, operational disruptions and loss of reputation. [Short-term, Medium-term] Opportunities: Consistent training on topics like conflicts of interest and anti-corruption practices strengthens corporate compliance and brand reputation. Encouraging employees to safely express concerns through the whistleblowing platform enhances trust and transparency and in effect strengthens corporate reputation. [Short-term]	Whole value chain- Upstream, Own Operations, Downstream	Management level supervision: Chief Risk and Compliance Officer Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> AmRest Group prohibits all forms of corruption and bribery across own operations through: <ul style="list-style-type: none"> Code of Ethics and Business Conducts Whistleblowing Group Policy, Procedure on Handling Whistleblowing Cases Global Anti-corruption Policy Conflict of Interest Group Policy Global Gifts, Entertainment, Hospitality Policy The Speak Openly Platform (Whistleblowing tool) available to employees, business partners, suppliers and consumers Mandatory employee training on anti-corruption, gifts & hospitality, and conflict of interest. Regular monitoring to ensure compliance with local and international anti-bribery laws More information: Chapter Governance

ESRS	Important Impacts, Risks and Opportunities (IRO)	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
Topic, Sub-Topic, etc.	I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.		
G1 - BUSINESS CONDUCT Management of relationships with suppliers including payment practices	Impacts: Supplier non-compliance with the Supply Code of Practice can lead to labour, environmental and human rights risks in the value chain and for local communities. [Medium-term; Potential; Negative] Opportunities: By categorizing suppliers and establishing contingency plans for strategic partners, the company can enhance supply chain resilience and ensure business continuity leading in effect to sustainable revenue growth. [Short-term, Medium-term] ESG-based supplier selection and audits strengthen relationships, ensure responsible sourcing, and enhance supply chain sustainability. [Short-term, Medium-term] Enhance long-term relationships with suppliers by implementing supplier engagement programs contributing to cost efficiencies, better negotiation outcomes, and increased resilience. [Medium-term]	Upstream	Management level supervision: Food Services President Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> Responsible sourcing guided by ESG principles, embedding environmental, social, and governance criteria into procurement Supply Code of Practice Supplier Risk Assessment through SEDEX – Supplier Ethical Data Exchange Platform Liability Management Policy 100% of suppliers required to join the Sedex platform and comply with international standards: SEDEX, GFSI (Global Food Safety Initiative), EUDR (EU Deforestation Regulation) More information: Chapter Governance, Chapter Social
S4 - CONSUMERS Information-related impacts Privacy	Risks: Inability to protect consumers' information against misappropriation of data or cybersecurity incidents may increase legal exposure and financial penalties. [Short-term, Medium-term]	Own operations, Downstream	Management level supervision: Chief Risk and Compliance Officer Basis of management - Policy, Strategy, Procedure: <ul style="list-style-type: none"> Commitment to safeguarding personal data and ensuring compliance with GDPR and local laws Policies and procedures: Global Policy on Information Security Policy on Physical Security Global Policy on Data Protection Policy on Cybersecurity Awareness Procedures, responsibilities, and escalation paths for timely incident response in place <ul style="list-style-type: none"> Procedure on Security Incident and Breach Management Procedure on Clean Desk Procedure on Data Subject Requests (Customers) Procedure on Data Subject Requests (Employees) Procedure on Information Security Procedure on Privacy by Design and Default Procedure on Privacy Third Party Assessment Procedure on Video Monitoring (CCTV system) Procedure on Vulnerability Management More information: Chapter Governance
ENTITY SPECIFIC: DATA PROTECTION AND CYBER SECURITY	Impacts: A significant breach of data protection could have a substantial negative impact on consumers. [Short-term, Medium-term; Potential; Negative] Risks: Non-compliance with privacy and data protection laws may result in data loss, business disruption, government enforcement actions and/or private litigation, and adverse publicity any of which could negatively affect operating results. [Medium-term] Breach of privacy and data protection laws in the value chain may result in adverse publicity, business disruption, data loss, government enforcement actions and/or private litigation. [Short-term, Medium-term] Opportunities: Ensure continuous enhancement/Improve cybersecurity system by enhancing data security and protecting mobile applications to ensure compliance with regulations. [Short-term]		

ESRS	Important Impacts, Risks and Opportunities (IRO)	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
Topic, Sub-Topic, etc.	I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.		
ENTITY SPECIFIC: FOOD SAFETY, QUALITY AND NUTRITION	<p>Impacts: Conducting food safety audits in restaurants and monitoring food quality and safety standards ensures protection of the customers' health. [Short-term; Actual; Positive]</p> <p>Regular food safety training aimed at increasing employee awareness of food safety and consumer health protection. [Short-term; Actual; Positive]</p> <p>Risks: Breaches in the food quality process could affect the health and safety of consumers and may lead to legal, reputational and financial consequences. [Short-term]</p>	Entire value chain - Upstream, Own operations, Downstream	<p>Management level supervision: Food Services President/Chief Marketing Officer</p> <p>Basis of management - Policy, Strategy, Procedure:</p> <ul style="list-style-type: none"> Food safety remains a cornerstone of AmRest's responsibility, embedded across the entire value chain Food Safety Group Policy HACCP – Hazard Analysis and Critical Control Point Plan <p>Standard processes:</p> <ul style="list-style-type: none"> Comprehensive Food Safety Audit Program covers suppliers, Central Kitchen, distribution centers, and restaurants; audits are risk-based and aligned with GFSI-recognised standards (BRCGS, IFS, FSSC 22000). Measures: Minimum 80% of supplier audits passed; minimum 75% of European Class A & B suppliers certified by GFSI Restaurants audited internally and by accredited third parties, ensuring objectivity and compliance with HACCP, hygiene, cold chain, and pest control requirements Results tracked centrally, with CAPAs monitored and reported quarterly to management. Structured annual Food Safety Training mandatory for all employees, tailored by role (restaurant staff, managers, support teams), supported by workshops and e-learning <p>More information: Chapter Social</p>
S4 - CONSUMERS Personal safety Health and safety, Security of a person	<p>Impacts: Adherence to the highest food safety and quality standards ensures the safety of products intended for consumption. [Short-term; Actual; Positive]</p>	Entire value chain - Upstream, Own operations, Downstream	<p>Basis of management - Policy, Strategy, Procedure:</p> <ul style="list-style-type: none"> Supplier Audit Standard extends scope to traceability, allergen management, animal welfare, packaging compliance, and sustainability Nutrition strategy, Nutrition plans per brand, Nutrition Group Policy Marketing Communication Policy
S4 - CONSUMERS Social inclusion Access to products and services, Non-discrimination integrated with S4 - CONSUMERS Information-related impacts Responsible marketing practices	<p>Impacts: Lack of restaurant accessibility may reinforce exclusion and limit equal access. [Short-term, Medium-term; Actual; Negative]</p> <p>Opportunities: Expanding menus with products that adjust to consumer preferences without changing the business model (e.g. vegan/gluten free products). [Short-term, Medium-term]</p> <p>Strategic location planning creates the opportunity to enhance accessibility of products and services to a broader customer base. [Short-term, Medium-term]</p>	Downstream	<p>Management level supervision: Chief Marketing Officer/Chief Development Officer</p> <p>Basis of management - Policy, Strategy, Procedure:</p> <ul style="list-style-type: none"> Nutrition strategy, Nutrition Group Policy Nutrition plans per brand Menu innovations meet evolving customer expectations, but sales from specific dietary products remain niche <p>More information: Chapter Social - Consumer</p>

ESRS Topic, Sub-Topic, etc.	Important Impacts, Risks and Opportunities (IRO) I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
S1 - OWN WORKERS Working Conditions Secure employment, Working time, Adequate wages, Social dialogue, Freedom of association, Collective bargaining, Work-life balance, Health and safety	<p>Impacts: Adherence to the labour laws and implementation of initiatives and programs to promote a safe and healthy working environment, coupled with additional measures beyond legal requirements, enhances the overall safety and well-being of its workforce. [Short-term; Actual; Positive]</p> <p>Risks: Demographic shifts, including an ageing population and reliance on younger workers in part-time roles may create long-term challenges in workforce availability, potentially leading to increased labour costs and operational inefficiencies. [Long-term]</p> <p>Opportunities: Providing transparent communication channels for employees to raise concerns or share feedback will strengthen employee engagement, foster a culture of trust, and enhance talent retention. This proactive approach can also improve organizational cohesion, reduce turnover, and support a more resilient and inclusive workplace. [Short-term]</p> <p>Paying adequate wages to all staff contributes to a more motivated and productive workforce, lower employee turnover, as well as a stronger reputation with investors. [Short-term]</p> <p>Ensuring work-life balance programs can attract top talent, increase employee retention, reduce recruitment costs and enhance the Company's reputation.</p> <p>Effectively managing employee health and safety practices, particularly by prioritizing training for higher-risk roles supports workplace safety and employee well-being, building a strong safety culture. This can lead to lower compensation and legal costs, improved operational continuity, and a positive reputation as a responsible employer. [Medium-term]</p> <p>Demographic changes associated with an ageing population and evolving labour market dynamics may lead to hiring challenges, presenting an opportunity to enhance operational efficiency through the adoption of new technologies and AI in restaurants, such as automation and digital self-service solutions. This could lead to cost savings on labour, increased productivity, and improved customer experience, which can drive higher revenue and profitability in the long term. [Long-term]</p>	Own Operations	<p>Management level supervision: Chief People Officer</p> <p>Basis of management - Policy, Strategy, Procedure:</p> <p>HR:</p> <ul style="list-style-type: none"> Collective bargaining agreements in countries where required by law Global Office Recruitment Procedure, Restaurant Recruitment Global Procedure Global Languages Learning Policy Employee Development Programs <p>Engagement and Communication:</p> <ul style="list-style-type: none"> AmRest Barometer – employee satisfaction survey conducted annually The Speak Openly Platform (Whistleblowing tool) Multiple communications channels (AmRest intranet Square, MS Teams, Viva Engage, local and global meetings) <p>Safety:</p> <ul style="list-style-type: none"> Global Health and Safety Guidelines Physical Security Policy <p>More information: Chapter Social - Employees</p>

ESRS Topic, Sub-Topic, etc.	Important Impacts, Risks and Opportunities (IRO) I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
	<p>Opportunities for internal promotions and career development can improve employee retention and satisfaction, leading to reduced turnover costs, lowered recruitment expenses, and a more stable and loyal workforce, driving better customer experience. [Short-term]</p> <p>Using communication channels effectively and listening to the employees can enhance employee engagement and address concerns proactively. [Short-term]</p>		
S1 - OWN WORKERS Equal treatment and opportunities for all Gender equality and equal pay, Training and skills development, Employment and inclusion of persons with disabilities, Measures against violence and harassment, Diversity	<p>Impacts: Extensive employee training programs enhance performance, engagement and create career opportunities, helping people and the organization adapt to new technologies, comply with regulations and meet customers' expectations. [Short-term; Actual; Positive] Regular training and communications on human rights topics raise awareness and may positively impact employee morale. [Short-term; Actual; Positive]</p> <p>Inspirational leadership, learning opportunities and capabilities to equip the workforce with needed skills improve engagement, retention, and employee overall well-being. [Short-term; Actual; Positive]</p> <p>Ensuring accessible facilities in the workplace fosters inclusion and supports equal participation of employees with disabilities, contributing to a more diverse and equitable work environment. [Medium-term, Potential; Positive]</p> <p>Risks: Low participation of women in top management and executive positions can lead to significant reputational loss as it may be perceived as a failure to promote diversity and gender equality. This perception can undermine stakeholder trust and make it harder to attract and retain talents. [Short-term]</p> <p>Opportunities: Ensuring the right representation of women in leadership positions by implementing supportive policies and resources that promote work-life balance and facilitate career continuity can strengthen employee retention, improve organizational performance, and contribute to long-term financial growth. [Short-term, Medium-term]</p> <p>Implementing programs and training that promote a workplace free from violence and harassment presents an opportunity to cultivate a respectful and inclusive work environment, enhance employee morale and retention, and strengthen the company's reputation. [Short-term, Medium-term]</p>	Own Operations	<p>Management level supervision: Chief People Officer</p> <p>Basis of management - Policy, Strategy, Procedure:</p> <ul style="list-style-type: none"> • Code of Ethics and Business Conduct • Whistleblowing Group Policy, Procedure on Handling Whistleblowing Cases • Recurring training, including Respect in Our Workplace and Preventing Mobbing & Harassment • Employee Development Programs <p>Standard processes:</p> <ul style="list-style-type: none"> • Diversity and inclusion: recruitment based on equal opportunities, inclusive of persons with disabilities; SPARK community established to empower women across all levels • Gender equality: succession planning and talent review process objectively assesses leaders regardless of gender • Training and development: broad training portfolio across levels (Leadership School for restaurant employees, AmCollege for senior managers, EXCIC for directors, Leading with Impact for C-suite) <p>More information: Chapter Social - Employees</p>

ESRS Topic, Sub-Topic, etc.	Important Impacts, Risks and Opportunities (IRO) I – Impact, Time horizon (Actual / Potential), (Positive / Negative); R – Risk, Time horizon; O – Opportunity, Time horizon.	Part of the value chain is potentially affected by, or subject to, the IRO's influence	How AmRest manages the topic?
S2 - WORKERS IN THE VALUE CHAIN Working conditions: Social Dialogue, Health and safety Equal treatment and opportunities for all: Training and skills development	Risks: Unsafe working conditions in the value chain may increase the risk of accidents and exposure to health risks, potentially leading to decrease of productivity and disruptions in supply chain and related compliance/legal costs and/or reputational damage, resulting in lost revenue. [Short-term, Medium-term] The absence of social dialogue mechanisms among business partners may lead to labour disputes, hinder risk identification, and cause supply chain disruptions, ultimately resulting in reputational damage, reduced productivity, and negative financial impacts. [Short-term] Opportunities: Engaging with suppliers during the new product development process offers opportunities for innovation and improvement in product offerings. This approach can support customer satisfaction and loyalty as well as contribute to overall business performance. [Short-term, Medium-term]	Entire value chain - Upstream, Own Operations, Downstream	Management level supervision: Food Services President Basis of management - Policy, Strategy, Procedure <ul style="list-style-type: none"> • Code of Ethics and Business Conduct • Supplier Code of Practices outlines expectations for workers' rights, fair labour standards, and safe working conditions across the value chain • Whistleblowing Group Policy, Procedure on Handling Whistleblowing Cases • The Speak Openly Platform (Whistleblowing tool) AmRest collaborates with suppliers on product development to integrate more nutritious ingredients, sustainable raw materials, and innovative packaging. More information: Chapter Social, Chapter Governance

Processes to identify and assess material impacts, risks, and opportunities

SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model [48a, 48b, 48c(i), 48c(ii), 48c(iii), 48c(iv), 48d, 48f]

AmRest's Double Materiality Assessment (DMA) includes analyses of both impact and financial materiality. A sustainability matter is considered material if it is significant from a financial perspective, impact perspective or both. The Company assumes a continuous and comprehensive medium-term review of the Double Materiality Assessment unless there are no significant changes within the sector or the Company itself. Thus, the analysis of impacts, risks, and opportunities is guaranteed to remain up-to-date and in line with emerging trends. Moreover, the strategic decisions reflect the changing state of the market and its operating environment. In 2025 AmRest conducted an IRO identification which represented an update of the previous year's approach. The process was carried out in line with the ESRS regulatory requirements, covering the entire value chain and involving key internal stakeholders. [\[IRO-1/53a\]](#)

■ Understanding phase

During the initial stage of the project, AmRest conducted a thorough analysis of existing documentation from the prior DMA conducted in 2024. The aim of this exercise was to expand and enhance the value chain and understanding by evaluating key components, including interactions with suppliers, partners, and customers.

■ Identification of IROs

In this phase, the Company undertook an extensive IROs analysis. This involved a detailed examination of academic studies and official documents and sustainability frameworks to better understand the impacts, risks, and opportunities the company encounters in its daily operations. This thorough approach enabled to identify critical factors influencing the Company's performance.

■ Evaluation of IROs

This in-depth analysis was conducted at 8 workshops held throughout the project, with the participation of the Company's subject matter experts and Senior Managers. Subsequently, IROs were evaluated, with each one assessed in terms of its associated with the variables that are explained below. The scales and thresholds necessary to determine the materiality of each topic were established.

■ Determination

Once the evaluations have been consolidated and the thresholds from which the topics, sub-topics and sub-sub-topics are considered material have been defined, the matters of relative importance on which AmRest should base its report have been determined

The IRO identification stage facilitated the association of IROs with all ten topical ESRS. Two aspects related to topics specific to the Group (entity-specific topics) were also identified, namely: "Data protection and Cybersecurity" and "Food safety and nutrition" given their prominence and impact on the Company's activity.

The identification and assessment of material Impacts, Risks, and Opportunities are results of the Double Materiality assessment, which determined the information that the undertaking included in its Consolidated Statement of Non-Financial Information and Sustainability Information. The Group, taking the provisions of the ESRS as a basis, has applied a process methodology composed of the following stages. [\[IRO-1/53a\]](#)

■ Understanding phase - context analysis

The initial stage included an analysis of the Company and the environment in which it operates, encompassing both general market dynamics and the sustainability sector, as well as the trends that may influence its development. This analysis was conducted globally across all locations, operations, and activities, ensuring inclusiveness of the full scope of AmRest's activities and their specific significance. [\[IRO-1/53bi\]](#) This year's analysis represented an update of the prior DMA conducted by AmRest, building on the two-pronged approach, that combined general trends with ESG principles, thereby enabling more accurate decision-making aligned with the specific characteristics of the sector. Reporting boundaries were identified. As part of the process, each sub-topic and sub-subtopic underwent an initial assessment, with some deemed "Not Applicable" based on the company's specific context and operations.

To strengthen risk management and resilience, the Company deepened analysis of its value chain, mapping key control points, and assessing critical interactions with key stakeholders: suppliers, partners, and customers. [\[IRO-1/53g\]](#)

This approach ensured continuity while enhancing the AmRest's ability to address Impacts, Risks, and Opportunities in line with evolving regulatory requirements and stakeholder expectations. As a result, the Company updated the key sustainability issues it must address to ensure successful operations and leadership position in the sector. [\[IRO-1/53bi\]](#)
[\[IRO-1/53g\]](#)

■ Identification of IROs [IRO-1/53bii] [IRO-1/53bii] [IRO-1/53biii]

The identification stage centered around the recognition of the impacts, risks, and opportunities created by AmRest in both its own activities and throughout its value chain including operations, business relationships, joint ventures, and franchisees. When identifying risks, the company's risk map was used, focusing on aligning these risks with sustainability-related considerations.

Identifying the IROs was divided into several stages, as follows:

- Identification through an internal dialogue conducted within the Company's key areas associated with the material topics and stakeholders.
- Identifying the impacts by topic (positive or negative and actual or potential) including a qualitative description.
- Identification of the risks and opportunities that were classified by topic and accompanied by a qualitative description in each case.

AmRest has established a process to identify, assess, prioritize, and monitor risks and opportunities that may financially affect its operations. This process carefully examines the connections between the impacts and dependencies of natural, human, and social resources with the risks and opportunities that may arise from these impacts and dependencies.

[IRO-1/53ci]

The IROs were assessed from two perspectives: impact and financial. The impact perspective relates to the impacts of the Company's processes, activities, products, services, or relationships with people or the environment. The financial perspective focuses on identifying risks and opportunities. Four variables were taken into account: financial position, financial performance, cash flows, and access to finance or cost capital. As part of the IRO refreshing process, internal consultations were carried out. To identify IROs, eight relevant consultations with AmRest's Senior Managers and subject matter experts were held, providing a collaborative platform for IRO assessment. They focused on environmental, governance, human resources, supply chain, franchisees and investor topics. At the beginning of each workshop, the attendees were provided with an overview of the project through an introduction of the purpose, a presentation of the methodology used, the different phases, and a definition of the various IROs. Then, each area's relevant material topics and subtopics were discussed. [IRO-1/53biii]

■ Evaluation of IROs [IRO-1/53iv] [IRO-1/53cii]

The assessment of **Impacts** (Is) was conducted using a structured set of scales and criteria aligned with ESRS 1 requirements. Each identified impact was evaluated according to its magnitude, scope, probability, and, where applicable, irremediable nature.

Magnitude refers to the severity of the potential or actual impact on people, the environment, or governance systems, and was rated on a five-point scale from Very Low to Very High. The criteria considered the significance and reportability of incidents, as well as the extent to which they affect ecosystem functions, human rights, or stakeholder perception.

Scope captured how widespread the impact is, assessing the proportion of affected population or geographical coverage, ranging from Very Low (local or minor share of population affected) to Very High (cross-country or full population coverage).

Probability was assessed on a five-level scale from Rare to Frequent, reflecting both historical evidence of occurrence (e.g., materialised in the past 1–10 years) and the likelihood of recurrence under foreseeable circumstances.

The irremediable nature criterion, applied only to negative impacts, evaluated the extent to which the company can remedy the consequences of an impact. It ranged from Very Low (easily remediable within less than one month) to Very High (permanent and non-remediable impact).

The assessment of **Risks and Opportunities** (ROs) was conducted based on a structured methodology combining quantitative and qualitative criteria. The evaluation considered the probability of occurrence, the magnitude of potential financial impact (both for risks and opportunities), as well as reputational, operational, and strategic dimensions.

Probability was assessed using a five-point scale, ranging from Rare (score 1, likelihood <5%) to Frequent (score 5, likelihood ≥75%), taking into account both historical occurrence — i.e., whether the event has materialised in the past (within 1, 3, 5, or 10 years) — and the expected conditions under which it may occur again, along with frequency.

The magnitude of potential financial impact was also defined on a five-level scale — from Incidental to Extreme — and measured in relation to the Group's EBITDA thresholds. For risks, the evaluation included financial loss, reputational damage, operational disruption, and the effect on strategic objectives. For opportunities, the same scale was applied to potential financial benefits and their strategic relevance, from minor efficiency gains to transformative growth potential.

In line with ESRS 1, paragraph 77, different time horizons were considered: short-term (within one reporting period), medium-term (up to five years), and long-term (beyond five years). The analysis also incorporated scope (the extent to which risks or opportunities are widespread across operations or the value chain) and severity (the intensity of potential impact, particularly in relation to people or the environment). For potential negative impacts on human rights, the severity of the impact took precedence over probability, following ESRS guidance.

Together, these scales enabled a consistent and transparent assessment of impact severity, supporting the prioritisation of salient impacts in accordance with the ESRS Double Materiality principles.

■ Determination - Inclusion and identification

IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement [IRO-2 59]

The identification process facilitated the Group's recognition of the material topics. The results of the assessments were performed by the internal stakeholders. In line with the adopted methodology, the 70th percentile was applied as the materiality threshold for both impact and financial materiality dimensions. The cut-off value for impact materiality began at 36.8 points (maximum score: 70), whereas for financial materiality, the threshold started at 9 points (maximum score: 20). Topics exceeding these thresholds were classified as material and included in the disclosure scope.

In the final stage, individual scores were assigned to each IRO based on the consultations' outcomes, resulting in materiality classification. These priorities were then defined, leading to the determination of the final result. The outcome of this process formed a definitive list of material topics.

Topics assessed as very high on both the Impact and Financial Outcome scales included Climate Change, Circular Economy, Consumers and End-users, Own Workforce, Business Conduct, Data Protection and Cybersecurity, as well as Water and Marine Resources, the latter reflecting the relevance of seafood within the Company's menu. This confirmed the continued materiality of the topics identified in the previous year.

Results confirmed the materiality of Food Safety and Nutrition, Workers in the Value Chain, and Biodiversity and Ecosystems, which were again assessed as high on at least one scale.

The impact materiality results placed Cybersecurity at the 100th percentile, Own Workforce, Business Conduct, Food, Circularity and Climate change at the 90th percentile, Consumers at the 80th. The financial materiality assessment placed Own Workforce, Business Conduct, and Circular Economy at the 100th percentile; Consumers, Climate Change, Workers in the Value Chain, and Cybersecurity at the 90th; Water and Marine Resources at the 80th; and Biodiversity at the 70th percentile.

In the course of the assessment, two topics: Pollution and Affected Communities were classified as not material for the Company. The Group's main social impact relates to consumers rather than local communities. As AmRest does not operate in extractive or other high-impact sectors, its operations do not generate direct community impacts in the sense defined by ESRS. AmRest's operations do not involve industrial production processes or significant emissions of air, water or soil pollutants. The sub-topic Political lobbying was assessed as non-material in the context of AmRest's governance structure since Company's operations are not associated with political influence nor lobbying activities.

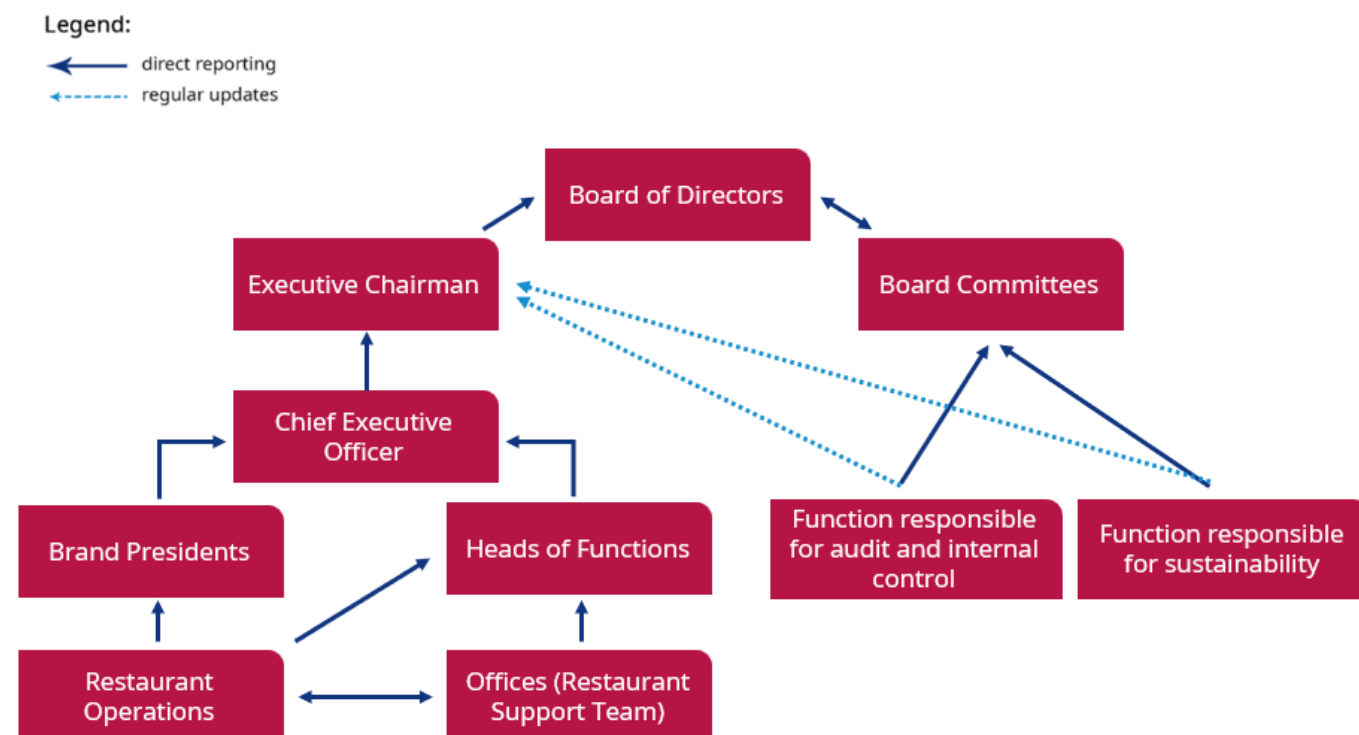
The outcome of the Double Materiality Assessment, including the list of material topics, sub-topics, and sub-sub-topics, is provided in the section General Information, subsection Material Impacts, Risks and Opportunities (Table: ESRS topics and sub-topics resulting from AmRest 2025 Double Materiality Assessment, page 48).

Governance bodies

GOV-1 The role of the administrative, management and supervisory bodies [21, 21a, 21c, 21d, 21e, 22, 22a, 22b, 22c, 22ci, 22cii, 22ciii, 22d, 23, 23a, 23b]

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies [26a]

Infographic. Information about the reporting lines to the administrative, management and supervisory bodies



Board of Directors

Except for matters reserved by law or the bylaws to the competence of the General Shareholders' Meeting, the Board of Directors is the Company's highest governing and decision-making body. It is responsible for overseeing the Company's governance, as well as managing and administering its business and interests in compliance with regulatory requirements. The Board also supervises the formulation and implementation of the Company's general policies and strategies.

Infographic. Board of Directors composition presented in numbers [GOV 1/21a, d, e]

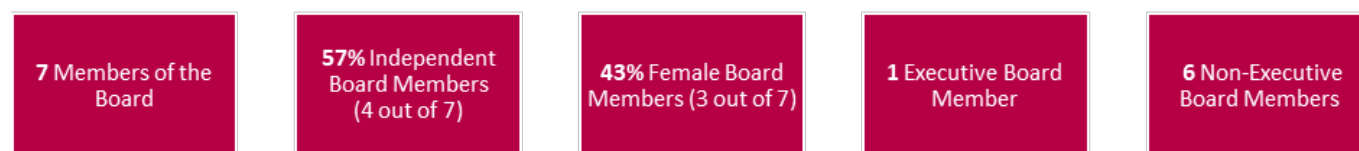


Table. Composition of the Board of Directors as of 31 December 2025

Name	Category of Director	Position on the Board	Profile [GOV-1 21c]
Mr. José Parés Gutiérrez	Executive	Chairman	CEO of Finaccess Capital (Mexico) since 2013 and Chairman of the Board of Directors of Restaurant Brands New Zealand Limited. He has international experience in marketing, sales, finance and operational management. He spent 19 years of his career working in various roles for Grupo Modelo (Mexico) and was the member of the Board of Crown Imports (Chicago, Illinois), Vice Chairman of the Board of MMI (Toronto, Canada), member of the Board of DIFA (Mexico) and member of the Mexican Brewers Association (Cámara de Cerveceros de México).

Name	Category of Director	Position on the Board	Profile [GOV-1 21c]
Mr. Luis Miguel Álvarez Pérez	Proprietary	Vice Chairman	Board Member, Audit Committee Member and Investment Committee Member of Finaccess, S.A.P.I. (since 2013). Founder and CEO of Compitalia, S.A. de C.V. Member of the Board of Directors and of the Appointments and Remuneration Committee of Restaurant Brands New Zealand Limited. Previously held several roles at Grupo Modelo (Mexico) for more than 25 years. Currently he is a member of the Board of Directors of numerous private companies and NGOs, in addition to holding various positions in the Finaccess Group.
Mr. Pablo Castilla Reparaz	Independent	Lead Independent Director	He has more than 30 years of experience in the banking sector as a lawyer for Banco Santander, S.A., having been responsible for M&A transactions in several jurisdictions. He has also served as Director of Santander Direkt Bank (Germany), Director of Banco Mercantil (Peru), Secretary non director of BT Telecomunicaciones S.A., director Secretary of Santander Investment, S.A., Secretary of the Investment Committee of Grupo Santander, director Secretary of OpenBank and member of the Board of PLA Litigation Funding S.A.
Ms. Mónica Cueva Díaz	Independent	Director	She worked with Banco Santander for more than 30 years, holding various roles in different jurisdictions, generally linked to the financial, accounting and control areas, also participating in important integration processes such as the acquisition of ABN AMRO. Ms. Mónica Cueva has also been a college professor and lecturer, a member of the European Banking Authority representing Banco Santander, and a director in numerous companies of the Santander Group. She currently holds the position of director of Banco Santander Río (Argentina).
Mr. Emilio Fullaondo Botella	Independent	Director	He held senior management positions for more than 23 years in the beer industry, leading various departments related to the financial area of the Mexican beer group Grupo Modelo, including the position of Chief Financial Officer for a period of 4 years and subsequently in the Belgian company AB InBev, following the acquisition by Grupo Modelo as Chief People Officer for Middle Americas until his resignation in January 2019. Currently, he is an independent director of the Restaurant Brands New Zealand Limited.
Ms. Begoña Orgambide García	Proprietary	Director	She is currently Director of Investor Relations at Finaccess Capital, S.A. de C.V. and has developed expertise in investment analysis, mainly in the restaurant and real estate sector, and return evaluation. She is also responsible for the design and implementation of the communication strategy for the investor group regarding the financial situation and evolution of the different investments. Previously, she was Director of Investor Relations at Grupo Modelo S.A.B. de C.V. and subsequently held the same position at Grupo Sports World S.A.B. de C.V. In 2015, she joined Walmart de México S.A.B. de C.V. as Director of Strategic Planning and M&A.
Ms. Romana Sadurska	Independent	Director	She was a professor at the University of Sidney and the Australian National University. She was also a partner and the Secretary General of the Spanish law firm Uría Menéndez, being responsible for the practice area of Central and Eastern Europe of said firm. She also served as Executive Vice Chairwoman of the Professor Uría Foundation. She is currently a member of the Board of Trustees of the Aspen Institute Spain and a member of the Real Diputación de San Andrés de los Flamencos - Fundación Carlos de Amberes.

[IRO-1/26a-c, 53d-f] There is no formalized approach to management of the impacts, risks and opportunities on a Board of Directors level. However, six most material topics were addressed in the agenda of the formal Board Committees in 2025:

- Audit and Risk Board Committee – Business Conduct
- Appointments, Remuneration, and Corporate Governance Board Committee – Business Conduct
- Sustainability, Health, and Safety Board Committee – Circular Economy, Climate Change, Own workforce, Consumers and End Users, Food Safety and Nutrition

Related information and performance analyses were presented to the Board Committee Members by AmRest Subject-Matter Experts on a quarterly basis.

Table. Board Committees

Committee name	Members (Chairperson)	Description and main responsibilities related to sustainability
EXECUTIVE BOARD COMMITTEE	Mr. José Parés Gutiérrez	<p>The Board of Directors has delegated its authority, except for those that by the Law, the Articles of Association and the Board of Directors Regulations of AmRest Holdings, SE cannot be delegated, to an Executive Committee.</p> <p>The Executive Committee shall inform the Board of Directors of the important matters and decisions adopted at its meetings.</p>
	Mr. Luis Miguel Álvarez Pérez	
	Mr. Pablo Castilla Reparaz	
AUDIT AND RISK BOARD COMMITTEE		<p>The Audit and Risk Committee at AmRest plays an important role in ensuring the integrity of the company's financial and non-financial/sustainability reporting and the effectiveness of its risk management systems. The Committee helps maintain the trust of shareholders and other stakeholders, by overseeing that AmRest operates with high standards of governance and accountability.</p>
	Ms. Mónica Cueva Díaz	<p>1. Financial Oversight: The Committee oversees the preparation and presentation process, and the integrity of financial and non-financial/sustainability information, reviewing compliance with legal requirements. This includes reviewing the correct application of accounting standards and any changes to them.</p>
	Mr. Pablo Castilla Reparaz	<p>2. Internal Controls and Risk Management: The Committee monitors the effectiveness of the internal control systems and the enterprise risk management framework. This involves monitoring in general that the internal control policies and systems established are applied effectively in practice.</p>
	Mr. Emilio Fullaondo Botella	<p>3. Compliance: Ensuring that the Company complies with legal and regulatory requirements is a critical function. For this purpose, the committee monitors</p> <ul style="list-style-type: none"> ■ the main activities carried out by the Compliance Department; ■ the Global Compliance Model; ■ the complaints received through the channels established at the AmRest Group; and ■ the investigations and inspections, reporting ethical violations and ensuring appropriate actions are taken. <p>4. Internal and External Audits: The Committee oversees internal and external audit functions. This includes approving the internal audit plan, ensuring that it focuses primarily on the main risks the company is exposed to (including reputational risk), receive regular report-backs on its activities, and verify that Senior Management are acting on the findings and recommendations of its reports. The committee also manages the relationship with external auditors, including proposing their appointment, compensation, and performance.</p>

Committee name	Members (Chairperson)	Description and main responsibilities related to sustainability
APPOINTMENTS, REMUNERATION AND CORPORATE GOVERNANCE BOARD COMMITTEE	Mr. Pablo Castilla Reparaz Mr. Luis Miguel Álvarez Pérez Mr. Emilio Fullaondo Botella Ms. Romana Sadurska	<p>The Appointments, Remuneration, and Corporate Governance Committee at AmRest helps maintain a robust governance framework, by overseeing that AmRest operates with integrity and in the best interests of its stakeholders.</p> <p>1. Board Composition and Appointments: The Committee assesses the qualifications, knowledge, and experience required for the Board of Directors. It is responsible for defining the functions and qualifications required from candidates, evaluating the exact amount of time and dedication required for them to effectively discharge their duties, ensuring a diverse and competent Board.</p> <p>2. Remuneration Policies: The Committee proposes the remunerations policy for the Directors, including the remuneration for the Executive Chairman and the other conditions of his contract, reviewing it periodically and ensuring compliance. Also, the committee proposes the remuneration policy applied for Senior Management, including the remuneration packages with shares and their application.</p> <p>3. Corporate Governance and Compliance: The Committee oversees compliance with corporate governance policies and rules, as well as the Company's internal codes of conduct, ensuring that the corporate culture is aligned with its purpose and values, and evaluates and periodically reviews the Company's corporate governance system, so that it fulfils its mission of promoting the corporate interest and takes into account the legitimate interests of the remaining stakeholders.</p> <p>4. Performance Evaluation: The Committee coordinates the periodic evaluation of the performance of the Board of Directors and its committees. This helps identify areas for improvement and ensures that the Board operates effectively.</p> <p>5. Succession Planning: The Committee is responsible for reviewing and organizing succession plans for key positions within the company. This ensures continuity in leadership and the smooth functioning of the organization.</p>
SUSTAINABILITY, HEALTH AND SAFETY BOARD COMMITTEE	Ms. Romana Sadurska Mr. Pablo Castilla Reparaz Ms. Mónica Cueva Díaz	<p>The Sustainability, Health, and Safety Committee at AmRest oversees that AmRest operates responsibly, prioritizing the well-being of its employees, customers, and the protection of the environment.</p> <p>1. Occupational Safety: The Committee reviews and monitors policies and frameworks related to occupational safety, ensuring that the company maintains a safe working environment for all employees.</p> <p>2. Nutrition and Food Safety: The Committee oversees the management frameworks and policies concerning nutrition and food safety, contributing to the company's products maintaining the highest quality and safety standards.</p> <p>3. Sustainability: The Committee is responsible for overseeing the progress of the company's sustainability strategies. This includes monitoring environmental impact, resource management, and other sustainability initiatives.</p> <p>4. Reporting and Recommendations: The Committee regularly report to the Board of Directors on significant issues within its purview and recommend improvements and new initiatives.</p>

Senior Management

Senior Management is defined as executives who report directly to the Board of Directors, the Executive Chairman, or the Chief Executive Officer of the Company, including the person responsible for Internal Audit. This group has the authority to make managerial decisions that may affect the Company's future development and business prospects.

