

Global Reporting Initiative Index



GRI Code	Description	Disclosures
GRI 2: General Disclosures		
2-1	Organizational details	<p>Alimentation Couche-Tard Inc. (“Couche-Tard” or “ATD” on the Toronto Stock Exchange) operates in a total of 24 countries, including: Canada, the U.S., Ireland, Norway, Sweden, Denmark, Poland, Estonia, Latvia, Lithuania and Hong Kong. In addition, Alimentation Couche-Tard has an international footprint in 13 other countries and territories (Cambodia, Egypt, Guam, Guatemala, Honduras, Indonesia, Jamaica, Macau, Mexico, New Zealand, Saudi Arabia, the United Arab Emirates and Vietnam). Most of these stores are operated under licensing agreements.</p> <p>Our Global Corporate Office is located at 4204, boul Industriel, Laval Quebec, Canada, H7L 0E3.</p> <p>ACT is comprised of four kinds of sites:</p> <ul style="list-style-type: none"> • Company operated: We control the real estate through ownership or lease agreement and operate the site. Some sites are operated by an agent we commission. • Company owned, dealer operated: We control the real estate through ownership or lease agreement. An independent operator pays us rent and operates the site. We may supply road transportation fuel through supply contracts. Some sites are subject to a franchise, licensing or other similar agreement under one of our banners. • Dealer Owned, dealer operated: The site is controlled and operated by an independent operator. We supply road transportation fuel through supply contracts. Some sites are subject to a franchise agreement, licensing or other similar agreement under one of our banners. • Franchise and other Affiliates - Sites operated by an independent operator through a franchising, licensing or similar agreement under one of our banners. For additional information refer to our 2023 Annual Information form.
2-2	Entities included in the organization's sustainability reporting	Please refer to pages 3,42 and 52 in our 2023 Sustainability Report .
2-3	Reporting period, frequency and contact point	<p>Our Sustainability Report is published annually, and reported data covers our latest fiscal year - April 25th 2022 to April 30th 2023 (referred to as FY23). Please note that Fiscal 2023 includes 53 weeks while Fiscal 2021 and Fiscal 2022 include 52 weeks. Date of most recent report June 28th, 2023.</p> <p>Please refer to our website for questions about this Sustainability Report or reported information.</p>
2-5	External assurance	The data provided in this report has not been third party verified. We will be considering third party assurance in future years in order to continuously strengthen our approach. For our fifth report, we have aligned with industry practices to comprehensively disclose both qualitative and quantitative data.
2-6	Activities, value chain and other business relationships	<p>We are a leading destination in the convenience and mobility sectors globally. Our brands include:</p> <ul style="list-style-type: none"> • Couche-Tard: Our flagship brand in the province of Québec, Canada, where it all started for our company more than 40 years ago. Couche-Tard delivers the convenience products our customers are looking for, in addition to fuel and car wash services, in approximately 650 locations. • Circle K: Our global brand since 2015. First established in Texas in 1951, Circle K was acquired by Alimentation Couche-Tard in 2003 and is now present in more than 24 countries and territories. • Ingo: Ingo is in a network in Sweden and Denmark of more than 440 automated fuel sites. <p>Our products and services include:</p> <ul style="list-style-type: none"> • Road Transportation Fuel Operations: We sell road transportation fuel at our stores under our corporate brand or the brand of our partners. We have been increasing our offering of renewable fuels and electric charging stations as we move toward a cleaner future. • Merchandise and Service Operations: We offer traditional convenience store items, including fresh food and foodservice, coffee, dispensed beverages, and car wash services. Our customers can rely on our experience as a responsible retailer of age-restricted products such as lottery tickets, tobacco products, and alcoholic beverages. • Other Non-Retail Business: We sell bulk fuel to a wide range of industrial, commercial, and independent business owners. <p>We serve the markets in which we operate, as referenced in GRI 2-1, and provide services in over 14,400 locations globally and serve over 9 million customers daily.</p> <ul style="list-style-type: none"> • Total sites: 9,983 • Total Canada sites: 1,831 • Total U.S. sites: 5,717 • Total Europe and other regions sites: 2,435

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2-7	Employees	<ul style="list-style-type: none"> Total employees: 96,566 Total full-time employees: 61,148 Part-time employees: 35,418 Total number of employees (U.S.): 65,939 Total employees (Canada): 11,399 Total employees (Europe and other regions): 19,228 <p>For a breakdown of employees by gender please see data outlined in GRI 405.</p>
