

ESRS S4

Consumers and end-users

LIST OF IROS ASSOCIATED WITH S4 (SBM-3)

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VC	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO
CUSTOMER SATISFACTION					
IP-49	Product supply security for customers thanks to the Group's diversification to procure raw materials in sourcing areas that can cope with raw material shortages or other sourcing problems that might be encountered by suppliers.	I+	A	Up OO Down	Group Code of Conduct
O-44	Business expansion to new customers and markets, driving a growth in turnover, focusing on business lines with high potential such as microwave rice in the United States and Spain. Improvements are also being made in packaging productivity and alternative supply sources are being explored with a view to optimising operation and taking advantage of new opportunities.	O	P	OO Down	Short term Group Code of Conduct
R-40	Higher costs incurred in researching new consumer and/or customer needs and implementing measures to meet their requirements for improved product quality.	R	A	OO Down	Medium term Group Code of Conduct
FOOD SAFETY AND QUALITY					
IP-51	Enhanced consumer safety due to rigorous health and safety standards in products and the promotion of food safety programmes.	I+	A	OO Down	Group Code of Conduct Supplier Code of Conduct Social Policy of the Ebro Group Sustainability, Environmental and Corporate Social Responsibility Policy
O-46	Increased capitalisation of internalisation processes, ensuring that the essential safety aspects are incorporated in the development of new products at the industrial plants and R&D centres. This raises safety standards, strengthens the Group's commitment to quality and guarantees regulatory compliance on a global level, promoting safe, efficient operation.	O	P	OO Down	Short term Group Code of Conduct

KEY: Impact

I+ Positive Impact I- Negative Impact O Opportunity R Risk P Potential A Actual

KEY: Value Chain (VCh)

Ups: Upstream OO: Own Operations Dow: Downstream

Impacts, Risks and Opportunities

CODE	DESCRIPTION	IMPACT	VC	TIME HORIZON	POLICIES ASSOCIATED WITH THE IRO	
FOOD SAFETY AND QUALITY						
R-43	Greater requirements due to changes in the European regulation of quality and safety standards, which entail increased sustainability reporting. Breach of or failure to adapt to these regulations could result in regulatory fines and a loss of credibility and confidence among consumers and other stakeholders.	R	A	Ups OO Down	Short term	Group Code of Conduct
PRODUCT AND BRAND DEVELOPMENT						
R-41	Loss of customers due to higher prices of end products, attributable to the fluctuations in availability and costs of the agricultural inputs, affected by climate, geopolitical and economic factors.	R	A	OO	Short term	Group Code of Conduct

KEY: Impact

I+ Positive Impact I- Negative Impact O Opportunity R Risk P Potential A Actual

KEY: Value Chain (VCh)

Ups: Upstream OO: Own Operations Dow: Downstream

SBM-3. IMPACTS, RISKS AND OPPORTUNITIES

*(10,11,12)

The customers and consumers of the Ebro Group are grouped into four major categories, all upstream in our value chain:

1. Food retail and wholesale distribution
2. Multinationals in the food sector
3. Hospitality businesses
4. End-consumers

Given the universal nature of our business activity, food, all of our customers and consumers, without exception, are subject to the material IRPs identified by the Group in our Double Materiality Assessment. In this regard, it should be noted that all the products manufactured by the Ebro Group are intended for the whole of society and do not adversely affect any specific group of end-customers and consumers.

The relationship between the IROs and each of these groups varies according to the type of group:

1. Food retail and wholesale distribution

- **Positive impacts:** security of supply, as diversification in the sourcing of raw materials and production capacity reduce the risk of supply shortages.
- **Risks:** they may be affected by increased prices owing to volatility in the costs of agricultural inputs, logistics, etc.
- **Opportunities:** the Group's expansion into new markets and innovative products helps to strengthen our portfolio and make us more competitive.