Table. Composition of the Senior Management and material topics within their scope of responsibility*

Name	Position(s)	Material topics responsibility
Mr. Luis Comas Jiménez	Chief Executive Officer	Climate Change, Water and Marine resources, Biodiversity and ecosystems, Circular economy, Own workforce, Workers in the value chain, Affected communities, Consumers, Business conduct
Mr. Ismael Sánchez Moreno	Chief People Officer	Own workforce, Workers in the value chain, Affected communities, Consumers, Business conduct
Mr. Daniel del Río Benítez	Chief Development Officer	Climate Change, Water and Marine resources, Biodiversity and ecosystems, Circular economy
Mr. Eduardo Zamarripa Escamilla	Chief Financial Officer	Climate Change, Business conduct
Mr. Petr Adamec	Chief Marketing Officer	Consumers and end-users
Mr. Robert Žuk	Chief Information Officer	Business conduct (Cybersecurity)
Mr. Ramanurup Sen	Food Services President	Climate Change, Water and Marine resources, Biodiversity and ecosystems, Circular economy, Workers in the value chain, Consumers, Business conduct
Mr. Mauricio Gárate Meza	General Counsel	Own workforce, Workers in the value chain, Affected communities, Consumers, Business conduct
Mr. Jacek Niewiadomski	Chief Internal Audit and Control Officer	Business conduct (Corporate Governance)

GOV-3 Integration of sustainability-related performance in incentive schemes [29, 29a, 29b, 29c, 29d, 29e]

While the Company has set internal sustainability objectives, it is still working on the implementation of an incentive scheme to support these goals.

Statement on due diligence

GOV-4 Statement on Due Diligence [GOV-4/ 30, 32]

Table. Core elements of due diligence [GOV-4/ AR10]

Core Elements Of Due Diligence	Paragraphs in the Consolidated Statement of Non-Financial Information and Sustainability Information
a) Embedding due diligence in governance, strategy, and business model	General Information
b) Engaging with affected stakeholders in all key steps of the due diligence	General Information
c) Identifying and assessing adverse impacts	General Information
d) Taking actions to address those adverse impacts	Environmental Information, Social Information, Governance Information
e) Tracking the effectiveness of these efforts and communicating	Environmental Information, Social Information, Governance Information

* In 2025 the role of Chief Development Officer was performed by the Chief Operations Officer (COO). As of 1 January 2026, the role has formally transitioned to a dedicated Chief Development Officer (CDO) position; however, this change did not alter the scope of responsibilities or oversight related to climate-related matters, including governance, decision-making and accountability for climate strategy and decarbonisation.

Risk management and internal control over sustainability reporting

[ESRS 2 GOV-5 36a-e] AmRest has Enterprise Risk Management (“ERM”) at the group level, following best practices and the COSO (Committee of Sponsoring Organizations of the Treadway Commission) framework, overseen by the Global Risk and Compliance Department, with the main aim of ensuring compliance with regulations. Within this ERM framework, there are some risks related to the publication of the sustainability statement. AmRest is taking steps to establish a formal internal control system over sustainability reporting through development of the Procedure on Sustainability Reporting. The document details the Sustainability Reporting process at AmRest and provides guidance on how it should be executed. It also assigns clear roles and responsibilities within the control process at every level of the organization

Level	Role	Responsibilities
Board Level	Board of Directors	Overseeing the formulation and approval of mandatory financial and sustainability information.
Board Level	Sustainability, Health and Safety Committee	Overseeing and evaluating the preparation and presentation process and the integrity of the sustainability information, assisting the Board of Directors in the supervision of the Sustainability Reporting process.
Management Team Level	Business Owners	Establishing definitions of reporting indicators, criteria and methodologies; determining data presentation; overseeing reporting in their area; approving final data; assigning Reporting Leaders.
Operational Level	Reporting Leaders	Responsible for critical Sustainability Reporting areas; main source of qualitative information; first-line content approver; internal verification of data; appointing Subject-matter Experts and Area Representatives.
Operational Level	Subject-matter Experts	Providing required quantitative data and evidence during the Sustainability Reporting process.
Operational Level	Direct Supervisors of Subject-matter Experts	First-line data and evidence approver; providing explanations for discrepancies.
Operational Level	Sustainability Reporting Team	Responsible for technical aspects of the reporting process; main contact point for External Auditors; supporting internal verification of data.
Operational Level	External Communications and Corporate Affairs Department	Coordination of the process with the goal of preparing a Sustainability Report for AmRest Holdings SE.
Operational Level	Sustainability Manager	Managing the process of preparing a Sustainability Report.
Operational Level	Corporate Financial Policy and Reporting Department	Publishing the Annual Financial Statements together with Sustainability Report to the stock exchanges.

List of disclosure requirements to report under ESRS

[BP-2 16]

Table. List of disclosure requirements to report under ESRS

Standard	Cross-cutting / Topic	Nr.	Reporting Area	Designation of the DRs	Section	Page
ESRS 2	General disclosures	BP-1	General	General basis for preparation of the sustainability statement	General Information BP-1 Section: Basis for preparation	36-39
				General basis for preparation of the sustainability statement	General Information	
				Disclosures in relation to specific circumstances	BP-1	
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				Disclosures in relation to specific circumstances - Value chain estimation		
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ESRS 2	General disclosures	BP-2	General	Disclosures in relation to specific circumstances - Changes in preparation or presentation of sustainability information		36-39
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ESRS 2	General disclosures	IRO-2	Impact, risk and opportunity management (IRO)	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	General Information IRO-1 Processes to identify and assess material impacts, risks, and opportunities	60-62
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ESRS 2	General disclosures	MDR-A	Impact, risk and opportunity management (IRO)	Actions and resources in relation to material sustainability matters	Throughout the entire Consolidated Statement of Non-Financial Information and Sustainability Information	82 Topical chapters
ESRS 2	General disclosures	MDR-M	Metrics and targets (MT)	Metrics in relation to material sustainability matters	Throughout the entire Consolidated Statement of Non-Financial Information and Sustainability Information	82 Topical chapters
ESRS 2	General disclosures	MDR-T	Metrics and targets (MT)	Tracking effectiveness of policies and actions through targets	Throughout the entire Consolidated Statement of Non-Financial Information and Sustainability Information	82 Topical chapters
ESRS E1	Climate change	GOV-3	Governance (GOV)	Integration of sustainability-related performance in incentive schemes	Environmental information. Section: Climate Change GOV-3 Integration of sustainability-related performance in incentive schemes	95
ESRS E1	Climate change	E1-1	Strategy (SBM)	Transition plan for climate change mitigation	Environmental information. Section: Climate Change	94-109
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ESRS E1	Climate change	IRO-1	Impact, risk and opportunity management (IRO)	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Environmental information. Section: Climate Change SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	98-100
ESRS E1	Climate change	E1-2	Impact, risk and opportunity management (IRO)	Policies related to climate change mitigation and adaptation	Environmental information. Section: Climate Change E1-2 Policies related to climate change mitigation and adaptation	100-101
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ESRS E1	Climate change	E1-8	Metrics and targets (MT)	Internal carbon pricing	Environmental information. Section: Climate Change E1-8 Internal carbon pricing	109
ESRS E1	Climate change	E1-9	Metrics and targets (MT)	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Not reported. More information in the table. Omitted Information in the "About this Report" section.	NA
ESRS E2	Pollution	IRO-1	Impact, risk and opportunity management (IRO)	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Not material according to the Double Materiality Assessment.	NA
ESRS E2	Pollution	E2-1	Impact, risk and opportunity management (IRO)	Policies related to pollution	Not material according to the Double Materiality Assessment	NA
ESRS E2	Pollution	E2-2	Impact, risk and opportunity management (IRO)	Actions and resources related to pollution	Not material according to the Double Materiality Assessment	NA
ESRS E2	Pollution	E2-3	Metrics and targets (MT)	Targets related to pollution	Not material according to the Double Materiality Assessment	NA
ESRS E2	Pollution	E2-4	Metrics and targets (MT)	Pollution of air, water and soil	Not material according to the Double Materiality Assessment	NA
ESRS E2	Pollution	E2-5	Metrics and targets (MT)	Substances of concern and substances of very high concern	Not material according to the Double Materiality Assessment	NA
ESRS E2	Pollution	E2-6	Metrics and targets (MT)	Anticipated financial effects from material pollution-related impacts, risks and opportunities	Not material according to the Double Materiality Assessment	NA
ESRS E3	Water and Marine Resources	IRO-1	Impact, risk and opportunity management (IRO)	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	Environmental Information / ESRS E3 Section: Water and Marine Resources SBM-3 - Incidents, Risks, and Opportunities of Material Relevance and Their Interaction with the Strategy and Business Model	110
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ESRS E3	Water and Marine Resources	E3-5	Metrics and targets (MT)	Anticipated financial effects from material water and marine resources-related risks and opportunities	Not reported. More information in the table. Omitted Information in the "About this Report" section.	NA
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ESRS E4	Biodiversity and ecosystems	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	Environmental Information / ESRS E4 Section: Biodiversity and Ecosystems E4 SBM-3 Incidents, Risks, and Opportunities of Material Relevance	112
ESRS E4	Biodiversity and ecosystems	IRO-1	Impact, risk and opportunity management (IRO)	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, dependencies and opportunities	Environmental Information / ESRS E4 Section: Biodiversity and Ecosystems E4 IRO-1 Description of Processes for Identifying and Assessing Incidents, Risks, and Opportunities	112
ESRS E4	Biodiversity and ecosystems	E4-2	Impact, risk and opportunity management (IRO)	Policies related to biodiversity and ecosystems	Environmental Information / ESRS E4 Section: Biodiversity and Ecosystems E4-2 Policies related to biodiversity and ecosystems	112
ESRS E4	Biodiversity and ecosystems	E4-3	Impact, risk and opportunity management (IRO)	Actions and resources related to biodiversity and ecosystems	Environmental Information / ESRS E4 Section: Biodiversity and Ecosystems E4-3 Actions and resources related to biodiversity and ecosystem	112
ESRS E4	Biodiversity and ecosystems	E4-4	Metrics and targets (MT)	Targets related to biodiversity and ecosystems	Environmental Information / ESRS E4 Section: Biodiversity and Ecosystems E4-4 Targets related to biodiversity and ecosystems	112
ESRS E4	Biodiversity and ecosystems	E4-5	Metrics and targets (MT)	Impact metrics related to biodiversity and ecosystems change	Environmental Information / ESRS E4 Section: Biodiversity and Ecosystems E4-5 Impact metrics related to biodiversity and ecosystems change	106
ESRS E4	Biodiversity and ecosystems	E4-6	Metrics and targets (MT)	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	Not reported. More information in the table. Omitted Information in the "About this Report" section.	NA

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ESRS E5	Resource use and circular economy	E5-2	Impact, risk and opportunity management (IRO)	Actions and resources related to resource use and circular economy	Environmental Information / ESRS E5 Section: Resource Use and Circular Economy E5-2 Actions and resources related to resource use and circular economy	115
ESRS E5	Resource use and circular economy	E5-3	Metrics and targets (MT)	Targets related to resource use and circular economy	Environmental Information / ESRS E5 Section: Resource Use and Circular Economy E5-3 Targets related to resource use and circular economy	115
ESRS E5	Resource use and circular economy	E5-4	Metrics and targets (MT)	Resource inflows	Environmental Information / ESRS E5 Section: Resource Use and Circular Economy E5-4 Resource inflows	116-117
ESRS E5	Resource use and circular economy	E5-5	Metrics and targets (MT)	Resource outflows Resource outflows - Products and materials Resource outflows - Waste	Environmental Information / ESRS E5 Section: Resource Use and Circular Economy E5-5 Resource Outflows	117-118
ESRS E5	Resource use and circular economy	E5-6	Metrics and targets (MT)	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Not reported. More information in the table. Omitted Information in the "About this Report" section.	NA
ESRS S1	Own Workforce	SBM-2	Strategy (SBM)	Interests and views of stakeholders	Social Information/ ESRS S1 Section: Own workforce SBM-2 Interests and views of stakeholders	120-123
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ESRS S1	Own Workforce	S1-5	Metrics and targets (MT)	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social Information/ ESRS S1 Section: Own workforce S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	127,129
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ESRS S1	Own Workforce	S1-8	Metrics and targets (MT)	Collective bargaining coverage and social dialogue	Social Information/ ESRS S1 Section: Own workforce S1-8 Collective bargaining coverage and social dialogue	131
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ESRS S1	Own Workforce	S1-14	Metrics and targets (MT)	Health and safety metrics	Social Information/ ESRS S1 Section: Own workforce S1-14 Health and safety metrics	133
ESRS S1	Own Workforce	S1-15	Metrics and targets (MT)	Work-life balance metrics	Not reported. More information in the table. Omitted Information in the "About this Report" section.	NA
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ESRS S1	Own Workforce	S1-17	Metrics and targets (MT)	Incidents, complaints and severe human rights impacts	Social Information/ ESRS S1 Section: Own workforce S1-17 Incidents, complaints and severe human rights impacts	134
ESRS S2	Workers in the value chain	SBM-2	Strategy (SBM)	Interests and views of stakeholders	Social Information/ ESRS S2 Section Workers in the value chain SBM-2 Interests and views of stakeholders	135-136
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ESRS S2	Workers in the value chain	S2-1	Impact, risk and opportunity management (IRO)	Policies related to value chain workers	Social Information/ ESRS S2 Section Workers in the value chain S2-1 Policies related to value chain workers	135
ESRS S2	Workers in the value chain	S2-2	Impact, risk and opportunity management (IRO)	Processes for engaging with value chain workers about impacts	Social Information/ ESRS S2 Section Workers in the value chain S2-2 Processes for engaging with value chain workers about impacts	135
ESRS S2	Workers in the value chain	S2-3	Impact, risk and opportunity management (IRO)	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Social Information/ ESRS S2 Section Workers in the value chain S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	136
ESRS S2	Workers in the value chain	S2-4	Impact, risk and opportunity management (IRO)	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Social Information/ ESRS S2 Section Workers in the value chain S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	135

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ESRS S3	Affected communities	SBM-2	Strategy (SBM)	Interests and views of stakeholders	Not material according to the Double Materiality Assessment	NA
ESRS S3	Affected communities	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	Not material according to the Double Materiality Assessment	NA
ESRS S3	Affected communities	S3-1	Impact, risk and opportunity management (IRO)	Policies related to affected communities	Not material according to the Double Materiality Assessment	NA
ESRS S3	Affected communities	S3-2	Impact, risk and opportunity management (IRO)	Processes for engaging with affected communities about impacts	Not material according to the Double Materiality Assessment	NA
ESRS S3	Affected communities	S3-3	Impact, risk and opportunity management (IRO)	Processes to remediate negative impacts and channels for affected communities to raise concerns	Not material according to the Double Materiality Assessment	NA
ESRS S3	Affected communities	S3-4	Impact, risk and opportunity management (IRO)	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Not material according to the Double Materiality Assessment	NA
ESRS S3	Affected communities	S3-5	Metrics and targets (MT)	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Not material according to the Double Materiality Assessment	NA
ESRS S4	Consumers and end-users	SBM-2	Strategy (SBM)	Interests and views of stakeholders	Social Information/ESRS S4 Section: Consumers and end-users S4 SBM-2 Interests and views of stakeholders	142
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ESRS S4	Consumers and end-users	S4-1	Impact, risk and opportunity management (IRO)	Policies related to consumers and end-users	Social Information/ESRS S4 Section: Consumers and end-users S4-1 Policies related to consumers and end-users	137-138,143
ESRS S4	Consumers and end-users	S4-2	Impact, risk and opportunity management (IRO)	Processes for engaging with consumers and end-users about impacts	Social Information/ESRS S4 Section: Consumers and end-users S4-2 Processes for engaging with consumers and end-users about impacts	142-143
ESRS S4	Consumers and end-users	S4-3	Impact, risk and opportunity management (IRO)	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Social Information/ESRS S4 Section: Consumers and end-users S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	142-143

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ESRS S4	Consumers and end-users	S4-4	Impact, risk and opportunity management (IRO)	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Social Information/ESRS S4 Section: Consumers and end-users S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	137-138
ESRS S4	Consumers and end-users	S4-5	Metrics and targets (MT)	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	S4 Section: Consumers and end-users S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and	137-139
ESRS G1	Business Conduct	GOV-1	Governance (GOV)	The role of the administrative, management and supervisory bodies	Governance Information/ ESRS G1 Section: Business Conduct GOV-1 The role of the administrative, management and supervisory bodies	146-148
ESRS G1	Business Conduct	IRO-1	Impact, risk and opportunity management (IRO)	Description of the processes to identify and assess material impacts, risks and opportunities	Governance Information/ ESRS G1 Section: Business Conduct IRO-1 Business Description of the processes to identify and assess material impacts, risks and opportunities	55-56
ESRS G1	Business Conduct	G1-1	Impact, risk and opportunity management (IRO)	Business conduct policies and corporate culture	Governance Information/ ESRS G1 Section: Business Conduct G1-1 Business conduct policies and corporate culture	145-146, 149-150, 153,162
ESRS G1	Business Conduct	G1-2	Impact, risk and opportunity management (IRO)	Management of relationships with suppliers	Governance Information/ ESRS G1 Section: Business Conduct G1-2 Management of relationships with suppliers	159-161
ESRS G1	Business Conduct	G1-3	Impact, risk and opportunity management (IRO)	Prevention and detection of corruption and bribery	Governance Information/ ESRS G1 Section: Business Conduct G1-3 Prevention and detection of corruption and bribery	149-151
ESRS G1	Business Conduct	G1-4	Metrics and targets (MT)	Incidents of corruption or bribery	Governance Information / ESRS G1 Section: Business Conduct G1-4 Incidents of corruption or Bribery	149-150
ESRS G1	Business Conduct	G1-5	Metrics and targets (MT)	Political influence and lobbying activities	Not material according to the Double Materiality Assessment	NA
ESRS G1	Business Conduct	G1-6	Metrics and targets (MT)	Payment practices	Governance Information/ ESRS G1 Section: Business Conduct G1-6 Payment Practices	161-162

List of datapoints in Cross-cutting and topical standards that derive from other EU legislation

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Table. List of datapoints in Cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark Regulation (3) reference	EU Climate Law (4) reference
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816(5), Annex II	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 €			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1			
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818(7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2 (1)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2	
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a	Delegated Regulation (EU) 2020/1818, Article 6	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1			
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1			
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1			
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 (1), 6 and 8 (1)	

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark Regulation (3) reference	EU Climate Law (4) reference
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8 (1)	
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2 (1)
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk..		
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral		
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1			
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1			
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1			
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1			
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1			
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1			
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1			
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1			
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1			

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark Regulation (3) reference	EU Climate Law (4) reference
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1			
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1			
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I			
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I			
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I			
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I			
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I			
ESRS S1-3 grievance/ complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I			
ESRS S1-14 Number of fatalities and number and rate of workrelated accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I			
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I			
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1			
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1			
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II	

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark Regulation (3) reference	EU Climate Law (4) reference
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1			
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1			
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1			
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1			
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1			
ESRS G1-4 Fines for violation of anticorruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)	
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1			

(1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

(2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

(3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

(4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

(5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

(6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p.1).

(7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

Minimum Disclosure requirements on policies and actions

The disclosure requirement on policies and actions required concerning each topical ESRS will be disclosed in each thematic standard when requiring specific regulations, policies and actions in environmental, social and governance matters. The disclosure requirements are the following:

- Disclosure requirement - Policies MDR-P: Policies adopted to manage material sustainability issues.
- Disclosure requirement - Actions MDR-A: Actions and resources in relation to material sustainability issues.

Metrics and targets

The disclosure requirement on targets required in relation to each topical ESRS will be disclosed in each thematic standard when requiring specific regulations on environmental, social and governance matters. The disclosure requirements are the following:

- Disclosure requirement - Parameters MDR-M: Metrics in relation to material sustainability matters
- Disclosure requirement - Targets MDR-T: Tracking effectiveness of policies and actions through targets

Environmental Information

Taxonomy disclosure

The EU Taxonomy, which entered into force on July 12, 2020, is one of the measures implemented by the European Commission with the end goal of directing capital flows towards more sustainable activities and advancing the European Union towards its environmental and social targets.

Scope of the analysis

The first part of the analysis was carried out to identify the percentage of AmRest's activities that could be defined as "eligible" under the Taxonomy criteria. The list of potential activities that may satisfy the conditions outlined in the Taxonomy Regulation was derived from a comprehensive cross-departmental (Cost Management, Development, Facility Management, Finance, IT and Procurement) analysis of the Company from which the data was retrieved.

To calculate the eligibility percentage of AmRest's activities, the analysis followed the mandates outlined in Annex I of the Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, amendments to Delegated Regulation (EU) 2021/2139 Annex I and Annex II, and Annexes I, II, III, IV and V of the supplementary Regulation (EU) 2020/852 (Commission Delegated Regulation (EU) 2023/2486).

The second part of the analysis was conducted vis a vis specific requirements ensuring alignment of taxonomy-eligible activities: meeting the Technical Screening Criteria, the Do No Significant Harm ("DNSH") criteria and complying with minimum social safeguards.

For the sake of clarity, the mandates of Commission Delegated Regulation (EU) 2021/2178 have been reported in the following paragraphs.

Calculation of turnover %

The proportion of turnover referred to in Article 8(2), point (a), of Regulation (EU) 2020/852 shall be calculated as the part of the net turnover derived from products or services – including intangibles – associated with Taxonomy-aligned economic activities (numerator), divided by the net turnover (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU. The turnover shall cover the revenue recognised pursuant to International Accounting Standards ("IAS") 1, paragraph 82(a), as adopted by Commission Regulation (EC) No 1126/2008.

The calculation of the turnover shall exclude from its numerator the part of the net turnover derived from products and services associated with economic activities that have been adapted to climate change in line with Article 11(1), point (a) of Regulation (EU) 2020/852 and in accordance with Annex II to Delegated Regulation (EU) 2021/2139, unless those activities are either qualified as enabling activities in accordance with Regulation (EU) 2020/852 or are themselves Taxonomy-aligned.

In the case of AmRest, the turnover covers the revenue recognised pursuant to International Accounting Standard IAS 1. In the first place, the numerator includes all revenues derived from products or services associated with economic activities that qualify as environmentally sustainable. In the second place, the denominator covers the total revenues presented in the Consolidated Income Statement for the year 2025. With regards to the denominator, its measure does not differ from any Alternative Performance Measures ("APMs") as based on the guidelines established by the European Securities and Markets Authority ("ESMA").

AmRest Group operates chains of restaurants under own brands as well as under franchise license agreements. Additionally, the Group operates as a franchisor (for own brands) and master-franchisee (for some franchised brands), and develops chains of franchisee businesses, organizing marketing activities for the brands, and managing supply chain.

Revenues from contracts with customers are recognised when control of the goods or services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

AmRest Group classified its activities in line with the EU Taxonomy Regulation (Regulation (EU) 2020/852) and the applicable delegated acts in force, including, among others, Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021. Based on the assessment performed, none of the identified activities qualifies as Taxonomy-eligible or Taxonomy-aligned and therefore does not generate Taxonomy-related revenue for the Company. Consequently, the reference indicator relating to turnover amounts to 0%.

Calculation of CapEx %

The proportion of CapEx referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 shall be calculated by means of a division between the numerator and the denominator.

For this KPI, the denominator covers additions to tangible and intangible assets during the financial year considered before depreciation, amortisation and any re-measurements, including those resulting from revaluations and impairments, for the relevant financial year and excluding fair value changes. Furthermore, the denominator covers additions to tangible and intangible assets resulting from business combinations.

References to the Consolidated Financial Statements for the year 2025:

- Intangible assets – note 14
- Property, plant and equipment – note 12
- Leases – note 13

For non-financial undertakings applying international financial reporting standards (IFRS) as adopted by Regulation (EC) No 1126/2008, CapEx shall cover costs that are accounted based on:

- IAS 16 Property, Plant and Equipment, paragraphs 73, (e), point (i) and point (iii);
- IAS 38 Intangible Assets, paragraph 118, (e), point (i);
- IAS 40 Investment Property, paragraphs 76, points (a) and (b) (for the fair value model);
- IAS 40 Investment Property, paragraph 79(d), points (i) and (ii) (for the cost model);
- IAS 41 Agriculture, paragraph 50, points (b) and (e);
- IFRS 16 Leases, paragraph 53, point (h).

For non-financial undertakings applying national generally accepted accounting principles ("GAAP"), CapEx shall cover the costs accounted under the applicable GAAP that correspond to the costs included in the capital expenditure by nonfinancial undertakings applying IFRS. Leases that do not lead to the recognition of a right-of-use over the asset and are not counted as CapEx.

As before, in this framework, the denominator of CapEx KPI does not differ from any Alternative Performance Measures ("APMs") as based on the guidelines established by the European Securities and Markets Authority ("ESMA").

On the other hand, the numerator equals the part of the capital expenditure included in the denominator, that is any of the following:

- related to assets or processes that are associated with Taxonomy-aligned economic activities;
- part of a plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned ('CapEx plan') under the conditions specified in the second subparagraph of this point 1.1.2.2;
- related to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon, lead to greenhouse gas reductions or contribute to one of the other four environmental objectives, notably activities listed in points 4.16, 7.3, 7.5 and 7.6 of Annex I of the Climate Delegated Act, as well as activities 4.1, and 5.1 of Annex II to the transition to a circular economy objective of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

Calculation of OpEx %

The proportion of OpEx referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 shall be calculated again by dividing the numerator with the denominator as specified in what follows.

In the first place, the denominator shall cover direct non-capitalized costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced, that are necessary to ensure the continued and effective functioning of such assets, incurred during the relevant financial year.

Only direct costs should be included. Consequently, AmRest includes in the denominator part of the restaurant expenses and franchise as well as other expenses (lines above Gross Profit).

Non-financial undertakings, that apply national GAAP and are not capitalizing right-of-use assets, shall include lease costs in the OpEx.

In the second place, the numerator equals to the part of the operating expenditure included in the denominator that is any of the following:

- related to assets or processes associated with Taxonomy-aligned economic activities, including training and other human resources adaptation needs, and direct non-capitalized costs that represent research and development;
- part of the CapEx plan to expand Taxonomy-aligned economic activities or allow Taxonomy-eligible economic activities to become Taxonomy-aligned within a predefined timeframe as set out in the second paragraph of this point 1.1.3.2;
- related to the purchase of output from Taxonomy-aligned economic activities established in the last amended version of Delegated Regulation 2021/2139 referred to mitigation and adaptation to climate change, and Delegated Regulation 2023/2486 referred to protection of water and marine resources, transition to a circular economy, pollution prevention and control, or protection and restoration of biodiversity. This also includes individual measures enabling the target activities to become low-carbon, lead to greenhouse gas reductions or contribute to one of the other four environmental objectives, as well as individual building renovation measures as identified in the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) or Article 15(2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

Results

■ Turnover

Table. Presentation of turnover [EUR, %]

Financial year 2025	Year 2025		Substantial contribution criteria						DNSH criteria (“Do No Significant Harm”)										
Economic Activities	Code	Turnover	Proportion of Turnover, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or -eligible (A.2.) turnover, year 2024	Category enabling activity	Category transitional activity
		Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		€0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		
Of which enabling		€0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E	
Of which transitional		€0	0%							N	N	N	N	N	N	N	0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Turnover of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																0%			
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		€0	0%	0%	0%	0%	0%	0%	0%							0%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities		2,558	100%																
TOTAL A + B		2,558	100%																

	Proportion of turnover / Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

■ CapEx

The process that was carried out to outline the specific AmRest's activities that could be identified as "eligible" and then "aligned" – according to the last version of Commission Delegated Regulation (EU) 2021/2139 and Commission Delegated Regulation (EU) 2023/2486 – is accurately described in the following paragraphs.

Eligibility Analysis

AmRest has been committed to implementing the Taxonomy since its inception and continues to strive each year to enhance its analysis and compliance. To strengthen this analysis, AmRest has engaged an independent third party to support, coordinate, and guide the involved teams. This third party has supported the teams in understanding the basic and more technical concepts of the Taxonomy during the course of 2025, when emphasis was placed on understanding the Taxonomy framework, reviewing the technical selection criteria in detail, and identifying activities within daily operations that could be considered sustainable under the Regulation.

As a result of the training sessions and workshops conducted in the previous year, the teams have gained a solid understanding of the Taxonomy criteria and how they relate to AmRest's activities. Building on this foundation, during the current reporting cycle, the focus has shifted toward practical implementation - specifically, supporting teams in integrating improvements into internal procedures, manuals, operational protocols, and documentation practices wherever feasible, with the aim of strengthening the robustness of the evidence collected.

Regarding the analysis, an initial study was conducted on AmRest's Enterprise Resource Planning extract ("ERP extract"). The goal was to detect those CapEx entries related to AmRest's activities that could potentially fulfil the eligibility criteria mentioned above.

In the next step, the Company experts from relevant departments (listed above in the second paragraph of Taxonomy Chapter) were involved to provide technical information and collect from their internal systems supporting evidence such as Company's expenses related to the financial year 2025.

In accordance with Commission Delegated Regulation (EU) 2021/2139 and Commission Delegated Regulation (EU) 2023/2486, the following activities from the AmRest portfolio were selected as taxonomy eligible:

Table. List of AmRest Taxonomy-eligible activities (in accordance with Commission Delegated Regulation (EU) 2021/2139) for Climate Change Adaptation and Mitigation objectives

Activity	Description
4.16 Installation and operation of electric heat pumps	<p>The use of heat pumps in AmRest locations improves energy efficiency, decreasing dependence on fossil fuels and reducing CO₂ emissions.</p> <p>Includes all expenses related to refrigeration systems that are either delivered or installed within AmRest's buildings.</p>
7.3 Installation, maintenance, and repair of energy efficient equipment	<p>AmRest installs and maintains efficient equipment in its premises (kitchen, refrigeration), reducing energy consumption and meeting sustainability goals.</p> <p>Includes all expenses related to the installation, repairment and maintenance of specific kitchen equipment used within AmRest restaurants, to increase the internal level of energy efficiency and therefore to reduce the footprint of the Company.</p>
7.5 Installation, maintenance, and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	<p>Through monitoring devices, AmRest optimizes energy consumption in its facilities, helping to reduce environmental impact and improve climate adaptation.</p> <p>Includes all expenses related to the installation, reparation or maintenance of electrical control systems to help monitor and analyse the energy performance of AmRest's restaurants.</p>
7.6 Installation, maintenance, and repair of renewable energy technologies	<p>By incorporating renewable energy sources (e.g., solar panels), AmRest reduces its dependence on non-renewable sources and its carbon footprint.</p> <p>Includes all the expenses carried out by AmRest to install, maintain and repair renewable technologies that are essential to support the energy transition.</p>

Table. List of AmRest Taxonomy-eligible activities (in accordance with Commission Delegated Regulation (EU) 2023/2486) for Transition to a Circular Economy objectives

Activity	Description
4.1 Provision of IT/OT data-driven solutions and software	<p>The use of monitoring systems in its operations reduces waste of inputs and improves the efficiency of its processes, which is not only beneficial for profitability but also minimizes the environmental impact of its operational activities.</p> <p>Includes all expensed linked to the manufacturing, development, installation, deployment, maintenance, repair or provision of professional services that improve the efficiency of the activity carried out by AmRest through the implementation of data automation systems.</p>
5.1 Repair, refurbishment, and remanufacturing	<p>AmRest has adopted practices for repairing, refurbishing, and remanufacturing equipment and components in its facilities, extending their lifespan and reducing the need to acquire new resources.</p> <p>Includes all expenses that result from the reparation of items that are essential for the proper functioning of AmRest's business, with the final objective of extending their useful life.</p>

In 2025, AmRest increased the financial resources allocated to eligible activities by 3.94 percentage points compared to the previous year.

This assessment reveals that AmRest's contribution percentages to climate change mitigation objectives in 2025 remain relatively similar to the previous year. Activities related to the circular economy have been growing. Total circular economy eligible activities for 2025 are 3.96 percentage point increase (0,60% + 3,36%) (4.1 and 4.5 respectively).

The growth in circular economy activities can be attributed to the improvement sessions conducted throughout 2024 and 2025. The responsible teams strengthened their understanding of the activities and their technical criteria, enabling them to identify a higher number of invoices as eligible.

In conclusion, the total eligible percentage over the total CapEx for 2025 stands at 26.38%.

As in previous years, in the initial phases of the analysis a broader range of activities was considered due to the potential relevance for AmRest's business and to the workshops conducted with the teams. These efforts were aiming to improve the manuals and verification documents so that guidelines could be established within the Company for certain aspects that were still under development and not yet standardised across all locations. These activities specifically include Construction of new buildings; Preparation for re-use of end-of-life products and product components; Sale of second-hand goods and Marketplace for the trade of second-hand goods for reuse. After thorough internal evaluation, the conclusion was that at this stage these activities lacked verifying elements for the inclusion in the eligibility percentage and therefore they were not further included in the analysis. However, AmRest will continue to advance these areas in order to strengthen the analysis in the years ahead.

Alignment Analysis

A transversal working group analysed whether the list of eligible activities could be regarded as aligned with the Taxonomy Regulation. To do that, it was first necessary to demonstrate whether the eligible activities were in compliance with the specific "Technical Screening Criteria" laid out in Commission Delegated Regulation (EU) 2021/2139 and 2023/2486. The next steps in this process were to identify and prove that the activities were not causing significant harm to the other objectives and that they were adhering to a set of minimum social safeguards.

The alignment analysis was conducted across all six objectives and all teams were trained on the technical criteria that need to be met to generalize knowledge and responsibility for the analysis throughout the Company. With these activities each department assessed whether its activities complied with these criteria and to what extent its corporate processes were adequate to assure compliance with such criteria. While making the cost calculations of the activities listed in the table, AmRest considered only the CapEx directly related to each one of these activities. As a result, the risk of double counting was eliminated. The data employed to assess the alignment status of AmRest's activities was retrieved from technical manuals, interpersonal meetings, and expert consultations.

The conclusion of this analysis is that the alignment of CapEx KPI of AmRest equals "0". This is resulting from the fact that taxonomy eligible activities identified in the process were not fully meeting all Technical Screening Criteria and DNSH criteria. Also, while most of the minimum social safeguards have been implemented by the Company (taxation, anti-corruption, bribery, and fair competition), the requirement regarding Human Rights due diligence still needs more work to be completed. AmRest has continued to work on the Human Rights Statement and related due diligence process to meet this obligation.

Additionally, AmRest keeps working on the implementing nuances related to the taxonomy in its internal accounting systems to enhance the automation of the analysis and the unification of systems across the Company.

The results of internal analyses which disclose the level of eligibility and alignment in percentage terms of AmRest's CapEx according to the criteria set out in the Taxonomy Regulation are presented in the following tables.

Table. Presentation of CapEx [EUR, %]

Financial year 2025		Year 2025		Substantial contribution criteria						DNSH criteria (“Do No Significant Harm”)											
Economic Activities	Code	CapEx	Proportion of CapEx, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or -eligible (A.2.) CapEx, year 2024	Category enabling activity	Category transitional activity		
		M€	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T		
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1 Environmentally sustainable activities (Taxonomy-aligned)																					
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%				
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E			
Of which transitional		0	0%							N	N	N	N	N	N	N	0%		T		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
Installation and operation of electric heat pumps	CCM 4.16 / CCA 4.16	4	2%	EL	EL	N/EL	N/EL	N/EL	N/EL								2%				
Installation, maintenance and repair of energy efficient equipment	CCM 7.3 / CCA 7.3	16	8%	EL	EL	N/EL	N/EL	N/EL	N/EL								7%				
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5 / CCA 7.5	3	1%	EL	EL	N/EL	N/EL	N/EL	N/EL								2%				
Installation, maintenance and repair of renewable energy technologies.	CCM 7.6 / CCA 7.6	1	1%	EL	EL	N/EL	N/EL	N/EL	N/EL								1%				
Provision of IT/OT data-driven solutions and software	CE 4.1	2	1%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								0%				
Repair, refurbishment and remanufacturing	CE 5.1	30	14%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								10%				
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		57	26%	11%	0%	0%	0%	11%	0%								22%				
A. CapEx of Taxonomy eligible activities (A.1+A.2)		57	26%	11%	0%	0%	0%	11%	0%								22%				
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
CapEx of Taxonomy non-eligible activities		158	74%																		
TOTAL A + B		215.30	100%																		

Table. Presentation of CapEx [EUR, %]

	Proportion of CapEx / Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	11.49%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	14.89%
BIO	0%	0%

■ OpEx

In 2025 total operating expenses of AmRest Group excluding amortisation and depreciation amounted to EUR 2,164.7 million and are described in the note 8 of the Consolidated Financial Statements for the year 2025.

Out of that amount, EUR 46.5 million (2.1%) constitutes building renovation measures, short-term leases, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking that are necessary to ensure the continued and effective functioning of such assets incurred during the relevant financial year (mainly direct maintenance expenses). In 2025, the Taxonomy OpEx for AmRest was non-material (under 5%) with respect to the total OpEx of the Group. Therefore, according to section 1.1.3.2 of Annex I of Delegated Regulation of July 6th, AmRest only discloses the denominator. 2025 OpEx denominator: EUR 46.5 million.

