

Developments in the main ongoing litigation proceedings

Information intended for publication in Casino Group's forthcoming Universal Registration Document (URD), which will itself be published following the approval of the 2025 annual financial statements.

As a preliminary point, the accounting impacts presented below correspond to the treatments considered by the Group on the basis of its assessment of risks and the information available at the date of this press release. As the consolidated financial statements for the year ended December 31, 2025 have not yet been approved by the Board of Directors and the audit process is still ongoing, these treatments and the corresponding amounts remain provisional and are subject to adjustment until approval date, in particular with regard to any additional information received and the completion of the closing and audit procedures.

Criminal proceedings relating to events in 2018 and 2019

Following the hearing held from 1 to 22 October 2025, the Paris Criminal Court convicted on 29 January 2026, all the defendants, including the company Casino, Guichard-Perrachon (the "Company"), guilty of (i) private corruption committed from 1 September 2018 to 14 June 2019 and (ii) organised dissemination of false or misleading information in September 2018.

The Company, which did not appeal its criminal conviction (namely a €40 million fine, of which €20 million is suspended), paid the €20 million fine imposed on it. However, it appealed the calculation of civil damages adopted by the Court in favour of the investor civil parties, the Criminal Court having ordered all defendants, jointly and severally, with provisional enforcement to pay to the investor civil parties declared admissible a total amount of nearly 2 million euros as damages.

During its deliberation on 18 June, following the adjourned hearing on the civil damages held on 27 May 2026, the Court ordered the defendants, jointly and severally, to pay the sum of 0.5 million euros to other investor civil parties declared admissible. The Company has also appealed this judgment on civil damages.

The estimated financial consequences of this procedure are accounted for to date on the basis of the best estimate of the obligation.

Main ongoing civil litigation proceedings

▪ Proceedings before the Paris Commercial Court

At the end of October 2024, the Company was summoned before the Paris Commercial Court on the initiative of a dozen persons (having been or being) shareholders and/or bondholders of Casino and Rallye, for compensation for the damage they allegedly suffered due to misleading information which would have been communicated to the market.

The amount of damages claimed jointly and severally from the Company and former executives of Casino and Rallye initially amounted to €33 million. In May 2026, the Company received submissions for voluntary intervention from new claimants in the proceedings, bringing the total amount of the principal claims to just over €147 million. The Company contests the allegations made against it. The procedure is ongoing.

Based on the status of the proceedings and the information available to date, the Group considers that the proceedings constitute a contingent liability. As a result, no provision is recorded in this respect. The amounts claimed by the claimants are not indicative of either the outcome of the proceedings or the Group's potential financial exposure.

▪ Ongoing legal proceedings under the Duty of Vigilance Act

On March 3, 2021, the Company was summoned before the Judicial Court of Saint-Étienne by several French and foreign associations on the basis of the law relating to the duty of vigilance of parent companies and contracting companies. This procedure, transferred in 2022 to the Paris Judicial Court, concerns the supply of beef to the subsidiaries that the Group owned in Brazil and Colombia.

The associations are seeking compensation for alleged damages related to alleged breaches by the Group of its duty of vigilance prior to its withdrawal from Latin America (as such, they have abandoned their initial requests for injunctions relating to the vigilance plan). At this stage, the total amount of the main claims is approximately €80 million. The Group contests the validity of these allegations and considers that it has met its obligations in terms of diligence duty. The hearing on the merits could be scheduled for late 2026 or early 2027.

Based on the information available to date, the Group considers this procedure to be a contingent liability and no provision is recorded in this regard. The amounts claimed by the claimants are not indicative of either the outcome of the proceedings or to the Group's potential financial exposure.

▪ **Summons of Distribution Casino France and L'Immobilière Groupe Casino by a real estate developer**

In the context of proceedings initiated by the real estate developer Fiminco before the Pontoise Commercial Court, Distribution Casino France and L'Immobilière Groupe Casino are being sued under the allegedly abusive nature of the administrative appeals filed against a real estate project in Argenteuil. Fiminco is seeking a joint and several order against Distribution Casino France and L'Immobilière Groupe Casino for the payment of compensation of nearly 20 million euros. Both entities contest Fiminco's allegations.