2. Multinationals in the food sector

- Positive impacts: the food safety and quality guaranteed by the Group boosts confidence in our products and enables us to comply with international standards.
- Risks: changes in European regulation may affect quality and safety requirements, requiring increased compliance and more detailed reporting.
- Opportunities: the capitalisation of internationalisation and integration of safety criteria in R&D favour strategic alliances and joint growth.

3. Hospitality businesses

- Positive impacts: stability in the supply and quality of products allow them to provide a reliable service and maintain customer trust.
- Risks: increased costs deriving from the adaptation to new consumer trends and demands.
- Opportunities: optimising production processes and new business lines can improve the supply available for this segment.

4. End-consumers

- Positive impacts: safer, healthier products, thanks to the strict food safety and quality standards implemented by the Group.
- Risks: price rises in end products may affect accessibility and perception of the brand.
- Opportunities: innovation in differentiated products adapted to their needs improves customer loyalty and expands the potential market.

RISKS AND OPPORTUNITIES DERIVING FROM THE IMPACTS ON CONSUMERS AND END-USERS

The material impacts identified in the Double Materiality Assessment in relation to our customers and consumers are mainly in food safety and quality, accessibility to products, transparency of information and trust in the Group's brands. Material risks and opportunities for the Group derive from those impacts, as reflected among the material IROs identified.

The risks deriving from the impacts include, on the one hand, the possible loss of consumer trust as a result of price rises in the end products linked to the volatility of raw material costs, and the risk of regulatory sanctions and impairment of our reputation owing to a possible breach of the standards regarding quality, food safety or information for consumers. New regulatory requirements can also entail increased operating costs and adaptation costs.

At the same time, the same impacts generate material opportunities, such as strengthening consumer trust by maintaining high standards of quality and food safety, and the development of innovative products adapted to new consumer needs, which help to keep customers loyal and expand our business in new markets.

These risks and opportunities generally affect all the Group's customers and consumers, with no distinction identified of different impacts on specific groups, owing to the universal nature of the products we put on the market and the uniform application of quality and safety standards in all the markets in which the Group operates.

The IROs were identified in the Double Materiality Assessment made in 2024, which included consultations with key stakeholders and a review of sectoral risks. The risks resulting from this Assessment are classified by time horizon: short term (price volatility), medium term (regulatory changes) and long term (adaptation to trends in healthy consumption), according to the criteria defined in ESRS 2, considering their likelihood of occurrence and when material effects for the Group could be generated.



In this context, no significant negative impacts related to our customers and consumers were identified, which has been verified through regulatory compliance and the internal control and audit systems established in the Group. The opportunities mainly lie in the strengthening of consumer trust by maintaining high quality and food safety standards and in the development of innovative products adapted to new consumer needs, aligned with the corporate strategy of sustainable growth.

At present there are no specific quantitative metrics at Group level for the aggregate monitoring of these risks and opportunities, although their evolution is monitored at company level through quality, food safety and customer satisfaction indicators used by the different subsidiaries.

In respect of risks and opportunities deriving from dependencies, the Double Materiality Assessment did not identify any specific opportunities and the risks defined are related with the possibility of legal penalties or waning customer confidence, due to either possible cyber attacks or failure to comply with data protection laws and regulations, or failure to provide an adequate response to consumer concerns or the provision of incomplete or inaccurate information on products, especially in labelling.

The Group has established response mechanisms for all these risks, including especially the Cybersecurity Protocols established, strict compliance with the Data Protection Act, implementation of effective communication channels with our customers and consumers and compliance with the national laws in place in each country in respect of labelling.

GROUP STRATEGIES TO MAXIMISE OUR POSITIVE IMPACT

Diversification of our supply chain

The availability of raw materials in the necessary quantity and quality is a key factor for guaranteeing that we are able to meet our commitments to customers and satisfy the quality criteria of the Group's brands. Our strategy for diversification and securing supply is based on three pillars:

- i. Strategic agreements with some of our principal rice and durum wheat suppliers, guaranteeing supplies for each campaign.
- ii. International presence in the principal rice exporting countries through the opening of subsidiaries and representative office (India, Pakistan, Thailand and Cambodia) and in contracyclical markets such as Argentina.
- iii. Optimisation of our logistics chain, ensuring that the product meets all quality requirements and enabling us to provide an efficient, reliable service.