Table. Presentation of OpEx [EUR, %]*

Economic Activities	Financial year 2025	Year 2025		Substantial contribution criteria						DNSH criteria ("Do No Significant Harm")									
	Code	OpEx	Proportion of OpEx, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or -eligible (A.2.) OpEx, year 2024	Category enabling activity	Category transitional activity
		M€	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1 Environmentally sustainable activities (Taxonomy-aligned)

OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	N/A	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Of which enabling	N/A	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	E	
Of which transitional	N/A	0%	N/A							N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		T

A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)

OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	N/A	0%	N/A	N/A	N/A	N/A	N/A	N/A									N/A		
A. OpEx of Taxonomy eligible activities (A.1+A.2)	N/A	0%	N/A	N/A	N/A	N/A	N/A	N/A									N/A		

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

OpEx of Taxonomy non-eligible activities	N/A	100%
TOTAL A + B	2,164.70	100%

* According to the Taxonomy legislation, in this exercise only the eligibility KPI has been calculated with respect to these objectives.

	Proportion of OpEx / Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

Table. Activities related to nuclear energy

Row	Nuclear energy activities	YES/NO
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas activities		
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Introductory note to Chapters: E1, E3, E4, E5

AmRest takes proactive steps to protect the environment and optimize the use of natural resources, in compliance with applicable laws and regulations. AmRest's approach aligns with global and regional frameworks such as the Paris Agreement, the European Green Deal and the EU Climate Law.

In 2025, AmRest introduced Environmental Guidelines that establish a structured process for managing its environmental footprint, covering identification of impacts, setting responsibilities and targets, implementation of actions, ongoing monitoring, evaluation, and capacity building. AmRest has adopted a 2050 Net Zero commitment and a 2035 Near-Term GHG reduction target for Scope 1 and 2. The 2025 Double Materiality Assessment confirmed Climate Change, Circular Economy, Water and Marine Resources, and Biodiversity and Ecosystems as key environmental topics. At this stage, the Company's actions focus primarily on its own operations, while aspiring to progressively expand efforts as feasible across the value chain in the near future.

Global environmental data reporting is a complex process that requires the involvement of multiple internal and external stakeholders. For some indicators, AmRest was unable to collect data from all the markets; therefore, estimations were made. The list of indicators with estimates is presented in the General Information chapter, section "About the report". Regarding the estimation methodology, the explanation for each indicator is provided next to the metric.

ESRS E1 CLIMATE CHANGE

E1-1 –1:14,16a,g,h,j,17*

Strategic approach to climate transition

AmRest distinguishes between its high-level decarbonisation commitment and its broader climate transition, in line with the requirements of ESRS and the CSRD.

The decarbonisation commitment represents a technical and operational component focused on identifying and implementing concrete greenhouse gas (GHG) emissions reduction measures. The climate transition constitutes a broader strategic framework encompassing governance and oversight, climate risk and opportunity management, capital allocation, business resilience and the progressive transformation of the business model to ensure long-term alignment with the objectives of the Paris Agreement and the EU climate neutrality target for 2050.

At its current stage of maturity, AmRest's climate actions are primarily driven by a high-level Net Zero Decarbonisation Strategy (Commitment) covering Scope 1 and Scope 2 emissions. It provides the foundation upon which a fully ESRS-aligned climate transition is being progressively implemented.

Climate transition pathway and maturity-based approach

To ensure a structured and transparent evolution from a decarbonisation-focused approach towards full climate transition management, AmRest has developed a Climate Transition Pathway, supported by a Climate Transition Maturity Model.

The maturity model defines the key components of a completed climate transition across five pillars:

1. Climate governance
2. Evidence-based climate decision-making
3. Climate risk resilience
4. Climate goals setting and execution
5. Climate capacity building.

Each pillar is assessed against three maturity levels: Initial, In Progress and Target Maturity. Progression between levels is based on the completion of defined actions and capabilities and is not time-bound. The model serves a dual purpose:

- supporting ESRS-compliant sustainability reporting, and
- enabling internal planning, monitoring and review of AmRest's climate transition journey.

This approach allows AmRest to transparently demonstrate its current position, identify gaps against ESRS-aligned transition plan components, and monitor year-on-year progress towards a comprehensive climate transition framework. Based on the Climate Transition Maturity Model, AmRest has established foundational elements across all five climate transition pillars, with evidence-based climate decision-making already progressing beyond the initial stage, while the remaining pillars are at an early but structured stage of development, reflecting a deliberate and phased approach to building a fully integrated climate transition framework.

* AmRest does not report performance against EU-Paris aligned Benchmarks.

Table. AmRest Climate Transition Maturity Model

Level	Maturity Pillar #1: Climate Governance	Current stage
1	Structured Policy Framework – Aligned and harmonized basis of management across the organization, High-level department based environmental ownership, Energy and waste Management by Objectives (MBO) via SLL (Sustainability-Linked Loans)	■ □ □
2	Cross-functional climate governance model in place enabling effective climate management across own operations and supply chain	
3	Performance-Integrated Climate Governance – Climate decarbonisation Year to Year/midterm/long-term fully integrated into annual Management by Objectives (MBO) from Board and senior management to relevant functions and teams	

Level	Maturity Pillar #2: Evidence based climate decision making	Current stage
1	Verified GHG emissions scope 1&2 Baseline	■ ■ □
2	Energy consumption Smart Metering monitoring systems across own operations; Adequate (month on month) visibility of carbon footprint	
3	Full Scope 1,2,3 Measurement Based on Primary Data & Verified	

Level	Maturity Pillar #3: Climate Risk Resilience	Current stage
1	Climate Risk Assessment for Own Operations – identified and regular process established	■ □ □
2	Value Chain Climate Risk Assessment (including suppliers and logistics) - regular process established (European Deforestation Regulation -EUDR, etc.)	
3	Outcomes of climate assessment (own operations and where feasible across value chain) considered in in operational and investment-related business decisions (business resilience plan and defined CAPEX and OPEX in place to mitigate priority risks)	

Level	Maturity Pillar #4: Climate goals setting & execution	Current stage
1	Net Zero Commitment for Scope 1&2	■ □ □
2	Decarbonisation Execution Plan for Scope 1&2 (Near-Term Action Plan)	
3	Net Zero Across the Full Value Chain (scope 1,2,3), Comprehensive execution plan covering own operations and supply chain, Defined decision making process to address deviations from the planned emissions reduction trajectory and overall climate footprint	

Level	Maturity Pillar #5: Climate Capacity Building	Current stage
1	Functional Climate competence – Relevant functions and teams with necessary knowledge/employees, external and internal advisors engaged to complement internal expertise and to support	■ □ □
2	A standardised process in place to support preparation, review and approval of key climate-related decisions and projects at the Board level.	
3	Internal capabilities (Board-senior management – functional) are sufficient to manage, monitor and evolve the Climate Transition Plan. Continuous learning mechanisms in place.	

Governance, overseeing and integration into strategy

[E1 GOV-3/13] Environmental governance, including climate-related aspects, is anchored at the highest level of the organization. While AmRest does not currently rely on a standalone climate policy, environmental governance is embedded within the Company's Global Sustainability Strategy and integrated into existing management and reporting processes. The Board of Directors monitors the Group's environmental performance quarterly through the Sustainability, Health, and Safety Board Committee. The Chief Development Officer* oversees the strategic and operational delivery of the Environmental Pillar of the AmRest Global Sustainability Strategy, with environmental matters managed by relevant units and functions at the subsidiary level.

* In 2025 the role of Chief Development Officer was performed by the Chief Operations Officer (COO). As of 1 January 2026, the role has formally transitioned to a dedicated Chief Development Officer (CDO) position; however, this change did not alter the scope of responsibilities or oversight related to climate-related matters, including governance, decision-making and accountability for climate strategy and decarbonisation.

A more detailed and performance-integrated climate governance framework — including the systematic integration of climate objectives into management decision-making and Management by Objectives — is planned as part of the progression towards the target maturity level under the Climate Governance pillar. It will be built on existing structures, including mechanisms established for the sustainability-linked loan, as AmRest has already linked financial incentives to environmental performance, underscoring its commitment to energy efficiency and waste reduction. In the future, it is likely that remuneration of the Board of Directors, Senior Managers and other supervisory bodies will be evaluated in relation to the progress of emissions reduction.

[E1-1 16i, 16j] The approval of AmRest's Net Zero Decarbonisation Commitments and key milestones within the Climate Transition Pathway & Maturity Model is delegated to the Chief Development Officer, reflecting the operational nature of the decarbonisation measures and their direct integration into day-to-day business management. The Chief Development Officer has the authority to approve decarbonisation priorities, implementation roadmaps and related operational targets, in alignment with the Company's Global Sustainability Strategy.

Material climate risks and vulnerabilities

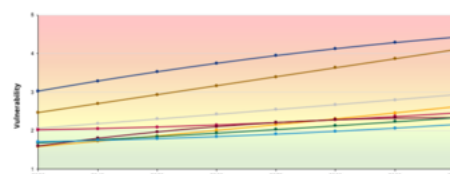
E1 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model [18, 19abc, AR6, AR7abc, AR8ab]

[E1 SBM-3/18] Following the completion of the Climate Risk and Opportunities Assessment, AmRest identified 7 material climate-related risks, comprising two physical and five transitional.

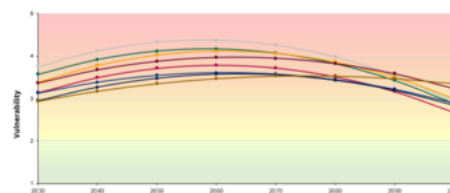
The most significant vulnerabilities stem from physical risks driven by changing weather patterns - particularly flooding, extreme precipitation, strong winds, and severe thunderstorms. Depending on the locations, these weather events pose some risks to the continuity of restaurant operations, the condition of fixed assets and equipment, and the safety of employees and customers. Exposure to physical climate risk is anticipated to increase progressively over time with overall climate vulnerability to peak towards the end of century.

In parallel, transition risks present even higher levels of exposure and sensitivity, with the most significant vulnerabilities related to increases in costs associated with the Company's carbon footprint, including energy prices, regulatory compliance costs and potential carbon pricing mechanisms. These risks directly affect operating margins and investment decisions and therefore have a clear interaction with AmRest's business model and long-term strategy.

ID	Physical climate-related risk ¹	Scenario SSP5-8.5			Materiality
		Near term	Medium term	Long term	
PR-4	Severe thunderstorms	●	●	●	Material (4,4/5)
PR-2	Precipitation and flooding	●	●	●	Material (4,1/5)



ID	Transition risk	Scenario NZE 1,5°C			Materiality
		Near term	Medium term	Long term	
TR-7	Replacing existing equipment and facilities with Lower-Emission Technologies	●	●	●	Material (4,3/5)
TR-6	Emerging risks in waste management due to new environmental regulations (downstream)	●	●	●	Material (4,1/5)
TR-1	Increase in costs associated with corporate carbon footprint	●	●	●	Material (4,0/5)
TR-10	Suppliers' non-compliance with GHG reduction targets (upstream)	●	●	●	Material (4,3/5)
TR-8	Increased cost of raw materials due to its scarcity	●	●	●	Material (4,1/5)



The assessment* combines geospatial climate data with asset location data to identify relative exposure levels across markets and regions.

*in line with the methodology of the Spanish Ministry for the Ecological Transition and the Demographic Challenge (MITECO): MITECO's Guide for the Assessment of Risks Associated with Climate Change, developed with the participation of the Spanish Climate Change Office (OECC) and the Biodiversity Foundation (https://www.miteco.gob.es/content/dam/miteco/images/es/guia_evaluacion_riesgos_cambio_climatico_2023_tcm30-570075.pdf)

Climate resilience analysis and strategic response

[E1 SBM-3/19abc, AR6] AmRest has performed a climate resilience analysis focusing on its own assets and operations, and, to a more limited extent, on selected elements of the value chain. This analysis covers all physical and transition risks and associated opportunities and applies: the IPCC's SSP5-8.5 for physical risks and the IEA's Net Zero Emissions (NZE) scenario for transition risks and opportunities.

The resilience analysis assesses the economic and strategic feasibility of adaptation and mitigation measures. This analysis has informed the 2025 update of the Business Resilience Plan, which the Company intends to adopt in next two years. The plan outlines key adaptation measures, including the high-level decarbonisation plan discussed earlier.

All these measures are aligned with global climate objectives and the Company considers their progressive implementation, in accordance with contract timelines for its assets, renovation cycles, and supplier agreements. This holistic approach reinforces the resilience of the Company's strategy in adapting to both current and future climate realities.

Detailed results of the resilience analysis, including financial assessments, are available internally and are planned to be further refined and potentially disclosed externally in future reporting periods.

Table. Relationship between EU Taxonomy physical climate hazards and the potential climate risks that may arise within the company

EU Taxonomy climate-related hazards and additional identified by AmRest	Typology	Potential climate-related risk for AmRest
Precipitation or hydrological variability Saline intrusion Heavy precipitation in solid form (hail, snow or ice) Water stress Drought	Chronic	Reduction in the availability of water resources in infrastructure due to droughts and lack of rainfall
Changing precipitation patterns and types Precipitation or hydrological variability Floods (fluvial, pluvial, coastal and ground water) Cyclone, hurricane, high-impact squalls, explosive cyclogenesis and DANAs (cut-off lows) Storm (rain, snow, Saharan dust or sand and supercells)	Acute	Increase in the frequency of infrastructure damage due to extreme precipitation and flooding
Temperature variability Changing temperature (air, freshwater, marine water) Heat wave Drought Changes in cloud cover and relative humidity Changing wind patterns	Acute	Increase in the frequency and magnitude of forest fires near infrastructure
Heavy precipitation in solid form (hail, snow or ice) Avalanche Cold waver/Frost	Acute	Increase in infrastructure damage due to the intensity and frequency of hailstorms and extreme snowfalls
Changing wind patterns Cyclone, hurricane, high-impact squalls, explosive cyclogenesis and DANAs (cut-off lows) Storm (rain, snow, Saharan dust or sand and supercells) Tornado, wet and dry downburst, waterspout	Acute	Increase in the frequency of damage to infrastructure caused by strong winds, hurricanes, tropical storms, explosive cyclogenesis and tornadoes
Landslide Subsidence Soil erosion Soil degradation (desertification)	Acute	Increase in the frequency and intensity of landslides and subsidence affecting infrastructure and economic activities
Changing temperature (air, freshwater, marine water) Temperature variability Heat stress Increased UV radiation Heat wave	Acute	Increase in the exposure of infrastructure, activities, employees, and customers to extreme temperatures
Sea level rise Coastal erosion Storm surge	Chronic	Infrastructure near the coast threatened by sea level rise

Table. Relationship between TCFD transition climate events and potential climate risks that may arise within the company

TCFD Climate-related events	Typology	Potential climate-related risk for AmRest
Rising prices for GHG emissions Costs associated with the import of goods from non-EU countries (Carbon Border Adjustment Mechanism "CBAM")	Policy and legal	Increase in costs associated with the corporate carbon footprint
Increased cost of raw materials	Policy and legal	Geopolitical and social instability driven by the impacts of climate change
New legal requirements for construction and/or maintenance materials and their production	Policy and legal	New legal requirements for new construction and renovation of buildings
Increased operational difficulties due to new legislation (protection of workers)	Policy and legal	Enhanced operational difficulties due to new worker protection legislation (i.e. internal/external on-site employees)
Costs associated with the import of goods from non-EU countries (CBAM)	Policy and legal	Increased costs for importing goods from non-EU countries due to CBAM regulations
New legal requirements for waste and/or landfill management	Policy and legal	Emerging risks in waste management due to new environmental regulations (downstream)
Replacement of existing products by third parties produced with low-emission materials Costs related to the transition to low-emission technologies New legal requirements for product technical specifications or the use of infrastructure	Technology	Replacing existing equipment and facilities with Lower-Emission Technologies
Changes in user behaviour/preferences Increased cost of raw materials Suppliers' non-compliance with GHG reduction targets	Market	Increased cost of raw materials due to its scarcity
Price increases or reduced insurance coverage	Market	Increase of premium costs associated with the rise of extreme weather events
Suppliers' non-compliance with GHG reduction targets	Market	Suppliers' non-compliance with GHG reduction targets (upstream)
Changes in consumer preferences Changes in user behaviour/preferences	Market	Changes in customer behaviour/preferences related to sustainable products
Sector stigmatisation due to the use of fossil resources	Reputational	Sector stigmatization due to the environmental and social impact
Increased investor concerns and/or negative stakeholder comments	Reputational	Diminished corporate image due to increased climate awareness among stakeholders

Identification and assessment process

E1 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities [20abc, 21, AR9ab, AR11abcd, AR12abcd, AR13abcd, AR15]

In 2025, AmRest conducted across its own operations the process of identifying material climate-related impacts, risks, and opportunities that was outlined in a Climate Risk Analysis, conducted originally in 2024. It included an update of Double-Materiality Assessment.

Climate-related hazards were identified in accordance with Appendix A of the Delegated Act 2021/2139 of the European Taxonomy and assessed based on their exposure, sensitivity and adaptive capacity across AmRest's assets and activities. The assessment considered three-time horizons: short (2030), medium (2050), and long term (2100), reflecting the expected likelihood, magnitude and duration of hazards, as well as the investment horizons and lifespans of the Company's assets. Geospatial characteristics of owned and operated locations, as well as relevant upstream and downstream elements of the value chain, are taken into account. Materiality is determined by selecting risks* and opportunities with the highest climate vulnerability scores, followed by categorization and validation through the Group's Climate Risk Assessment process coordinated by Global Risk and Compliance and their materiality is determined.

Under the SSP5-8.5 scenario, physical climate risks evolve as follows:

- Short term - Climate vulnerability or residual risk for the short-term horizon presents as medium or low for most physical climate risks, specifically for material risks: strong winds and severe thunderstorms and extreme precipitation and flooding. Meteorological extreme events related to heavy precipitation and flooding, as well as hailstorms and droughts, are expected to slightly increase in frequency and intensity compared to current weather conditions. Therefore, these risks should be closely monitored to assess the potential economic, operational, and, to a lesser extent, reputational impacts on the Company's restaurants and associated activities.
- Medium term - The most vulnerable physical climate risks are water-related within AmRest Scope 3, currently analysed in more detail, to be included in 2026. Incidences of extreme meteorological events such as heavy

*The interrelation between climate physical hazards and climate transition events with AmRest's defined climate risks are included in section "Climate risk development"

precipitation and flooding are steadily increasing in frequency and intensity compared to current short-term weather conditions.

- Long term - Climate vulnerability for the long-term horizon presents as high or almost very high for extreme precipitation and flooding and strong winds and severe thunderstorms risks, respectively.

AmRest monitors these risks to prevent potential financial impacts on assets, operations and stakeholders, and to minimise the risk of prolonged restaurant closures through the implementation of robust management systems and operational protocols.

Table. Vulnerability results of AmRest material physical climate risks in its own operations

Physical climate-related risk	Scenario SSP5-8.5		
	Near term	Medium term	Long term
Severe thunderstorms			
Precipitation and flooding			

Note: Yellow (low) and orange (medium) indicate risks to be monitored, while red (high) represents material risks.

[E1 IRO-1/20c(i-ii), 21, AR12] Under the IEA NZE* 1.5°C scenario, transition risks and opportunities are assessed as follows:

- Short term - Over the next years until 2030, the Company needs to focus on calculating, reporting, and significantly reducing its corporate carbon footprint, particularly the emissions associated with Scope 3. Sustainability legislation, including the CSRD, requires companies to work on decarbonizing their activities and building their resilience to increasingly frequent and intense extreme weather events. In addition, several climate opportunities related to renewable energy consumption and waste management have been identified.
- Medium term - In general, under the NZE by the International Energy Agency, the most significant transition risks and opportunities are categorized under policy and legal and market Task Force on Climate-related Disclosures ("TCFD's") types. These risks are anticipated to peak in the mid-term (by 2050), when it is expected that global economies will achieve net zero and have reduced greenhouse gas emissions by up to 90%. In the same way, the potential positive impact from the opportunities will peak in by this time horizon. Beyond this point, the vulnerability to these transition risks and opportunities is expected to diminish towards the end of the century, as it is anticipated that the Company will have implemented necessary measures to align with market demands and regulatory requirements.
- Long term - In this time horizon, the Company's vulnerability to transition risks is expected to diminish, as the most critical challenges will have peaked by 2050. Under the NZE, economies will have largely decarbonized, achieving substantial reductions in greenhouse gas emissions. On the other hand, the climate opportunities identified by the Company will already have been seized and integrated in a satisfactory manner. By this stage, AmRest will have implemented the necessary measures to adapt to regulatory and market changes. The focus will shift towards consolidating resilience, optimizing operations in a low-carbon economy, and addressing any residual challenges or emerging trends in sustainability.

*IEA NZE scenario refers to Net Zero Emissions scenario designed by the International Energy Agency, an independent organisation providing globally recognized energy and climate transition scenarios..

Table. Vulnerability results of AmRest material transition climate risks in its own operations

Transition risk	Scenario NZE 1,5°C		
	Near term	Medium term	Long term
Replacing existing equipment and facilities with Lower-Emission Technologies			
Emerging risks in waste management due to new environmental regulations (downstream)			
Increases in costs associated with corporate carbon footprint			
Suppliers' non-compliance with GHG reduction targets (upstream)			
Increased costs of raw materials due to its scarcity			

Note: Yellow (low) and orange (medium) indicate risks to be monitored, while red (high) represents material risks

Table. Vulnerability results of AmRest material climate opportunities in its own operations

Climate opportunities	Scenario NZE 1.5°C		
	Near term	Medium term	Long term
Cost savings resulting from the increased use of renewable energies through self-consumption, power purchase agreements ("PPAs"), and improved energy efficiency of restaurant			
Improvements in waste management in restaurants by minimizing waste generation and applying revalorization techniques such as the circular economy			
Increased capital attraction through green bonds and sustainable finance mechanisms			
Integration of Nature-based solutions to improve climate resilience of assets			

Note: Light (low) and medium green (medium) indicate opportunities to be monitored, while dark (high) and very dark (very high) greens represent material opportunities.

Policies

E1-2 Policies related to climate change mitigation and adaptation [22, 24, 25abcde, 62 MDR-P]

AmRest has introduced Environmental Guidelines - a new internal regulation that defines the principles of environmental management. The purpose of this document is to ensure regulatory compliance and support the transition toward a Net Zero economy, while safeguarding business competitiveness and growth. The Environmental Guidelines set out AmRest's commitments on climate and environmental stewardship, emphasizing the reduction of negative impact, identification of risks, and leveraging opportunities. Particular focus is placed on the circular economy, energy efficiency and responsible management of natural resources - key action areas identified through the Double Materiality Assessment.

Table. AmRest policies in Climate change mitigation and adaptation area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Environmental Guidelines	Global	Establishing AmRest comprehensive approach to environmental issues	Chief Development Office	-	<ul style="list-style-type: none"> Employees Suppliers Customers 	Available for all departments
Brands' Building Manuals	Global	Setting requirements for construction work of AmRest restaurants	Global Design Director	-	<ul style="list-style-type: none"> Employees Suppliers 	Available for selected Company's departments (including Design, Construction)

As of 2025, the Company has incorporated the principles outlined in the Sustainable Design Initiatives into its own operations. These initiatives form an integral part of the Brand Manuals (Building Manual, Design Manual, and Technical Manual) and are implemented as standard solutions within design documentation for both new and renovated restaurants. The Manuals provide a comprehensive framework of innovations for sustainable building design, construction, operation, and maintenance of new and existing facilities, with a focus on energy efficiency, water conservation, site sensitivity, responsible material use, and creating healthy environments for occupants. In alignment with AmRest's business model, energy-efficiency measures are embedded in the Brand's Building Manuals throughout the design and construction phases, as they represent a critical component of asset sustainability. The Design Handbook delivers energy-efficiency solutions for new buildings and includes recommendations that comply with LEED certification standards.

Table. Selected groups of initiatives from Brands' Building Manuals

Group of initiatives	Scope (global/local)	Area covered (energy/water/waste)
Waste Recycling	Global	Waste
HVAC efficiency	Global	Energy
Energy harvesting from waste heat	Global	Energy
Electricity consumption monitoring system	Local	Energy
Energy efficient lighting	Global	Energy
Minimization of water usage	Global	Water

Actions and resources in relation to climate change policies

E1-3:26,28,29a-c; AR19d, AR21, AR22; MDR-A; E1-1/16e, AR4

The actions and resources implemented and planned by AmRest are derived from the outcomes of the double materiality assessment and the climate-related Impacts, Risks and Opportunities (IROs). These actions correspond primarily to Pillar 4: Climate goals setting & execution of the Climate Transition Maturity Model and support the progression from the In Progress stage towards Target Maturity.

Actions are centrally coordinated, monitored through defined KPIs and supported by digital energy management systems. Oversight is ensured through regular reporting to the Sustainability, Health and Safety Committee.

The estimated investment cost to implement the Scope 1 and 2 decarbonisation plan by 2050 is approximately EUR 41.52 million, of which approximately 14% is expected to be incurred by 2035. In 2025, approximately 26% of the Group's global CapEx related to activities eligible under the EU Taxonomy, including energy efficiency improvements, renewable energy installations and digital energy management solutions (Installation and operation of energy-efficient electric heat pumps, Installation, maintenance and repair of energy efficiency equipment, Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings, Installation, maintenance and repair of renewable energy technologies, Provision of IT/OT C (Information Technology and Operational Technology Combined) solutions and software based on IT/OT C data, Repair, refurbishment and reconstruction). The Company anticipates that the progressive implementation of decarbonisation measures and the advancement of the climate transition pathway will result in additional taxonomy-eligible activities being reported in future periods.

The phase-out of natural gas use within Scope 1 and the sourcing of renewable electricity (through Guarantees of Origin or Power Purchase Agreements) within Scope 2 constitute the main decarbonisation levers under the current decarbonisation strategic plan. This approach is aligned with the Group's emissions profile, as energy consumption currently represents approximately 90% of Scope 1 and 2 emissions, while natural gas accounts for around 5% of total Scope 1 and 2 emissions and represents the second most significant source of emissions within this scope. Other decarbonisation projects that will be progressively assessed include: Replacement of vehicle fleet, Preventive maintenance program, Replacement of refrigeration equipment with more efficient units, Replacement of refrigerant gas.

Details of actions implemented in 2025, actions planned for 2026, management processes and measures of effectiveness are presented in the table below.

Targets related to climate change mitigation and adaptation

E1-16a-f,h,j,17; AR4, AR5; E1-4:30,32,33,34a-f; AR25, AR30; MDR-T,

AmRest ensures that its activities and objectives align with the key EU energy efficiency regulations, including Directive 2012/27, Directive 2018/2002, Directive 2023/1791 recasting and extending the energy efficiency framework, and Directive 2024/1275 on the energy performance of buildings ("EPBD"), while considering targets beyond 2030.

AmRest has established science-based greenhouse gas emissions reduction targets for Scope 1 and Scope 2 emissions, aligned with a 1.5°C pathway, as well as the EU climate neutrality target for 2050 (Paris Agreement). These targets aim to reduce Scope 1 and 2 GHG emissions by 50% by 2035, and to achieve Net Zero target (100% reduction) by 2050.

The goals are driven by:

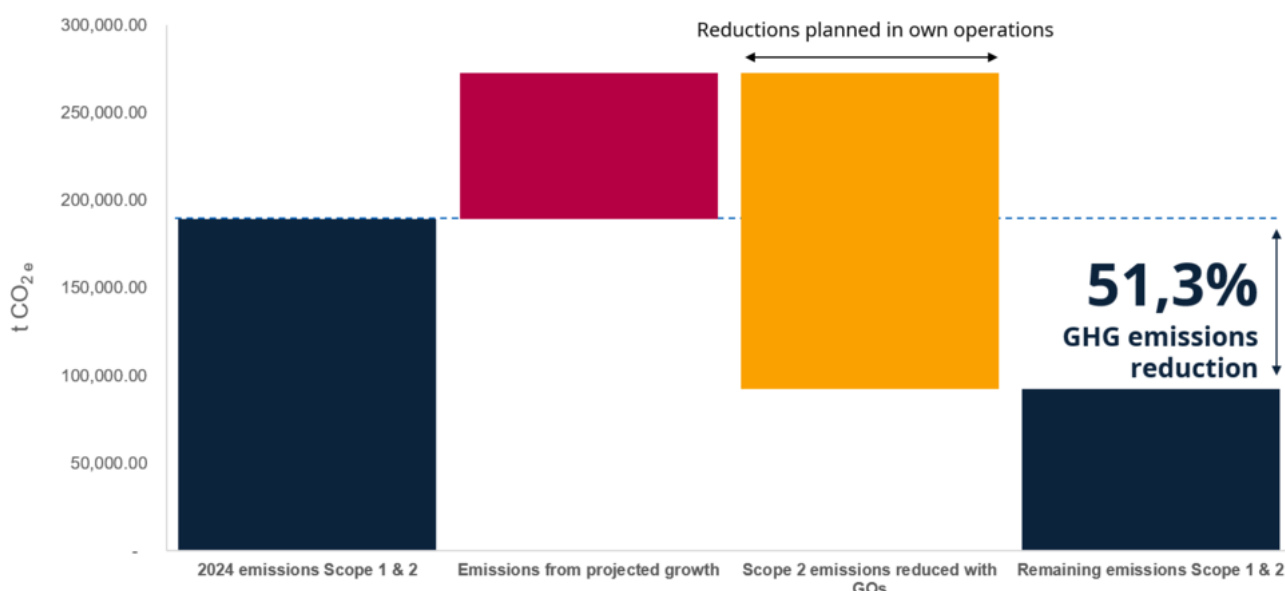
- Climate Risk and Opportunities Assessment, aimed at evaluating the exposure, sensitivity, adaptive capacity and climate vulnerability of assets using a high-emissions climate scenario (Intergovernmental Panel on Climate Change "IPCC", Shared Socioeconomic Pathway 5 "SSP5-8.5") for physical risks, and the Net Zero Scenario ("NZE") by 2050 scenario for transition risks, which aligns with the Paris Agreement and aims to limit climate change to 1.5°C. [\[E1-1 34f\]](#)
- Business Resilience Plan. Following an assessment of potential climate-related risks and opportunities and the identification of high-level decarbonisation priorities, the Climate Resilience Plan evaluates the costs of implementing mitigation and adaptation measures against the financial impact of inaction. The results of this analysis will undergo an internal review and are planned for disclosure in the coming years.
- Net Zero Decarbonisation Plan, consisting of:
 - A decarbonisation plan enabling to achieve Near Term and Net Zero targets linked to Scopes 1 and 2 emissions.
 - An estimation of the financial costs associated with implementing the proposed decarbonisation measures.
 - Offsetting options to neutralize remaining emissions.
 - The detailed governance will be established in 2026 to support and monitor the transition plan, building on the high-level governance model currently in place.

Graph 1. Decarbonisation trajectory towards 2035 (Scope 1 and 2)

Decarbonisation plan

Decarbonisation levers to meet a 50% emission reduction target in 2035

2035 target achievement thanks to the reduction of Scope 2 emissions. The extra 1.5% is introduced as a tool to account for unforeseen events that may hinder the decarbonisation of some assets or activities.

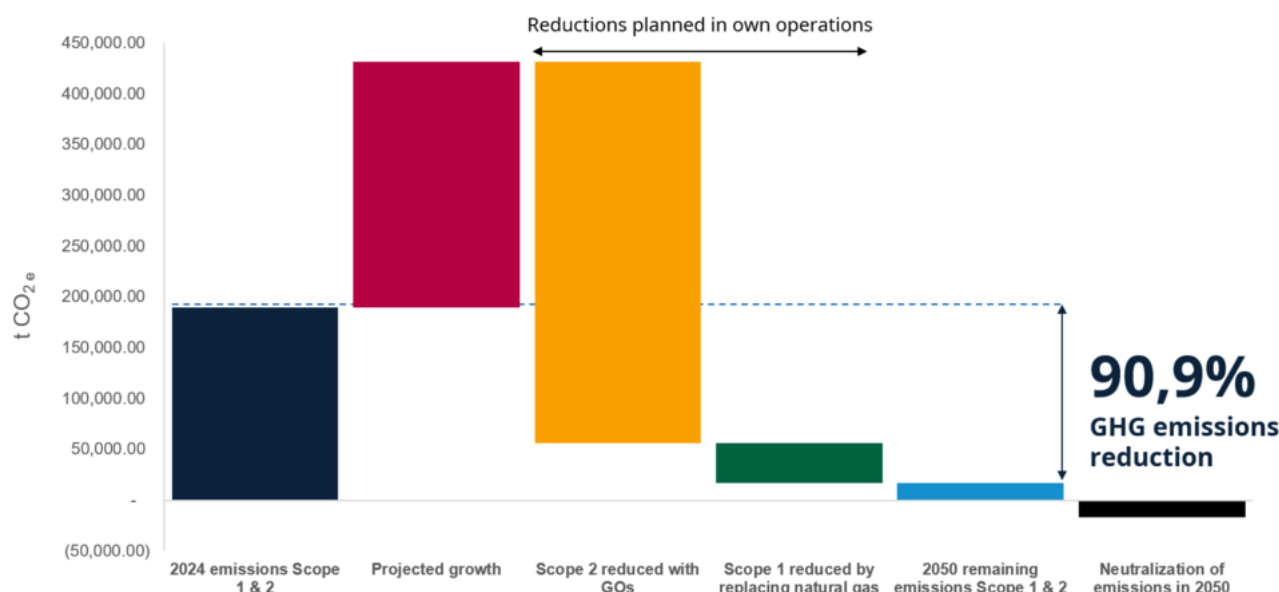


Graph 2. Decarbonisation trajectory towards 2050 (Scope 1 and 2)

Decarbonisation plan

Decarbonisation levers to meet the Net Zero target in 2050

The extra 0.9% is introduced as a tool to account for unforeseen events that may hinder the decarbonisation of some assets or activities.



The base year for target setting is 2024 which was re-calculated in 2025. Update and review process, supported by improved data quality and availability across the Company, enabled a more in-depth assessment of the feasibility of proposed decarbonisation actions, in comparison to the last year. The emissions baseline year is set reflecting enhanced reporting accuracy, particularly regarding refrigerants.

Targets are defined as gross targets, excluding the use of carbon removals, carbon credits or avoided emissions.

Horizons are designed to be close enough to remain realistic, yet sufficiently distant to account for substantial shifts in weather patterns, energy demand, global population growth, and the Company's optimal business growth strategies. Key assumptions, including investment horizons and asset lifespans have also been taken into consideration.

The operational implementation roadmap is being designed as a structured five-year action plan. It will define specific initiatives for priority markets. Actions will focus on main decarbonisation levers (as mentioned before): sourcing of renewable electricity (through Guarantees of Origin and natural gas substitution for energy. The operational implementation plan will set implementation timelines, key operational decision points expressed as year-on-year percentage targets, GHG emission reductions resulting from the actions planned (per market), aligned with investment forecast. As these actions are currently in planning phase and the Company has not yet entered execution, further details, including full disclosure of indicator AR48 / E1-6/44, will be provided in future reporting periods.

The roadmap will be supported by ongoing initiatives aimed at strengthening data quality and evidence-based decision-making, including the rollout out of smart metering systems. These initiatives are expected to enhance the monitoring and management of Scope 1 and 2 emissions across the Group.

The Scope 3 emissions assessment is ongoing and is expected to be closed within the next two years. Once completed, Scope 3 targets and related actions will be integrated into the climate transition pathway.

[E1-1/16df, AR5] AmRest's business model is not capital-intensive in economic activities associated with coal, oil or gas extraction or processing. As a result, the Company currently does not identify stranded assets within its direct operations. The Group's asset base consists primarily of restaurant locations, where Scope 1 and Scope 2 emissions originate mainly from purchased electricity, Mobile combustion sources and Stationary combustion sources (heat, fuel consumption in kitchens, heating and air-conditioning systems, the Company's vehicle fleet). Scope 2 is of key importance. While the risk of stranded assets is currently assessed as low, AmRest recognises for future the potential for locked-in greenhouse gas emissions within scope 3, as well as linked to the technical specifications, energy systems and remaining lifetimes of existing assets, particularly in relation to kitchen equipment, refrigeration systems, HVAC installations and vehicle fleets. As the Company's greenhouse gas emissions measurement and data granularity continue to improve, AmRest will systematically assess whether specific activities, assets or operational configurations could constrain future decarbonisation pathways. Where relevant, such locked-in emissions risks will be addressed through asset renewal cycles, retrofitting measures and investment planning, and reflected in future updates of the Net Zero Decarbonisation Plan and the climate transition roadmap, if applicable.

Progress on Climate Change mitigation and adaptation

Progress towards climate targets is monitored through operational KPIs and the actions and milestones presented in the MDR-A / MDR-T actions table below.