Based on the information available to date, the Group considers this procedure to be a contingent liability. As a result, no provision has been recognized in this regard.

▪ **Proceedings initiated by GPA**

In connection with the acquisition of Companhia Brasileira de Distribuição (GPA) shares by Casino, the Company had granted GPA an uncapped guarantee relating to losses likely to result from the implementation of the amortisation structure for the goodwill generated by this transaction.

This guarantee was extinguished as part of the Company's accelerated safeguard plan, adopted by the Paris Commercial Court on 26 February 2024.

On 6 May 2025, GPA submitted a request for arbitration to the ICC International Court of Arbitration in order to preserve its rights under this guarantee. The Company contests the GPA claims and maintains that the guarantee is no longer in force. The arbitration proceedings are currently pending.

On 17 April 2026, GPA obtained from a Brazilian civil court a preliminary injunction prohibiting the sale of the GPA shares indirectly owned by the Company. On 22 April 2026, following Casino's application for reconsideration of this decision, the Court authorised the ongoing sale of its shares in GPA by Obin Holdings Netherlands BV, a Casino subsidiary, subject to the sale proceeds being placed in escrow.

Casino appealed the decision of 17 April 2026. To date, the proceeds of the sale by Obin Holdings Netherlands B.V. remain placed in escrow with Banco do Brasil, on behalf of the civil Court. The GPA shares still held by its subsidiary, Segisor remain subject to a prohibition on sale.

To date, Group's indirect stake in GPA now stands at 20.44% of the share capital.

Based on the information available to date, the Group considers this procedure constitutes a contingent liability and, accordingly, no provision is recorded in this regard.

▪ **Proceedings Initiated by Assaí in Brazil**

On 10 December 2025, Casino received notification of a request for arbitration proceedings initiated by Sendas Distribuidora S.A. (Assaí) in Brazil before the CAM-CCBC (Center for Arbitration and Mediation of the Brazil-Canada Chamber of Commerce) against Casino, Guichard-Perrachon, its subsidiary Segisor and GPA, in connection with the separation and transfer agreements entered into in 2020 between Assaí and GPA.

In particular, Assaí is seeking to extend the arbitration proceedings to Casino and the recognition of the joint and several liability of GPA and Casino to compensate Assaí in respect of GPA's tax liabilities relating to the pre-separation period. As part of the proceedings, Assaí is requesting that GPA and Casino put in place guarantees to cover the amount of GPA's tax liabilities relating to the pre-separation period or that Casino place the proceeds

from sale of GPA shares in escrow in Brazil until GPA's obligations to Assaí have been fully discharged (payment or provision of guarantees).

Casino contests the extension of the arbitration proceedings against it as well as the merits of the claims made against it. In particular, Casino argues that it is not a party to the agreements in question and that it has made no commitments to GPA or Assaí regarding GPA's tax liabilities relating to the pre-separation period.

The arbitral proceedings are currently at the stage of constitution of the Arbitral Tribunal.

Based on the information available to date, the Group considers these proceedings constitute a contingent liability. Consequently, no provision has been recognized in this regard.

- **Anti-Trust Authority decision imposing a fine on Synadis Bio**

In a decision dated April 16, 2026, the French Anti-Trust Authority imposed an enforceable fine of 10 million euros on the National Union of Specialized Distributors of Organic Products (Synadis Bio), for participating in a cartel aimed at allocating the brands of suppliers of organic food products between the "Specialized Supermarkets" and "Food Supermarkets" distribution channels.

The subsidiary Naturalia, a member of Synadis Bio, did not receive a statement of objections and was not the subject of the penalty decision. However, in the event that Synadis Bio is unable to pay the penalty in full, it would be required to call on its members for contributions. If this appeal does not result in full recovery of the penalty, the Competition Authority could, under the conditions set forth in Article L. 464-2 of the Commercial Code, demand payment directly from association's members.

The Group is currently assessing the risk.