Thanks to this strategy, the Ebro Group has significant competitive advantages that boost our ability to respond to our customers and consumers when faced with possible challenges in sourcing, thereby minimising the impact of possible shortages or logistics problems in the supply chain.

Food Safety and Quality

This commitment is embodied within a strict regulatory framework in the countries in which the Group produces and sells its products. The Health and Safety Policy is based on two fundamental pillars: rigorous compliance with the laws in place and adherence to the highest food safety and quality standards.

In this context, the Group has implemented the following Food Safety and Quality Control Systems:

- i. **Good Manufacturing Practices (GMP):** contemplating best practices for the handling, packaging, storage and carriage of fresh products.
- ii. **Hazard Analysis and Critical Control Point (HACCP):** a system to identify and control critical points in production, making sure that the residual risk is minimal. These controls are divided into three key categories:
 - Physical hazards: detection of foreign bodies in the product, including metals
 - Chemical hazards: identification of chemical substances or the presence of allergens
 - Biological hazards: control of microorganisms such as salmonella and other pathogens
- iii. **Quality Assurance Standards**, such as:
 - The standards established by the International Organisation for Standardization (ISO 9001:2000, ISO 9001:2008 and ISO 22000).
 - The International Food Standards (IFS), which, structured in line with ISO 9001:2000, are among the highest distinctions in Food Safety in all distribution sectors in Europe.
 - The BRC (British Retail Consortium) certification, one of the internationally most widespread models for distributors and large retail outlets to rate their brand product suppliers.
 - The standard FSSC22000, which provides a reference framework for the food safety requirements, incorporating best practices in the agricultural, manufacturing and distribution systems for HACCP.

Through the implementation of all these Standards and Control System, the Group is able to guarantee integral management of food quality and safety, from the origin of the raw materials to final delivery to customers and consumers.

R&D+I

This is the instrument that differentiates the Group from our competitors and enables us to develop unique products and technologies with which we can meet the needs of our customers and consumers, offering them a broad range of differentiated value-added products.

In this context, the Group has built its R&D+I structure around several research centres we have in France, United States, Netherlands, Italy and Spain. These centres and their principal areas of work during 2025 are:

- 1. R&D centre in Lyon (France).** This centre focuses its research on the development of fresh pasta, gnocchi, rice, pulses and other grains. This year it expanded its work on: (i) patented technologies for pan-cooked gnocchi, (ii) improvements in the productivity and production processes of fresh pasta, (iii) additions to the product range of microwave and pan-cooked products and (iv) renovation of the range of filled fresh pasta products.
- 2. R&D centre in Arcugnano (Italy).** This centre has continued its work on: (i) extending the range built on the double-filling technology patented by Bertagni, (ii) developing new dosing processes and (iii) improving productivity and control in key processes.
- 3. United States.** Centre focusing on the development of new products, processes and technologies, and adapting them to the peculiarities of the US market. It has been working on: (i) a broad range of microwave products, (ii) the development and adaptation of thermal processes, (iii) studies on the shelf-life and expiry of products and (iv) testing of products and evaluation of rice varieties adapted to new production processes.
- 4. Bruno (Italy). R&D centre** engaged in creating new products based on cereals and pulses.
- 5. Moncada (Valencia, Spain).** This centre researches new and/or improved processes, methods and technologies in rice.
- 6. San José de la Rinconada (Seville, Spain).** This centre works on two main lines: (i) technical assistance in aspects of technology for rice varieties and other cereals and (ii) development of ready-to-serve meals based on rice, pasta and pulses.
- 7. Wormer (Netherlands).** This centre develops cereal- and pulse-based ingredients.

