

Third Quarter 2023

Group net sales down -5.5% as reported and -5.3% on a same-store basis

- France Retail sales were down -5.6% on a same-store basis, reflecting:
 - The effect of price readjustment measures in Supermarkets/Hypermarkets taken in Q1. **The commercial turnaround in historic supermarkets is confirmed**, with customer traffic and volumes now positive¹ at +8% and +3% respectively in 4H, while hypermarkets are seeing a gradual improvement in customer traffic
 - **Growth of +0.4% in Parisian and convenience banners**, penalized by unfavorable weather conditions which impacted non-food sales. Food sales were up +1.3%
- At **Cdiscount**, the deliberate reduction in product sales continued, while services revenues (including Marketplace commissions) rose (+7%), leading to a sharp improvement in the mix. All in all, sales fell by -25%
- In Latin America², GPA maintains dynamic growth (up +8.3% as reported and up +6.4% on a same-store basis)

Net financial debt:

• At 30 September 2023, Group net debt stood at €6.2bn, +€0.1bn higher compared to 30 June 2023

Net sales (in €m)	Q3 2023	Total growth	Organic growth ³	Same-store growth ³
France Retail	3,396	-6.5%	-6.5%	-5.6%
Cdiscount	278	-25.8%	-24.6%	-24.6%
Total France	3,674	-8.3%	-8.3%	-8.2%
Latam (GPA) ²	888	+8.3%	+8.3%	+6.4%
GROUP TOTAL	4,562	-5.5%	-5.5%	-5.3%
Cdiscount GMV⁴	668	-13.5%	n.a.	n.a.

Group Consolidated net sales

In the third-quarter of 2023, changes in scope of consolidation had a negative impact of -0.8%, the currency effect stood at -0.1%, the calendar effect was +0.4% and the fuel effect came to +0.5%.

France

Details of results for France are given in the press release published on October 26, 2023.

Latin America (GPA)²

GPA reported **same-store sales growth of +5.7%**⁵ for the quarter:

- Convenience formats recorded same-store sales growth of +7.7%, a sequential improvement on Q2 2023 (+5.8%)
- Extra Mercado supermarkets⁶ recorded same-store sales growth of +2.5%, in line with previous quarters and buoyed by accelerating growth in volumes:
 - At the beginning of August, GPA completed the conversion of Compre Bem supermarkets to Extra Mercado and is already seeing a return to profitability in the stores converted during the quarter. This conversion did not generate any major capital expenditure, thanks in particular to the cooperation of main suppliers

¹ Data for the past 4 weeks

² Assaí and Grupo Éxito net sales are presented in discontinued operations for 2022 and 2023

³ Excluding fuel and calendar effects

⁴ Data published by the subsidiary

⁵ Data published by GPA – same-store changes in gross sales excluding gas stations. The difference with Casino view (net) is due to the mix effect of categories with different VAT rates

 $^{^{\}rm 6}$ Conversion of the remaining 22 Compre Bem stores to Extra Mercado in Q3 2023



• **Pão de Açúcar** sales increased by **+7.2% on a same-store basis,** in line with the pace of growth observed since the beginning of the year. This performance was underpinned by volume growth in a deflationary quarter, resulting in particular from the pursuit of a strategy of refocusing on fresh products.

GPA published its Q3 2023 sales figures on 30 October 2023

APPENDICES – OTHER INFORMATION

Main changes in scope

- Disposal of Sarenza on 1 October 2022 (Monoprix)
- Disposal of CChezVous on 31 December 2022 (Cdiscount)
- Disposal of Assaí (loss of control on 17 March 2023)
- Disposal of Sudeco on 31 March 2023
- Sale of stores to ITM on 30 September 2023

Discontinued operations

• <u>**Grupo Éxito:**</u> Following SEC approval of the 20-F on 25 July 2023, the Group has also decided to begin the process of selling Grupo Éxito. As the sale of Grupo Éxito is considered highly probable, in accordance with IFRS 5 – Non-current Assets Held for Sale and Discontinued Operations, Grupo Éxito's net sales are presented in discontinued operations for 2022 and 2023.