2-9	Governance structure and composition	<p>Our sustainability work is headed by our Board of Directors, which oversees targets, programs, risks, performance, and reporting. For additional insight please refer to page 50 in our 2023 Sustainability Report as well as our Leadership & Governance webpage.</p> <ul style="list-style-type: none"> Board gender diversity (percentage of women): 31.3% Board gender diversity independent directors (percentage of women that are also independent directors): 44.4% Board independence (percentage of directors that are independent): 56.3% Board tenure (number): 13.2
2-10	Nomination and selection of the highest governance body	<p>Our Board of Directors has 16 members. The Board has two standing committees: the Audit Committee and the Human Resources and Corporate Governance (HRCG) Committee. Both committees are made up entirely of independent directors. Directors are elected at our annual general meeting of shareholders and serve until the next year's annual meeting of shareholders or until a successor is elected or appointed.</p> <p>In view of the Corporation's objectives and strategic activities, it is important that the Board has strong experience with environmental and corporate social responsibility issues and an understanding of human resources related matters of large international companies. With respect to diversity, the objective pursued by the Board is to have a variation of age, gender, expertise, social background, ethnicity and nationality.</p> <p>For additional insight refer to page 26 of our Annual Information Form and page 92 of our 2022 Management Proxy Circular.</p>
2-11	Chair of the highest governance body	Alain Bouchard is the founder and serves as the Executive Chairman of the Board, he holds no other positions within the organization.
2-12	External initiatives	ACT have incorporated the United Nation's Sustainable Development Goals within our Sustainability Framework pillars of Planet, People and Prosperity and global sustainability priorities.
2-13	Delegation of responsibility for managing impacts	<p>Our sustainability work is headed by our Board of Directors. However, our HRGC helps the Board fulfill its responsibilities related to the company's sustainability strategy and climate-related issues. As part of this mandate, the HRGC reviews and advises the Board on key items for approval. The HRGC also informs the Board of ACT's progress on any externally facing sustainability related commitments and/or targets, including those related to climate change. Additionally, our Chief Executive Officer (CEO) acts as a conduit of information between our Executive Leadership Team and the Board and holds ultimate responsibility for the implementation of Board-approved climate change strategies and commitments.</p> <p>For additional insight regarding the oversight and management of sustainability at Couche-Tard refer to pages 50-51 in our 2023 Sustainability Report.</p>
2-14	Role of the highest governance body in sustainability reporting	<p>Our sustainability work is headed by our Board of Directors, which oversees targets, programs, risks, performance and reporting.</p> <p>For additional insight regarding the process for reviewing and approving Couche-Tard's sustainability information refer to pages 34, 50-51 in our 2023 Sustainability Report.</p>
2-15	Conflicts of interest	<p>In accordance with applicable law, each Director is required to disclose to the Board any potential conflict of interest he or she may have in a matter before the Board or a committee thereof at the beginning of the Board or committee meeting. A Director who is in a potential conflict of interest must not attend any part of the meeting during which the matter is discussed or participate in a vote on such matter.</p> <p>For additional insight refer to page 45 in our 2022 Management Proxy Circular.</p>
2-16	Collective knowledge of the highest governance body	<p>Both ACT management and the Board are involved in identifying and prioritizing risks through the Enterprise Risk Management (ERM) process, which includes identification of sustainability risks.</p> <p>For additional insight refer to page 49 in our 2023 Sustainability Report.</p>
2-17	Governance structure	<p>The HRCG Committee is responsible for orientation and ongoing education of Directors. Our continuing education program for Directors is structured to broaden their knowledge of the Corporation and the industry and keep them up to date on company initiatives. Methods of education include: newsfeeds, ongoing presentations, annual strategic meeting, committee specific presentation, annual in-depth session and other seminars and programs. In FY22, members of the Board participated in the following sustainability-related presentations and events:</p> <ul style="list-style-type: none"> Presentation on sustainability Presentation on electric vehicles Presentation on ESG <p>For additional insight refer to pages 46-47 of our 2022 Management Proxy Circular.</p>