Constant interaction with customers and consumers

The Group companies communicate constantly with their customers and consumers, either through multiple active listening platforms, such as telephone, social networks, electronic mailboxes, customer services or through satisfaction surveys to gauge their interests or opinions. The purpose of all these communications is to provide timely, adequate, transparent responses and deal with consultations and any possible incidents appropriately.

S4-1. POLICIES RELATED TO CONSUMERS AND END-USERS

*(15,16,17)

CODE OF CONDUCT OF THE EBRO FOODS GROUP	
MDR-P 65 (a)	<p>Contents: Sets out the principles and values that should inspire the actions of the companies and persons in the Ebro Foods Group and the rules binding on the Professionals in the performance of their duties (listed in point 7).</p> <p>In point 22, the COC contemplates "Relations with Customers and Consumers":</p> <ul style="list-style-type: none"> 22.1. The Group undertakes to offer top quality services and products according to the quality requirements and standards established in law and its food safety and quality policy. 22.2. The Group shall strive to achieve maximum transparency in all information exchanged with consumers and customers in order to maintain a high degree of trust. 22.3. The Group shall guarantee the confidentiality of its customers' particulars, undertaking not to disclose them to third parties except in accordance with prevailing laws or in compliance with rules or court or administrative orders. Customers' personal data shall be obtained, used and processed in such a way as to guarantee compliance with the personal data protection laws in place from time to time. 22.4. Any Professionals who, by virtue of their job, have access to customer data, shall keep those data confidential and comply with all applicable laws on personal data protection. <p>In point 23, the COC contemplates "Relations with rivals":</p> <ul style="list-style-type: none"> 23.1. The Group undertakes to compete fairly on the markets in which it operates, encouraging free competition, complying with the laws in place and avoiding any abusive conduct or restrictive practices. 23.2. The Group prohibits any actions entailing unfair competition and undertakes to ensure compliance with the fair trading laws applicable in the countries in which it operates. 23.3. The Professionals shall abstain from any unlawful use of the creations, work, distinguishing marks or, in general, the intellectual and industrial property rights of rivals and third parties.
MDR-P 65 (b)	<p>Scope: The Group COC, as stipulated in point 4, is:</p> <ul style="list-style-type: none"> 4.1. Binding on each and all of the Professionals, regardless of their hierarchical level, position and geographical location. 4.2. Binding on customers, suppliers, shareholders and other stakeholders with which the Ebro Foods Group interacts in its operations. 4.3. Extended to any other persons related with the Group or the Professionals whenever, by virtue of the nature of that relationship, their actions may in any way affect the reputation of the Group or any of its companies
MDR-P 65 (c)	<p>Most senior level accountable for implementation: The Audit, Control and Sustainability Committee reports regularly to the Board of Directors of Ebro Foods</p>
MDR-P 65 (d)	<p>Disclosure of third-party standards or initiatives to which Group commits</p> <ul style="list-style-type: none"> • Universal Declaration of Human Rights • United Nations Guiding Principles on Business and Human Rights • ILO Conventions and Recommendations
MDR-P 65 (e)	<p>The interests and expectations of consumers and end-users have been considered when drawing up this policy, incorporating the information from the usual channels of communication, informal consultations, complaints and observations received through the existing customer service and follow-up mechanisms. This approach has enabled us to incorporate material aspects in the policy to guarantee responsible action aligned with the needs of those using or consuming our products.</p>
MDR-P 65 (f)	<p>Availability: The COC is available on the Group's corporate website (Código-de-Conducta). Privately, this Policy is also in the different intranets of the Group and must necessarily be made available to any supplier/service provider in the Group's supply chain.</p>

SUSTAINABILITY, ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY POLICY OF THE EBRO GROUP

