

REPORT ON THE INDEPENDENCE OF THE AUDITOR

To the Board of Directors of Ebro Foods, S.A.:

In pursuance of the Corporate Enterprises Act, section 529(4)(f) and Article 24(4)(j) of the Regulations of the Board, the Audit, Control and Sustainability Committee of Ebro Foods, S.A. (the “**Company**”) issues this Report on the independence of the Auditor of the Company and its Group prior to the issuance of its audit report on the separate and consolidated accounts for the year ended 31 December 2025.

This report will be published on the Company's website along with the notice of call to the Annual General Meeting of Shareholders 2026, in accordance with the good governance recommendations.

1. Independence of the Auditor

The Audit, Control and Sustainability Committee has established the appropriate relations with the external auditors of the Company and its Group, Ernst & Young, S.L. (the “**Auditor**”) to receive information on any issues that may threaten its independence, to be studied by the Audit, Control and Sustainability Committee, any other issues related with the audit process and any other communications contemplated in the auditing laws and standards.

1.1. Attendance by the Auditor of Audit, Control and Sustainability Committee meetings

The Auditor attended six Audit, Control and Sustainability Committee meetings in 2025 to provide the Committee with timely information on its work related with auditing of the Company’s and Group’s 2024 accounts and the planning and preliminary work for audit of the 2025 accounts.

At the meeting held on 24 March 2026, the Auditor presented its conclusions on the audit of the 2025 annual accounts, including drafts of the audit reports to be issued on that work.

At the same meeting, the Auditor presented to the Committee written confirmation of its independence (on the terms set out hereinbelow) and the draft additional report for the Committee required by Article 11 of Regulation (EU) No 537/2014.

1.2. Confirmation by the Auditor

In pursuance of the Corporate Enterprises Act, section 529 quaterdecies.4(e) and International Auditing Standards adapted for Spanish Public-Interest Entities [*Norma Técnica de Auditoría*] (NIA-ES) 26 (revised), the Audit, Control and Sustainability Committee received written confirmation from the Auditor of its independence from the Company and all companies directly or indirectly related with the Company.

In its written confirmation, the Auditor informed the Committee as follows:

- a) That both the Auditor and other employees in its company or other companies in the same network, had complied with the applicable requirements of

independence under the Spanish Audit Act 22/2015 of 20 July and Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities; and

- b) That the Auditor had implemented internal policies and procedures designed to provide reasonable assurance that the Auditor (as an audit firm) and its employees and, where appropriate, other persons subject to independence requirements (including members of the audit firms in the same network) upheld their independence whenever so required under the applicable standards. Those procedures include those designed to identify and assess any threats that may arise from circumstances related with audited undertakings, including any that might be causes of incompatibility and/or that may require application of the necessary safeguard measures to reduce the threats to an acceptably low level.

Accordingly, the Auditor informed the Committee that in its professional opinion and with regard to the audit of the Company's and Group's 2024 accounts, no circumstances had been identified that might separately or jointly represent a significant threat to its independence and that might, consequently, require the application of safeguard measures or be considered causes of incompatibility.

1.3. Internal measures

The Audit, Control and Sustainability Committee has established a protocol for contracting the provision of certain non-audit services to the Auditor of the Company and its Group, establishing a procedure for detecting and approving the provision of such services to the Company or any of the companies in its Group. That protocol ensures that, prior to the contracting of any non-audit services to the Auditor, the Audit, Control and Sustainability Committee has the necessary information to assess and conclude on any impact that said contracting might have on the Auditor's independence.

2. Services rendered by the Auditor

The aggregate fees received by the Auditor for services rendered to the Company and its related companies in 2025 are shown in the following table, distinguishing between audit services, audit-related services and other non-audit services.

FEES (amounts expressed in thousands of euros)				
Services provided	Company	Subsidiaries	Other related companies	Total
Audit services	347	1.692	117	2.156
Other audit-related services	234	81	0	315
- Total audit and audit-related services	581	1.773	117	2.471
Tax services	169	85	0	254
Other services	0	29	4	33
- Total tax services and other services	169	114	4	287
Total fees	750	1.887	121	2.758

The amounts indicated in the above table for audit-related services, tax services and other services correspond to the sums that the Auditor invoiced to the Company or Group

companies in 2025 for provision of the types of services indicated, regardless of the possibility that: (i) the invoicing may correspond to services authorised in earlier years and (ii) some of the services approved by the Audit, Control and Sustainability Committee in 2025 may not have generated any invoicing during that year.

2.1. Audit and audit-related services

The fees for audit services, amounting to EUR 2,471 thousand, include both auditing of the Company's separate annual accounts and the consolidated accounts of the Group headed by the Company (in a sum of EUR 2,156 thousand) and other audit-related services (in a sum of EUR 315 thousand).