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2-18	Evaluation of the performance of the highest governance body	<p>The HRCG Committee is responsible for orientation and ongoing education of Directors. Our continuing education program for Directors is structured to broaden their knowledge of the Corporation and the industry and keep them up to date on company initiatives. Methods of education include: newsfeeds, ongoing presentations, annual strategic meeting, committee specific presentation, annual in-depth session and other seminars and programs. In FY23, members of the Board participated in the following sustainability-related presentations and events:</p> <p>[ACT to insert sustainability-related events and which Board member(s) were in attendance (e.g., ESG presentations, EV presentations)]</p> <p>For additional insight refer to page 46 of our 2022 Management Proxy Circular.</p>
2-19	Remuneration policies	<p>The executive compensation program includes base pay and variable pay, comprised of a Short-Term Incentive program (STIP) and Long-term Incentive Program (LTIP). A significant portion of our executive team's STIP compensation is linked to the achievement of our business goals and priorities (performance), including sustainability.</p> <p>For additional insight refer to page 51 in our 2023 Sustainability Report.</p>
2-20	Process to determine remuneration	<p>The Board has given the HRCG Committee the mandate to, among other things, review and recommend senior executive compensation components and policies, to ensure that they are consistent with best practices while also considering new compensation trends. The process for determining remuneration involves 5 steps, including:</p> <ul style="list-style-type: none"> • Review compensation program • Set performance targets and objectives • Conduct an ongoing review of the market and performance • Assess corporate and individual performance • Awarded compensation <p>The HRCG Committee has retained Willis Towers Watson since 2012 as an independent compensation consultant. Willis Towers Watson advises the HRCG Committee on the competitiveness of our executive compensation program and reviews the compensation components and incentive plan design and metrics to make sure they continue to be appropriate. The external consultant conducts this review every two years and completed its last review in 2022. Their review addressed base salary, short-term incentives and long-term-incentives, and the results were used to assess any potential gap between the market median and internal compensation levels.</p> <p>For additional insight please refer to page 72 -74 of our 2022 Management Proxy Circular.</p>
2-22	Statement on sustainable development strategy	<p>A letter from Alain Bouchard, Founder and Executive Chairman of the Board and Brian Hannasch, President and Chief Executive Officer are included in our 2023 Sustainability Report (pages 4-5).</p>
2-23	Policy commitments	<p>ACT's core values include:</p> <ul style="list-style-type: none"> • One Team: We work together to make it easier for our customers and colleagues. We stay humble and celebrate shared successes. We have fun and care for each other. • Do the Right Thing: We act with honesty & integrity. We are inclusive: we treat each other, our customers, and our suppliers with respect. We strive towards a cleaner, safer, equitable workplace and planet. • Take Ownership: We treat the business as our own. We seek out problems, act quickly to solve them, and deliver better results. We take responsibility, and when we make mistakes, we learn from them. • Play to Win: We challenge ourselves to play offense, not defense, which means we need to be quick and innovative. We show up every day ready and committed to make an impact using our talents and hard work. <p>Although many of our customers still depend on fossil fuels, we are committed to enabling a low-carbon future by expanding our offering of renewable fuels and electric vehicle charging, while reducing our own emissions and resource use. We're also improving our food and beverage choices to support a more sustainable food chain. We engage with suppliers through a due diligence process to understand and assess supplier programs.</p> <p>All our team members have been asked to engage with these values and share them with our customers and communities. It is important that they are more than just words: they are values that we live by and values that inform all our actions and business decisions as we strive to fulfill our mission of making our customers' lives a little easier every day.</p> <p>For more information regarding our policies for responsible business conduct, please refer to disclosure 2-26.</p>