Table. Key actions. *MDR-A, MDR-T on E1 – CLIMATE CHANGE: Energy, Climate change mitigation, Climate change adaptation*

IRO 2025 – Aggregated Summary	Key actions
<p>According to the DMA and IRO analysis for 2025, following aspects were defined:</p> <ul style="list-style-type: none"> ■ Reduce exposure to energy market volatility and future carbon costs ■ Improve and optimize the consumption of energy and natural sources, using sustainable practices across the value chain ■ Unlock opportunities through renewable energy adoption and improved access to green financing, SLL ■ Understand and mitigate exposure to climate risks across the value chain, strengthen climate risk resilience across material physical and transactional impact, including ingredient price volatility, extreme weather events, and regulatory pressures 	<p>Management process and measures of effectiveness:</p> <ul style="list-style-type: none"> ■ Environmental management is coordinated centrally across the entire Group and 22 markets. The Group has defined a commitment to raising energy efficiency and implements environmental initiatives without the need for a standalone policy, relying on Group-level Environmental guidelines and operational standards. ■ Emissions reduction strategies are being developed and coordinated at Group level ■ Compliance with CSRD and market environmental requirements, confirmed through independent third-party auditing ■ Climate risk mapping identifies high-risk categories and defines audit frequency and improvement actions. ■ Energy efficiency performance is monitored through monthly KPIs, including energy usage per restaurant/coffee house and per country, with annual reporting and verification. Operational optimisation is enabled through SCADA and EMS systems, which provide real-time monitoring. The solution also prevents energy losses, by streamlining preventive maintenance. Systems are used across the largest markets, with the further rollout to be continued in the coming years. ■ Oversight is ensured through regular reporting to the Sustainability, Health and Safety Committee <p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Achieved reduction of energy usage of 11% in comparison to 2024 ■ Introduced the AmRest Environmental Guidelines strengthening the Group's environmental governance across all environmental topics and providing an overarching framework for actions in line with ISO-aligned good practices ■ Updated Net Zero Decarbonisation Plan (long term high-level pathway) prioritizing decarbonisation actions for most significant scope 1&2 emission sources ■ Defined roadmap for advancing the Group's decarbonisation pathway to develop a full CSRD-aligned Transition Plan ■ Continued purchase of Guarantees of Origin for markets in Poland, Germany and Hungary to increase the share of renewable electricity in key European markets ■ Prepared a Design manual aligned with Gold LEED certificate, to enable future application of sustainable building requirements in renovations and new openings, where feasible <p>Actions planned for 2026</p> <ul style="list-style-type: none"> ■ Continue migration of assets into automated monitoring systems for better energy consumption and production governance ■ Establish the Decarbonisation Execution Plan (Near-Term Action Plan), following the announcement of the Net Zero Decarbonisation Plan ■ Maintenance plan, aiming at optimizing energy efficiency and waste management in operations ■ Conduct analysis to reduce natural gas usage

Table. Energy consumption and mix

ESRS Data point		2024	2025	Change year/year
		MWh	MWh	%
37a AR 33, AR 32	Total energy consumption from fossil sources	193,672	194,604	0.5 %
37 b	Total energy consumption from nuclear sources	74,797	77,050	3 %
37 c	Total energy consumption from renewable sources, including:			
37 c i	fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc.	n/a	n/a	n/a
37 c ii	consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	14,374	12,984	(10)%
37 c iii	consumption of self-generated non-fuel renewable energy	415	450	8 %
37 AR 35	Total energy consumption of own operations	365,979	368,659	1 %
	Total energy production	415	450	8 %
39	Production of renewable energy	415	450	8 %
	Production of non-renewable energy	-	-	-

Methodology: Data as of 31 December 2025, covering 100% equity restaurants. Data has been calculated based on the invoices from third parties. For the stores where the consumption data was not available (e.g. restaurants located in shopping malls) the data has been estimated. As of the date of publication of this document, the guarantees of origin were yet not issued for AmRest, therefore the data in the table above will be updated once such guarantees are received.

Renewable energy presented in row 37(c)(ii) reflects energy attributes covered by Guarantees of Origin (GOs) only. In the 2024 reporting period, data presented in row 37(c)(ii) includes renewable energy activities for Poland and Germany. The 2025 figure includes energy activities for Germany only.

The total energy consumption (37 AR 35) reflects the actual energy consumed from fossil, nuclear and renewable sources based on supplier energy mix disclosures. Therefore, renewable energy supported by GOs is reported as an attribute of purchased electricity and is not added on top of fossil and nuclear consumption, which explains why the sum of fossil, nuclear and renewable figures does not equal the total.

[AR33] AmRest should be classified in section “I” Accommodation and food services activities, in accordance with Regulation (EC) No. 1893/2006. Section “I” is not listed among the sectors with a high climate impact, i.e. Sections A to H and Section L, in accordance with Commission Delegated Regulation (EU) 2022/1288. Therefore, AmRest does not meet the criteria for qualifying as a sector with a high climate impact.

E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions [44, 46, 47, 48, 50, 51, 52, 53, 54, 55, AR39, AR40, AR41, AR42, AR43, AR44, AR45, AR46, AR47, AR48, AR49, AR51, AR53]

[E1-6/AR39] For greenhouse gas emissions disclosure, the Company applies the GHG Protocol methodology. Scope 1 and Scope 2 emissions are calculated using primary data from energy consumption across restaurants and the vehicle fleet to ensure accuracy. Details of the emission factors used for each category are provided in the table ‘Emission Factors Used in Carbon Footprint Calculation.’ Additionally, the Company relies on the most up-to-date global warming potential values from the IPCC AR6 report. AmRest will also assess the need to account for Forest, Land, and Agriculture (FLAG) emissions.

[AR48, E1-6/44] Table. AmRest gross Scope 1, 2, 3 and total GHG emissions

As stated before, the year-on-year decarbonisation percentage decrease presented in the table below was estimated based on the multi-year average and the defined target for 2035 and 2050. The operational implementation roadmap is being designed in 2026 and will set key operational decision points expressed as year-on-year percentage targets, and the expected GHG emission reductions resulting from the planned actions (per market). As these actions are currently in the planning phase, the AR48 table may be adjusted in the next reporting cycle.

ESRS Data point		Retrospective				Milestones and target years			
		Base year	2024	2025	% 2025/ 2024	2025	2035	2050	Annual %
48, AR43, AR44	Scope 1 GHG emissions								
48a	Gross Scope 1 GHG emissions (tCO ₂ eq)	16,763.64	16,763.64	18,639.22	11.2 %	n/a	34,907.64	16,543.68	1,3%
48b	Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	n/a	n/a	n/a		n/a	n/a	n/a	n/a
49, AR45	Scope 2 GHG emissions								
49a	Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	125,990.77	125,990.77	141,691.88	12.5 %	n/a	n/a	n/a	n/a
49b	Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	164,586.06	164,586.06	178,909.75	8.7 %	n/a	57,454.03	688.73	3,8%
51, AR46	Significant scope 3 GHG emissions								
	1 Purchased goods and services		715,006	837,862	17.2 %				
	2 Capital goods		182,110.64	170,819.48	(6.2)%				
	3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)		24,413.53	24,861.84	1.8 %				
	4 Upstream transportation and distribution		13,974.22	18,373.08	31.5 %				
	5 Waste generated in operations		22,833.04	23,880.54	4.6 %				
	6 Business travelling		343.97	701.91	104.1 %				
	7 Employee commuting		16,240.41	15,523.98	(4.4)%				
	8 Upstream leased assets		Not relevant	Not relevant	Not relevant				
	9 Downstream transportation		7,986.82	6,568.85	(17.8)%				
	10 Processing of sold products		Not relevant	Not relevant	Not relevant				
	11 Use of sold products		Not relevant	Not relevant	Not relevant				
	12 End-of-life treatment of sold products		17,938.56	17,625.00	(1.7)%				
	13 Downstream leased assets		Not relevant	Not relevant	Not relevant				
	14 Franchises		13,833.00	17,637.08	27.5 %				
	15 Investments		Not relevant	Not relevant	Not relevant				
	Significant scope 3 GHG emissions total		1,014,680	1,133,853.41	11.7 %	n/a			
52, AR47	Total GHG emissions								
52a	Total GHG emissions (location- based) (tCO ₂ eq)	1,157,434.3	1,157,434.3	1,294,184.5	11.8 %				
52b	Total GHG emissions (market- based) (tCO ₂ eq)	1,196,029.6	1,196,029.6	1,331,402.4	11.3 %				

Methodology: Data as of 31 December 2025. Scope 1 data for the 2024 reporting year disclosed in 2024 (105,422 tCO₂eq) and Scope 2-Market based figures for the 2024 reporting year disclosed in 2024 (176,123 tCO₂eq), have been restated to ensure alignment with the updated methodology and the accuracy criteria applied in this report. Scope 3 - Category 1, 3, 5, 9, 14 - have also been reassessed. Reinstated figures are presented in the Table "Results of recalculation of 2024 Scope 3" (General chapter). Consequently, these revisions have resulted in updated total GHG emissions values. Due to limited availability of some data from the markets; estimations were made based on assumptions indicated in the table "Emission factors used in carbon footprint calculation".

[E1-6/53, 54, 55, AR53] Table. AmRest GHG intensity per net revenue

GHG intensity per net revenue	2024	2025	Change year/year [%]
Total greenhouse gas emissions (according to location-based method) per net revenue (tCO ₂ -equivalent/monetary unit)	0.00045	0.00051	11.81 %
Total greenhouse gas emissions (according to the market-based method) per net revenue (tCO ₂ -equivalent/monetary unit)	0.00047	0.00052	11.32 %

Methodology: Data as of 31 December 2025. Scope 1 data for the 2024 reporting year have been reviewed and recalculated to ensure alignment with the updated methodology and the accuracy criteria applied in this report. Scope 2-Market based figures were also reassessed. Consequently, the revisions have resulted in changes in the GHG emissions intensity indicators. Calculations for GHG intensity were made using the resulting total numbers for GHG emissions (both location and market based) and divided by the total net revenue data from the FY2025. The net revenues can be found in Consolidated income statement in the financial statement.

Table. Emission factors used in carbon footprint calculation

Emission category	Source of Emission Factor	Calculation methodology
Scope 1 GHG emissions	DEFRA	For scope 1, calculations were made with the data from stationary and mobile sources and multiplied using corresponding emission factors.
Scope 2 GHG emissions		
Gross market-based Scope 2 GHG emissions	AIB, MITECO	Electricity energy usage data was used for both location and market based calculations
Significant scope 3 GHG emissions by category		
1 Purchased goods and services	Ecoinvent 3.11 Exiobase 3.8	Scope 3 Category 1 emissions were calculated using a dual-method approach aligned with the GHG Protocol. For raw materials, an activity-data method was applied, multiplying the kilograms of purchased materials by their respective emission factors (kg CO ₂ e/kg). For cleaning supplies and uniforms, a spend-based method was used, mapping each item to the closest Exiobase economic activity sector and calculating emissions by multiplying expenditure (€) by the corresponding emission factor (kg CO ₂ e/€).
2 Capital goods	Exiobase 3.8	Emissions were calculated using a spend-based method in line with the GHG Protocol. Each category of capital goods was mapped to the closest Exiobase economic sector, and emissions were estimated by multiplying the expenditure (€) by the corresponding emission factor (kg CO ₂ e/€).
3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)	DEFRA	Emissions were estimated by multiplying fuel consumption in litres by the corresponding DEFRA WTT fuel emission factors, while electricity-related emissions were calculated using kWh multiplied by the DEFRA WTT electricity emission factors.
4 Upstream transportation and distribution	DEFRA	Emissions were calculated using a supplier-specific method and an activity-data method, depending on the information available. Emissions were estimated by multiplying the kilometres travelled by the corresponding emission factor (kg CO ₂ e/km).
5 Waste generated in operations	DEFRA	Emission factors applied for this category were sourced from the DEFRA UK 2025 waste disposal database, using the corresponding carbon-intensive default factors. Emission factors were applied by waste type and were not differentiated by country, ensuring consistency across all markets.
6 Business travelling	DEFRA	Emissions were determined using an activity-based approach, where distance-based activity data were multiplied by the appropriate DEFRA emission factors for bus and rail transport. For air travel, ICAO-based emission estimates were applied.
7 Employee commuting	DEFRA	The calculations were carried out by multiplying the distances travelled by the corresponding conversion factors. The reported data include the total number of employees, and for the distances travelled, it is assumed that 75% travelled by bus and 25% by car
8 Upstream leased assets	N/A	For this reporting cycle, restaurant energy consumption for this category remains in Scopes 1–2 under the current boundary to ensure consistency, avoid potential double counting in shopping-mall locations, and maintain auditability.
9 Downstream transportation	Emissions from service suppliers, Ecoinvent 3.12 and DEFRA UK 2025 (not provided before)	Emissions were calculated using a supplier-specific method and were estimated as distance travelled multiplied by the relevant emission factor (kg CO ₂ e/km).
10 Processing of sold products	N/A	AmRest primarily sells finished food and beverage products that are ready for consumption and do not require any further industrial or commercial processing after sale.

11 Use of sold products	N/A	AmRest's core business involves selling prepared meals and beverages that are consumed immediately, either on-site or as take-away, without requiring additional energy use by the customer.
12 End-of-life treatment of sold products	EPA (GHG Emission Factors Hub 2025)	Category 12 emissions were calculated using a supplier-specific method. Emissions were estimated as waste mass multiplied by the applicable emission factor (kg CO ₂ e/kg).
13 Downstream leased assets	N/A	These sites fall within AmRest's operational control and are therefore included in Scopes 1–2
14 Franchises	DEFRA, EEA	Emissions were estimated using AmRest's location-based Scope 1 and Scope 2 data. Average emissions per restaurant were calculated for each country and applied to the number of franchised restaurants to derive total franchise-related emission
15 Investments	N/A	AmRest does not hold equity investments or joint ventures that meet the GHG Protocol criteria for Category 15. All subsidiaries fall within AmRest's operational control and are already accounted for in Scopes 1–2 and relevant Scope 3 categories

E1-7 GHG removals and GHG mitigation projects financed through carbon credits [56ab, 58ab, 59ab, 60, 61abc, AR56, AR57abcd, AR58a-i, AR59, AR62abcde, AR63a-g]

AmRest does not currently use carbon credits to meet its greenhouse gas emissions reduction targets. The Company's climate strategy prioritises direct emissions reductions across its operations in line with its decarbonisation pathway.

E1-8 Internal carbon pricing

The Company does not currently apply an internal carbon price as a decision-making tool. Climate-related investment and operational decisions are instead informed through direct energy cost considerations, regulatory requirements and scenario-based climate risk assessments.

ESRS E3 WATER AND MARINE RESOURCES

AmRest acknowledges the importance of safeguarding natural resources and is committed to the responsible management of water and marine resources. The Company's approach is guided by the principles of sustainable development and aligned with key European Union regulations, including the Water Framework Directive (2000/60/EC) and the Marine Strategy Directive (2008/56/EC). As part of the Double-Materiality Assessment, water and marine resources were identified as material topics, reinforcing their significance in the Company's Global Sustainability Strategy.

In AmRest's operations, water is primarily used for meal preparation, and therefore direct consumption is considered to have a relatively low environmental impact. However, the Company recognises that the most significant impact on water resources occurs within its supply chain. To address this, AmRest will implement water management mechanisms aligned with Company's Environmental Guidelines, extending these practices across the entire value chain. Through close collaboration with business partners, AmRest aims to maximize efficiency and adopt solutions that promote responsible water stewardship throughout its operations and sourcing activities.

E3 IRO - 1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities [8a, 8b]

E3-1 Policies related to water and marine resources [11, 12a, 12ai, 12aii, 12aiii, 12b, 12c, 13, 14, AR18a, AR18b, AR18c, 62 MDR-PJ]

Water and marine resources are included in the scope of AmRest Environmental Guidelines, which provide a framework for Company's actions, ensuring that water stewardship is integrated into its broader sustainability approach. The Company also complies with all applicable local regulations, which include requirements for wastewater management, monitoring water usage, and reporting to regulatory authorities. By embedding these principles across the operations and supply chain, AmRest aims to promote responsible water use and protect marine ecosystems in alignment with international standards and best practices.

For marine resources sourcing, AmRest relies on two formal documents: the Supply Code of Practice and Animal Welfare Policy (please see page 161 for additional information). Additional information concerning management and target for marine resources is provided in the next chapter of Biodiversity and Ecosystems.

E3-2 Actions and resources related to water and marine resources. [17, 18, AR20, 19, 62 MDR-AJ]

[E3-2/15, 17] AmRest's efforts are currently concentrated on managing water resources efficiently across its own operations. A series of actions and acting principles have already been conducted last year and are to be continued in the future as presented in the IRO table below.

[E3-1/8ab] When planning new construction or renovations, AmRest complies with all legal requirements for water use and applies design standards aimed at reducing consumption. These include solutions such as water-saving fixtures, HVAC systems that avoid water-based cooling, and drought-resistant plants for outdoor areas.

In daily operations, AmRest prioritises preventing water pollution by installing and maintaining grease separators, monitoring wastewater quality, and implementing practices that limit oil discharge during food preparation.

[E3-1/8ab] In line with the Double Materiality Assessment process, AmRest has reviewed its business model, key assets and activities to identify actual and potential impacts, risks and opportunities related to resource use and the circular economy across its own operations and supply chain. The assessment was based on insights from internal operations, procurement and sustainability experts. Full methodology is described in the General Information chapter. *[E3-2/ 19]* *[E3-4/28b, AR28]* An analysis of water risk areas was conducted and no material water risk were identified for Operations.

E3-3 Targets related to water and marine resources [22, 23a, 23b, 23c, 24, 24a, 24b, 24c, 25, AR23a, AR23b, 81 MDR-TJ]

At this stage, AmRest has committed to operational effectiveness in the use of water and no other specific quantitative targets have been set. The Company's focus remains on complying with the principles outlined in the Environmental Guidelines as we continue to evaluate operational impacts and identify areas for improvement.

E3-4 Water consumption [28a, 28b, 28c, 28d, 28e, 29, AR28, AR29]

Monitoring total water consumption across AmRest own operations helps optimize processes and support sustainable resource management. This approach involves identifying sites located in water-stressed areas and differentiating them from those without water stress across all AmRest Group locations.

Table. AmRest water consumption

ESRS Data point		2024	2025	Change year/year [%]
28a	Total water consumption [m3]	1,791,272	1,724,144	(4)%
28c	Total water recycled and reused [m3]	-	-	-
28d	Total water stored [m3]	-	-	-
28d	Changes in water storage [m3]	-	-	-
29	Water intensity (total water consumption) [m3 per million EUR net revenue]	701	674	(4)%

[E3-4/ 28e] Methodology: Data as of 31 December 2025, covering all equity restaurants. In the cases where no meters are installed on site, water data is taken from invoices. In the cases where water supply is managed by the facility's landlord and there is no actual evidence of water consumption, assumptions have been made based on historically accepted data in given months. Assumptions are verified after obtaining every new collective settlement from the supplier (after each change in the amount of rental fees). Water basins and water quality and availability, as well as any specific certified standard were not taken into account in the compilation of water data or the identification of areas at water risk. At the moment, the Company does not intend on doing an exercise of identifying water quality and quantity risks in the different water basins where it operates, taking into account that it does not collect water directly from water bodies and that the use of water is mainly for drinking, sanitary and cleaning purposes. The net revenues can be found in Consolidated income statement in the financial statement. Compared to the 2024 publication, the row "Total water consumption (m³) in areas at water risk, including areas of high water stress" has been removed. Following the double materiality assessment conducted in the reporting period, this category was assessed as not material and is therefore no longer disclosed.

Table. Key actions. MDR-A, MDR-T on E3 – WATER consumption

IRO 2025 - Aggregated Summary	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were identified:</p> <ul style="list-style-type: none"> Optimizing water consumption by applying sustainable practices across the value chain 	<p>Management process and measures of the effectiveness:</p> <ul style="list-style-type: none"> Water intensity, including potential leakage, is monitored by the Facilities Management Team at both Group and local levels. Consumption trends are analysed and reported against established targets, and necessary maintenance and optimization measures are implemented based on these findings. Monitoring for any potential water risks Results are reported to the Sustainability, Health and Safety Committee Progress is measured through key indicators such as: m3 of water consumption <p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> Installation of the new dishwashers with a predicted 4% reduction in water consumption levels resulting from the activity. <p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> Maintaining equipment optimization in kitchens and bathrooms (aerators, proximity sensors, oil separators, water-saving dishwashers) Roll-out of smart water metering system across operations in Poland, Germany, Romania, Bulgaria and Spain (377 units planned in year 2026)

ESRS E4 BIODIVERSITY AND ECOSYSTEMS

E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model [13a, 13b, 13c, 13d, 13e, 13f, AR1a-k]

E4 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model [16a, 16ai, 16aai, 16aiii, 16b, 16c]

E4 IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities [17a, 17b, 17c, 17d, 17e, 17ei, 17eii, 17eiii, 19a, 19b]

[E4 IRO/17a,b,e] A double Materiality Assessment conducted by AmRest, included a comprehensive review of impacts, risks, and opportunities related to biodiversity and ecosystems across its value chain. The identification of impacts and dependencies considered the key drivers of biodiversity loss, their associated pressures, and the reliance on natural resources such as water. In line with this analysis, animal welfare was identified as a closely interlinked topic due to its strong connection to biodiversity, land use, and sustainable sourcing practices. As a result, biodiversity and animal welfare are addressed jointly in this section, reflecting their shared impact pathways, risk assessment processes and management approach. More information about the analysis is provided in the General Information chapter, under the section "Material impacts, risks and opportunities". Additional details on Animal Welfare can be found in the Animal Welfare section of the Governance chapter.

[E4 SBM-3/16b] [E4 IRO/17a-e] The risk of material negative impacts related to ecosystem loss attributed to AmRest primarily arise within its supply chain. Practices employed by the suppliers of AmRest's key products - particularly in vegetable and crop farming, as well as animal husbandry - can lead to land degradation, with common consequences including erosion and soil depletion. These processes impair the regenerative capacity of ecosystems and may contribute to desertification. To address these risks, the Company has implemented responsible practices throughout its value chain by introducing certification requirements for suppliers e.g. RSPO certification which promotes sustainable palm oil production by addressing deforestation and habitat degradation while also setting baseline social requirements including respect for fundamental workers rights.

E4-2 Policies related to biodiversity and ecosystems [22, 23a, 23b, 23c, 23d, 23e, 23f, AR12, AR12a, AR12b, AR12c, AR16, AR17a, AR17b, AR17c, AR17d, AR17e, 24a, 24b, 24c, 24d, 62 MDR-P]

E4-5 Impact metrics related to biodiversity and ecosystems change [35, 36, 38, 38a, 38b, 38c, 38d, 38e, AR28, AR34a, AR34b, AR34c, AR34d, 39, AR32, 40, 40a, 40b, 40c, 40d, 40di, 40dii, 41a, 41bi, 41bii, 41biii]

As detailed above, and given the nature of the Company's operations, AmRest is implementing actions related to the identified material topics concerning biodiversity and ecosystems, which are more directly associated with its supply chain.

[E4 SBM-3/16ac, E4 IRO-1/19a, E4-5/35] The Company's own operations have no direct impact on ecosystems, as its stores are located mainly in urban areas or along highways. Specifically, AmRest does not directly contribute to the key impact drivers of land-use change, freshwater-use change, or sea-use change.

[E4-3/28a-c] Within the scope of its direct operations, AmRest applies responsible waste management practices at its asset locations, aimed at mitigating water and soil contamination - one of the main drivers of biodiversity loss. More information on AmRest waste management can be found in the Resource use and Circular Economy section. No specific biodiversity offset measures are currently required.

[E4-1/ 11, 13] AmRest has prioritized the development of its climate transition plan, recognizing climate change as a key driver of biodiversity loss within its supply chain. As part of its long-term strategy, the Company will continue advancing the development of this transition plan in the coming years.

[E4-2/ 22, 23, 24, E4-4/31-32] As outlined in the Supply Code of Practice, AmRest expects its suppliers to adhere to environmental care standards, including reducing water consumption and carbon emissions, and demonstrating year-over-year improvement in biodiversity where applicable. While the Code does not explicitly address the social consequences of ecosystem degradation, its focus on traceability and responsible resource management encourages suppliers to minimize both environmental and social impacts.

E4-3 Actions and resources related to biodiversity and ecosystems [27, 28a, 28b, 28bi, 28bii, AR18a, AR18b, AR18c, 28biii, 28c, AR20a, AR20b, AR20c, AR20d, AR20e, AR20f, 62 MDR-A]

E4-4 Targets related to biodiversity and ecosystems [29, 31, 32a, 32ai, 32aii, 32aiii, 32b, 32c, 32d, 32e, 32f, AR22, 81 MDR-T]

In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

Table. Key actions. *MDR-A, MDR-T on E4- BIODIVERSITY AND ECOSYSTEMS: Direct impact drivers of biodiversity loss (Climate change, Land-use change, fresh water-use change and sea-use change), integrated with G1 - BUSINESS CONDUCT: Animal welfare*

IRO 2025 - Aggregated Summary	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were identified:</p> <ul style="list-style-type: none"> ■ Sourcing from suppliers that use sustainable and regenerative practices. ■ Strengthening supply chain resilience across key ingredients such as meat, dairy, coffee, sugar, and grains. ■ Integrating biodiversity and animal welfare standards into supplier assessments. <p>A detailed description of the IROs, as well as the basis for management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Management process and measures of the effectiveness:</p> <ul style="list-style-type: none"> ■ Responsible sourcing and animal welfare management are coordinated at Group level through the Food Services Team ■ Main policy regulating this area are: AmRest Supply Code of Practice (v03, updated and re-issued in 2025), which strengthens requirements for deforestation-free and responsible sourcing across all relevant supply chains and Animal Welfare Policy. The Group has not established a separate policy dedicated to biodiversity. Based on the materiality assessment and operational structure, it was not considered process-justified at this stage. ■ Compliance with the AmRest Supply Code of Practice and the Animal Welfare Policy is mandatory for all class A and B suppliers managed directly by AmRest in the EU. Supplier performance is assessed through the Supplier Audit Program, which covers food safety and quality, and animal welfare. ■ An annual supplier risk mapping process identifies high-risk raw material categories and determines corresponding audit frequencies and corrective actions. ■ Results are reported to the Sustainability, Health and Safety Committee ■ Progress is tracked through key indicators such as: <ul style="list-style-type: none"> ○ % of suppliers covered by GFSI certification ○ % of KFC chicken suppliers audited against animal welfare standards ○ % of raw materials sourced from certified sustainable origins. <p>Actions Implemented in 2025:</p> <ul style="list-style-type: none"> ■ Completed animal welfare audits covering 100% of KFC chicken suppliers in the EU, with all findings addressed through corrective action plans. ■ Continued 100% usage of cage-free eggs in EU markets ■ Initiated implementation of the EU Deforestation Regulation (EUDR) requirements by mapping supply chains for high-risk commodities (beef, soy, palm oil, coffee, cocoa, wood, paper) to assess traceability gaps. ■ Delivered a series of interactive webinars for AmRest's Supply and Procurement teams on EUDR traceability. <p>Actions and targets planned for 2026:</p> <p>Maintain:</p> <ul style="list-style-type: none"> ■ 100% KFC chicken suppliers audited against AmRest Animal Welfare requirements ■ 100% whole cage-free eggs supply across all EU markets ■ 100% sourcing of RSPO-certified palm oil ■ Enhancement of EUDR assessment and risk mapping (by extending data collection and due diligence) to assess deforestation risks and to prepare adequate targets <p>Expand partnership with certification bodies to strengthen supplier support programs.</p>

ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY

E5 ESRS 2 IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities [11a, 11b]

The management of raw materials and packaging is central to AmRest's commitment to sustainability and the principles of the circular economy. Through responsible sourcing practices, the Company aims to minimise its environmental impact, protect biodiversity, and strengthen ethical supply chains. The use of sustainable materials - including responsibly sourced, locally grown, or regeneratively produced ingredients - can reduce carbon emissions and enhance resource efficiency.

Packaging is equally critical, as non-recyclable and single-use materials contribute to waste and pollution. AmRest is transitioning to recyclable, compostable, and reusable solutions to minimize its environmental footprint. In collaboration with its suppliers, the Company aims to close the loop, and ensure that materials are repurposed rather than discarded.

[E5 IRO/11ab] In line with the Double Materiality Assessment process, AmRest has reviewed its business model, key assets and activities to identify actual and potential impacts, risks and opportunities related to resource use, and the circular economy across its own operations and supply chain. The assessment was based on insights from internal operations, procurement and sustainability experts. Full methodology is described in the General Information chapter.

[E5 IRO/AR 7f] E5-5 [35/AR26] AmRest identifies the following waste and packaging categories:

[E5 IRO/A7b] Table. Packaging and waste generated in AmRest's restaurants and the Group's approach to these issues

Waste and packaging categories	Definition	Value chain stage	Examples	AmRest management technique
Kitchen food waste	Waste generated during food preparation	Own operations & Downstream	Food scraps	<ul style="list-style-type: none"> ■ Efficient food preparation ■ Waste segregation ■ Educational campaigns for employees
			Overproduction	<ul style="list-style-type: none"> ■ Production planning ■ Food saving programs (Harvest, Too Good To Go, etc.)
			Spoiled products	<ul style="list-style-type: none"> ■ First In, First Out method - proper inventory management
Customer food waste	Waste generated during customer consumption	Downstream	Food scraps	<ul style="list-style-type: none"> ■ Waste segregation ■ Communication campaigns for customers to raise awareness and reduce food leftovers
Primary packaging	Packaging directly protecting the food products	Upstream, Own operations & Downstream	Food and beverage containers, paper wraps	<ul style="list-style-type: none"> ■ Waste segregation ■ Sustainable packaging such as packaging with recycled content and/or recyclable materials. ■ Reusable/returnable packaging ■ Communication campaigns for customers, e.g. Bring Your Own Tumbler in Starbucks, to minimize use of primary packaging and potential littering
Secondary packaging	Protection of groups of products during transportation	Upstream & Own Operations	Cartons	<ul style="list-style-type: none"> ■ Waste segregation ■ Reusable containers ■ Collaboration with suppliers to optimize the materials used
			Shrink wrap	
Tertiary packaging	Protection of large quantities of products	Upstream & Own Operations	Pallets	<ul style="list-style-type: none"> ■ Waste segregation ■ Reusable containers ■ Collaboration with suppliers to optimize the materials used
			Stretch wrap	

E5-1 Policies related to resource use and circular economy [14, 15a, 15b, 16, AR9a, AR9b, 62 MDR-P]

AmRest has established the Customer Packaging Group Policy which describes the Company's commitments regarding sourcing of packaging products and the management of upstream environmental issues for packaging throughout its supply chain in line with the following supplier requirements: **[E5-1/16]**

- AmRest is committed to sourcing customer packaging from suppliers with Certificate Highest Grade ("GFSI" - a recognised food safety standard) or those that have successfully passed internal audits.
- AmRest will give preference to suppliers who provide paper-based packaging with fiber sourced from responsibly managed forests or recycled sources and who avoid non-sustainable sources. These materials should be certified by third-party organizations applying the most rigorous forest management standards, including The Forest Stewardship Council ("FSC") standard, The Program for the Endorsement of Forestry Certification ("PEFC"), The Sustainable Forestry Initiative ("SFI"), **[E5-1/15ab]**
- AmRest is committed to using recyclable or reusable plastic-based packaging. In line with the EU Single-Use Plastics Directive (2019/904), the Company has phased out single-use plastic items such as straws, cutlery, and drink stirrers. The Group is committed to reducing the overall share of single-use packaging (where possible) and monitoring the availability of alternative substitutions. **[E5-1/15a]**

- AmRest does not use Styrofoam and expanded polystyrene ("EPS") packaging.
- All packaging must comply with local and international regulations, as well as franchisor and industry standards. AmRest adheres to the most rigorous standards, levels and norms. [\[E5-1/15b\]](#)

This Policy indirectly supports the promotion of waste segregation and reduction by encouraging sustainable practices across the supply chain, including collaboration with suppliers where feasible. These efforts contribute to improved waste management efficiency, higher-quality recycled materials for use as secondary raw materials, and reduced environmental impact from packaging waste.

Currently, the Company is in the process of implementing its Waste Management Guidelines. The document addresses waste segregation, the use of mechanisms to reduce waste generation (particularly from mixed fractions that are not suitable for recycling) and the proper processing of waste materials in accordance with the hierarchy: reduction, reuse, recycling, composting, recovery, or disposal.

Regarding food waste, AmRest, as a restaurant company, aims to reduce food loss across its operations. The Company has been implementing the Harvest food saving program since 2016 and has participated in Too Good To Go scheme since 2018.

- The main focus of Harvest program is to save food by donating surplus items. AmRest partners with food banks, charities, and other organizations that distribute food to those in need. By redirecting surplus food, the program helps reduce the volume of food sent to landfills, thereby lowering greenhouse gas emissions associated with food waste. Additionally, it aligns with AmRest's mission to promote environmental sustainability through responsible resource management. The program is active across several AmRest brands and markets where the Company operates.
- Too Good To Go is a mobile app that connects consumers with restaurants, cafes, and stores and enables them to purchase surplus food at a reduced price rather than letting it go to waste. Through the partnership, AmRest has been able to offer unsold food products from its restaurants and coffee shops to local consumers allowing them to make use of good food that might otherwise be discarded. Since 2018, AmRest's involvement in the program has been growing, and it now includes a variety of brands across multiple countries.

Table. AmRest policies in Resource Use and Circular Economy area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Customer Packaging Group Policy	Global	Outlines AmRest's commitment to responsible sourcing of packaging	Food Services President	-	<ul style="list-style-type: none"> ■ Employees ■ Suppliers ■ Customers 	AmRest internal library
Waste Management Guidelines	Global	Outlines AmRest commitment to sustainable waste management	Chief Operating Officer	-	<ul style="list-style-type: none"> ■ Employees ■ Suppliers ■ Customers 	AmRest internal library

[E5-2 Actions and resources related to resource use and circular economy \[19, 20a, 20b, 20c, 20d, 20e, 20f, AR11, AR12a, AR12b, AR12c, 62 MDR-A\]](#)

[E5-3 Targets related to resource use and circular economy \[23, 24, 24a, 24b, 24c, 24d, 24e, 24f, AR18, 25, 26a, 26b, 26c, 27, 81 MDR-T\]](#)

AmRest prioritizes proper waste collection in its restaurants to facilitate further processing - including the recycling of paper and cardboard, plastic and metal, glass, organic waste, and used oil. By enhancing waste segregation, AmRest aims to improve the recyclability of various waste streams and thereby reduce the volume of waste sent to landfill.

In accordance with DMA requirements, the Group outlines its management approach, key actions taken in relevant areas, and future targets where applicable.

Table. Key actions. MDR-A, MDR-T on on E5 - CIRCULAR ECONOMY: Efficient resource and waste management (Resource outflows and inflows related to products and services and waste management)

Aggregated IRO summary	Key Actions
<p>According to the 2025 DMA and IRO analysis, the following aspects were identified:</p> <ul style="list-style-type: none"> ■ Reducing the environmental footprint through sustainable packaging and increased use of recycled and reusable materials. ■ Reducing food waste and packaging waste through prevention, reuse, and recycling. <p>A detailed description of the IROs along with the underlying management framework (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Management process and measures of effectiveness:</p> <ul style="list-style-type: none"> ■ Packaging sustainability is governed through the Customer Packaging Group Policy, which provides a framework for reduction, reuse, and recyclability across all brands ■ Packaging initiatives are centrally coordinated by the Food Services Department, with implementation monitored by brand and country packaging managers ■ Packaging material specifications and purchase volumes are tracked through the Group's sales and procurement system, enabling analysis of single-use item reduction and substitution with recyclable or reusable alternatives ■ Preference is given to packaging certified under FSC, PEFC, or SFI standards, ensuring responsible sourcing of fiber-based materials ■ Progress is measured using the following indicators: <ul style="list-style-type: none"> ○ Percentage of packaging made from certified materials (by weight) ○ Year-on-year reduction in single-use plastic items (YoY) ■ Results are reviewed annually by the Sustainability, Healthy and Safety Committee. <p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Increased the share of FSC and/or PEFC-certified fiber-based packaging, with a focus on paper cups, buckets, and wraps: a 7% increase vs 2024 ■ Conducted supplier verification to ensure compliance with FSC Chain of Custody and local recycling standards. <p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> ■ Achieve at least 90% of fiber-based packaging certified by FSC, PEFC, or SFI, to ensure traceable and responsibly sourced paper materials ■ Expand compostable and reusable packaging solutions across all brands, reducing dependency on virgin single-use materials. ■ No other quantitative (SMART) goals have yet been set. The Company focuses on assessment of reduction potential in key material streams, including plastic packaging, to inform on future goal-setting

E5-4 Resource inflows [30, 31a, 31b, 31c, 32, AR22, AR25]

[30] AmRest offers a wide range of meals and food products across its network of restaurants and coffee stores, operating under various brands. The Company relies on a well-integrated supply chain to source high-quality ingredients used to prepare tasty and affordable dishes. Its primary resource inflows consist of food products such as meat, fruits and vegetables, and dairy.

Other resources include restaurant equipment, such as kitchen appliances and electronic devices.

[31b] The packaging used in AmRest's restaurants must be safe, certified, and compliant with specific standards, including FSC, PEFC, or SFI. It must also be made from recycled materials or be recyclable. Suppliers are required to ensure that 100% of packaging is reusable, recyclable, or compostable; and to eliminate plastic from packaging wherever possible, removing unnecessary plastic from the system. AmRest's packaging includes clear and accurate labelling regarding recyclability and other environmental considerations.

Table. Material resources

ESRS data point	2024	2025	Change year/year [%]
31a Overall total weight of food products used during the reporting period [tons]	129,919	131,119	1.0 %
31a Overall total amount of customer packaging used during the reporting period [pieces]	1,315,301,705.0	1,311,994,609.1	(0.3)%
31b [%] Percentage of biological materials (and biofuels used for non-energy purposes) used to manufacture the undertaking's products and services (including packaging) that are sustainably sourced	0	0	0
31c Absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging) [tons / kg]	n/a	n/a	n/a
31c [%] Percentage, of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	n/a	n/a	n/a

Methodology: The data covers 100% of AmRest equity business. Food products are meat, dairy, fruits and vegetables, flour and drinks. The Company is currently unable to report the weight data on the equipment it purchases [31a], however, it has been actively monitoring the financial value of these purchases as part of the taxonomy reporting. Regarding packaging, AmRest has been tracking the usage through Point of Sale (POS) system, which makes it possible to provide data on the number of pieces of packaging used rather than on the weight value.

E5-5 Resource outflows [35, 36a, 36b, 36c, 37a, 37b, 37bi, 37bii, 37biii, 37c, 37ci, 37cii, 37ciii, 37d, 38, 38a, 38b, 39, 40, AR28]

[35, 36a-c] AmRest does not produce non-consumable goods or durable goods. The Company's own operations focus exclusively on perishable goods. Therefore, reporting on aspects such as durability, reusability, repairability, disassembly, remanufacturing, refurbishment, recycling, and optimization of product or material use through other circular business models is not applicable.

Table. Amount of waste generated

Waste generated in AmRest's activities primarily originates from its food service operations, which involve serving meals in its restaurants. This waste consists mainly of food waste and packaging waste.