Exchange rate

AVERAGE EXCHANGE RATES	Q3 2022	Q3 2023	Currency effect
Brazil (EUR/BRL)	5.2834	5.3109	-0.5%



ADDITIONAL FINANCIAL INFORMATION RELATING TO THE DOCUMENTATION OF FINANCINGS RAISED IN 2019

See press release dated 21 November 2019

Financial information for the third quarter ended 30 September 2023:

In €m	France¹ (France Retail + E-commerce)	Latam (GPA)	Total
Net sales ²	3,674	888	4,562
EBITDA ²	136	53	189
(-) impact of leases ³	(148)	(42)	(190)
Adjusted consolidated EBITDA including leases ²	(12)	11	(1)

Net financial debt

At 30 September 2023, Group net debt stood at €6.2bn, of which €5.6bn in France and €0.6bn in Brazil. The +€0.1bn change compared with 30 June 2023 is mainly due to cash flows net of interest expense, partly offset by disposals during the period.

At 30 September 2023, the Group's liquidity in France stood at €1.3 bn, including €945m in available cash (vs. respectively €1.1bn and €917m at 30 June 2023).

Financial information for the 12-month period ended 30 September 2023:

In €m	France¹ (France Retail + E-commerce)	Latam (GPA)	Total
Net sales ²	14,954	3,491	18,445
EBITDA ²	694	175	869
(-) impact of leases ³	(595)	(141)	(735)
(i) Adjusted consolidated EBITDA including leases ^{2 4}	100	34	134
(ii) Gross debt ^{2 5}	(6,913)	(1,109)	(8,022)
(iii) Cash and cash equivalents ²⁶	1,276	570	1,846

¹ Scope as defined in the November 2019 financing documentation, including certain GPA holding companies (notably Ségisor and Wilkes)

² Continuing operations: unaudited figures, scope as defined in the November 2019 refinancing documentation; Net sales and EBITDA of Assaí and Grupo Éxito are presented in discontinued operations for 2022 and 2023

³ Interest paid on lease liabilities and repayment of lease liabilities as defined in the documentation

⁴ EBITDA after lease payments (i.e., repayments of principal and interest on lease liabilities)

⁵ Loans and other borrowings in the reported financial statements

⁶ Data at 30 September 2023



Additional information regarding covenants and segregated accounts:

Covenants tested on 30 September 2023 pursuant to the Revolving Credit Facility dated 18 November 2019, as amended in July 2021

Type of covenant (France and E-commerce) ¹	As at 30 September 2023
Secured gross debt/EBITDA after lease payments <3.50x	39.81x
EBITDA after lease payments/Net finance costs >2.50x	0.28x

The secured gross debt/EBITDA after lease payments covenant stood at 39.81x, with EBITDA after lease payments of €101m and secured debt of €4,020m including the drawdown of the entire Cobalt RCF (€2.1bn) during the conciliation period.

As part of the accelerated safeguard proceeding, on 5 October 2023, the RCF lenders waived their right to claim any accelerated payment on the basis of any event of default under the financial covenants as of 30 September 2023.

At 30 September 2023, the segregated account for the Quatrim notes had a balance of €20m.

Financial rating: Fitch Ratings: RD - Restricted Default (29 August 2023).

¹ Scope as defined in the November 2019 financing documentation, including certain GPA holding companies (notably Ségisor and Wilkes)



Store network

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¹ Outlets under specific banners with a Casino supply contract

² Leader Price stores in France. Leader Price international franchises are recorded in "Other businesses"

³ Other businesses include Leader Price international franchises and 3C Cameroon stores

⁴ The number of stores in France at 30 September 2023 has been restated to account for the outlets sold to Intermarché

⁵ Conversion of the remaining 22 Compre Bem stores to Extra Mercado supermarkets in Q3 2023



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Agence IMAGE 7

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