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2-26	Mechanisms for seeking advice and raising concerns	<p>ACT has both a Whistleblower Policy and our Corporation's Ethics Code of Conduct. Adopted by our Board of Directors, the purpose of the Whistleblower Policy and Procedures is to ensure that all directors, officers and employees have the means to report complaints or concerns regarding material financial matters, compliance with legal and regulatory requirements and violations of the Corporation's Ethics Code of Conduct, while at the same time providing protection against retaliation for reports made in good faith.</p> <p>Whistleblower Policy: The procedures set forth in the Whistleblower Policy set forth how and where to submit a complaint or concern, who deals with a complaint and how that complaint will be handled, processed and documented. The Policy also describes the standards and principles that will govern the processing of all complaints and concerns whether they are received from people within the Company or external parties.</p> <p>Code of Conduct: Our Human Resources and Corporate Governance Committee is responsible for monitoring compliance with our Ethics Code of Conduct. All management level and above employees undergo an annual certification process, and all new employees are required to read and sign the Ethics Code of Conduct as part of their onboarding process.</p> <p>ACT also has a Hotline for the purposes of reporting unethical or inappropriate behaviour that could harm our people or our business. Reports can be made anonymously by contacting our ACT Hotline using a local toll-free number or via the web.</p> <p>For additional information, please see our Ethics and Compliance page.</p>
2-28	Membership associations	ACT is a member of the National Association of Convenience Stores (NACS), which provides key industry research, identifies issues facing convenience retailers, and helps convenience retail industry operators grow their businesses and respond to changing markets.
2-29	Approach to stakeholder engagement	<p>ACT engages the following stakeholder groups: customers, employees, suppliers, NGOs, communities & governments, investors.</p> <p>For additional insight refer to page 36 of our 2023 Sustainability Report which outlines the methods by which we engage with stakeholders.</p>
GRI 3: Material Topics		
3-2	List of material topics	<p>ACT's materiality matrix identifies the following 5 material topics as being most important: fuel, energy, diversity & inclusion, packaging & waste, workplace safety. For the full list of topics, please refer to page 37 in our 2023 Sustainability Report.</p> <p>Although there was no significant change from our FY22 list of material topics, data & cyber security increased on its "relevance" scale to ACT.</p>
GRI 201: Economic Performance		
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> Revenues (in M\$ U.S.): 71,857 Operating expenses (in M\$ U.S.): 7,820
201-2	Financial implications and other risks and opportunities due to climate change	Over the course of the last year, we undertook qualitative climate scenario analysis to enhance our understanding of and response to identified climate-related risks and opportunities. For details of this analysis refer to pages 43-48 in our 2023 Sustainability Report .
GRI 302: Energy		
302-1	Energy consumption within the organization	<ul style="list-style-type: none"> Total energy consumed within the organization (MWh): 2,648,834 Direct energy (f) MWh: 496,524 Indirect energy (h) MWh: 2,152,310 <p>Please see page 53 in our 2023 Sustainability Report for footnotes.</p>
302-3	Energy intensity	<ul style="list-style-type: none"> Energy intensity by site (MWh per site): 235 Energy reduction performance by site as a percentage (%): 4.6%
GRI 303: Water and Effluents		
303-1	Interactions with water as a shared resource	<p>In FY23, Couche-Tard installed new water recycling (Water Reclaim) units at over 30 locations. ACT also recently installed RO Reject Recovery water systems at 130 locations, where the recovered water is reused on specific wash cycles. These systems save an estimated 217 million litres of water per year.</p> <p>For additional details refer to page 18 of our 2023 Sustainability Report.</p>
303-3	Water withdrawal	<ul style="list-style-type: none"> Water withdrawn (megalitres): 10,287 Water intensity by site (megalitres): 1.6 Water reduction performance by site (%): 9.7% <p>For additional details refer to pages 52-53 of our 2023 Sustainability Report.</p>
GRI 305: Emissions		
305-1	Direct (Scope 1) GHG emissions	<p>In FY23, our direct (Scope 1) GHG emissions equal 121,557 metric tons of CO2 equivalent.</p> <p>For additional details, please refer to page 47 and 52-53 of our 2023 Sustainability Report.</p>

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305-2	Energy indirect (Scope 2) GHG emissions	In FY23, our indirect (Scope 2) GHG emissions equal 643,930 metric tons of CO2 equivalent. For additional details, please refer to page 47 and 52-53 of our 2023 Sustainability Report .