ESRS data point	2024	2025	Change year/year [%]
37a Total amount of waste generated [tons]	47,510	49,769	4.8 %
37b Non-hazardous waste diverted from disposal [tons]	19,430	16,232	(16.5)%
37bi Non-hazardous waste withdrawn from disposal due to preparation for reuse [tons]	-	-	-
37bii Non-hazardous waste withdrawn from disposal through recycling [tons]	14,907	16,232	8.9 %
37biii Non-hazardous waste withdrawn from disposal as a result of other recovery operations [tons]	4,523	-	(100.0)%
37b Hazardous waste diverted from disposal [tons]	20	24	20.0 %
37bi Hazardous waste withdrawn from disposal due to preparation for reuse [tons]	-	-	-
37bii Hazardous waste withdrawn from disposal through recycling [tons]	-	-	-
37biii Hazardous waste withdrawn from disposal as a result of other recovery operations [tons]	20	24	20.0 %
37c Hazardous waste directed to disposal [tons]	-	-	-
37ci Hazardous waste directed to disposal by incineration [tons]	-	-	-
37cii Hazardous waste directed to disposal by landfilling [tons]	-	-	-
37cii Hazardous waste directed to disposal by other disposal operations [tons]	-	-	-
37c Non-hazardous waste directed to disposal [tons]	25,836	23,068	(10.7)%
37ci Non-hazardous waste directed to disposal by incineration [tons]	2,214	687	(69.0)%
37cii Non-hazardous waste directed to disposal by landfilling [tons]	11,862	10,027	(15.5)%
37cii Non-hazardous waste directed to disposal by other disposal operations [tons]	11,760	12,354	5.1 %

ESRS data point		2024	2025	Change year/year [%]
37d	Non-recycled waste [tons]	32,603	33,536	2.9 %
37d	Percentage of non-recycled waste [%]	69 %	67 %	(2.0)%
39	Total amount of hazardous waste	20	24	20.0 %
39	Total amount of radioactive waste	-	-	-

*Methodology: Data as of 31 December 2025, covering all equity restaurants. AmRest does not generate radioactive waste in its own operations. The only hazardous waste generated by AmRest are pressure containers, recognised as Hazardous by Polish law. AmRest subcontracted pressure containers collection in Poland to ensure its proper handling and 100% recycling rate. Non-hazardous waste generated by AmRest is mainly food waste and single use packaging waste, therefore, 'preparation for reuse' does not apply. Non-hazardous waste withdrawn from disposal through recycling [tons / kg] applies solely to packaging waste. Non-hazardous waste withdrawn from disposal as a result of other recovery operations [tons / kg] applies to composting of food waste. Information on the methods of processing of waste directed to disposal comes from third parties: 1) waste collecting companies with whom AmRest has direct agreements, 2) landlords or 3) municipalities, in the case where the landlord or municipality is a party to waste collecting agreement. For remaining cases AmRest uses "Other disposal operations" category. Non-recycled waste refers to packaging waste that has not been recycled and food waste that has not been composted. This amount has been estimated based on the amount of waste generated by AmRest and the average rates of composting and recycling in the different countries AmRest operates in. **E5-5 [40]***

Social Information



Own workforce

S1 SBM-2 Interests and views of stakeholders [12]

S1-2 Processes for engaging with own workers and workers' representatives about impacts [27, 27a, 27b, 27c, 27d, 27e, 28] [S1 SBM-2/12]

Safe and fair workplace

AmRest conducts business in compliance with all relevant laws and regulations and maintains the highest ethical standards. The Company follows all applicable labour regulations including human rights, occupational health and safety, working hours and rest periods, and wage payment. Basic employment matters, such as internal organization, employee and employer rights and responsibilities, are governed by separate documents adopted by AmRest subsidiaries in accordance with the applicable laws.

In certain types of contracts AmRest offers flexible working hours to help employees balance their personal needs with their professional responsibilities. This approach is part of the Company's broader human resources strategy. AmRest engages with its workforce to gain insights, views, and opinions that can enhance the effectiveness of its strategy, and operational and management practices.*

Employee Engagement

The Group's Employee Engagement mission is to create a positive employee experience and strengthen Company loyalty. Several tools and processes were developed to facilitate active listening and response to people's needs, recognise and reward achievements, and enhance global connectivity among AmRest's employees.

The Key Employee Engagement programs and tools include:

- **AmRest Barometer:** A global survey that measures work satisfaction, sense of belonging, and cooperation level within teams and the organization. The employees rate simple, one-sentence statements on a scale from 1 to 5, indicating their level of agreement. The survey is confidential, and all responses are shared in an aggregated form. The global results are presented to the entire organisation at the AmRest Global Meeting, as well as during dedicated local meetings and in an online form. The online material available on the intranet showcases the key results in the form of a one-pager. Based on the findings, the respective managers develop action plans that form part of their annual goals.
- **Restaurant Support Team Services Survey** is an annual initiative aimed at gathering confidential feedback from internal customers — including Restaurant Support Team (office employees) and Operations (Restaurant General Managers and Assistant Managers) - on the quality of services provided by various departments such as HR, Operations, IT, Legal, and more. The survey is available in multiple languages and can be accessed via a dedicated page on AmRest Intranet. All responses are confidential and only reported in an aggregated way, ensuring individual privacy. Insights from the survey are used to identify strengths, areas for improvement, and guide future strategies. It supports AmRest's commitment to continuous improvement and an increase in employee engagement.
- **Collective bargaining:** The Group respects the right to freedom of association and the employees' right to organize. AmRest recognises membership in organizations whose purpose is to promote employees' interests and the Company will refrain from any intervention that seeks to limit or hinder their legal exercise. Collective bargaining agreements (where applicable) regulate the working time organization and health and safety matters of employees alongside compliance with the respective labour law.

*More information about the Company's stakeholder dialogue can be found in chapter General Information, section "Stakeholder dialogue".

Table. Engagement with own workforce

		Frequency	Process/Stages	Effectiveness	Responsibility
AmRest Barometer The process is to gain insights, opinions, and feedback from the workforce regarding well-being, motivation, working conditions, and collaboration.	Survey	Annual	<ul style="list-style-type: none"> ■ Conducting full survey (open for 3 weeks) ■ Opening results and dashboards for managers with teams consisting of 5+ employees ■ Preparing a global results overview and communicating globally via internal communication tools ■ Organizing dedicated sessions for all functions to offer support in understanding results ■ Creating team's specific action plans ■ Monitoring Action Plans creation and following up on the Action Plans statuses 	In the corporate balance scorecard, the Company tracks year-to-year: <ul style="list-style-type: none"> ■ Response rate ■ Engagement Index ■ Culture Index 	<ul style="list-style-type: none"> ■ Business Owner – Chief People Officer ■ Responsible – Engagement, Diversity & Inclusion Senior Manager
Germany Workers council	<ul style="list-style-type: none"> ■ Workplace organization: monitoring compliance with laws, collective agreements and the Company agreements; organization of workplaces, working hours, break regulations; introduction of new technologies ■ Organizational changes: operational planning, routines, personnel planning ■ Equality and integration: integration of foreigners and disabled people ■ Occupational Health and Safety: measurements and monitoring, workplace integration ■ People Development: training programs, job maps and responsibilities 	<p>Meetings are conducted on a monthly basis with individual agenda</p> <p>Health and Safety Meetings are conducted on a quarterly basis with the external company</p>	Regulated in the Works Constitution Act, which defines the rights and duties of works councils.	<ul style="list-style-type: none"> ■ 12 meetings per year; ■ 51 main topics discussed, ■ 6 new agreements, ■ 3 updated agreements, <p>35 approvals for main topics within the meeting</p>	<ul style="list-style-type: none"> ■ HR Services Senior Manager ■ Legal Cooperate Council ■ HR Compliance Manager

		Frequency	Process/Stages	Effectiveness	Responsibility
France	Workers council	<ul style="list-style-type: none"> ■ Wage negotiations (benefits and increases, gender equity) ■ Working conditions (changes in working hours, significant policy shifts , annual training program, implementation of new software) ■ Health and safety standards (providing all KPI's related to social data: absences, accidents, turnover ■ Workplace policies and new organisation (global new policies, internal organisation) ■ Comprehensive review of the past year's performance, setting the agenda for the upcoming year, and major decision-making 	Monthly and/or annual meeting	Requested by the regulation and the jurisprudence as well as the new legislation or governmental decision	<ul style="list-style-type: none"> ■ 56 consultation processes conducted through 120 meetings (for all brands)
Spain	Workers council	<ul style="list-style-type: none"> ■ Collective bargaining (wages, working conditions, and benefits). ■ Workplace policies (safety, health, and equality measures). ■ Employee development (training programs and career progression). ■ Conflict resolution and grievance handling. ■ Organizational changes (restructuring, layoffs, or mergers). 	Depending on the terms of the respective agreements, the need to update the existing agreements or business circumstances.	<p>All these processes are determined by the law, jurisprudence or custom existing in the legal entity or within the workplace.</p> <p>Each update of the agreement contemplates the term and effective date of the agreement.</p> <p>The agreements were reached on the following topics:</p> <ul style="list-style-type: none"> ■ Monitoring CBA (Collective Bargaining Agreements) implementation. ■ Health and safety improvements. ■ Equality Plan ■ ERTE* ■ Training and upskilling initiatives. 	<ul style="list-style-type: none"> ■ HR Director ■ Legal manager ■ Workers Council representatives

* ERTE - Expediente de Regulación Temporal de Empleo – a specific legal mechanism used in Spain in relation to temporary employment.

Communication Channels

AmRest is committed to building a transparent environment for information flow across all countries and brands. The Company's internal mass communication strategy has been based on four core digital channels.

Table. AmRest communication channels

Channel	Description
Mailbox News and News Local	The primary channel for essential mass communication, including business, organizational, and other announcements. The Global Culture & Communication team manages the distribution and cascading of global messages, while local Employee Engagement teams manage national and local communication.
Square	Square is a network of communication sites powered by SharePoint Online. The platform features a global homepage and localized pages tailored to specific countries. It houses up-to-date announcements and a comprehensive knowledge base with resources from all departments and processes.
MS Teams	MS Teams is a tool for real-time interpersonal and group communication accessible to all employees, including crew members. It supports communication across various forums within the national brand teams, local teams, and project teams. The Global Culture & Communication team can facilitate PUSH communication through MS Teams.
Communities	Communities, built on Microsoft Viva Engage, is an inclusive social platform designed to create and nurture communities, interest groups, and facultative groups. It enables information sharing among all employees and supports non-mandatory communication to enhance awareness of diverse topics. This platform helps effectively promote the Company's organizational culture.

No specific measures are implemented to gain insights from vulnerable groups of employees. The Company's communications channels are open to all its workforce, including vulnerable groups of employees. [\[S1-1 28\]](#)

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

S1 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model [13 a, 13 b, 14, 14a, 14c, 14d, 14fii, 14gi, 14gii, 15, 16]

AmRest employees are the Company's key stakeholders. To better understand the needs and perspectives of its employees, AmRest classifies its workforce into three groups.

Employee groups at AmRest based on the tasks performed for the Company: [\[S1 SBM3/14a\]](#)

- **Restaurant employees:** This category includes chefs, cooks, waiters, hosts, and other personnel who ensure the seamless functioning of restaurants.
- **Central Kitchen employees:** These employees prepare semi-finished food products, which are then sent to various restaurant locations. AmRest has two central kitchens, one in Spain for the La Tagliatella and Sushi Shop brand and the other in China for the Blue Frog brand.
- **Office employees:** also called Restaurant Support Team ("RST") - people who work in an office environment. This group includes administrative personnel and other supporting functions who handle the business's operational, financial, and strategic aspects.

From the employment perspective, there are three main categories of own workforce at AmRest:

Own employees:

- **Employment contracts** direct contract relationship with AmRest, as defined by local labour legislation. This includes people employed either on a full-time or a part-time basis.
- **Non-guaranteed hours contracts** – employment based on country-specific laws. These types of contracts enable the Company to offer flexible work schedules. It is especially important for young people who value the ability to adjust work to their educational or other commitments. Examples of the countries where these contracts are used: Czechia and Poland.

Non-employees:

- **Agency workers** – Employment is arranged via employment agencies. The agency workers are formally employed by the agency and are contracted by the Company based on resource needs. As the restaurant business is often impacted by fluctuating customer traffic depending on the day or season, contracting agency workers helps AmRest adjust better staff numbers to current needs, increasing operational efficiency.

[\[S1 SBM3/13a-b, 14\]](#) All own workforce categories were included in the scope of the Double Materiality Assessment and were subject to impact analysis, considering the nature of the business model. Impacts, risks, and opportunities related to the Company's own workforce, identified in the result, are described in the IRO table in the General Information chapter.

In 2025 the AmRest Global Sustainability Strategy underwent a process of alignment with the results of the double-materiality process, addressing related IROs.

In the MDR-A and MDR-T tables, some specific targets are presented in reference to selected material areas. Following the AmRest Global Sustainability Strategy revision, AmRest will develop targets and action plans related to the material topics that are currently not covered.

More information on the methodology of the double-materiality analysis process is available in the section "Material impacts, risks and opportunities" in General Information chapter.

Human rights

S1-1 Policies related to own workforce [19, 20, 20a, 20b, 20c, 21, 22, 23, 24a, 24b, 24c, 24d]

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns [32b, 32c, 32d, 32e, 33]

AmRest recognises its responsibility to ensure compliance with human and labour rights, adhering to both international principles and local legislation.

Respect for human rights is a fundamental pillar of business conduct at AmRest's business conduct and corporate responsibility, as outlined in the Company's Code of Ethics and Business Conduct. The document applies to all stakeholders within the Group. The Code is not directly aligned with internationally recognised instruments such as the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. The Company does not have a separate human rights policy and does not conduct global due diligence processes.

[S1-1/22] As stated in the Code of Ethics and Business Conduct, AmRest prohibits any form of forced labour and child labour in all geographies where it operates. The Company does not specifically address the human trafficking in its internal regulations. Since the majority of AmRest business is located on the territory of the European Economic Area ("EEA"), where human rights are strongly protected by EU and national legislation, the risks of human trafficking, forced or compulsory labour, or child labour, are considered very low. In all markets including countries outside EEA, the Company applies the Code of Ethics and Business Conduct to minimize exposure to human rights-related risks.

In some countries, individuals aged 16 and above are legally permitted to engage in employment. In such instances, AmRest adheres to the relevant legislation and implements comprehensive measures to safeguard the rights of young employees.

[S1 SBM-3/ 14 fi, 14fii, 14gi, 14gii] [S1-1/19, 20, 21, 22] The effectiveness of processes for addressing and remedying human rights incidents within own workforce is evaluated through the Whistleblowing Program and reporting mechanisms. These provide structured procedures for receiving, reviewing and resolving employee complaints and ethical concerns. The Speak Openly platform, the Company's whistleblowing tool, is intended to be used to collect information about irregularities and reports on human rights breaches including those involving stakeholders in the value chain. Further details on the operation of the Speak Openly platform, as well as measures ensuring monitoring and protection against retaliation are ensured, are provided in the Governance Information chapter, under the section "Whistleblowing Program".

In 2025, AmRest continued its supplier due diligence process aimed at identifying and assessing human rights risks. This process was supported by the SEDEX platform which enables comprehensive risk mapping, supplier assessment and improved transparency across the supply chain.

Safety at workplace

[S1-1/23] Due to the type of work performed in the restaurant business, certain groups of employees may be exposed to a higher risk of accidents. AmRest is committed to guaranteeing the safety of all employees. For this purpose, the Group has implemented Global Health and Safety Guidelines and a Physical Security Policy. Each entity is responsible for analysing potential emergencies and implementing measures in first aid, fire control, and evacuation procedures. The relevant personnel are designated and trained to carry out these measures. First aid materials are made available and adequate for the workplace and personnel in question.

In line with the local legal regulations, the employees are offered regular medical check-ups. Under the specific requirements of a given position, the Company may also implement specialised health surveillance for the employees occupying such positions. Furthermore, the employees receive comprehensive information on the occupational risks inherent to their role. This includes details of the measures and activities implemented to address the identified risks, as well as emergency procedures and sufficient practical training on the prevention of occupational risks.

Table. AmRest policies in the Own Workforce area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Global Health and Safety Guidelines	Global	Sets the principles for occupational risk prevention across the organization	Chief People Officer	-	■ Employees	Available to a limited group of employees
Physical Security Policy	EEA countries and Serbia	Sets the principles and security measures to ensure the protection of health and life of AmRest's employees, clients, building sites and equipment from physical security risks	Chief Risk and Compliance Officer	-	■ Employees ■ Customers	AmRest internal online library

Talent Development

The Group promotes the development of its employees by fostering their skills and competencies development and transparently communicating performance evaluation policies. AmRest uses clear criteria related to skills, competencies and professional merit in the selection, training and internal promotion of staff.

Selected employee development initiatives at AmRest:

■ Internal Talent Development Programs

- Organization & Talent Review (OTR) is a formal, structured process at AmRest designed to actively manage our talent pool and support employee development, engagement, and retention. Through group analysis of key leadership positions, the OTR assesses performance, potential, and career preferences, enabling proactive succession planning and tailored development actions. The process ensures fact-based, objective decisions about people, identifies high-potential employees, and supports those needing improvement.
- The High Potential (HiPot) Program develops employees with outstanding performance and leadership potential. Participants are selected for advanced development, including networking, coaching mentoring, and training with both internal and external experts.
- AmCollege is an internal leadership development program for future Senior Managers, bringing together participants from multiple markets to build skills in leadership, communication, business and digital accumen.
- EXIC – AmRest Excellence International Center is a comprehensive professional development program for high-performing senior managers and directors at AmRest. Its purpose is to prepare leaders for strategic roles by strengthening both functional and soft skills aligned with AmRest's competency model.
- Leading with Impact is a 12-month executive development program for the AmRest Management Team, designed to build inclusive leadership, strategic thinking, and people development skills.
- Leadership School is a mandatory program for restaurant managers that develops functional and managerial skills through a mix of online and in-person workshops.

■ External Training

- Language Learning for All Employees - AmRest provides all employees with access to GoFluent, a professional language-learning platform offering courses in over 17 languages. This tool supports self-paced, personalized learning and promotes continuous development across all markets.
- Other Learning Platforms - In addition to GoFLuent, selected groups of employees - based on job position, level, and identified development needs - have access to other learning platforms, which offer a wide range of expert-led courses to enhance professional and leadership skills.
- External Training Budgets - AmRest allocates a dedicated external training budget each year to foster a culture of continuous learning and professional growth. This budget is available across all markets and can be used for training aligned with an employee's role, development needs, and company priorities, in accordance with the External Training Policy.

- **International Career** – AmRest, as a global Company, creates opportunities for employees to work abroad and to continue their career in other markets.

In order to support employees' development and international mobility, as well as ensure equal access to language learning, AmRest implemented dedicated courses.

Table. AmRest policies in the Own Workforce area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Global Languages Learning Policy	Global	Sets guidelines for having access to different languages learning resources offered by AmRest	Global HR Planning and Development Director	-	■ Employees	AmRest internal online library

Wellbeing

AmRest places special focus on the wellbeing of its employees, offering a wide range of programs and initiatives tailored to local needs in every market. These local activities address various aspects of wellbeing - physical, mental, and social-ensuring that employees have access to resources and support relevant to their unique contexts.

To complement these local efforts, the Company has also introduced a global initiative: Life Compass - Employee Assistance Program

Life Compass is a confidential and secure Employee Assistance Program available to all AmRest employees and their families across majority of markets. Provided by an external partner, the service is delivered by experienced specialists and offers 24/7 support for personal, legal, and financial matters. Employees can access help via dedicated hotlines, mobile app, web, or phone, ensuring professional guidance and complete privacy. This initiative demonstrates AmRest's commitment to well-being and a supportive, inclusive workplace culture.

In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

Table. Key actions. MDR-A, MDR-T on S1 - OWN WORKERS - Working Conditions (Secure employment, Working time, Adequate wages, Social dialogue, Freedom of association, Collective bargaining, Work-life balance, Health and safety)

Aggregated IRO summary	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were defined:</p>	<p>Management process and measures of effectiveness:</p>
<ul style="list-style-type: none"> ■ Strengthening the Group's reputation as a responsible employer, act beyond legal requirements ■ Fostering employee engagement ■ Promoting well-being and work-life balance programs (e.g. Life Compass), embedding flexibility into workforce models 	<ul style="list-style-type: none"> ■ 2025 marked the first year in which country-level HR action plans were developed in a structured way, based on Employee Engagement Barometer results. This process will be continued and evolved ■ Example of KPIs monitored: <ul style="list-style-type: none"> ○ AmRest Barometer
<p>A detailed description of the IROs as well as basis of management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Response rate maintained above 80% in the AmRest Engagement Barometer across all employee levels, including kitchen staff, in all markets. [Target met] ■ Established plans (linked with MBO) covering at least 70% of employees [Target met] ■ Organization-wide (group level) focus on maintaining and raising sense of belonging, intent to stay ■ Development of talent and learning initiatives, with emphasis on raising employee awareness of available development opportunities ■ Increased visibility of career paths across all brands and markets supported by development and implementation of the Policy on Brands Internal Promotion which sets a global framework for the Internal Promotion Process for operations (restaurant) employees ■ Roll out of the Well-being Life Compass program aimed at ensuring all employees across countries have access to an external platform supporting health and well-being <p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> ■ Planning to enhance the employee engagement survey methodology to complement the annual engagement survey, with the aim of fostering a more dynamic, responsive, and trust-based culture

Diversity and inclusion

AmRest has a zero-tolerance approach towards any form of discrimination, as set out in the Code of Ethics and Business Conduct. All individuals are treated with respect and dignity. The Company is dedicated to cultivating a work environment where everybody feels valued, respected, and empowered. The Group aims to ensure an awareness of the principles of equal treatment in the workplace. This means prohibiting discrimination in any way, whether directly or indirectly, based on, but not limited to age, disability, gender identity, ethnic origin, sexual orientation, religious beliefs, cultural background, political opinion. There is no permission for harassment either. In addition to the global approach, the Company observes local regulations and enters into agreements with the Country Workers' Councils and Employee Representatives in the countries where such laws apply. [\[S1-1/24a\]](#) [\[S1-1/24b\]](#) [\[S1-1/24c\]](#)

[\[S1-1/24c\]](#) AmRest has no formal policy for underrepresented groups; however, the Company has been actively seeking solutions to include and support people from different diversities through dedicated actions and programs conducted in different countries.

■ Support for people with disabilities

AmRest is committed to ensuring universal accessibility by addressing both infrastructure and work processes.

- France – The Sushi Shop Group disability Mission FORCE(s) is a wide-reaching project that raises awareness and helps understand disabilities. It has already adapted over 150 jobs to meet the unique needs of people with disabilities and trained over 200 AmRest employees to recruit, hire, welcome, and seamlessly integrate people with disabilities. In 2025 the Mission got extended also for employees in KFC and trained so far 107 people.

- o Bulgaria - Barista Academy for hearing-impaired people in partnership with the Jamba Foundation and with support from Starbucks Global Foundation, this project helps hearing-impaired youth on their journey toward becoming skilled baristas. By participating in a dedicated development program, they improve their qualifications, acquire fresh knowledge, and develop new skills to enter the labour market with confidence.
- o Poland - supporting activities of the Association of Friends of the Blind and Visually Impaired People.
- o Spain - recruitment campaigns conducted in cooperation with several organizations supporting people with disabilities.
- o Czechia - supporting job training initiative for people with disabilities in collaboration with a dedicated NGO, including tailored training sessions and hands-on workshops hosted in our coffee stores.
- o Germany - collaboration with “Stiftung Pfennigparade” and “Lebenshilfe München” - local NGO's promoting inclusion and independence for people with disabilities. Initiatives include the “Inclusion Library”, accessible housing projects, as well as physiotherapy services for elderly people with disabilities. These partnerships help create equal opportunities in education, employment, and daily life.

■ Support for young people

- o International scope: Launched in 2021, Food Sharing Day is a global initiative where AmRest shares meals with non-profit organizations that care for children. Through this action AmRest encourages its employees to act as volunteers.
- o Poland: Through cooperation with the “Opiekuńcze skrzydła” foundation and with grants from Starbucks Global Foundation and AmRest Coffee who operates Starbucks in Poland, this project aims to aid financially children in need.
- o Romania: Project Hope which addresses high school dropout rates in less privileged environments. Developed in collaboration with Hope&Homes for Children Association, it helps children improve their study conditions, supports their educational process, and, equally importantly, gives them hope for a brighter future.

■ Support for women

- o AmRest is committed to fostering a workplace that supports women and promotes equal opportunities. To understand the current perception of gender equality, the Company conducted a comprehensive Gender Equality Study among employees. This was followed by 22 focus groups with women and individual meetings to explore the identified challenges in depth. The insights gathered informed the development of targeted actions aimed at addressing potential inequalities and empowering women to grow and thrive within the organization.
- o Women Community SPARK - Launched in 2025, it is AmRest's first official employee community, dedicated to inspiring, educating, and connecting women across all levels and markets of the organization. SPARK provides a safe and empowering space for networking, professional development, and sharing experiences. The community offers workshops, leadership talks, and regular events, online and offline, to support women's growth. SPARK is open to all women at AmRest and is a key step in fostering equity, inclusion, and a sense of belonging within the company.
- o In 2025, AmRest established a partnership with a Spanish company Equipos y Talento, joining a network of companies committed to the development of female talent, diversity, and inclusion. Through this collaboration, AmRest gains access to the “Empowering Women's Talent” and “Diversity Leading Company” programs, which offer training, networking, and recognition opportunities for women across the organization.

The Company takes a strategic approach to diversity management, encompassing a comprehensive understanding of the diverse perspectives and characteristics of its employees.

[S1-1/24d] AmRest's commitment includes:

- **Promoting Open Communication:** Encouraging an open-door policy where employees feel comfortable discussing any issues or suggestions directly with leadership.
- **Upholding Values:** Ensure that the values are reflected in all interactions and organizational practices, creating a foundation of mutual respect.
- **Appropriate Language Standards:** Promoting a culture of respect by encouraging the use of appropriate and inclusive language in all interactions. (Best Communication Practices)
- **Whistleblowing Platform:** Providing a confidential whistleblowing platform that allows employees to report issues without fear of retaliation, ensuring all concerns are addressed promptly and fairly.

- **Training on Respectful Behaviours:** Regular training sessions on respectful communication, non-harassment, and anti-mobbing practices to promote a positive and inclusive workplace culture.

Any instances of discrimination or mobbing in the workplace related to diversity can be reported and addressed through the Speak Openly platform. The Company conducts a formal investigation of the cases reported; more details can be found in section "Whistleblowing Program" in Governance Information chapter. Additionally, the HR team conducts audits in restaurants that utilize relevant questionnaires and dedicated meetings with staff to ensure active counteraction against any form of discrimination.

The Code of Ethics and Business Conduct governs equality in access to promotions, training and benefits. The document provides guidance on diversity management within AmRest Group. AmRest also guarantees equal employment opportunities and prohibits discrimination during the recruitment process. All employment decisions are based solely on merit.

Every AmRest employee is expected to contribute to creating an inclusive and respectful workplace. This entails refraining from actions that may result in exclusion. Employees are encouraged to address inappropriate behaviour and report it via the Speak Openly platform. AmRest leaders are expected to be role models in this respect, holding themselves accountable for fostering a diverse and inclusive environment. They are responsible for promoting diversity in recruitment, decision-making, and team management, ensuring that all voices are heard.

To prevent and mitigate exclusion, harassment, or marginalization of vulnerable groups, AmRest requires all employees to undergo mandatory training on the Code of Ethics and Business Conduct, including a separate module about Respect in Our Workplace. In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

Table. Key actions. MDR-A, MDR-T on S1 - OWN WORKERS - Equal treatment and opportunities for all (Gender equality and equal pay, Training and skills development, Employment and inclusion of persons with disabilities, Measures against violence and harassment, Diversity)

Aggregated IRO summary	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were defined:</p> <ul style="list-style-type: none"> ■ Enhance diversity and equal opportunities across all levels of the organization ■ Increase representation of women in senior management and leadership roles ■ Promote inclusive workplace culture and ensure accessibility for employees with disabilities ■ Strengthen awareness through human rights and anti-harassment training programs. <p>A Detailed description of the IROs as well as basis of management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Management process and measures of effectiveness:</p> <ul style="list-style-type: none"> ■ Responsibility for Diversity & Inclusion assigned to the Director of Global Culture, Employee Engagement and Communication <p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Implementation and scaling of the SPARK community to empower women across the organization ■ Preparation of Reboarding Program framework for women returning from maternity leave, enhancing gender equality <p>Actions planned for 2026:</p> <ul style="list-style-type: none"> ■ Identification of strengths and areas for improvement across markets in order to define strategic focus areas ■ Launch of a Reboarding Program to support women returning from maternity leave, enhancing gender equality

Employee metrics

S1-6 Characteristics of the undertaking's employees [50a, 50b, 50bi, 50bii, 50biii, 50c, 50di, 50dii, 50e, 50f]

Table. Number of employees by gender

Gender	2024	2025	Change year/year [%]
Male	20,283	19,533	(4)%
Female	24,976	24,630	(1)%
TOTAL	45,259	44,163	(2)%

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees. AmRest collects the information regarding the number of employees by gender based on the national laws and regulations applying to this area and the data available in the Company's system.

Table. Number of employees by geographical areas

Country	2024	2025	Change year/year [%]
Austria	66	60	(9)%
Bulgaria	520	472	(9)%
China	1,848	1,768	(4)%
Croatia	229	345	51 %
Czech Republic	8,472	7,983	(6)%
France	3,838	3,427	(11)%
Germany	2,902	2,910	-
Hungary	2,893	2,925	1 %
Luxembourg	47	47	-
Poland	17,682	17,608	-
Portugal	77	65	(16)%
Romania	964	921	(4)%
Serbia	209	219	5 %
Slovakia	446	450	1 %
Slovenia	18	19	6 %
Spain	4,864	4,756	(2)%
Switzerland	138	135	(2)%
UK	46	53	15 %
TOTAL	45,259	44,163	(2)%

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees.

Table. Number of employees by contract type and gender

2024			2025			Change year/year [%]		
FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
Number of employees (headcount)								
24,976	20,283	45,259	24,630	19,533	44,163	(1.4)%	(3.7)%	(2.4)%
Number of permanent employees (headcount)								
16,837	13,095	29,932	16,720	12,797	29,517	(0.7)%	(2.3)%	(1.4)%
Number of temporary employees (headcount)								
8,139	7,188	15,327	7,910	6,736	14,646	(2.8)%	(6.3)%	(4.4)%
Number of non-guaranteed hours employees (headcount)								
7,212	6,257	13,469	7,044	5,860	12,904	(2.3)%	(6.3)%	(4.2)%

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees.

Table. Turnover rate

Departures / Turnover	2024	2025	Change year/year [%]
Number of departures	27,490	27,506	0.1 %
Turnover rate	61 %	61.4 %	0.6 %

Methodology: Data as of 31 December 2025. Number of departures covers all cases where own employees left AmRest, either on a voluntary basis or as a result of a dismissal. Turnover rate is expressed as the number of departures divided by the average annual employment.

S1-8 Collective bargaining coverage and social dialogue [60a, 60b, 60c, 63a, 63b]

Table. Collective Bargaining Coverage and Social dialogue

Coverage Rate	Collective Bargaining Coverage		Social dialogue
	Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Employees – Non-EEA (estimate for regions with >50 empl. representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 empl. representing >10% total empl.)
0–19 %	Austria, Bulgaria, Croatia, Czech Republic, Hungary, Luxembourg, Poland, Romania, Slovakia, Slovenia	China, Serbia, United Kingdom	n/a
20–39 %	-	-	n/a
40–59 %	-	-	n/a
60–79 %	-	-	n/a
80–100 %	France, Germany, Portugal, Spain	Switzerland	n/a

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees. In countries listed in 0-19% category, there is no collective bargaining in place. There is no change compared to 2024.

Table. Number of employees at Senior Management level by gender [S1-9 66a]

	2024		2025		Change year/year [%]	
	Female	Male	Female	Male	Female	Male
Number of employees at Senior Management level by gender	-	9	-	9	-	-
Percentage of employees at Senior Management level by gender	-	100 %	-	100 %	-	-

Methodology: Data as of 31 December 2025. The collected data covered Senior Management as defined in section Governance bodies in General Information chapter.

Table. Number of employees by age [S1-9 66b]

	2024	2025	Change year/year [%]
Number of employees aged under 30	31,307	30,333	(3)%
Percentage of employees under 30 years of age	69 %	69 %	-
Number of employees aged between 30 and 50	12,166	12,006	(1)%
Percentage of employees aged between 30 and 50	27 %	27 %	-
Number of employees aged over 50	1,786	1,824	2 %
Percentage of employees aged over 50	4 %	4 %	-
TOTAL	45,259	44,163	(2)%

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees.

S1-10 Adequate wages [69, 70]

S1-16 Compensation metrics (pay gap and total compensation) [97a, 97b, 97c, 98]

AmRest ensures that all employees receive wages and salaries that align with applicable standards and regulations. To guarantee that all remuneration complies with local legislation, regular consultations with local payroll departments verify compliance with the minimum interprofessional salary.

The salaries are also subject to regular review and adjustment in line with the current market benchmarks, as set out in reports from comprehensive benchmarking services. Additionally, an annual assessment of wages against market standards is conducted to ensure competitiveness in the job market by enabling salary adjustments where necessary. The annual salary review process is based on an approach that considers the position of the salary in the market and the employee's performance, as well as an analysis of potential links (People Potential Assessment and Organization & Talent Review).

AmRest's Global Compensation Model encompasses not only a review of the minimum interprofessional salary with local payroll departments but also a benchmarking of base salaries to market levels (target 90-110% of the market median for the position), ensuring internal alignment and gender equality. Additionally, it incorporates the standard allocation of total salary (base salary and variable pay) to market levels. This is achieved through the implementation of a consistent position grading matrix and up-to-date benchmarking data, as well as the establishment of a salary change approval matrix, controls, and workflows to facilitate the execution of salary general and administrative ("G&A") Enforcement.

Table. Pay gap [S1-16/97a]

	2024	2025	Change year/year [pp]
Pay gap %	7.3 %	7.0 %	(0.3 pp)

Methodology: Data as of 31 December 2025, contract Base Salary from December, Variable and Fixed - data for the whole year 2025. The scope of the data covered all equity restaurants and all own employees. Payment and hours data was sourced from the local payroll systems or SyncPeople where possible.

Table. Annual total remuneration ratio of the highest-paid individual [S1-16/97b]

	2024	2025	Change year/year [%]
Total remuneration ratio	97	82	(15)%

Methodology: Data as of 31 December 2025. The ratio is defined as the annual total remuneration of the highest-paid full-time individual compared to the median annual total remuneration of all other employees. It is important to note that approximately 60% of employees work part-time.

Table. Employees with disabilities [S1-12 79, AR76]

	2024	2025	Change year/year [%]
Percentage of employees with disabilities	2.3 %	2.2 %	(4)%

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees.

Table. Training and skills development metrics [S1-13 83b]

	2024		2025		Change year/year [%]	
	Female	Male	Female	Male	Female	Male
Average number of training hours per employee	33	29	30	26	(9)%	(10)%

Methodology: Data as of 31 December 2025, sourced from Company's global IT system. The collected data covered all equity restaurants and all own employees.

Table. Employee evaluations [S1-13 83a]

	2024		2025		Change year/year [%]	
	Female	Male	Female	Male	Female	Male
Percentage of employees who participated in regular evaluations	35 %	30 %	52 %	43 %	50 %	44 %

Methodology: Data as of 31 December 2025. The internal evaluation program is mandatory only for selected groups of employees. Increase of percentage of employees participating in employee regular evaluation (both female and male) is a consequence of the continued expansion and increasing maturity of the regular performance and competencies review processes among crew.

S1-14 Health and safety metrics [88a-e]**Table. Employees covered by a health and safety management system**

	2024	2025	Change year/year [%]
Percentage of employees covered by a health and safety management system based on legal requirements and (or) recognised standards or guidelines	80 %	100 %	25 %

Methodology: Data for 2024: In Poland, only employees on permanent contracts covered by the obligatory Health and Safety Management System were included. Starting from this reporting period, as of 31 December 2025, the data for Poland encompasses the entire employee population within the HSE System coverage.

Table. Accidents and injuries

	2024	2025	Change year/year [%]
Accidents and injuries among employees			
Accidents	549	560	2 %
Fatalities	0	0	-
TOTAL	549	560	2 %

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees.

Table. Accident rate at work *

	2024	2025	Change year/year [%]
Employees			
Number of cases of recordable work-related accidents and work-related ill health registered	549	560	2 %
Number of total hours worked by people in its own workforce	55,196,733	55,369,917	-
Accident rate at work	9.95	10.11	2 %
Number of days lost to work-related injuries from work-related accidents, work-related ill health	11,034	11,958	8 %

Methodology: Data as of 31 December 2025. The collected data covered all equity restaurants and all own employees. The accident rate is calculated by dividing the numbers of cases of recordable work-related ill health registers by the number of days of work incapacity due to work injury/illness at work.

* "Number of days lost to work-related injuries from work-related accidents, work-related ill health" - The figure has been recalculated due to a change in methodology compared to the previous year. Previously, the indicator was measured in hours, whereas it is now reported in lost days due to workplace accidents and related injuries. No fatalities were recorded during the reporting period.

S1-17 Incidents, complaints and severe human rights impacts [102, 103a, 103c, 103d, 104a, 104b]

Table. Human rights violations

	2024	2025	Change year/ year [%]
Cases related to vulneration of human rights	10	6	(40)%
Number of cases of discrimination including harassment	10	6	(40)%
Number of complaints filed through channels designed for people in the undertaking's own workforce to raise concerns	203	98	(51,7)%
Number of complaints filed through the National Contact Points for OECD Multinational Enterprises	0	0	-
Number of severe human rights incidents connected to the undertaking's workforce	6	4	(33)%
Number of severe human rights issues and incidents related to own workforce that constitute non-compliance with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises	6	4	(33)%
Number of severe human rights cases in which the Company played a role in securing remedies for those affected	6	4	(33)%
Amount of significant fines, penalties and compensation for serious human rights issues and incidents related to own workforce	0	0	-
Amount of material penalties, fines and reparations for damage caused by violations of social and human rights factors	0	0	-
Number of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve value chain workers along the value chain	0	0	-
Number of severe human rights issues and incidents connected to its upstream and downstream value chain	0	0	-
Number of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve affected communities	0	0	-
Number of severe human rights issues and incidents connected to affected communities	0	0	-
Number of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve consumers	0	0	-

Methodology: Data as of 31 December 2025, source: the Whistleblowing reports. Severe human rights cases as defined by CSRD.