2.2. Non-audit services

During 2025 the Audit, Control and Sustainability Committee authorised hiring the external auditor, either by the Company or by other Group companies, to provide the following non-audit services:

- (i) Counselling to Herba Ricemills S.L.U. on the management of financial risks and, in particular, review of the management by the finance department of the recognition and measurement of the financial instruments of that company (essentially accumulators and exchange rate insurance), for fees of EUR 26 thousand;
- (ii) Issuing of reports for Lustucru on changes in agricultural commodities and industrial commodities for 2025, based on the French law Egalim III, which regulates the protection of growers' trade relations, for fees of EUR 40 thousand;
- (iii) Counselling to Ebrofrost Denmark on the preparation and delivery of the XBRL report to the Danish trade authority under local laws, for fees of DKK 2 thousand (EUR 268);
- (iv) Issuing of a certificate for Lustucru Frais on expenses incurred in respect of the granting of a subsidy signed with La Region Auvergne Rhône Alpes, associated with the production line called "L15", for fees of EUR 3 thousand;
- (v) Issuing of a certificate for Lustucru Frais in respect of a contract related with the financed programme "SEPP", for fees of EUR 3 thousand;
- (vi) Assistance in the Mutual Agreement Procedure ("MAP") for Ebro Foods Belgium NV covering the period FY 2018 – FY 2022 and future procedures as necessary, for fees of EUR 70-85 thousand;
- (vii) Assistance to the Ebro Group in determining the present state, on a local and international level, and future trends and prospects of evolution, regarding environmental taxation, for fees of EUR 7.5 thousand;
- (viii) Review of the Internal Control over Financial Reporting (ICFR), limited to identifying inconsistencies in the application of internal control

procedures in accordance with the requirements established in section 540 of the recast Corporate Enterprises Act and National Securities Market Commission (CNMV) Circular no. 7/2015 of 22 December 2015, regarding the description of the ICFR in the Annual Corporate Governance Reports 2025, for fees of EUR 35.4 thousand;

- (ix) Review of the annual packaging declaration 2025 of Arotz Foods, S.A.U., for fees of EUR 1.3 thousand;
- (x) Review of the corporate income tax returns for 2024 and tax annexes, as well as related tax returns for Ebro Foods Belgium NV, Ebro Rice Handling NV, N&C Boost NV, Ebro Ingredients Belgium, Ebro Ingredients SC and Rice & Cereal Consultancy, for fees of EUR entre 16 y 26 thousand;
- (xi) Review of the statement of activities, expenses and transactions corresponding to the grant awarded to Herba Ricemills, S.L.U. by the Andalusian Energy Agency and issuance of audit report related with the grant, for fees of EUR 5 thousand;
- (xii) Completion of agreed procedures in respect of the declaration by Transimpex concerning packaging for an end-customer put on the German market during 2025, in pursuance of the German packaging law (Verpackungsgesetz), for fees of EUR 15 thousand;
- (xiii) Teaching of an on-site training course on currency risk management at the offices of Herba Ricemills, S.L.U. for fees of EUR 2 thousand;
- (xiv) Issuing of a certificate supporting the expenses incurred by Bertagni 188 S.p.A. in the Transizione 5.0 innovation projects, in pursuance of the Italian Decree-Law of 2 March 2024 and the Ministerial Decree of 24 July 2024, for fees of EUR 6 thousand;
- (xv) Assurance services to obtain limited assurance and issue a written report expressing our conclusion in negative terms on whether the Sustainability Report for the year ended 31 December 2025 has been prepared, in all material aspects, in accordance with the contents and criteria set out in the EU Corporate Sustainability Reporting Directive (CSRD), for fees of EUR 126 thousand;
- (xvi) Review of the annual packaging declaration 2025 of several Spanish companies in the Group, for fees of EUR 4.4 thousand;
- (xvii) Counselling to Ebro Foods, S.A. on transfer pricing in connection with the preparation of the Master File and Local Files for 2024 for certain companies in the Ebro Foods Group, for fees of EUR 134.8 thousand;
- (xviii) Review of the expenses incurred by Garofalo between 1 January and 15 November 2025 in investments called in Italy “ZES - UNICA”, in accordance with the requirements of local laws, for fees of EUR 6 thousand; and

- (xix) Issuing of reports for Lustucru on changes in agricultural commodities and industrial commodities for 2026, based on the French law Egalim III, which regulates the protection of growers' trade relations, for fees of EUR 40.8 thousand.

All the above-mentioned services were previously authorised by the Audit, Control and Sustainability Committee once it had verified, with the information provided by the Auditor and other information required: (i) that none of the services listed were prohibited (under the Spanish Audit Act and Regulation (EU) No 537/2014); (ii) for any services that are prohibited but may be authorised (pursuant to Article 5(3) of Regulation (EU) No 537/2014, to which section 39 of the Spanish Audit Act expressly refers), that the necessary regulatory requirements for said authorisation were met; and (iii) the report issued by the Auditor on threats to its independence and the safeguard measures applied, if necessary.

The Audit, Control and Sustainability Committee also monitors the amount of the fees for those services in relation to those received for audit work, to make sure the legal limits are met in this respect.

As previously indicated, it should be taken into account that the above list includes the non-audit services that were submitted for approval by the Audit, Control and Sustainability Committee during 2025, regardless of the date on which such services were provided or the invoicing of the fees arising from their provision.

3. Conclusion by the Audit, Control and Sustainability Committee on the Auditor's independence

After assessing the information obtained through the above-mentioned communication channels and, in particular, the additional non-audit services provided by the Auditor, considered separately and in aggregate, the Audit, Control and Sustainability Committee considers that no aspects were identified in 2025 that might jeopardise compliance by the Auditor with the auditing standards in place in Spain in respect of the independence of the auditor and, in particular, that no aspects of this nature were identified in connection with the additional services of any nature provided.

In Madrid, on 24 March 2026.

Signed: Elena Segura Quijada
Chair of the Audit, Control and
Sustainability Committee
Ebro Foods, S.A.