305-3	Other indirect (Scope 3) GHG emissions	As outlined in our 2023 Sustainability Report (page 47), over the past year, we completed a Scope 3 screening based on available data to identify hotspots for future quantification and disclosure. Results from this screening exercise revealed that, in total, upstream emissions from purchased goods and services (fuel and merchandise) and downstream emissions from the use of sold products (fuel), account for the bulk of our Scope 3 emissions.
305-4	GHG emissions intensity	<ul style="list-style-type: none"> GHG emission intensity by site: 68.5 tCO2e GHG reduction performance by site (%): -15.9%
305-5	Reduction of GHG emissions	For an overview of our energy reduction measures refer to page 19 in our 2023 Sustainability Report .

GRI 403: Occupational Health and Safety

403-1	Occupational health and safety management system	Our Global HSE Strategy focuses around a common goal: Keeping people safe. We are continuously improving our programs, procedures, training, and facilities to ensure a safe and healthy working environment. Globally, we are governed by the presiding bodies in each country where we operate, such as OSHA in the United States, CCOHS in Canada, and others.
403-2	Hazard identification, risk assessment, and incident investigation	<p>In efforts to ensure a safe work environment, our Global HSE Strategy includes data collection from all company-owned stores into a central case system on three broad categories: Injuries, crime, and property damage.</p> <p>For injury tracking, we use lagging indicators of incident classification to focus our efforts on the most prevalent risks. In North America, in FY23 we developed a standardized root cause investigative program to be performed after incidents which cause employee injury. This was in the early stages of adoption at the close of the year. In Europe, we implemented a common framework focusing on a safe working environment, called a WEAT audit. Compliance is followed up through audits and a percentage score.</p> <p>In taking steps to protect team members from harassment and assault, we deploy country specific programs based on identified needs. For example, through a survey, our Norwegian diversity and inclusion team detected higher than anticipated and indicated in HSE reporting aggressions towards our team members. To address this, a harassment combat framework was created by our European HSE teams. As part of this program, a simplified QR-based reporting mechanism was introduced, making it easier to report this type of unacceptable behaviour, and giving us better visibility into a previously untracked issue. The QR code solution will also be evaluated for other HSE uses.</p>
403-3	Occupational health services	We know that when team members are healthy, they are ready to provide the best possible customer experience. Keeping in mind the differences between social benefits generally provided in Europe vs North America, we strive to provide needed services to our team members. We also offer an employee assistance program, an on-demand phone-based hotline service which provides crisis counseling, as well as other directive services for financial or legal help, daycare sourcing, and others. Lastly, there are multiple levels of health insurance available for employees and their families, including the use of HSA or FSA funds.
403-4	Worker participation, consultation, and communication on occupational health and safety	In North America, we created Health, Safety and Environment (HSE) networks that focus on communication between and among business units which closely resemble established processes in Europe. In this network, team members at multiple levels of operations are empowered to elevate safety-related concerns in addition to the standard case management process, as well as communicate best practices for safe work. Each North American business unit has a Region Operations Director, several market managers, and a team member in each store, all committed to communicating with each other about safe working practices and existing risks.