Workers in The Value Chain*

S2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model [10a, 10b, 11, 11ai-aiii, 11b, 11d, 11e]

The content of this sub-chapter is based on the IROs identified during the Double Materiality Assessment process, which are presented at the beginning of this chapter. At this stage, the Company uses only information available in-house without external input. *[S2 SBM-3/11d]*

S2-2 Processes for engaging with value chain workers about impacts [22, 22a, 22b, 22c, 22d, 22e, 23]

S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action [32a, 32b, 32c, 32d, 34b, 36, 38]

Each new restaurant opened by AmRest generates employment opportunities within the whole value chain. This includes employees of business partners, such as franchisees or aggregators, as well as workers in the supply chain.

[S2 SBM-3/10a, b] The supply chain is a critical component of the Company's business model. AmRest's restaurants depend on cooperation with suppliers, who ensure the timely delivery of high-quality ingredients, products, and services. The workers in this segment play a pivotal role in maintaining the efficiency, reliability, and sustainability of the Company's operations. Inadequate working conditions for the workers in the value chain could result in strikes and delays in the provision of resources.

To gain a deeper insight into the impact of value chain workers, the Company conducted a comprehensive review and a categorisation process, defining three core categories crucial to AmRest's operations and sustainability. The Double Materiality Assessment identified the workforce of the Group's suppliers as the most significant stakeholder in the value chain. *[S2 SBM-3/11ai-aiii] [S2 SBM-3/11]* However, all value chain workers were included in the scope of the Double Materiality Assessment.

AmRest's analysis covered three categories of workers:

- Upstream - employees in the supply chain, including distribution and logistics.
- Internal/agency - employees engaged in internal operations but employed through external agencies or third-party entities, such as delivery drivers and maintenance staff
- Downstream - workforce employed by franchisees.

[S2 SBM-3/10b] [S2 SBM-3/11e] [S2 SBM-3/11] No significant negative impacts on the employees in the value chain were identified. Regarding positive impact, AmRest has an opportunity to contribute to improving their working conditions by implementing stricter supplier approval measures. More information about the practices of cooperation with the suppliers can be found in the Governance Information chapter. The section "Material impacts, risks, and opportunities," in General Information chapter, provides more information on the identified impacts, risks, and opportunities, as well as the methodology of the Double Materiality Assessment.

Human rights

S2-1 Policies related to value chain workers [15, 16, 17, 17a, 17b, 17c, 19, 36]

[S2-1/15] [S2-4/38] [S2-1/17a, c] AmRest recognises the importance of respecting human rights within the entire value chain. All workers in the value chain must be fairly treated regardless of their role, which aligns with the Company's values. AmRest has no specific Human Rights Policy in place. This area is addressed by two documents:

As stated in the **Code of Ethics and Business Conduct** (described in the Governance Information chapter), the Group will not engage with companies that employ minors or whose labour practices fail to comply with applicable legislation or human rights standards. *[S2-1/17/17a]* This rule applies not only to suppliers and their workforce, but to all workers in the value chain. *[S2-1/15]* The Company has not conducted an analysis of the child labour and forced labour among its value chain workers.

The Supply Code of Practice (updated in June 2025), described in the Governance Information chapter, plays an important role in strengthening the positive impact and mitigating the potential risk explicitly related to workers in the supply chain. The Code outlines the Company's expectations for all suppliers of food, goods, services, and packaging and sets minimum standards in four areas: Ethical Business Practices, Quality Assurance, Sustainable Sourcing, and Animal Welfare.

Suppliers are required to sign and comply with the Code before launching business activities in cooperation with AmRest. They must develop and implement management systems ensuring alignment with its requirements, train relevant employees on the Code, and cascade these requirements throughout their own supply chains. Whenever local legislation or industry standards are stricter than those defined in the Code, suppliers must comply with the higher standards.

* No material negative impact was identified during the DMA process. *[11c, 12, 13, 32b, 33 a, 33b, 33c, 33d, 35]*

AmRest's ethical and human-rights expectations for suppliers are based on the UN Guiding Principles on Business and Human Rights, the ILO Core Conventions, and applicable national and international laws. The Code sets forth specific commitments, including but not limited to:

- ensuring equal opportunities and prohibition of discrimination concerning hiring and employment,
- providing the employees with safe and healthy working conditions in compliance with all applicable laws and regulations,
- respecting the rights of the employees to associate, organize and bargain collectively lawfully and peacefully without penalty or interference,
- maintaining compliance with all applicable laws and regulations regarding remuneration with respect to minimum wages, overtime, maximum hours, commissions, bonuses, piece rates, and other elements of compensation, as well as legally mandated benefits.

Furthermore, during the vendor selection process, suppliers are made aware of the requirement to adhere to the rules in the Code of Ethics and Business Conduct. By adhering to the rules of fair competition and the relevant legislation in each country, the Company maintains its integrity in terms of its conduct and procedures.

AmRest recognises the importance of collaboration and supplier insights in optimizing the Company's processes and achieving mutual benefits. The Food Services Team, which manages supplier relations and business contacts, ensures that all processes involving suppliers are conducted in accordance with the relevant legislation. [\[S2-4/38\]](#)

[\[S2-4/36\]](#) The number of human rights violations related to value chain workers in 2025 was 0. This means no change compared to 2024 (0 complaints).

The section "Whistleblowing Program", in the Governance Information chapter provides more information about AmRest's grievance mechanism.

S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [41, 42, 42a, 42b, 42c]

[\[S2-5/41, 42\]](#) The Food Services department established goals in supply chain management. The main one concerns the percentage of suppliers who are signatories to the Supply Code of Practice, as described in chapter Governance Information. AmRest agrees on the business conduct principles with legal representatives of its business partners, who represent the interests of the workers in the value chain.

The Company monitors the progress made toward the targets regularly and provides updates to designated corporate bodies, including the Sustainability, Health and Safety Board Committee, and the Management Team. By pursuing these goals, AmRest aims to develop a robust, sustainable, and innovative supply chain that will support its long-term growth and enhance its reputation as a reliable partner.

S2 SBM-2 Interests and views of stakeholders [9, AR4, AR5]

S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns [27a, 27b, 27c, 27d, 28, 29]

The Group did not conduct an active dialogue with its value chain workforce. [\[S2 SBM-2/9\]](#) However, the Speak Openly platform is available to all who wish to raise their concerns. [\[S2-3/29\]](#) All related notifications are treated with the utmost care, and if necessary, corrective action is taken (see Governance Information chapter). [\[S2-3/27a\]](#) At present, AmRest does not evaluate whether the value chain workers are aware of and have confidence in this process. Nevertheless, the Company recognises the potential value of this approach and is open to its implementation in the future. [\[S2-3/28\]](#) [\[S2-1/17c\]](#)

Consumers And End-Users

S4 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model [9a, 9 b, 10, 10a, 10c, 10d, 11, 12]

S4-1 Policies related to consumers and end-users [15, 16, 16a, 16b, 16c, 17]

S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions [30, 31c, 31d, 32a, 32b, 32c, 33a, 33b, 35, 37]

S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [40, 41, 41a, 41b, 41 c]

Customer* preferences play a pivotal role in AmRest's business model, influencing the popularity and scope of products and services offered. In this context, the customers are regarded as key stakeholders. The Group places great value on customer feedback, as it enables the Company to meet customer needs and preferences as well as address any concerns they may have. The systematic collection and analysis of feedback facilitate precise adjustments to the Group's strategy and business model. By maintaining continuous engagement with customers, AmRest can enhance the quality of its services and demonstrate its dedication to providing outstanding dining experiences. *[S4 SBM3/9a] [S4 SBM3/9b]*

Nutrition

One of AmRest's primary objectives is to offer customers food that meets the highest standards of quality, safety, and nutrition. All brands owned and operated by the Company adhere to requirements regarding ingredients, aiming to eliminate or reduce artificial additives. This approach is aligned with AmRest's broader Nutrition Commitments which focus on reformulating products to enhance their nutritional value. These efforts make offerings more suitable for customers with specific dietary needs, including those with conditions such as diabetes or food allergies. *[S4 SBM3/9a] [S4 SBM3/9b] [S4 SBM3/12]*

AmRest pays special attention to the needs of customers with specific health conditions. Vulnerable groups identified include:

- Consumers with food allergies
- Consumers with diabetes
- Customers with low-calorie diets
- Consumers with lactose intolerance

[S4-4/31d] [S4-5] In 2025, the Company conducted a comprehensive review of its nutrition strategy, which led to the development of medium-term actions and targets.

According to the nutrition strategy, the Company aims to achieve the following goals through specific actions (listed below). These actions are reviewed annually within the framework of the nutrition roadmap. Since they are integrated into AmRest's daily activities, their implementation is quantified and reflected in each year's budget. *[S4 SBM3/10c] [S4 SBM3/10d] [S4 SBM3/11] [S4-4/30] [S4-4/31a] [S4-4/33b] [S4-5/40]*

- Ingredient improvements:
AmRest prioritizes the use of high-quality, and sustainable ingredients to enhance its menu offerings by:
 - using ingredients rich in essential nutrients,
 - implementing a Clean Label approach by reducing artificial preservatives, colours, and flavours,
 - sourcing sustainable ingredients, such as cage-free eggs and RSPO-certified* palm oil, while supporting ethical and environmentally responsible practices (more information is available in the Biodiversity and Ecosystems section of the Environmental Information chapter).
- Recipe enhancement:
To improve the nutritional profile of its menu, AmRest is reformulating recipes while maintaining taste, texture, and customer satisfaction by:
 - reducing calories, sugar, salt, and unhealthy fats across menu items,
 - adopting innovative cooking methods that preserve nutrients and minimize the need for added fats,
 - diversifying menu options to include balanced meals with high protein, fiber, and other essential nutrients
- Customer health:
AmRest empowers customers to make informed dietary decisions by offering transparent nutritional information and tailored programs:
 - clearly marking healthy menu options

*AmRest considers customers as end-users. AmRest defines its consumers as individuals who acquire, consume or use AmRest goods for personal use, either for themselves or for others.

* RSPO stands for the Roundtable on Sustainable Palm Oil.

- providing nutritional information
- developing tailored programs such as gluten-free options, heart-health-focused low-sodium meals, and high-protein alternatives

■ Nutrition culture:

- Planning to offer nutrition training for customer-facing employees to ensure they can provide informed advice
- Promoting “Wellness Days” and sharing success stories
- Celebrating milestones like achieving sustainability goals, launching new healthy menu items, and providing staff training in nutrition.

Additionally, the customers have the option to customize their meals, with a range of choices available to suit special dietary needs, such as food allergies or coeliac disease, and customer preferences, including vegan, vegetarian, and plant-based diets. [\[S4-4/31c\]](#)

[\[S4-4/30\]](#) [\[S4-3/31 c\]](#) [\[S4-1/15\]](#) AmRest's efforts to mitigate potential negative impacts on customers are focused on food and nutrition, which are considered key areas of material impact. These objectives are governed by the Nutrition Group Policy, which aims to exceed customer expectations by offering a varied gastronomic selection that supports health, well-being, nutrition, and enjoyment. The Policy has been developed in alignment with prevailing health and nutritional guidelines and recommended practices in the countries where AmRest operates.

[\[S4-4/33b\]](#) The Company aims to further enhance the accessibility of nutritional information, ensuring that it remains clear, transparent, and inclusive for all customers, regardless of their individual needs or preferences.

All nutrition-related activities are guided by the Nutrition Group Policy, which ensures that food offerings align with regulatory requirements, consumer expectations, and scientific recommendations. The Policy is regularly reviewed to remain relevant to evolving health and nutrition trends. [\[S4 SBM3/10\]](#) More information on the identified impacts, risks and opportunities as well as the methodology of the Double Materiality Assessment is available in the section “Material impacts, risks and opportunities” in General Information chapter.

Table. AmRest policies in the Nutrition Area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Nutrition Group Policy	Global	AmRest commitments to exceeding customers' expectations through a diverse gastronomic offer	Food Services President	-	<ul style="list-style-type: none"> ■ Employees ■ Customers 	AmRest internal online library

In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

Table. Key actions. MDR-A, MDR-T on S4 – CONSUMERS Personal safety (Health and safety, Security of a person)

IRO 2025 - Aggregated Summary	Key Actions
According to the DMA and IRO analysis for 2025, following aspects were defined:	Management process and measures of effectiveness:
<ul style="list-style-type: none"> ■ Quality standards including nutritional value of meals affecting customer health and well-being. 	<ul style="list-style-type: none"> ■ Nutrition is governed centrally across the entire Group and 22 markets ■ Management is aligned with the direction set by EU Farm to Fork Strategy (part of European Green Deal) ■ In line with the Nutrition Strategy 2025-2027, brand-specific Nutrition Plans are prepared and reviewed annually to ensure continuous progress ■ The effectiveness of implementation is reported quarterly to management
A detailed description of the IROs as well as the basis of management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.	Actions implemented in 2025:
	<ul style="list-style-type: none"> ■ Implementation of Nutrition Plans across all brands ■ Gradual elimination of artificial ingredients from core products ■ Continued financial support of cardiovascular disease research under the cooperation agreement with the University of Navarra ■ Conducted educational campaign for customers on balanced diet and menu navigation under the Cuore Felice initiative in La Tagliatella aiming to reach over 12 million people, in collaboration with influencers
	Actions and targets planned for 2026:
	<ul style="list-style-type: none"> ■ Implement the Nutrition Program 2026 across all brands ■ ≥90% of core ingredients free from artificial additives by the end of 2026 ■ Review and update nutrition and allergen information in restaurants and online platforms ■ Maintain 100% cage-free eggs, 100% use of RSPO-certified palm oil (more information is available in the Biodiversity and Ecosystems section).

Food Safety, Quality and Customer Trust

AmRest prioritizes food safety and the highest quality standards across all operations. The Company adheres to its comprehensive Food Safety Group Policy, which mandates that all suppliers, contractors, and distributors providing food ingredients, beverages, and packaging comply with strict safety and quality requirements. This Policy, launched in 2022 and approved by the Board of Directors, has been implemented by the Quality Assurance, Food Safety, and Supply Sustainability Department.

To protect customers, AmRest applies a robust Hazard Analysis and Critical Control Point (HACCP) framework across its operations and continuously fosters a strong Food Safety Culture within the organization. This culture is reinforced through targeted employee training programs, increased awareness, and enhanced risk management capabilities.

At AmRest, quality and food safety audits are conducted by experienced and independent auditors to ensure compliance with food safety standards. These audits are regularly conducted at every stage of the supply chain, including suppliers, central kitchens, distribution and logistics, and restaurants.

- AmRest suppliers are subject to audit schemes approved by the Quality Assurance and Food Safety Department, based on supplier risk assessment and/or requirements provided by the franchisors. Audits may be carried out by third-party auditors selected by the Quality Assurance and Food Safety Department, by the Franchisors, or by AmRest Quality Assurance Managers or team members qualified as auditors.
- Distributors delivering to AmRest restaurants are audited by third-party experts specialising in the inspection of warehouses, cross-dock facilities, and transportation systems. The primary purpose of these audits is to evaluate the systems, procedures, and product and process controls involved in food storage and distribution.
- Independent auditors also conduct unannounced inspections and/or audits of AmRest restaurants and coffee houses to ensure strict adherence to food safety and quality standards. These inspections are tailored to meet the specific needs of each brand and are carried out on a regular basis.

Audit reports are shared with the Quality Assurance and Food Safety Department where the results are analysed. If the findings are unsatisfactory, a Corrective Action Plan is implemented. AmRest has rigorous processes to identify food quality issues. All instances of non-compliance identified during an audit require mandatory corrective actions to ensure full compliance.

The total number of audits conducted in restaurants and among suppliers in 2025 was 7,573 (and 6,992 in 2024).

Table. AmRest policies in the Customer Area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Food Safety Group Policy	Global	Sets requirements and specific goals to ensure the highest food safety standards throughout the entire AmRest food chain	Food Services President	-	<ul style="list-style-type: none"> ■ Employees ■ Customers 	AmRest internal online library

In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

Table. Key actions. MDR-A, MDR-T on S4 – CONSUMERS: Food safety

IRO 2025 - Aggregated Summary	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were defined:</p>	<p>Management process and measures of effectiveness:</p> <ul style="list-style-type: none"> ■ Food safety is governed centrally across the entire Group and 22 markets. AmRest maintains zero tolerance for food safety breaches through rigorous audits and continuous training. ■ The effectiveness of management in this area is ensured through standard processes: <ul style="list-style-type: none"> ○ Comprehensive Food Safety Audit Program covering suppliers, central kitchen (CK), distribution centers, and restaurants ○ Audits are risk-based and aligned with GFSI-recognised standards (BRCGS, IFS, FSSC 22000) ○ Key measures (*): percentage of European Class A & B suppliers certified by GFSI ○ Restaurants audits performed internally and by accredited third parties, ensuring objectivity and compliance with Food Safety and Quality Standards ○ Centralized tracking of results, with Corrective Action Plans monitored and reported quarterly to management ○ Structured annual Food Safety Training, mandatory for all employees, tailored by role (restaurant staff, managers, support teams), supported by workshops and e-learning
<p>A detailed description of the IROs as well as basis of management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Achieved 80% certification coverage of EU Class A and B suppliers against GFSI-recognised schemes [Target met] (**) ■ Achieved the minimum 80% of supplier audit rate [Target met] ■ Completed annual audits of restaurants, central kitchens and suppliers; all identified non-conformities closed with Corrective Action Plans and reported quarterly to management ■ Strengthened Food Safety Culture Program through communication and training
	<p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> ■ Achieve minimum 85% certification coverage of EU Class A and B suppliers against GFSI-recognised schemes ■ Conduct comprehensive Food Safety Audits in 100% of restaurants and central kitchens, Maintain the target of minimum 80% pass rate and ensure that 100% of Corrective Action Plans (CAPs) are closed within maximum 28 days of identification ■ Deliver a series of webinars and virtual workshops dedicated to emerging food safety risks (allergens, cross-contamination prevention, temperature control, hygiene best practices) for restaurant and support teams ■ Launch a Quarterly Food Safety and Quality Performance Review integrating supplier, restaurant, central kitchen (CK), distribution, and laboratory data to enhance identification of risks and support preventive measures ■ Extend the Food Safety Culture Program

(*) Methodology: Target no. 2 is calculated as the total number of Class A and B suppliers in Europe with Global Food Safety Initiative certification divided by the total number of Class A and B suppliers in Europe. The scope of this KPI covers European suppliers from AmRest's KFC, Pizza Hut, Burger King, Starbucks, Sushi Shop and La Tagliatella restaurants. Class A and B suppliers are defined by critical and medium quality risk levels based on AmRest's internal quality risk matrix criteria. This KPI excludes Class C suppliers. The Global Food Safety Initiative certification is a recognised global standard for ensuring that suppliers adhere to responsible and safe production practices, reducing the risk of contamination. The certification acts as the best market standard to assess the food safety performance of suppliers.

(**) As of 2025, the percentage of Class A and B suppliers certified by the GFSI is 87%, compared to 95% in 2024.

Customers Engagement and Customer Care

[S4 SBM-2/8] S4-2 Processes for engaging with consumers and end-users about impacts. [20, 20a, 20b, 20c, 20d, 21]

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns.[25a, 25b, 25c, 25d, 26]

AmRest recognises the importance of meaningful customer engagement for the Company's business and sustainability efforts. At various stages of the process, customers' opinions and feedback are taken into account, influencing the development of new offers and the actions taken.

Customers play an active role in the development of customer-facing propositions that can impact their everyday lives. While there is no official AmRest policy covering customer engagement, it is embedded in the brand's best practices. *[S4-2/20]*

The Group engages with its customers on an ongoing basis at various stages of the product development process, including the introduction of new products and the improvement of the existing ones. This also encompasses the ideation, development, and testing phases, during which the customers' needs are considered through various market research and consultation methods. First, qualitative and quantitative research provides insight into customers' needs and expectations. This allows the Company to develop product propositions that will have a positive impact on the customers' lives. The next stage is the testing phase, during which new products are presented to customers. The customer feedback gathered during market tests provides insights into the potential impact on consumption patterns. This phase also encompasses communication testing to guarantee that the message is engaging, transparent, and appealing to end users. Furthermore, it enables the assessment of the usability of digital services. Other methods of considering the customers' opinions include the analysis of reviews on social media and collating data from customer care surveys. *[S4-2/20] [S4-2/20a] [S4-2/20b] [S4-2/20d]*

Since the customers constitute the key stakeholder group, it is crucial not only to include them in relevant processes but also to recognise and manage their perspectives and concerns. All AmRest brands that operate in the European Union offer online contact forms and email addresses for the customers to submit claims. Furthermore, the customers are invited to share their opinions via several alternative channels, including telephone, letters, online customer satisfaction surveys, systems provided by third-party deliverers, and social media accounts. They can also give their feedback directly to the restaurant staff. *[S4-3/25b] [S4-2/20a]*

The complaints are addressed in accordance with the procedures established for each market and in compliance with the relevant local legislation. Each complaint is evaluated by a subject matter expert and a dedicated Customer Care representative. The nature of each complaint determines the appropriate grid tier, which determines the necessary resolution path and the maximum time allowed for its resolution. The entire process is carefully monitored. *[S4 SBM3/9a] [S4 SBM3/9b]*

The Customer Care Department is primarily responsible for identifying and addressing significant impacts on individual customers. Its responsibility is to identify and categorise customer reports and provide a response. The way reports are managed depends on the priority level assigned to the issue in question. The Customer Care Director, oversees the Customer Care Team who are split into diverse European markets and brands. Some markets are additionally supported by external Contact Centres due to the high volume of customer contacts. *[S4-3/25a] [S4-4/37] [S4-2/20c]*

For instance, if a report relates to a particular visit to a restaurant, the response is discussed with the manager of the restaurant in question. When the report requires significant input from other departments, the response is consulted with them. Once all opinions have been obtained, the Customer Care Department formulates a response containing a solution to the problem and sends it to the customer. The customer then receives a satisfaction survey, which requests feedback on the proposed solution to the problem. *[S4-3/25d]*

In contrast, reports that contain incidents of a severely concerning nature with the potential for a significant impact on the customers are defined as critical. Such cases may include issues related to privacy violations, animal rights violations, environmental protection violations, harassment of a customer or an employee, food poisoning, foreign objects in food, discrimination, the need for a medical visit, inappropriate behaviour of staff towards the customer, requests for insurance protection, media requests for comments on the incident or reports from customer protection offices. The reports are then forwarded to the relevant departments, which are responsible for ensuring the management of the area in question. Based on the opinions of the relevant departments, the Customer Care Department formulates the response and directs it to the affected customers. Should the customers remain unsatisfied with the responses, the matters are referred back to the Customer Care Department and expert departments for further consultation. If the customers do not raise any objections within seven days, the matters are considered closed. *[S4-3/25d]* The effectiveness and customer satisfaction relating to each handled case are measured by "after contact" surveys sent to all feedback submitters via the contact form, email, or Facebook direct message. *[S4-3/26] [S4-2/20d]*

Furthermore, the customers' satisfaction is measured in two types of customer research. The first one is conducted at brand level and refers to the customers' satisfaction with the brand. The survey is directed at the customers who declare they have recently visited AmRest or competitive brands. It concentrates on various brand KPIs, including awareness, penetration, and brand associations. The research is conducted in six markets: Poland, the Czech Republic, Hungary, France, Germany, and Spain. The second type of research is conducted at the visitation level, with the invitation to participate in the survey distributed together with the bill. The customers willing to give feedback are directed to an online survey which contains satisfaction questions relevant for each brand, sales channel and market (the content differs by

business unit). The results of the research are collected in online dashboards and shared with brand teams and the managers of the restaurants. [S4-3/26] [S4-2/20b]

Since AmRest is committed to the highest ethical standards, by taking these measures, the Company ensures that human rights are respected also regarding the customers. In the reporting period, there were 0 cases of human rights violations related to the customers of the organisation and compared to 2024 this number remained unchanged. More information about the Group's approach to managing and respecting human rights is available in the Code of Ethics and Business Conduct, available on AmRest website. There is no specific policy on human rights related to consumers. [S4-1/16, 16a, 16b, 16c, 17] [S4-4/35]

In 2025 the complaint ratio per 10 000 transactions in AmRest was 11.71 (10.78 in 2024). The total number of complaints received in 2025 was 240,523 (221,688 in 2024).

Marketing Communication

[S4-1/15] Marketing communications directed to the customers are regulated by the Marketing Communications Policy, as well as global and regional policies created by AmRest franchisors. To ensure a responsible and ethical approach to marketing and advertising, the Marketing Communications Policy emphasizes the protection of the customers' interests as well as states that the Company's communication activities should not target children under the age of 13 or any vulnerable groups.

The vulnerable target groups are defined as persons facing specific physical, social, political, or economic conditions or characteristics that place them at a higher risk of suffering a burden, or at a risk of suffering a disproportionate burden of the social, economic, or environmental impacts of the organization's operations. The vulnerable groups may include children and young people, the elderly, people with disabilities, refugees or returning refugees, and ethnic minorities.

The Policy applies to all members of the Marketing Department and all employees responsible for managing brands within the AmRest Group, both globally and locally. Furthermore, it encompasses external partners providing marketing, media, and advertising services. The Policy covers all marketing channels, including media outlets, digital platforms, PR activities, in-store materials, product packaging, sponsorships, and promotional materials. By adhering to this document, AmRest guarantees that its marketing communications are ethical, consistent across all brands and markets, and aligned with both internal and external standards.

Table. AmRest policies in the Customer Area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected Stakeholders	Available on
Marketing Communication Policy	Global	Principles of marketing communication	Chief Marketing Officer	-	<ul style="list-style-type: none"> ■ AmRest Marketing Departments ■ Third-parties cooperating with AmRest (PR and communication agencies etc.) ■ Customers 	AmRest internal online library

Governance Information



Corporate culture

G1-1 Business conduct policies and corporate culture*

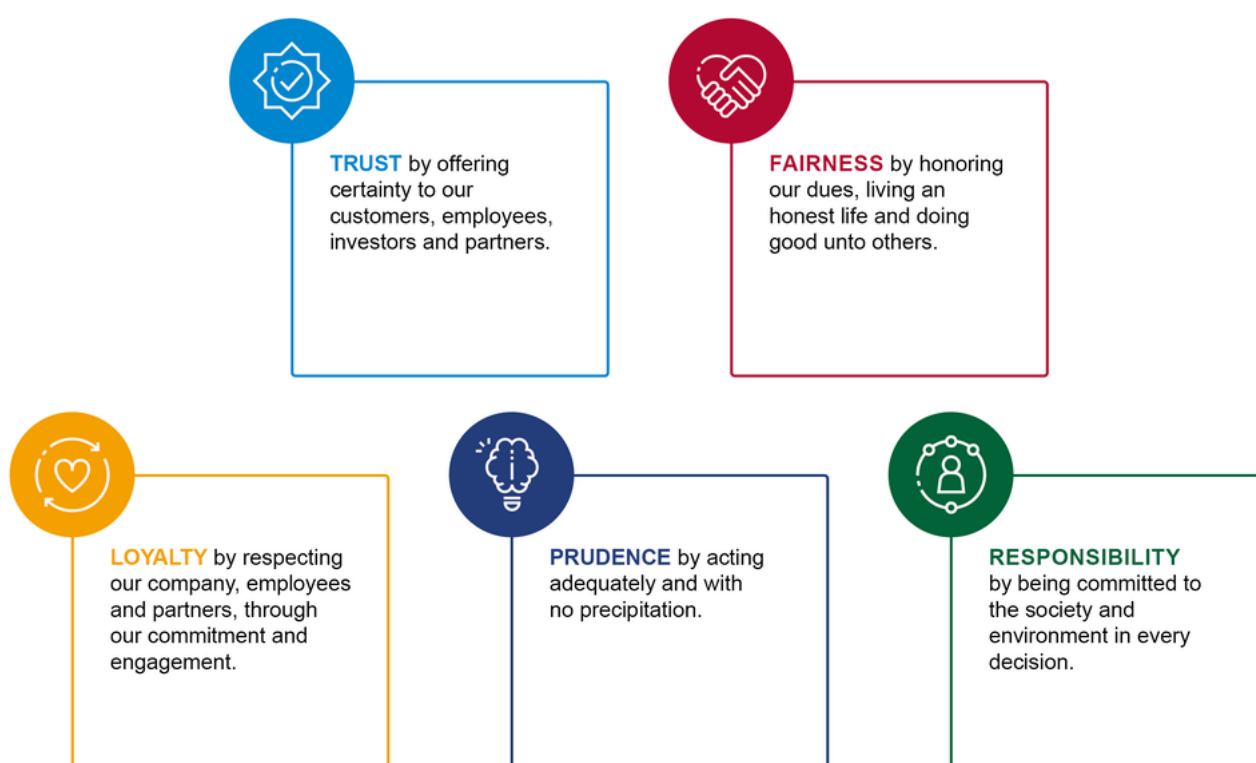
AmRest is a European listed company with shares in all four Spanish stock exchanges through the Spanish Automated Quotation System (Sistema de Interconexión Bursátil – “SIBE”) and on the Warsaw Stock Exchange (“WSE”). The corporate governance system of AmRest is based on the best corporate governance practices and, in particular, on the principles and recommendations of the Good Governance Code for listed companies approved in Spain by the National Securities Market Commission. In addition, and since the Company's shares are listed in both Spain and Poland, AmRest declares its degree of compliance with the Code of Best Practices for Warsaw Stock Exchange Listed Companies, drawn up by the Warsaw Stock Exchange Council.

[G1-1/ 9] AmRest's culture is founded upon the Group's purpose, mission, and vision which serve as the guiding principles for all employees. The Company's purpose is centred on service which also forms the foundation of the Group's mission - to win the guests' hearts through unique service, products, and experiences delivered by passionate employees.

AmRest Group's vision is to become a European leader who inspires the global restaurant industry.

Together, these elements provide a clear framework that motivates AmRest employees to contribute effectively towards the shared goals presented in “Our Culture Guidebook.”

Infographic. Values – AmRest's Compass



In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

* A comprehensive description of double-materiality process is included in chapter General Information, section “Material impacts, risks and opportunities”.

Table. Key actions. MDR-A, MDR-T on G1 - BUSINESS CONDUCT: Corporate Culture

IRO 2025 - Aggregated Summary	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were defined:</p> <ul style="list-style-type: none"> ■ Competitiveness - timely adoption of new technologies ■ Organizational stability - standarization, business continuity and intellectual property protection ■ Regulatory compliance across all jurisdictions. 	<p>Actions Implemented in 2025:</p> <ul style="list-style-type: none"> ■ Monitoring and following trends in digitalization of retail through market research ■ Continuous implementation of digital tools supporting consumer journey (digital kiosks/apps) ■ Ongoing monitoring of regulatory changes in the legislation related to business environment <p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> ■ Maintain regulatory compliance across all jurisdictions ■ Expand digital tools improving customer journey in restaurants and on-line delivery operations ■ Implementation of Succession plans scheduled as an outcome of the Organization & Talent Review in 2026
<p>A detailed description of the IROs as well as basis of management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Apart from the process-based indicators listed above, this material area does not have specific SMART targets established. The effectiveness of actions is monitored on a continuous basis.</p>

G1 GOV-1 The role of the administrative, management, and supervisory bodies related to business conduct [GOV-1/5a, 5b]

Governance Structure of Global Compliance Model

The governance structure of AmRest Holdings in terms of business conduct is based on the Company's Global Compliance Model, including several key elements: (i) Risk and Compliance Committee; (ii) Global Risk and Business Continuity function; and (iii) Global Compliance function. Additionally, other internal bodies and departments provide support to the governing bodies.

Board of Directors

The Board of Directors is the highest governing body. In accordance with regulatory requirements, it oversees the determination, management, and administration of AmRest's general policies and strategies. The Board of Directors is ultimately responsible for the Global Compliance Model, ensuring that the Group's values and principles of ethics and compliance are upheld.

Audit and Risk Board Committee

The Audit and Risk Board Committee is a permanent internal informative and consultative body established by the Board of Directors, without executive duties. The Board has delegated its functions and powers in matters of control, ethics, and compliance to this Committee to ensure the Group's risk control and management system is sufficient and effective. The Audit and Risk Board Committee also supervises the operation of and compliance with the Spanish compliance model, in accordance with applicable legislation for AmRest Holdings.

Senior Management

The Senior Management, acting as the first line of defence, is responsible for observing the policies and procedures established by the Group and for acting ethically and responsibly. They are tasked with maintaining an effective control environment, ensuring that their areas of responsibility comply with applicable legislation and regulations, and implementing controls optimally in every area.

Risk and Compliance Committee ("R&CC")

The Risk and Compliance Committee is responsible for implementing the Global Compliance Model, supervising its correct functioning, and establishing and overseeing whistleblowing mechanisms within AmRest. It also ensures consistent communication and training to foster a Risk and Compliance culture throughout the organization. The R&CC supervises the approval, updating, and observance of regulations and their coherence. The Committee is composed of the following members:

- Chief Risk and Compliance Officer (Chairman)
- Chief Executive Officer
- Chief Operations Officer
- Chief People Officer
- Chief Finance Officer
- General Counsel

- Chief Information Officer
- Food Services President
- Global Indirect Procurement Director

Global Ethics Committee

The Global Ethics Committee provides guidance and consultation on ethical standards at the AmRest Group level. It consists of at least four members from Senior Management, proposed by the Risk and Compliance Committee and approved by the Audit and Risk Board Committee. This Committee is also responsible for deciding on necessary remedies and next steps following an investigation into a case indicated in the Whistleblowing Group Policy.

Local Ethics Committees

The Local Ethics Committees provide guidance and consultation on ethical standards at a regional or country level. They consist of at least three members appointed by the Global Ethics Committee and are responsible for deciding on necessary remedies and required next steps following an investigation.

Training and Development

Members of AmRest Holdings' Board of Directors participate in various training courses and seminars to gather information relevant to their competences. These include meetings with auditors, private forums, and events organized by law firms and consultants on topics important to the Company and the Board. The members of the Board Committees: Audit and Risk Committee, the Appointments, Remuneration, and Corporate Governance Committee, and Sustainability, Health and Safety Committee receive information from independent external advisors (when required) and regular updates from Senior Managers and subject matter experts.

Senior Managers and employees responsible for business conduct and compliance matters participate in the Board Committees session regularly, updating the Committees' members on the compliance legal requirements and the latest trends in business conduct area.

The Company has established a unique training program for its Board members, which varies annually based on global trends, regulatory changes, and business challenges. The Appointments, Remuneration, and Corporate Governance Board Committee designs and approves this program, including both compulsory and strategic training. Board members participate in this training when required.

In 2025, AmRest implemented a dedicated awareness initiative for Management Team members and Brand Presidents to promote the "Tone from the Top" (AmRest Compliance Day). During a five-hour workshop, participants explored the growing importance of compliance in today's business environment and examined key criminal compliance risks from a market perspective. Through case studies, they practiced identifying and managing these risks from both individual and corporate liability perspectives.

Furthermore, the Senior Management together with the Global and Local Ethics Committees, must participate in mandatory annual training on Conflicts of Interest and the Gift, Entertainment, and Hospitality Policy. Training courses are typically conducted online. None of the members of these bodies have official external certification in the business conduct area. However, their long-term exposure to the management of ethical issues makes them adequately equipped for this role.

Global and Local Ethics Committees are ruled by the Global and Local Ethics Committee charters. These charters include specific rules and guidelines regarding the main responsibilities of those bodies regarding the Code of Ethics and Business Conduct.

The Local Ethics Committees received dedicated sessions on the Local Ethics Committee Charter, including their responsibilities regarding the processes they are engaged in and practical cases related to Whistleblowing investigations, Conflict of Interest Management, and other real-life situations they have to manage as part of their duties. These sessions are led by the Global Compliance function.

Table. List of training courses with details of features and functions [GOV-1/5a, 5b, G1-3/21c]

Training title	Code of Ethics and Business Conduct	Conflict of Interest ("COI") Training	Gifts, Entertainment and Hospitality ("G, E, H")	Local Ethics Committee ("LEC") Training	Local roadshows
Target audience	All Employees	Managers Lvl 4+	Managers Lvl 4+	Local Ethics Committee members	Market Leaders
Training completion rate in 2025	95%	94%	90%	100%	100%
Change year/year [%]	+8%	+28%	+34%	no change	+20%

Delivery method	Online	Online	Online	Online	On-site
Duration	1 hour	1 hour	1 hour	3 hours	3 hours
Frequency	Annually	Annually	Annually	Every 2 years	Annually
Topics covered					
Compliance model	✓	✓	✓	✓	✓
Policy and definitions	✓	✓	✓	✓	✓
Prevention	✓	✓	✓	✓	✓
Detection and reporting	✓	✓	✓	✓	✓
Anticorruption	✓	✓	✓	✓	✓

Business conduct policies and corporate culture

[G1-1/10 g] The mandatory annual recertification for the Code of Ethics and Business Conduct is a vital part of AmRest compliance and ethics program, ensuring that all employees remain consistently aware of and adhere to the ethical standards and business conduct guidelines. At the beginning of each year, a notification campaign is launched to inform all employees about the mandatory recertification requirements.

The training is available in multiple languages. For new employees, a full, obligatory version is assigned during onboarding, providing an in-depth understanding of the Code of Ethics and Business Conduct. For current employees, an annual recertification version is assigned, offering the option to either take the full course or skip directly to the knowledge verification test. The full course lasts approximately 25 minutes and includes interactive elements that engage employees through tasks and scenarios. The training covers basic information about the Code of Ethics, its importance, and its application in daily work, addressing various workplace situations such as:

- Conflict of interest
- Bribery and Corruption
- Respect in Our Workplace (employee)
- Protection of Sensitive Information
- Using IT Systems
- Insider Trading
- Political or Associative Activities
- External Communication

To complete the training, employees must pass a test consisting of 15 questions, with a minimum of 12 correct answers required to pass. The final step involves reading the Code of Ethics and Business Conduct document and confirming it has been read.