403-5	Worker training on occupational health and safety	All new employees receive training approximately 5 hours of safety training at the time of hire, depending on local requirements. Topics include general safety, ladder safety, lifting safety, and food safety. Approximately 3 hours of this is considered gamified training: 2 hours max for Safety Star and 1 hour max for Food Safety Hero. In addition to centralized training on age restricted sales, each Business Unit maintains locally applicable training around the sale of age restricted products.
403-6	Promotion of worker health	We offer an employee assistance program, an on-demand phone-based hotline service which provides crisis counseling, as well as other directive services for financial or legal help, daycare sourcing, and others. Lastly, there are multiple levels of health insurance available for employees and their families, including the use of HSA or FSA funds.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	We engage with suppliers through a due diligence process to understand and assess supplier programs. We look at business integrity, quality, health and safety, labour conditions, human rights, environmental issues, and ethical practices, among other topics. In the U.S. and Canada, we have clauses on environmental issues, safety, security, and ethics. In Europe, suppliers are required to complete our supplier declaration to attest their commitment of compliance to our requirements, which includes our environmental, social, and governance expectations.
403-9	Work-related injuries	<ul style="list-style-type: none"> Fatalities (number): 0 High consequence work-related injuries (number): 77 Rate of high consequence work-related injuries (rate): 0.12 Recordable work-related injuries (number): 1,906 Rate of recordable work-related injuries (rate): 2.8

GRI Code	Description	Disclosures
GRI 404: Training and Education		
404-2	Programs for upgrading employee skills and transition assistance programs	<p>The safety of our people, our customers and our suppliers remains our top priority. We are continuously improving our programs, procedures, training and facilities to ensure a safe and healthy working environment. For example, in FY23 we launched our formal Store Manager Development Program across all North American business units, encompassing approximately 7,000 store managers. This program includes in-person and on-the-job experiences in a comprehensive, six-session course designed to address foundational leadership competencies for our valued store managers who have such a critical role in our customer-facing business.</p> <p>For an overview of our employee programs and initiatives, please refer to page 31 in our 2023 Sustainability Report.</p>
GRI 405: Diversity and equal opportunity		
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> • Total females (number): 55,399 • Total U.S. females (number): 38,829 • Total Canada females (number): 5,240 • Total Europe and other regions females (number): 11,330 <ul style="list-style-type: none"> • Female (as %) of total employees: 57.4% • Female (as %) of executive leadership: 38.8% • Female (as %) of total senior management: 21.3% • Female (as %) of management: 61.9% • Percentage (%) of non-management: 56.8% <ul style="list-style-type: none"> • Ethnic minority background % employees U.S.: 41.3% • Ethnic minority background % management employees U.S.: 29.0% • Ethnic minority background % non-management employees U.S.: 42.9%
GRI 413: Local Communities		
413-1	Operations with local community engagement, impact assessments, and development programs	100% of our business units have a local community engagement program.
GRI 414: Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria	<p>We engage with suppliers through a due diligence process to understand and assess supplier programs. We look at business integrity, quality, health and safety, staffing conditions, human rights, environmental issues, and ethical practices, among other topics.</p> <p>For additional insight refer to page 38 in our 2023 Sustainability Report.</p>
GRI 416: Customer Health and Safety		
416-1	Assessment of the health and safety impacts of product and service categories	Data unavailable at time of reporting – Our foodservice suppliers and private brand production facilities adhere to food safety standards and procedures that align with Global Food Safety Initiative standards. Unannounced food safety audits are conducted to ensure and validate on-site food safety, and non-compliance matters are addressed by working closely with our stores and following up on corrective actions.
GRI 417: Marketing and labeling		
417-1	Requirements for product and service information and labeling	Our foodservice suppliers and private brand production facilities adhere to food safety standards and procedures that align with Global Food Safety Initiative standards. We have also started a food safety digitization journey to make temperature measurement and labelling as automatic as possible, securing a high level of compliance and efficiency.