Additionally, there are separate training courses for deeper understanding of specific topics such as Conflict of Interests, External Communication (Social Media), GDPR, and Gifts, Entertainment and Hospitality.

This comprehensive approach ensures that all employees are well informed about ethical standards and are equipped to apply them in their daily work. It also reinforces AmRest commitment to maintaining a culture of integrity and accountability within the organization.

Table. AmRest policies in the area of business conduct

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Code of Ethics and Business Conduct	Global	Establishing guidelines and rules of conduct to be followed by all those who form part of the Group.	Board of Directors	-	<ul style="list-style-type: none"> ■ Employees ■ Third parties that collaborate or establish relations with AmRest Group 	AmRest corporate website and internal online library

Prevention and detection of corruption and bribery

G1-3 Prevention and detection of corruption and bribery [18a, 18b, 18c, 20, 21a, 21b, 21c]

G1-4 Incidents of corruption or bribery [24 a, 24b]

AmRest has a "zero tolerance" approach toward any form of corruption and money-laundering, or any other acts that may be unlawful or against the ethical principles stated in the Group's Code of Ethics and Business Conduct. Additionally, as a public interest company, with headquarters on the European Union territory and operating in many countries, AmRest must comply with specific anti-corruption legislation, including the United Nations Convention against Corruption ("UNCAC").

To ensure full compliance in this area, the Group established three policies: the Global Anti-corruption Policy, the Conflict-of-Interest Group Policy, and the Global Gifts, Entertainment, and Hospitality Policy.

Table. AmRest policies in the area of anti-corruption and anti-bribery

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Global Anti-Corruption Policy	Global	Setting the rules and standards of conduct to prevent and counteract corruption in the Company	Chief Risk and Compliance Officer	Aligned with United Nations Convention against Corruption	<ul style="list-style-type: none"> ■ Employees ■ Third parties that collaborate or establish relations with AmRest Group. 	AmRest internal online library
Conflict of Interest (COI) Group Policy	Global	Setting the principles and rules to prevent and manage conflicts of interest or even the appearance thereof	Chief Risk and Compliance Officer	-	<ul style="list-style-type: none"> ■ Employees ■ Third parties that collaborate or establish relations with AmRest Group. 	AmRest internal online library
Global Gifts, Entertainment and Hospitality (GEH) Policy	Global	Setting the rules and guidelines for offering and accepting gifts, entertainment, and hospitality in the work environment	Chief Risk and Compliance Officer	-	<ul style="list-style-type: none"> ■ Employees ■ Third parties that collaborate or establish relations with AmRest Group. 	AmRest internal online library

AmRest has not identified any employee groups as at a greater risk of exposure to corruption; hence, there is no specific program dedicated to such a group.

All employees and all members of the supervisory and management bodies undergo general anti-corruption training at least once a year.

The staple of the Company's business conduct training program is training on the Group's Code of Ethics and Business Conduct, which contains a section on anti-corruption. The course is mandatory for new employees and must be completed during onboarding. Additionally, recertification for all current employees is required once a year. To complete it each employee must pass a test at the end. *[G1-1/10g]*

To prevent corruption or bribery, AmRest has established rules regarding offering and accepting gifts, entertainment or hospitality to and from third parties. Exceptions must be approved by the Local Ethics Committee. Furthermore, gifts, entertainment, or hospitality must be registered in the Gifts and Hospitality Register. The Gifts and Hospitality Register is

maintained by the HR teams at the country level and is supervised by the Global Compliance Team. To ensure proper execution of the requirements related to gift management, HR team members undergo special training on the Gifts, Entertainment, and Hospitality Policy. [\[G1-3/18 a\]](#) [\[G1-4/24 b\]](#)

Apart from that, general training on the Gifts Policy is required of all other AmRest employees, including the members of the Risk and Compliance Committee and Senior Management. Additionally, the entire AmRest population must take a Global Conflict of Interest Policy course. [\[G1-3/21 a\]](#) The training aims to help employees identify situations that may qualify as a conflict of interest and guide them on how to withdraw from such situations. They also learn how to disclose and where to report such incidents. The course includes a section on completing an annual conflict-of-interest declaration. [\[G1-3/21 a\]](#)

AmRest Group requires all employees and individuals entrusted with fiduciary duties to self-disclose any conflict of interest in the format provided in the Conflict-of-Interest Policy. [\[G1-3/18 a\]](#) In such cases, the matter should be disclosed to the supervisor of the person identified as having a conflict and to the Compliance Team. The aim is to assess the situation and define adequate mitigation measures objectively. [\[G1-3/18 b\]](#) In addition to this, on an annual basis, all L4+ employees – restaurant managers and office workers with significant responsibility, managing teams, and contributing to strategic decisions—are required to sign a conflict-of-interest declaration.

All AmRest courses run as part of the anti-corruption program end with a test assessing the acquired knowledge, which requires achieving a minimum score to be passed.

Regarding external partners, the Company asks its key suppliers to sign the AmRest Supply Code of Practice, which includes a section on corruption and bribery. To guarantee objectivity in vendor selection, the sourcing procedure implemented at AmRest establishes the obligation to secure and consider a minimum of three offers in the bidding process.

The Compliance Department monitors and oversees the updating of Global Policies and manages the Global Library of all internal regulations to ensure they are accessible to the target audience. The team also periodically assesses the Maturity Level of the Global Policies approved by the Board of Directors. The process includes an evaluation of the communication and awareness initiatives to confirm whether all employees within the scope of the policies have been adequately covered. [\[G1-3/18 a\]](#) [\[G1-4/ 24 b\]](#)

Furthermore, the owners of the internal regulations are responsible for determining the method and means of communication with all target persons and areas, defining the scope of the necessary training, supervising the execution of the training process concerning each internal regulation, determining the need for and manner of training of the employees and confirming the commitment of the relevant employees to follow the internal regulations. [\[G1-3/18 a\]](#)

The Compliance Department analysed the communication and awareness needs related to the Anti-Corruption Policy and other related policies, such as Gifts, Entertainment and Hospitality Policy, and Conflicts of Interest Policy. [\[G1-3/20\]](#)

Table. Initiatives implemented in 2025 to ensure all relevant functions receive adequate knowledge on relevant policies*

	Conflict of interest (COI) Awareness & Training KPIs:	Gifts Entertainment and Hospitality (GEH) Awareness & Training KPIs:	Anti-corruption Awareness & Training KPIs:
Email Policy Communication:	Globally and 93% Locally	Globally and 93% Locally	Globally and 86% Locally
Policy available Translations:	15 (100%)	14 (93%)	13 (86%)
Additional announcements:	Globally	Globally	Globally
Awareness site:	Yes	Yes	Yes
Communication through other channels:	None	Yes	Yes
Training initiatives:	Yes (global e-course)	Yes (global e-course)	A dedicated online anti-corruption training in preparation
Awareness initiatives:	Compliance Roadshows (Spain); Tone from the Top meeting (Spain, Management Team and Brand Presidents)	Compliance Roadshows (Spain); Tone from the Top meeting (Spain, Management Team and Brand Presidents)	Compliance Roadshows (Spain); Tone from the Top meeting (Spain, Management Team and Brand Presidents)

*The numbers in 2025 are the same as in 2024.

Whistleblowing Program

[G1-1/10 a, 10 ci, 10 cij, 10 e, 10f, 10g], [G1-3/18 a]

AmRest recognises the importance of reporting irregularities and protecting the Whistleblowers. [G1-3/18 a]

In observance of the EU regulation on Whistleblowing (Directive (UE) 2019/1937), the Company encourages its employees to report any unethical behaviour or violations confidentially and without fear of retaliation. This process is governed by the Whistleblowing Group Policy and follows a detailed Investigation Procedure. [G1-1/10ci]

The Speak Openly platform is the Company's whistleblowing tool designed to collect information about irregularities which can be submitted by people who might witness breaches of regulations or want to express other concerns or grievances in these categories:

- Business Integrity
- Human Resources/Diversity and workplace respect
- Accounting, Auditing, Financial Fraud
- Environmental, Health and Safety
- Public Relations

[S1-3/32c] The platform is available to all AmRest's stakeholders, both internal and external, and can be accessed by all concerned parties on a corporate website. An assigned Global Coordinator regularly monitors the tool to ensure each reported case is handled promptly and efficiently.

A formal procedure for managing the reports received has been established to ensure transparency, integrity, and compliance with the law. The local and Global Compliance teams supervise the process continuously. In line with the Company's dedication to continuous improvement, AmRest has been working to enhance employee feedback mechanisms and to provide additional communication channels in the near future. [G1-1/10ci, e] AmRest has implemented and continuously measures the level of awareness and confidence in the whistleblowing mechanism. Quarterly, in each compliance report provided to the Audit and Risk Board Committee, AmRest measures the number of reported cases per 100 employees as well as "Substantiation Rates", and benchmarks them against the Navex report. The Navex report is published every year and is based on more than 3,400 organisations and 52 million employees. This is an independent and objective approach to assess whether employees and other stakeholders have confidence and are aware of our whistleblowing mechanism. [S1-3/33]

To ensure that all whistleblowing cases are tracked and monitored regularly, the Human Resources Department prepares a detailed monthly report restricted only to authorized HR Department members. The report includes data such as the number of open and closed cases, the number of cases per country/brand, categorization depending on the nature of the cases, and initiatives taken on the substantiated whistleblowing cases.

Furthermore, a comprehensive quarterly report that includes corresponding information in a year-to-date format is submitted to the Risk and Compliance Committee on the Senior Management level and presented regularly to the Audit and Risk Board Committee. The report contains the number of relevant cases, the number of open cases, the number of closed cases, and categorization depending on the nature of the report (Business Integrity, Human Resources/Diversity and workplace respect, Accounting, Auditing, Financial Fraud, Environmental, Health and Safety), number of cases per country/brand. [G1-1/10e]

Table. Details on the Speak Openly, AmRest whistleblowing tool

	Description
Complaint Form	Employees, business partners, and customers can access a complaint form on the online platform, available on AmRest official website www.amrest.eu . This form allows them to detail the nature of the complaint and provide any relevant evidence. The classification of cases is the same for all reports, regardless of whether they are internal or external customers or third parties.
	Speak Openly ensures that complaints can be submitted anonymously, protecting the employee's identity and ensuring their concerns are handled confidentially.
No retaliation rule	Any employee who reports a concern or is under investigation is assured of confidentiality and protection against any form of retaliation, in line with the European Directive (UE) 2019/1937. This protection against retaliation is a fundamental part in the Whistleblowing Group Policy and the Procedure on Handling Whistleblowing cases. The people under investigation without a substantiated complaint are also covered by support and protection from the HR department to guarantee that their employment rights are respected. The Company seeks to maintain a safe and supportive environment for all employees and ensure they can report concerns without fear of any negative consequences. [G1-1/10cii]

Complaint Tracking	Once the complaint is submitted, a person can track the status of their complaint through the platform, receiving updates on the actions taken, and the resolution of the issue.
Communication and awareness campaigns	Speak Openly is advertised on AmRest internal channels. The Company provides direct access to the Whistleblowing platform on the intranet. The Whistleblowing Policy and Speak Openly landing pages are available on all local intranets and Global SharePoint. The information is available in English and 14 other languages. Additionally, posters and stickers with QR codes are available in multiple corners and common areas of our offices and restaurants, such as restrooms and eating areas. The QR codes direct the employee or anyone scanning the code to the landing page of Speak Openly (Whistleblowing Form), where they can submit the complaint, as explained above.

Table. Speak Openly process flow

Phase	Description
Submission of Complaints	Online site, used for submitting complaints.
Initial Review and Categorization	Global Coordinator receives the submitted reports. Each complaint is reviewed and classified as Relevant (criteria based on Whistleblowing Group Policy) or Not Relevant (general complaints).
Assignment of Complaints	Relevant complaints are assigned to the appropriate team or department for further investigation and correction of actions where / when required.
Investigation	<ul style="list-style-type: none"> ■ Receiving Complaints: Local SMEs take over the investigation of relevant complaints. They conduct thorough investigations to determine the validity and severity of the reported issues. ■ Confirming or Not Confirming Complaints: After the investigation, SMEs confirm whether the complaint is substantiated or not. ■ Informing Global Coordinator and Global Risk and Compliance Department: The outcomes of the investigations are communicated via the tool in a specific summary.
Case Closure	Global Coordinator: Must receive a list of cases ready to be closed to perform quality checks before closing.
Data Reporting	<ul style="list-style-type: none"> ■ Internal Reporting: <ul style="list-style-type: none"> ■ Monthly Reports to HR Department ■ Quarterly Reports to Risk and Compliance Committee ■ Company's External Reporting

During the reported period, Subject Matter Experts in Poland, Spain and Hungary from HR, Compliance, and Internal Control Departments, who were directly involved in handling whistleblowing investigations and reports, participated in Investigation Training led by Global Compliance. The covered material included the latest approved Procedure on Handling Whistleblowing cases, regulatory context and requirements regarding Whistleblower's protections laws and best practices in handling investigations, ensuring that the employees are well-equipped to manage these sensitive matters effectively. The training is planned to be extended to other markets in 2026. [\[G1-1/10ci\]](#) [\[G1-3/18 b\]](#)

Investigators assigned to cases must follow the rules in the Procedure for handling whistleblowing cases. In this procedure, it is specified which investigating team should be assigned depending on:

- Case Categorization (fraud, corruption, human rights: harassment, discrimination, etc.)
- Case Risk assessment: as a first stage of the investigation upon reception of the report.

To avoid conflicts of interest, in cases concerning an employee belonging to the same function as the investigation team, the investigation is assigned to a different team or an external investigation team, as detailed in the Procedure for handling whistleblowing cases. [\[G1-3/18 c\]](#)

The members of the Global Ethics Committee and Local Ethics Committees who decide on action plans after an investigation is concluded may be excluded from certain discussions, particularly around whistleblowing cases where it is believed they cannot be impartial due to potential, actual, or perceived Conflict of Interest situation e.g. when they or members of their team are involved.

Following the Conflict -of -Interest Group Policy, The Global and Local Ethics Committee members are obliged to declare any Conflict of Interest as soon as they become aware of it.

Finally, in the investigation stage of the process, remedial measures are applied. Depending on the case, they may include implementing procedures or policies concerning a specific area, conducting training sessions or workshops and information campaigns, or, if necessary, applying or recommending disciplinary actions. [\[G1-1/10ci\]](#)

Table. Number of convictions for violation of anti-corruption and anti-bribery laws. Amount of fines for violation of anti-corruption and anti-bribery laws [G1-4/24 a]

	2024	2025	Change year/ year [%]	
Number of convictions for violations of anti-corruption laws	0	0	-	
Amount of fines for violation of anti-corruption legislation	0	0	-	
Number of confirmed cases of corruption or bribery	0	0	-	
Number of confirmed cases of own employees being dismissed or punished for incidents involving corruption or bribery	0	0	-	
Number of confirmed incidents related to contracts with business partners that were terminated or not renewed due to breaches related to corruption or bribery	0	0	-	The incidents involving participants in the Company's value chain in which the Company or its employees are directly involved.

Table. AmRest policies in the whistleblowing area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Whistleblowing Group Policy	Global	Specifies the rules about reporting Irregularities, conducting Investigations, taking remedial measures, protecting the Reporting Person.	Chief People Officer	-	■ Employees	AmRest internal online library
Procedure on Handling Whistleblowing Cases	Global	Sets instructions on how to proceed when accepting and following up on Submissions in accordance with the Whistleblowing Group Policy	Chief Risk and Compliance Officer	-	■ Employees	AmRest internal online library

In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

Table. Key actions *MDR-A, MDR-T on G1 - BUSINESS CONDUCT: Corruption and bribery, Protection of whistleblowers*

IRO 2025 - Aggregated Summary:	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were defined:</p> <ul style="list-style-type: none"> ■ Fostering ethical, transparent culture, adherence of whistleblowing system ■ Awareness through training ■ Regulatory compliance <p>A detailed description of the IROs as well as the basis of management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Management process and measures of effectiveness:</p> <ul style="list-style-type: none"> ■ Compliance and Ethics are governed in a centralized manner across the entire Group and 22 markets ■ The effectiveness of management in the global compliance area is ensured in two ways: through performance reporting and status monitoring (quarterly reports to the Risk and Compliance Committee, the Audit and Risk Board Committee and the Appointments, Remuneration and Corporate Governance Committee), and through a strategic assessment of functional maturity (annually). A maturity assessment model is a custom-made solution, tailored to organizational structure, governance approach, and strategic priorities of AmRest Group. This model is intended for internal strategic use ■ Example of KPIs monitored: <ul style="list-style-type: none"> ○ Number of reported cases per 100 employees, Position in Navex benchmarking report. <p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Promoting an ethical culture across the organization through enhanced leadership commitment (tone from the top initiative to which all Management Team Members and Brand Presidents have attended) ■ Preparation of the content for a global anti-corruption training ■ Delivery of target trainings about Conflict of Interest (COI) to specific audience - Restaurant Operations Team (OPS) in Poland ■ Continuous enhancement of the whistleblowing process, with a focus on the practical implementation of established investigation standards, through training initiatives delivered to SME involved in investigations ■ Alignment with anti-corruption regulations in France (Sapin II Law), including development of the anti-corruption risk mapping ■ Update of the Crime Prevention Model in Spain ■ Implementation of AI for internal regulations at Group level to make internal policies more accessible and easier to understand ■ Status of the area: <ul style="list-style-type: none"> ○ 0 recorded material cases of corruption or bribery in 2025 ○ Over 80% of all employees trained in Code of Ethics and Business Conduct [Target met] ○ % employees trained in anti-corruption practices and awareness: 90% employees trained in Gifts, Entertainment and Hospitality Policy 94% employees trained in COI Group Policy <p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> ■ Roll out of anti-corruption training dedicated to selected group of employees ■ Over 80% of all employees trained on the Code of Ethics and Business Conduct ■ Roll out of Training on Whistleblowing Investigation to the remaining 18 markets, over 80% of employees responsible for Whistleblowing investigation process trained in procedure on Handling Whistleblowing cases ■ Embedding the Global Risk and Compliance team into the regular IRO (ESRS) update cycle, enhancing transparency, consistency, and risk oversight

Data privacy and cybersecurity

[ESRS 1/11] AmRest Group applies strong Data Protection Standards to ensure that the freedom of all individuals, their right to privacy, and the protection of their personal data are respected. By maintaining rigorous data privacy and security standards, the Company aims to foster a culture of trust and accountability that supports long-term business objectives and societal responsibilities.

The role of the Information Security and Data Privacy Team within the AmRest Group is multifaceted and crucial for ensuring that the organisation adheres to data protection laws and best practices. Their responsibilities include monitoring compliance with a range of privacy regulations, conducting privacy impact assessments, and overseeing the management of data access requests and incidents involving personal data.

The Information Security and Data Privacy Team members have in-depth knowledge of the legal and technical aspects of data protection. To ensure that expertise is maintained, continuous education is provided. As a result, privacy professionals frequently engage in ongoing learning to ensure they are aware of new regulations, technologies, and best industry practices. This includes attending workshops, obtaining certifications, and participating in professional development programs. Furthermore, the members of the Information Security and Data Privacy Team regularly contribute to the wider privacy community by acting as speakers at industry events and conferences. These events provide a valuable opportunity for knowledge sharing, discussions on emerging privacy challenges, and networking with peers. Participation in such events enhances the individuals' expertise and raises the Company's profile in the domain of privacy. **[S4-4/31c]**

Personal data protection training ensures that all employees who process personal data receive proper guidance, extend their knowledge, and learn about the principles and rules that govern this area. Moreover, the training helps them better understand and apply data protection regulations. AmRest Group has introduced mandatory General Data Protection Regulation (GDPR) training for all new employees who will process personal data as a part of their onboarding process. Furthermore, a recertification process which takes place every year has been implemented. The training provides the employees with the knowledge and guidance they need to understand and implement the key principles for data protection based on the General Data Protection Regulation (GDPR). It covers the concept of personal data and its significance, as well as how to recognise and respond to personal data breaches. It also explains the roles and responsibilities of the employees in protecting personal data. The training is conducted in an interactive format, incorporating case studies and real-life scenarios to facilitate the practical application of the data protection principles. The training concludes with a quiz, with a minimum of 80% correct responses required to complete it successfully. In 2025, 90% of new employees passed personal data training (91% in 2024), 92% of target audience passed re-certification training (96% in 2024).

Table. Key actions and targets in data privacy area

Action	Audience group	Time horizon	Owner	Target	Results for 2025
Personal data training for new employees	All office employees Restaurant employees from level 2 in the organizational structure	Annual training plan	Chief Risk of Compliance Officer	80% passed	90%
Personal data re-certification training	All office employees Restaurant employees from level 2 in the organizational structure	Annual training plan	Chief Risk of Compliance Officer	80% passed	92%

Methodology: Data collected from internal system of the Company covering all AmRest equity restaurants. It has not been validated externally.

As an international Company with headquarters based in the European Union, AmRest Group follows the European approach to the protection of personal data. The Group, therefore, takes the General Data Protection Regulation account as comprehensive and progressive data protection legislation and the main foundation that should apply to the entire Group, regardless of geographical location or the jurisdiction of the entity concerned. If any local jurisdiction outside the European Economic Area where AmRest Group processes personal data has a more protective framework than the General Data Protection Regulation (GDPR), the local legislation prevails.

AmRest conducts regular risk assessments to identify potential weaknesses in data protection practices. The risk management process includes continuous monitoring, incident response plans, and employee training programs to mitigate the risk of data breaches. Further technical and organisational measures which have been implemented across the Group include, but are not limited to:

- appointment of Data Protection Officers/Managers and/or persons responsible for data protection matters,
- implementation of ID-based and second-factor access control to infrastructure, applications, and databases (MFA - Multi Factor Authentication),
- measures to protect information systems, including anti-virus programs, firewalls and network segmentation, mechanisms of system access control based on the unambiguous identification of users or devices, event logging mechanisms, central computer management system, and encrypted data transmission,

- implementation of physical security measures,
- system record and assignment of responsibilities to business systems owners,
- change management procedures in information systems,
- procedures for detecting security weaknesses, updating software, and installing security patches,
- installation of anti-malware programs,
- implementation of procedures for managing personal data breaches,
- implementation of measures to prevent the effects of violations or disasters, such as alarms, fire protection, and backup systems.

Effective management of personal data breaches is crucial for AmRest to protect the rights of individuals and maintain trust in an organization's data handling practices. To mitigate these risks, AmRest implemented a comprehensive Procedure on Security Incident and Breach Management, which outlined clear roles, responsibilities, and escalation paths for timely and effective incident response. This includes: Immediate reporting via a centralized service desk system; Coordinated containment, eradication, and recovery actions led by Incident Response Team; Notification to supervisory authorities and affected data subjects within regulatory timeframes, where required; Maintenance of a detailed Register of Breaches, aligned with the GDPR requirements; Post-incident analysis and corrective action planning to prevent recurrence.

The Company also applies a structured methodology to assess the severity of each breach, considering the data processing context, ease of identification, and breach of circumstances. Based on that AmRest can determine the appropriate response and communication strategy. Importantly, AmRest continuously measures and monitors risks, including those with high reputational impact. When such risks are identified, they may trigger additional internal processes, including escalation to the Global Enterprise Risk and Business Continuity Team, enhanced reporting, and targeted corrective actions. These measures ensure the organization's ability to respond effectively to incidents and strengthen its resilience and accountability across the value chain.

Table. Significant complaints and data breaches during the reporting period

	2024	2025	Change year/ year [%]
Total number of identified data protection incidents	154	83	(46)%
of which reported to the local supervisory authority	18	17	(6)%

Methodology: Data protection incident means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transmitted, stored or otherwise processed.

Table. AmRest policies and procedures in Information Security and Data Privacy area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Global Data Protection Policy	Global	Basic principles and the general operating framework for privacy matters.	Chief Risk and Compliance Officer	-	■ Employees	AmRest internal online library
Global Policy on Information Security	Global	Basic principles and the general operating framework for information security matters.	Chief Risk and Compliance Officer	-	■ Employees ■ Third Parties	AmRest internal online library
Procedure on Privacy Third Party Assessment	Austria, Bulgaria, Croatia, Czech Republic, France, Hungary, Spain, Germany, Poland, Portugal, Romania, Slovakia, Slovenia.	Requirements to analyse and assess the information and cybersecurity and privacy risks raised from the Third Party cooperation and to define adequate measures.	Chief Risk and Compliance Officer	-	■ Employees ■ Third parties	AmRest internal online library
Procedure on Data Subject Request (Customers)	Poland, Germany, Austria, France, Luxembourg, Belgium, Switzerland, Spain, Portugal, Czech Republic, Slovakia, Slovenia, Bulgaria, Romania, Hungary, Serbia.	The Procedure ensures compliance with respective laws, promotes good practices and protects the rights of the Data Subject Request which comes from Customers of the AmRest Group.	Chief Risk and Compliance Officer	-	■ Employees ■ Customers	AmRest internal online library
Procedure on Data Subject Request (Employees)	Austria, Bulgaria, Croatia, Czech Republic, France, Hungary, Spain, Germany, Poland, Portugal, Romania, Slovakia, Slovenia.	The Procedure ensures compliance with respective laws, promotes good practices and protects the rights of the Data Subjects Data Subject Request which comes from Employees of an AmRest Group entity located in the EEA.	Chief Risk and Compliance Officer	-	■ Employees	AmRest internal online library

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Procedure on Privacy by Design and Default	All Personnel and all entities within AmRest Group established on the European Economic Area.	The Procedure ensures compliance with data protection regulation and, in particular, with GDPR as well as enhances the protection of the rights and freedoms of Data Subjects and applies to all Data Processing and New Projects performed within the Group.	Global Information Security and Data Privacy Director	-	■ Employees	AmRest internal online library
Global Policy on IT Acceptable Use	All Personnel. It applies equally to third parties who perform functions on behalf of AmRest.	The Policy describes the acceptable use of IT systems and services at AmRest. These rules are in place to protect the Employees and AmRest. Inappropriate use exposes AmRest to risks including malware/virus attacks, compromise of network systems and services, data leakage and legal issues.	IT Strategy and Compliance Global Director	-	■ Employees ■ Third Parties	AmRest internal online library
Procedure on Security Incident and Breach Management	Portugal, Spain, France, Germany, Austria, Croatia, Slovenia, Poland, Czech Republic, Slovakia, Hungary, Romania, Bulgaria	This Procedure outlines the steps for reporting and managing Security Incidents and Breaches related to cybersecurity, information security and data protection.	Chief Risk and Compliance Officer	-	■ Employees ■ Third Parties	AmRest internal online library
Procedure on Information Classification	Global	The Procedure defines objectives for the identification, classification, and labelling of AmRest Group's information assets according to ISO1/ IEC 27001.	Global Information Security and Data Privacy Director	-	■ Employees	AmRest internal online library

In line with the DMA requirements, the Group discloses below the management approach and key actions undertaken in the respective areas, together with future targets where applicable.

Table. Key actions. MDR-A, MDR-T on G1 - BUSINESS CONDUCT: Data protection and Cybersecurity, integrated with S4 – CONSUMERS – INFORMATION-RELATED: Privacy

Aggregated IRO summary	Key Actions
<p>According to the DMA and IRO analysis for 2025, following aspects were defined:</p> <ul style="list-style-type: none"> ■ Resilience against cyber incidents and data breach ■ Continuous improvement in cybersecurity maturity ■ Compliance with data protection regulations across all markets. <p>A detailed description of the IROs as well as basis of management (policies, procedures) is provided in ESRS 2, Table SBM-3 – Material impacts, risks and opportunities.</p>	<p>Management process and measures of effectiveness:</p> <ul style="list-style-type: none"> ■ Regular improvements and updates of data protection system - vulnerability scans, penetration tests, etc. ■ Additional KPIs monitored: <ul style="list-style-type: none"> ○ % of Regulatory reporting rate for data breaches <p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Implementation of the Global Procedure on Security Incident and Breach Management ■ 80% of employees (restaurant level 2, office) passed annual training on personal data protection [Target met] ■ Delivered new cybersecurity training to the Management Team ■ Regular improvements and updates of data protection system - vulnerability scans, penetration tests, system patches, legacy components retirement, regular system upgrades <p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> ■ Strengthening resilience by enhancing monitoring, training, and corrective actions based on operational risk assessment and post-incident learnings ■ Further regular upgrade of IT production application environment ■ Reduction in legacy IT components

Management of relationships with suppliers

G1-2 Management of relationships with suppliers [15a, 15b]

AmRest's suppliers are critical partners to the business, directly influencing the quality, safety, and sustainability of the products offered to the customers. The Company places strong emphasis on selecting and managing supplier relationships responsibly. Environmental, social and governance criteria are an integral part considered during the selection process and remain binding throughout the cooperation. These requirements are defined in the AmRest Supply Code of Practice, which forms a core element of all contracting policies.

By implementing the Code, AmRest ensures that all suppliers adhere to ethical, environmental and social standards at every stage of the cooperation. [G1-2/15b]

The Code sets the minimum requirements across several key areas, emphasizing responsible business practices, quality assurance, and sustainable sourcing. It covers four main sections: [G1-2/15b]

- **Ethical Business Practices** – AmRest's suppliers must comply with ethical standards and health and safety requirements, take anti-bribery measures, and manage conflicts of interest. The Company also prohibits child labour, coercion, harassment, and discrimination.
- **Quality Assurance** – This process applies to food and packaging suppliers, ensuring that high standards for food and packaging quality and safety are maintained throughout the supply chain.
- **Responsible Sourcing** – The Group's suppliers are required to follow responsible sourcing guidelines, with details determined upon signing the agreement. This includes compliance with local and international regulations, e.g., ensuring sustainable practices in areas such as RSPO-certified palm oil.
- **Animal Welfare** – The suppliers must demonstrate humane animal treatment across various areas, including farm management, health, feeding, transport, and slaughtering practices, assessed through AmRest's internal programs.

To ensure effective management of the supply chain, AmRest has established dedicated departments:

- **Direct Sourcing and Logistics** – handles the process of planning, managing, and controlling the areas related to strategic food cost management, comprehensive sourcing & distribution process of food and packaging, as well as achieving maximum efficiency by optimizing logistics.

- **Quality Control, Food Safety, and Supply Sustainability** – responsible for ensuring compliance with the highest standards of food safety and quality across all brands and regions of AmRest on an end-to-end basis, covering the suppliers, distribution, central kitchens, and restaurants. This includes overseeing the sourcing of sustainable and ethical ingredients, implementing robust safety and quality assurance processes, and collaborating with suppliers to maintain consistency across all brands. Additionally, the department drives initiatives to optimize sustainability, reduce environmental impact, and promote innovative practices in food quality and supply chain management.
- **Indirect Procurement** – responsible for managing indirect purchasing activities in AmRest (non-food related), securing the optimal quality of indirect products and services in the best market conditions.
- **Product Development and Production** – oversees the entire new product development cycle, from generating ideas for new menus to leading the new product development processes for all AmRest brands, making sure that ideas are aligned with customer needs and brand requirements.

AmRest uses a **supplier classification system** to identify which suppliers require the highest level of monitoring, based on risk level and their strategic importance.

Table. Suppliers categorization

Supplier Class	Description	Specialisation	Risk Level
Class A	Critical for the Business – the Company cannot continue sales without this supplier	Core products and services, directly impacting the strategy	High
Class B	Limited substitutes available – the Company can continue sales with adjustments	Specialised products and services impacting the strategy	Medium
Class C	Multi substitutes available – the Company can continue sales without significant disruption	Standardised products, a variety of alternatives on the market	Low
Others (Class D)	Other suppliers with a low-value transaction – below €10k annual spend	Standardised products, variety of alternatives on the market, not impacting the strategy	Very low

To enhance transparency and risk management, the Group's suppliers are also required to join the Supplier Ethical Data Exchange Platform (SEDEX), where they must complete a Self-Assessment Questionnaire (SAQ). This enables AmRest to identify risks within the supply chain and collaborate on mitigation strategies. Minimum 70% of direct suppliers categorized as high and medium risk supplier in Class A and B were required to join SEDEX in Germany by the end of 2024, in Hungary by the end of 1H2025, and across the EU by 2026.

The requirements for the suppliers include: [\[G1-2/15b\]](#).

- Direct suppliers with a spend of more than €100k and identified as high risk must join SEDEX by 2024 in Germany, in Hungary by 1H 2025, and across the EU by 2026.
- All suppliers who meet the above-mentioned conditions must also complete a Self-Assessment Questionnaire (SAQ) on the SEDEX platform.
- The Supply Code of Practice also contains the key compliance targets: a minimum of 80% of Class A and Class B direct suppliers must sign the Supply Code of Practice by 2025, and a minimum of 90% compliance must be achieved by the end of 2026.

In the event of non-compliance with the Supply Code, suppliers must submit a detailed action plan, including timelines for meeting the required standards. AmRest monitors compliance and works closely with suppliers to ensure continuous ethical practices, environmental impact, and product quality improvements. [\[G1-2/15a\]](#)

More information on food quality and safety management can be found in the chapter Social Information, section Food Safety, Quality and Customer Trust. Details concerning biodiversity risk assessment and its management across supply chain (including EUDR), can be found in the section Biodiversity and Ecosystems of the chapter Environmental Information.

Table. Key actions. MDR-A, MDR-T on G1 - BUSINESS CONDUCT: Management of relationships with suppliers

IRO 2025 - Aggregated Summary	Key Actions
According to the DMA and IRO analysis for 2025, following aspects were defined:	<p>Management process and measures of the effectiveness:</p> <ul style="list-style-type: none"> ■ Supplier management is governed centrally by the AmRest Supply Code of Practice (v03, 2025), which defines mandatory standards in the areas of labour, human rights, environment, and business ethics ■ Supplier sustainability performance is evaluated via the SEDEX Ethical Data Exchange Platform, enabling risk mapping and self-assessment ■ Supplier classification follows a risk-based approach, integrating country risk, product category, and audit performance ■ Results are reviewed quarterly by Risk and Compliance and Quality, Food Safety, and Supply Sustainability teams to ensure continuous improvement ■ Supplier management process and EUDR compliance are described in detail in the Biodiversity and Ecosystems section <p>Actions implemented in 2025:</p> <ul style="list-style-type: none"> ■ Introduced a supplier categorization matrix to standardise risk assessment across markets ■ Rolled out required SEDEX registration for new strategic suppliers and existing high-risk partners (> 70% onboarding in Germany and Hungary) ■ Integrated ESG criteria into tender and supplier evaluation processes <p>Actions and targets planned for 2026:</p> <ul style="list-style-type: none"> ■ Achieve ≥85% SEDEX coverage among strategic and high-risk suppliers ■ Progressively implement SEDEX Members Ethical Trade Audits (SMETA) for high-risk suppliers during 2026-2027 ■ Continue to verify compliance with the Supply Code of Practice through random and targeted reviews

Payment practices

G1-6 Payment practices [14, 33a, 33b, 33c, 33d, AR16]

In 2025, AmRest updated its Liability Management Policy to strengthen payment practices and further mitigate the risk of late payments to SMEs, in alignment with ESRs G1-6. [G1-6/14]

AmRest's Liability Management Policy establishes a recommended payment term of 45 days, with a minimum of 30 days, ensuring compliance with applicable local regulations. AmRest has defined supplier categories, integrated them into its procurement system and assigned them to vendors in Spain and Poland. The implementation of the process began with including new suppliers, to be subsequently extended to categorize the existing supply base. Starting in 2026, AmRest will define standard payment terms for each purchase category and market, promoting greater consistency and transparency in payment practices.

In addition, the Company has started collecting information on vendors' SME status in Spain and Poland through the Supplier Portal - a self-service platform for suppliers. In 2026, this initiative will expand to Germany and the Czech Republic, followed by other markets in subsequent years.

Table. Number of outstanding legal proceedings for late payments [G1-6/33 b, c]

	2024	2025	Change year/year [%]
Number of outstanding legal proceedings for late payments	1 (initiated in 2021 for FY2020)	1 (initiated in 2021 for FY2020)	-

Methodology: Countries analysed: Austria, Bulgaria, China, Croatia, Czech Republic, France, Germany, Hungary, Luxembourg, Malta, Poland, Portugal, Romania, Serbia, Slovakia, Spain, Switzerland, UK.

According to internal definition, legal proceedings arising from late payments are ongoing litigations in which AmRest companies are involved in the context of payment disputes with its vendors in commercial transactions. Reporting

obligation starts after a company: (i) is sued or (ii) faces legal action for not paying its debts or invoices on time (debt enforcement without a court case). Tax, social security, and administrative proceedings (fines imposed by authorities) are excluded from the scope of reporting. Any proceedings initiated by administrative authorities (including competition authorities) related to a separate late payment procedure should also be tracked and reported.

For 2025, the average time for payment of invoices is calculated for the Spanish market – details can be found in note 27 in Financial Statement. In 2025 the Company expanded its reporting capabilities to include Poland. In future years, AmRest will extend its reporting to all markets. The process will start in medium term for entities using SAP ERP and will be extended to entities using other ERP systems, including those with outsourced accounting services in subsequent years.

Animal Welfare

[G1-1/10f] AmRest is dedicated to upholding the highest animal welfare standards across its global supply chain. AmRest's Animal Welfare Group Policy outlines the Company's dedication to ensuring the ethical treatment of animals and is the key component of the Group's responsible sourcing and sustainability practices. This Policy applies to the suppliers of meat (chicken, beef and pork) and fish (salmon) products across all brands and European markets, ensuring that the Group's operations comply with all applicable European and local regulations.

AmRest's approach is rooted in collaboration with suppliers, industry experts, and franchisors to continuously improve animal care practices. The Company has established specific internal programs for poultry, fish (salmon), beef, and pork, all aligned with the rigorous requirements and standards of the franchisors and applicable regulations. These programs focus on ensuring humane practices at all supply chain stages.

The Company supports transparency and continuous improvement by collaborating with the suppliers to assess and enhance their practices. Additional third-party audits are conducted throughout the chicken supply chain for KFC to ensure compliance with AmRest's Animal Welfare Group Policy and also the Franchisor's standards.

The impact of these actions is twofold:

- Animal welfare outcomes - reducing animal suffering, improving health and care conditions, and ensuring alignment with globally recognised welfare frameworks
- Business resilience outcomes - strengthening consumer trust, meeting regulatory obligations, and ensuring stable long-term partnerships with responsible suppliers.

AmRest's Animal Welfare Group Policy is regularly reviewed and updated to reflect the latest scientific developments, regulatory requirements, and market expectations. This process ensures that animal welfare remains a priority as the Company grows and evolves its business.

Table. AmRest policies in the supply chain area

Policy	Scope	Key contents	Regulation owner	Third-party standard addressed	Affected stakeholders	Available on
Animal Welfare Policy	Global	Outlines AmRest's commitment to ethical animal treatment	Food Services President	–	<ul style="list-style-type: none"> ■ Employees ■ Suppliers 	Available to a limited group of employees
Supply Code of Practice	Global	Establishes standards for suppliers, ensuring adherence to ethical, environmental, and social principles during their partnership with AmRest.	Food Services President	–	<ul style="list-style-type: none"> ■ Employees ■ Suppliers 	Available for suppliers as part of the contracting
Liability Management Policy	Global	Establishes a framework around the process of undertaking Financial or Other Economic Commitments	Chief Financial Officer	–	<ul style="list-style-type: none"> ■ Employees 	AmRest internal online library

As Animal Welfare is closely linked to biodiversity and sustainable sourcing, detailed disclosures on related actions and targets are included in the Biodiversity and Ecosystems section of the Environmental chapter.

ANNEX I. Law 11/2018 indicators

Environmental questions

1. Circular economy and waste prevention and management

a) Prevention, recycling, reuse, other forms of recovery and types of waste disposal

Table. Waste generation [tonnes, percentage]*, **, *, ****, *******

	Types of waste							
	Non-hazardous						Hazardous	
	Mixed waste	Paper and cardboard	Plastic	Glass	Organic	Used oil		
2024	28,188	90% recycled	100% recycled	100 % recycled	17% segregated	100% reused		
2025	27,882	90% recycled	100% recycled	100 % recycled	16% segregated	100% reused		

* Waste treatment data are based on information provided by external waste management companies. While the Company has limited influence over treatment methodologies, the indicator is presented in line with the waste hierarchy under Law 11/2018 and shows the distribution of waste by type and treatment method to support prioritisation of prevention and circularity actions.

** The main hazardous waste for AmRest is the used cooking oil. The company recovers the oil and forwards it to the biofuel producers. Other types of hazardous waste are considered non-material.

*** For stores where the waste generation data was not available (e.g. restaurants located in shopping malls) the numbers were estimated.

**** Czech Republic, France, Germany, Hungary, Poland, Serbia and Spain represent 23,082 tons of total mixed waste in 2025 (23,947 in 2024).

b) Actions to combat food waste. (Saving food)

Table. AmRest food waste prevention programs*

Name of the project	Harvest	Too Good To Go
Short description	Donating surplus of ready to eat products to people in need. Cooperation with Food Banks	Selling food products with short expiry date via mobile app . Partnership with Too Good To Go company
AmRest brands involved	KFC, Burger King, La Tagliatella	Starbucks, La Tagliatella, Sushi Shop
Number of stores involved	401	353
Amount of food saved in 2025	251,206 kg	1,309,392 items saved

* In 2024 the numbers of stores participating in the program were: 354 for Harvest and 470 for Too Good To Go. The amount of food saved in 2024 was: 273,505 kg via Harvest and 1,382,296 products saved through Too Good To Go.

2. Sustainable use of resources

a) Water consumption and water supply according to local constraints

Table. Water consumption [m³]*

	2024	2025	Change year/year [%]
AmRest	1,791,272	1,724,144	(4)%

* For stores where water consumption data was not available (e.g. restaurants located in shopping malls) the numbers were estimated.

b) Use of raw materials and measures taken to improve the efficiency of their utilization.

Table. Main raw material consumption [t]

	2024	2025	Change year/year [%]
Meat (incl. Fish)	54,096	54,274	0.3 %
Flour	16,616	16,885	1.6 %
Dairy	20,874	21,997	5.4 %
Fruits & Vegetables	11,247	11,384	1.2 %
Cold drinks	27,086	26,579	(1.9)%

c) Energy use, direct and indirect, Measures taken to improve energy efficiency, Use of renewable energies

Table. AmRest energy consumption [GJ]*

	2024	2025	Change year/year [%]
Electricity	1,155,011	1,176,738	2 %
Heating	6,772	4,268	(37)%
Natural gas	155,743	146,166	(6)%
Renewable energy	51,747	46,743	(10)%

* Energy data has been calculated based on the invoices from third parties. For the stores where the consumption data was not available (e.g. restaurants located in shopping malls) the numbers were estimated based on average consumption. For 2024, renewable energy data have been recalculated to reflect the Germany guaranties of origin.

Table. Fuel consumption of AmRest car fleet [l]*

	2024		2025	
	Diesel	Petrol	Diesel	Petrol
AmRest	348,189	1,384,427	308,014	1,350,232

* Fuel data has been calculated based on reports and invoices from third parties. Part of the data was estimated based on average fuel consumption. Compared with 2024, diesel and petrol consumption in 2025 decreased by 12% and 2 % respectively.

3. Climate change

a) The important elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces.

Table. Scope 1, Scope 2 and Scope 3 for AmRest [tCO2eq]*

Carbon footprint	2024	2025	Change year/year [%]
Scope 1	16,763.64	18,639.22	11 %
Scope 2 gross location based (tCO2eq)	125,990.77	141,691.88	12 %
Scope 2 gross market based (tCO2eq)	164,586.06	178,909.75	9 %
Scope 3	1,014,679.94	1,133,853.41	12 %

* Scope 1 data for the previous 2024 year (105,422 tCO2eq) have been reviewed and recalculated to align with the updated methodology and the accuracy criteria applied in this report. More granular emission factors were included where relevant: AIB, MITECO emission factors for Spain, DEFRA emission factors for fuels, Ecoinvent, Exiobase, EPA, FFA.

Social and personnel questions

1. Employees

a) Total number and distribution of employees according to gender, age, country and professional classification

b) Total number and distribution of work contract modalities

c) Number of dismissals by sex, age, and professional classification

Table. AmRest employment and dismissals [headcount]*

Employment	2024	2025	Change year/year [%]
Total	45,259	44,163	(2)%
Female	24,976	24,630	(1)%
Male	20,283	19,533	(4)%
<30	31,307	30,333	(3)%
30-50	12,166	12,006	(1)%
>50	1,786	1,824	2 %
Restaurant employees	42,904	41,856	(2)%
Office employees	2,355	2,307	(2)%
Permanent contract	29,932	29,517	(1)%
Temporary contract	15,327	14,646	(4)%
Full-time	16,384	15,981	(2)%
Part-time	28,875	28,182	(2)%
Dismissals			
Total	2,717	2,466	(9)%
Female	1,195	1,065	(11)%
Male	1,522	1,401	(8)%
<30	1,945	1,763	(9)%
30-50	673	622	(8)%
>50	99	81	(18)%
Restaurant employees	2,663	2,381	(11)%
Office employees	54	85	57 %

* Employment information are also included in note 25 Employee information in the Consolidated Financial Statements.

d) Total number and distribution of employees according to country.

Table. AmRest employees by country [headcount]

	2024	2025	Change year/year [%]
Austria	66	60	(9)%
Bulgaria	520	472	(9)%
China	1,848	1,768	(4)%
Croatia	229	345	51 %
Czech Republic	8,472	7,983	(6)%
France	3,838	3,427	(11)%
Germany	2,902	2,910	-
Hungary	2,893	2,925	1 %
Luxembourg	47	47	-
Poland	17,682	17,608	-
Portugal	77	65	(16)%
Romania	964	921	(4)%
Serbia	209	219	5 %
Slovakia	446	450	1 %
Slovenia	18	19	6 %
Spain	4,864	4,756	(2)%
Switzerland	138	135	(2)%
UK	46	53	15 %

e) Annual average of work contract modalities (permanent, temporary and part-time) by sex, age, and professional classification.

Table. AmRest average annual employment [headcount]

	2024	2025	Change year/year [%]
Average annual number of employees	45,034	44,808	(1)%
Average annual number of female employees	25,098	24,866	(1)%
Average annual number of male employees	19,934	19,942	-
Average annual number of employees <30	30,967	30,687	(1)%
Average annual number of employees 30-50	12,261	12,225	-
Average annual number of employees >50	1,807	1,896	5 %
Average annual number of restaurant employees	42,666	42,466	-
Average annual number of office employees	2,369	2,342	(1)%
Average annual number of permanent contract	29,597	29,600	-
Average annual number of temporary contract	15,437	15,208	(1)%

Average annual number of full-time employees	16,305	16,546	1 %
Average annual number of part-time employees	28,729	28,262	(2)%

f) Salary gap

Group Pay Gap is established based on a weighted average of gender wage gap by work classification for the same segment:

$$\sum_{x=1}^{\text{n° of work classification}}$$

Gender wage gap_x x n° of employees_x

n° total of employees

Table. Total salary pay gap between men and women by position within the organization

	2024	2025	Change year/year [pp]
Total salary pay gap between men and women by position within the organization	(5.2)%	(3.6)%	1.6 pp

g) The average remunerations and their evolution disaggregated by sex, age, and professional classification or equal value

The tables below present the average annual salaries by gender and age, considering base salary, fixed and variable. The salaries are calculated based on real-time FTE remuneration.

Table. Average annual salary by gender and professional category, in thousand EUR, presented by segments. The segments are defined in note number 5 of Consolidated Financial Statements*

Due to data protection and confidentiality, AmRest does not disclose information about remuneration in some countries where there are two or less persons employed in a given position.

		Female			Male		
		2024	2025	Change year/ year [%]	2024	2025	Change year/ year [%]
Central Europe	Restaurant employees	9.5	10.6	12 %	8.5	9.8	15 %
	Office employees	38.5	40.8	6 %	51.5	53.5	4 %
China	Restaurant employees	9.2	8.7	(6)%	9.7	9.3	(4)%
	Office employees	31.0	26.0	(16)%	43.9	33.7	(23)%
Western Europe	Restaurant employees	17.7	20.3	15 %	18.0	20.7	15 %
	Office employees	54.9	58.0	6 %	77.8	85.0	9 %

* The office workers category represents 5% of the headcount in total.

h) Average annual salary by age in thousand EUR

Table. Average annual salary by age in thousand EUR

	2024	2025	Change year/year [%]
<30	9.5	10.9	15 %
30-50	22.0	23.4	7 %
>50	21.5	23.5	10 %

i) The average remuneration of directors and executives, including variable remuneration, allowances, compensation, payment to long-term forecast savings and any other perception broken down by gender

Table. The average remuneration of directors and executives by gender*

Annual average remuneration	2024	2025	Change year/year
Board of Directors**	thousand EUR		[%]
Female	101	101	-
Male	97	94	(3.1)%
Senior Management Personnel***			
Female	n/a	n/a	n/a
Male	531	514	(3.1)%

* The remuneration of the Board of Directors derives only from the exercise of the position of director. More information is included in the 2025 Annual Report on Director Remuneration available on the corporate website www.amrest.eu.

** The fixed remuneration of the Board of Directors Members is equal. The differences are related to the membership in the Board Committees. Due to changes in the composition of the Board during 2023, average remuneration was calculated on annualized basis.

*** Senior Management Personnel as defined in note 31 of the Consolidated Financial Statements for the year ended 31 December 2025. 2025 data contains share-based payment plans.

j) Employees with disabilities (Indicator of diversity)

Table. Indicator of diversity

	2024	2025	Change year/year
Number of employees with disabilities	1,028	985	(4)%
Percentage of all employees	2.3 %	2.2 %	(0.1pp)

2. Information about occupational Health and safety in AmRest Holdings

a) Absenteeism among employees (hours)

b) Work related injuries, types of injuries, frequency rate and severity rate.

Table. Information about occupational health and safety in AmRest Holdings

Work related injuries	2024	2025	Change year/year [%]
Female	269	289	7 %
Male	242	218	(10)%
Absenteeism among employees [hours]			
Female	1,844,243	1,824,600	(1)%
Male	866,209	826,206	(5)%
Types of injuries			
hot water, steam or chemical burns; internal injuries; bone fractures; dislocations or sprains;			
Frequency rate*			
Female	8.99	9.71	8 %
Male	9.58	8.52	(11)%
Severity rate**			
Female	0.17	0.23	33 %
Male	0.24	0.20	(15)%

* Frequency rate calculated using the following formula: Total number of accidents that led to sick leave $\times 10^6$ / Total number of working hours for a year.

** Severity rate calculated using the following formula: Days lost due to accidents that led to sick leave $\times 10^3$ / Total number of working hours for a year.

3. Social relations

a) AmRest employees covered by collective bargaining agreements [headcount, percentage]

Table. AmRest employees covered by collective bargaining agreements [headcount, percentage]

	2024	2025	Change year/year [%]
France	3,838	3,427	(11)%
Germany	2,762	2,766	-
Portugal	77	65	(16)%
Spain	4,864	4,756	(2)%
Switzerland	138	135	(2)%
Percentage of total employment	26 %	25 %	

4. Training

a) The total amount of training hours by professional category

Table. The total amount of training hours by professional category

	2024	2025	Change year/year [%]
Restaurant employees	2,410,820	1,450,958	(40)%
Office employees	23,504	24,416	4 %

In the previous year, the organization was in the process of transitioning to a new system, which required an adoption period. Following full implementation, overlapping training modules were streamlined, resulting in improved training effectiveness, while reducing the total number of training hours delivered.

5. Human Rights

In 2025 there were 6 cases related to human rights area. Compared to 2024 (10 cases) the number decreased by 40%.

6. Corruption and bribery

a) Expenditure on social causes [EUR]

Table. Expenditure on social causes [EUR]

	2024	2025	Change year/year [%]
Expenditure on social causes [EUR]	286,612	206,668	(28)%

7. Commitment by the company to sustainable development (Actions of association or sponsorship)

a) Membership of industry organization [EUR]

Table. Membership of industry organization [EUR]

Country	Name of the organization
Bulgaria	Bulgarian Food and Restaurant Association
	Shanghai Foreign Investment Association
China	Shanghai Catering and Cooking Industry Association
	Shanghai GiftCard Association
	Shanghai Xuhui District Catering and Cooking Industry Association
Croatia	Croatian Chamber of Commerce
	Tourist board

Country	Name of the organization
Czech Republic	Hospodářská komora ČR
	Facility Management Association (IFMA)
France	LEHV
	Association des Commerçants de Plan de Campagne
	SNAR
Germany	Bundesverband der Systemgastronomie
	IHK
	Bundesverband deutscher Pressesprecher:
	Deutsche Gesellschaft für Personalführung:
Hungary	Hungarian Chamber of Commerce
Poland	Związek Liderów Sektora Usług Biznesowych - ABSL
	American Chamber of Commerce
	Związek Pracodawców HORECA
Portugal	ARESP (Associação Restauração e similares de Portugal)
Romania	HORA - Organizatia Patronala a Hotelurilor si Restaurantelor din Romania
Serbia	Serbian Business Chamber
Slovenia	GS1 Slovenia
Spain	Asociación Empresarial de Marcas de Restauración
	Asociación del Cluster Food Service de Cataluña (Association of the Food Service Cluster of Catalonia)
	Asociación Española del Franquiciado (Spanish Association of Franchisees)
	Asociación Española de Codificación AECOC

	2024	2025	Change year/year [%]
Total fees paid [EUR]	230,332	267,968	16%

8. Subcontractors and suppliers (Supervision systems and audits, and their results)

a) Number of suppliers by type

Table. Number of suppliers by type

	2024	2025	Change year/year [%]
Total suppliers	12,717	12,279	(3)%
Direct suppliers*	1,205	1,123	(7)%
Indirect suppliers**	11,512	11,156	(3)%

* Direct suppliers are those who provide food products, packaging products, as well as warehouses and transportation services.

** Indirect suppliers are those who provide goods or services other than food products and direct food packaging.

9. Tax Information

a) Benefits obtained by country (Profits earned by country)

Table. Profits earned by country*, **

Country	Profit/(loss) before tax in thousands of EUR	
	2024	2025
Austria	(103.8)	182.3
Belgium	(231.1)	(22.8)
Bulgaria	4,468.2	3,865.7
Croatia	1,678.0	2,622.4
Czech Republic	32,738.5	12,552.0
China	(1,643.2)	(1,743.2)
France	(98,673.3)	(30,363.6)
Germany	(1,660.3)	(8,831.0)
Hungary	17,510.9	20,434.7
Italy	678.9	-
Luxembourg	119.7	391.0
Malta	1,569.6	-
Poland	116,109.3	67,618.8
Portugal	(278.4)	(811.5)
Romania	1,022.5	(1,077.4)
Serbia	940.9	1,840.0
Slovakia	905.8	446.7
Slovenia	178.8	205.9
Spain	(37,858.4)	74,993.9
Switzerland	(8,414.9)	(576.8)
UK	(2,566.2)	(1,680.6)
USA	330.9	-

* Profit/(loss) before tax was prepared based on input data used for consolidation purposes before consolidation adjustments (intercompany elimination, IFRS16 adjustments and other).

** The Group structure with the registered office and type of activity is presented in note 2 of the Consolidated Financial Statements for the year ended 31 December 2025.

b) Taxes on paid benefits (Income taxes paid (unearned)*)

Table. Income taxes paid (unearned)*

Country	Income taxes paid (unearned) in thousands of EUR	
	2024	2025
Austria	23.1	11.1
Belgium	40.8	-
Bulgaria	435.1	368.9
Croatia	53.1	425.0
Czech Republic	9,403.7	8,018.5
China	198.1	158.7
France	601.7	(79.9)
Germany	1.0	471.8
Hungary	4,373.1	5,190.4
Italy	(105.9)	-
Luxembourg	(26.6)	23.4
Malta	683.9	-
Poland	12,163.7	11,271.6
Portugal	(6.5)	22.1
Romania	125.5	79.9
Serbia	187.5	207.0
Slovakia	370.6	207.4
Slovenia	16.7	28.0
Spain	1,010.0	1,373.3
Switzerland	(3.6)	(89.1)

* In order to ensure compliance with existing tax laws, regulations and principles, AmRest has put in place effective control mechanisms. AmRest's tax professionals and external advisors monitor the tax situation of the Group and changes in tax laws and practices which may impact the business and its growth. AmRest makes significant investments in people, material resources and technology to ensure that this tax strategy is applied throughout the organization. Apart from Corporate Income Tax, some entities of AmRest Group are subject to local taxes levied on income earned such as Hungary (HIPA-Helyi Iparüzési Adó) and France (CVAE or Cotisation sur la Valeur Ajouté des Entreprises).

c) Public subsidies received (Public subsidies received [million EUR])

Table. Public subsidies received [million EUR]

	2024	2025
Public subsidies received	1.0	0.0

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Contents index of the Law 11/2018				
Aspect	Requirements	Reporting criteria	Section	Pages
Taxonomy		Methodology based on compliance with Regulation EU 2020/852.	Environmental Information/ Section: Taxonomy Information	84-93
General information				
	Brief description of the group's business model including:	ESRS 2, MDR-P; E1-2, E1-4 E2-1, E2-3 E3-1, E3-3 E4-2, E4-4 E5-1, E5-3 S1-1, S1-5	General information/ Section: Strategy and Business Model	40-42
	Business environment	S2-1, S2-5	General information/ Section: Strategy and Business Model	40-42
Business model	Organization and structure	S3-3, S3-5	General information/ Section: Strategy and Business Model	40-42
	Markets in which it operates	S4-1, S4-5	General information/ Section: Strategy and Business Model; Table: AmRest geographical presence	40
	Objectives and strategies of the organization	G1-1	Along the Consolidated Statement of Non-Financial Information and Sustainability Information within each section	
	Main factors and trends that may affect future evolution		General information/ Section: Stakeholders Dialogue	44-48
	A description of the policies which the Group applies with regard to those issues, which will include:	ESRS 2- Policies MDR-P;		
Policies	1.) the due diligence procedures applied for the identification, evaluation, prevention and mitigation of risks and significant impacts.	ESRS G1-1	Along the Consolidated Statement of Non-Financial Information and Sustainability Information within each section (MDR-P)	49-59
	2.) the verification and control procedures, including which measures have been adopted.			

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	The main risks related to these issues regarding the Group's activities, including, where relevant and proportionate, its commercial relations, products or services which could have negative effects in those areas, and	ESRS 2 GOV 5		
	* how the Group manages those risks,	ESRS 2 IRO-1		
Main non-financial risks	* explaining the procedures used to detect them and evaluate them in accordance with the national, European and international reference frameworks for each issue.	ESRS 2 SBM-3	General information/ Section: Material impacts, risks and opportunities	49-59
	* It must include information about the impacts which have been identified, giving a breakdown of them, in particular the main risks in the short, medium and long term.			

Environmental dimension

	Detailed information about the current and foreseeable effects of the Company's activities on the environment and, where applicable, health and safety, the environmental evaluation or certification procedures;	ESRS SBM-3; E1-9; E3-5; E4-6; E5-6	General information/ Section: Material impacts, risks and opportunities	48-62
			IRO-1 in environmental topical standards	49-53
Environmental management	Environmental evaluation or certification procedures.	GRI 3-3	Environmental Information/ Section: ESRS E1 Climate Change / ESRS E3 Water and marine resources/ ESRS E4 Biodiversity and ecosystems /ESRS E5 Resource use and circular economy	94-118
	Resources dedicated to the prevention of environmental risks	E1-3; E3-2; E4-3; E5-2; GOV-1	Environmental Information/ Section: ESRS E1 Climate Change	94-109
	The application of the precautionary principle, the quantity of provisions and guarantees for environmental risks (e.g. arising from environmental liability legislation).	E1-1; E1-3; E3-2; E4-3; E5-2	Environmental Information/ Section: ESRS E1 Climate Change / ESRS E3 Water and marine resources/ ESRS E4 Biodiversity and ecosystems /ESRS E5 Resource use and circular economy	94-118
Pollution	Measures to prevent, reduce or repair carbon emissions which seriously affect the environment	ESRS E1-1, E1-3	General Information/ Section: Material impacts, risks and opportunities; Double materiality section (not material)	71
	Taking into account any form of specific atmospheric pollution of an activity, including noise and light pollution.	ESRS E2-2	General Information/ Section: Material impacts, risks and opportunities; Double materiality section (not material)	71
Circular economy, prevention and waste management	Circular economy	ESRS E5-2	Environmental Information/ Section: ESRS E5 Resource Use and Circular Economy	114-118
	Waste: prevention measures, recycling, re-use, other forms of recovery and disposal of waste.	GRI 306-1 GRI 306-2	Annex Law 11/2018	163
	Actions to combat food waste	GRI 3-3	Annex Law 11/2018	163
	The consumption of water and the supply of water in accordance with local limitations.	GRI 303-5, ESRS E3-4	Annex Law 11/2018, Environmental Information/ Section: ESRS E3 Water and marine resources	111, 163
	Consumption of raw materials and the measures adopted to improve efficiency in their use.	GRI 301-1 GRI 301-2 GRI 301-3	Annex Law 11/2018, General Information/Section ESRS E5 Resources use and circular economy	116-118, 163
Sustainable use of resources	Direct and indirect consumption, of energy,	GRI 3-3	Environmental Information/ Section: ESRS E1 Climate Change/ E1-3 Actions and resources in relation to climate change policies/ E1-5 Consumption and Mix	94, 101, 106, 164
	Measures taken to improve energy efficiency and the use of renewable energies.	MDR A, MDR T, GRI 302-1 GRI 302-4 ESRS E1-1, E1-3, E1-5	Annex Law 11/2018	105

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	The important elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	GRI 305-1, ESRS E1-6 GRI 305-2	Annex Law 11/2018, Environmental Information/ Section: ESRS E1 Climate Change	107, 109, 164
Climate change	The measures adopted in order to adapt to the consequences of climate change.	ESRS E1-1, E1-3	Environmental Information/ Section: ESRS: E1 Climate Change/ E1-3 Actions and resources in relation to climate change policies	101-105
	The reduction targets voluntarily established in the medium and long term to reduce GHG emissions and the measures implemented to that end.	ESRS E1-4	Environmental Information/ Section: ESRS: E1 Climate Chang/ E1-4 Targets related to climate change mitigation and adaptation	101-105
	Measures taken to protect or restore biodiversity	ESRS E4-3	Environmental Information/ Section: ESRS E4 Biodiversity and Ecosystems/ E4-3 Actions and resources related to biodiversity and ecosystems	112-113
Protection of biodiversity			General Information/ Section: Material impacts, Risks, and Opportunities	48-53
	Impacts caused by activities or operations in protected areas	ESRS 2 SBM-3	Environmental information/ Section: ESRS E4 Biodiversity and Ecosystems / IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	112
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	Total number and distribution of employees according to country, gender, age, country and professional classification	GRI 2-7 ESRS S1-6, GRI 405-1	Annex Law 11/2018, Social Information/ Section: ESRS S1 Own Workforce/Employee metrics	130-131, 165-167
	Total number and distribution of work contract modalities	GRI 2-7, ESRS S1-6	Annex Law 11/2018, Social Information/ Section: ESRS S1 Own Workforce/Employee metrics	131, 165
	Annual average of work contract modalities (permanent, temporary and part-time) by sex, age, and professional classification	GRI 2-7	Annex Law 11/2018	166
	Number of dismissals by sex, age, and professional classification	GRI 3-3	Annex Law 11/2018	165
	Salary gap	GRI 3-3, ESRS S1-16 GRI 405-2	Annex Law 11/2018, Social Information/ Section: ESRS S1 Own Workforce/Employee metrics	132, 167
Employees	The average remunerations and their evolution disaggregated by sex, age, and professional classification or equal value	GRI 3-3, ESRS S1-16 GRI 405-2	Annex Law 11/2018, Social Information/ Section: ESRS S1 Own Workforce/Employee metrics	132, 167
	The average remuneration of directors and executives, including variable remuneration, allowances, compensation, payment to long-term forecast savings and any other perception broken down by gender	GRI 3-3 GRI 405-2	Annex Law 11/2018	168
	Implementation of disconnection policies	ESRS S1-1	Social Information/ Section: ESRS S1 Own Workforce / S1-1 Policies related to own workforce / SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model / S1-5 Targets related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities.	124-126, 127, 129
	Employees with disabilities	GRI 405-1, ESRS S1-12	Annex Law 11/2018, Social Information/ Section: ESRS S1 Own Workforce/Employee metrics	133, 168
	Organization of work time	ESRS S1-1, S1-15	ESRS S1 Own Workforce/ S1-2 Processes for collaborating with own workers and worker representatives on incidents.	120-123
Work organization	Number of hours of absenteeism	GRI 403-9	Annex Law 11/2018	168
	Measures aimed to facilitate the conciliation while encouraging the co-responsible performance by both parents	ESRS S1-1	Social Information/ Section: ESRS S1 Own Workforce/ S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	127, 129

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	Work health and safety conditions	ESRS S1-14	Social Information/ Section: ESRS S1 Own Workforce/ S1-2: Processes for collaborating with own workers and worker representatives on incidents	120-123
Health and safety	Work accidents, in particular their frequency and severity, disaggregated by gender	GRI 403-9, ESRS S1-14 GRI 403-10	Annex Law 11/2018, Social Information/ Section: ESRS S1 Own Workforce/Employee metrics	133, 168
	Occupational diseases, disaggregated by gender	GRI 403-9 GRI 403-10, ESRS S1-14	Annex Law 11/2018, Social Information/ Section: ESRS S1 Own Workforce/Employee metrics	133, 168
	Organization of social dialogue, including procedures to inform and consult staff and negotiate with them	ESRS S1-2, S1-8	Social Information/ Section: ESRS S1 Own Workforce/ S1-2: Processes for collaborating with own workers and worker representatives on incidents	120-123
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	Mechanism and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation	ESRS S1-2, S1-8, S1-13	Social Information/ Section: ESRS S1 Own Workforce/ S1-2: Processes for collaborating with own workers and worker representatives on incidents	120-123
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	Measures adopted to promote employment, protocols against sexual and gender-based harassment, integration, and the universal accessibility of people with disabilities	ESRS S1-1, S1-4, S1-9	Social Information/ Section: ESRS S1 Own Workforce/ S1-1 Policies related to own workforce;	124-125
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ANNEX II. Independent verification opinion



Limited assurance report issued by a practitioner on the Consolidated Statement of Non-Financial Information and Sustainability Information

To the shareholders of AmRest Holdings, SE at the request of the management:

Limited assurance conclusion

Pursuant to article 49 of the Code of Commerce, we have conducted a limited assurance engagement on the accompanying Consolidated Statement of Non-Financial Information (hereinafter, SNFI) for the year ended 31 December 2025 of AmRest Holdings, SE (hereinafter the Parent company) and its subsidiaries (hereinafter, the Group), which forms part of the Group's consolidated management report.

The SNFI includes information in addition to that required by current commercial regulations on non-financial information, specifically, it includes the Sustainability Information prepared by the Group for the year ended 31 December 2025 (hereinafter, the sustainability information) in accordance with the Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, as regards corporate sustainability reporting (CSRD). This sustainability information has also been subject to limited assurance procedures.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- a) the Group's Statement of Non-Financial Information for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with current commercial regulations and in accordance with the selected criteria of the European Sustainability Reporting Standards (ESRS), as well as with those other criteria described as mentioned for each topic in the table "Index of the contents required by Law 11/2018" of the aforementioned Statement;
- b) the sustainability information as a whole is not prepared, in all material respects, in accordance with the sustainability reporting framework applied by the Group and which is identified in the accompanying section "Basis for preparation", including:
 - That the description provided of the process for identifying the sustainability information included in sections "Material impacts, risks and opportunities" and "Processes to identify and assess material impacts, risks, and opportunities" are consistent with the process in place and enables the identification of the material information to be disclosed in accordance with the requirements of ESRS.
 - Compliance with ESRS.

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Inscrita en el R.O.A.C. con el número S0242 - NIF: B-79031290

- Compliance with the disclosure requirements, included in subsection "Taxonomy disclosure" of the environment section of the sustainability information with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investments.

Basis for conclusion

We conducted our limited assurance engagement in accordance with generally accepted professional standards applicable in Spain and specifically in accordance with the guidelines contained in Guides 47 Revised and 56 Revised issued by the Instituto de Censores Jurados de Cuentas de España on assurance engagements regarding non-financial information and considering the contents of the note published by the Instituto de Contabilidad y Auditoría (ICAC) dated 18 December 2024 (hereinafter, generally accepted professional standards).

In a limited assurance engagement, the procedures applied are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under these standards are further described in the Practitioner's responsibilities section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of the Parent company's directors

The preparation of the SNFI included in the Group's consolidated management report, as well as its content, is the responsibility of the directors of AmRest Holdings, SE. The SNFI has been prepared in accordance with prevailing commercial regulations and in accordance with the ESRS criteria selected, as well as those other criteria described in accordance with the aforementioned for each topic in the table "Index of the contents required by Law 11/2018" in the aforementioned Statement.

This responsibility also encompasses designing, implementing and maintaining such internal control as is determined to be necessary to enable the preparation of the SNFI that is free from material misstatement, whether due to fraud or error.

The directors of AmRest Holdings, SE are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the SNFI is obtained.

With regard to the sustainability information, the Parent company's directors are responsible for developing and implementing a process to identify the information that should be included in the sustainability information in accordance with the CSRD, ESRS and as set out in article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, and for disclosing information about this process in the sustainability information itself in sections "Material impacts, risks and opportunities" and "Processes to identify and assess material impacts, risks, and opportunities". This responsibility includes:

- understanding the context in which the Group's business activities and relationships are conducted, as well as its stakeholders, with regard to the Group's impacts on people and the environment;
- identifying the actual and potential impacts (both negative and positive), as well as the risks and opportunities that could affect, or could reasonably be expected to affect, the Group's financial position, financial results, cash flows, access to finance or cost of capital over the short, medium or long term;
- assessing the materiality of the impacts, risks and opportunities identified; and
- making assumptions and estimates that are reasonable under the circumstances.

The Parent company's directors are also responsible for the preparation of the sustainability information, which includes the information identified by the process, in accordance with the sustainability reporting framework applied, including compliance with the CSRD, compliance with ESRS and compliance with the disclosure requirements included in subsection "Taxonomy disclosure" of the environment section of the sustainability information in accordance with the provisions of article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

This responsibility includes:

- Designing, implementing and maintaining such internal control as the Parent company's directors consider to be relevant to enable the preparation of sustainability information that is free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate methods for the presentation of sustainability information and making assumptions and estimates that are reasonable in the circumstances about specific disclosures.

Inherent limitations in preparing the information

In accordance with ESRS, the Parent company's directors are required to prepare prospective information based on assumptions and hypotheses, which should be included in the sustainability information, regarding events that could occur in the future, as well as possible future actions, where appropriate, that the Group could take. Actual results may differ significantly from estimated results since they refer to the future and future events often do not occur as expected.

In determining disclosures relating to sustainability information, the Parent company's directors interpret legal and other terms that are not clearly defined and could be interpreted differently by others, including the legality of such interpretations and, consequently, they are subject to uncertainty.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the SNFI and sustainability information are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of this information.

As part of a limited assurance engagement, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Design and perform procedures to assess whether the process for identifying the information included in both the SNFI and the sustainability information is consistent with the description of the process followed by the Group and enables, where appropriate, the identification of the material information to be disclosed in accordance with ESRS requirements.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify the disclosures in respect of which material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the disclosures included in the SNFI and sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence to support our conclusions. The nature, timing and extent of procedures selected depend on professional judgement, including the identification of the disclosures where material misstatements are likely to arise, whether due to fraud or error, in the SNFI and in the sustainability information.

Our work consisted of enquiries of management as well as of various units and components of the Group that were involved in the preparation of the SNFI and sustainability information, of the review of the processes for compiling and validating the information presented in the SNFI and sustainability information and of the application of certain analytical procedures and review procedures on a sample basis, as described below:

In relation to the process of verifying the SNFI:

- Meetings with Group personnel to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.
- Analysis of the scope, relevance and completeness of the content of the SNFI for the 2025 year based on the materiality analysis performed by the Group and described in sections "Material impacts, risks and opportunities" and "Processes to identify and assess material impacts, risks, and opportunities", taking into account the content required under prevailing commercial legislation.
- Analysis of the processes to compile and validate the information presented in the SNFI for the 2025 year.
- Review of information concerning risks, policies and management approaches applied in relation to material matters presented in the SNFI for the 2025 year.

- Verification, by means of sample testing, of the information relating to the content of the SNFI for the 2025 year and its adequate compilation using data obtained from the information sources.

In relation to the process of verifying the sustainability information:

- Making enquiries of the Group's personnel:
 - In order to understand the business model, policies and management approaches applied and the main risks related thereto, and obtaining the information required for the external review.
 - In order to understand the source of the information used by management (for example, engagement with stakeholders, business plans and strategy documents); and the review of the Group's internal documentation on its process;
- Obtaining, through enquiries of Group personnel, an understanding of the entity's relevant processes for collecting, validating and presenting information for the preparation of its sustainability information.
- Evaluating the consistency of the evidence obtained from our procedures on the process implemented by the Group for determining the information that should be included in the sustainability information with the description of the process included in such information, as well as the evaluation of whether the aforementioned process implemented by the Group enables the identification of material information to be disclosed according to ESRS requirements.
- Evaluating whether all the information identified in the process implemented by the Group for determining the information that should be included in the sustainability information is in fact included.
- Evaluating the consistency of the structure and presentation of the sustainability information with the requirements of ESRS and the rest of the regulatory framework on sustainability information applied by the Group.
- Making enquiries of relevant personnel and performing analytical procedures on the information disclosed in the sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.
- Performing, where appropriate, substantive procedures on a sample basis on the information disclosed in the selected sustainability information, considering such information in respect of which material misstatements are likely to arise, whether due to fraud or error.
- Obtaining, where applicable, the reports issued by accredited independent third parties appended to the consolidated management report in response to the requirements of European regulations and, in relation to the information to which they refer and in accordance with generally accepted professional standards, verifying only the practitioner's accreditation and that the scope of the report issued is aligned with the requirements of European regulations.
- Obtaining, where appropriate, the documents that contain the information incorporated by reference, the reports issued by auditors or practitioners on such documents and, in accordance with generally accepted professional standards, verifying only that the document to which the information incorporated by reference refers meets the conditions described in ESRS for the incorporation of information by reference in the sustainability information.
- Obtaining a representation letter from the Parent company's directors and management in relation to the SNFI and sustainability information.

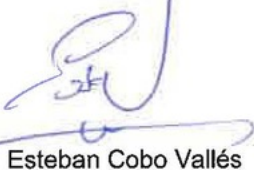
Other information

The Parent company's directors are responsible for the other information. The other information comprises the consolidated annual accounts and the rest of the information included in the consolidated management report, but does not include either the auditors' report on the consolidated annual accounts or the assurance reports issued by accredited independent third parties as required by European Union law on specific disclosures contained in the sustainability information and appended to the consolidated management report.

Our assurance report does not cover the other information, and we do not express any form of assurance conclusion thereon.

With regard to our assurance engagement regarding the sustainability information, our responsibility consists of reading the other information identified above and, in doing so, considering whether the other information is materially inconsistent with the sustainability information or the knowledge we have obtained during the assurance engagement, which may be indicative of the existence of material misstatements in the sustainability information.

PricewaterhouseCoopers Auditores, S.L.



Esteban Cobo Vallés

26 February 2026

INSTITUTO DE CENSORES
JURADOS DE CUENTAS
DE ESPAÑA

PRICEWATERHOUSECOOPERS
AUDITORES, S.L.

2026 Núm. 01/26/00806
SELLO CORPORATIVO: 30,00 EUR
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Sello distintivo de otras actuaciones
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