MDR-P 65 (a)	<p>Contents: The Group thus undertakes, as an essential principle in its actions, the creation of a business model that is respectful of and sustainable for the environment and society overall and, while ensuring value, profitability and competitiveness, it promotes diversity, respect for human rights, tax responsibility and the prevention of corruption, thus contributing towards the progress of society and generating trust among our stakeholders.</p> <p>With regard to our customers and consumers, the stakeholder being “Our Public” (point 6.3), this Policy establishes the following</p> <ul style="list-style-type: none"> • The Code of Conduct sets out the basic rules and principles governing the relationships of the Group and its professionals with consumers and customers. • Relationships with our public are based on the promotion of healthy eating, offering customers and consumers a broad selection of Group health-focused products. • Actions in this area focus on the following: <ul style="list-style-type: none"> (i) Development of a portfolio of products designed to enhance consumers’ well-being and health; (ii) Promotion of healthy eating habits; (iii) Implementation of standards that guarantee the quality and safety of food products for our consumers and customers. • The Group undertakes to offer high quality services and products that comply not only with the requirements and quality standards stipulated in law, but also with other more stringent standards that guarantee the highest quality. • We seek maximum transparency in the information we provide for customers and consumers."
	<p>This Policy is supplemented and developed by the other Policies and internal regulations of the Ebro Group, particularly the Group’s Code of Conduct, Supplier Code of Conduct and the Policies on Social Action; Communication of Financial, Non-Financial and Corporate Information; Communication and Relations with Shareholders, Institutional Investors and Proxy Advisors; Risk Control and Management; and Corruption and Bribery.</p>
MDR-P 65 (b)	<p>Scope: This Policy is applicable to the Company and the Group. The Group companies may also develop their own internal regulations on any subject-matter falling within the scope of this Policy, provided they do not contradict the principles established herein or in other applicable internal Policies or Codes related with this one and lay down more stringent requirements.</p>
MDR-P 65 (c)	<p>Most senior level accountable for implementation: The Board of Directors is responsible for its approval and the Audit, Control and Sustainability Committee for its supervision and implementation</p>
MDR-P 65 (d)	<p>Disclosure of third-party standards or initiatives to which Group commits</p> <ul style="list-style-type: none"> • Universal Declaration of Human Rights • United Nations Guiding Principles on Business and Human Rights • ILO Conventions and Recommendations • Conformity with section 529 ter of the Corporate Enterprises Act (“LSC”)
MDR-P 65 (e)	<p>(see MDR-P 65(e) of the Group’s Code of Conduct)</p>
MDR-P 65 (f)	<p>Availability: (see MDR-P 65(f) of the Group’s Code of Conduct) (Politica-sostenibilidad-medioambiente-y-responsabilidad-social-corporativa)</p>

SUPPLIER CODE OF CONDUCT OF THE EBRO FOODS GROUP

MDR-P 65 (a)	<p>Contents: The Supplier Code of Conduct (COCP), developed as supplementary to the Group’s Code of Conduct, mentions the same commitments (point 3: Rules and Principles) and establishes the guidelines to be followed by all Suppliers who contract with the Group, especially those operating in countries rated as high risk by the International Labour Organisation.</p> <p>With regard to customers and consumers, the COCP addresses the following topics:</p> <p>3.9 Health and safety:</p> <ul style="list-style-type: none"> • Suppliers shall comply with local laws on health and safety and the relevant requirements established by the International Labour Organisation. <p>3.11 Product safety and quality:</p> <ul style="list-style-type: none"> • Suppliers shall ensure that all the products supplied to Group companies comply with the applicable food safety and quality laws and standards. • Suppliers shall inform the Group immediately of any comments they may have regarding product safety.
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SUPPLIER CODE OF CONDUCT OF THE EBRO FOODS GROUP

MDR-P 65 (b)	<p>Scope: This Code is applicable to all the Suppliers of companies in the Ebro Foods Group, without prejudice to any specific provisions that may be applicable in accordance with the local laws, customs and practice in different jurisdictions. This Code is also applicable to the Group companies and professionals (i.e. directors, executives and employees), who must foster compliance with the Code by the Suppliers they deal with.</p>
MDR-P 65 (c)	<p>Most senior level accountable for implementation: The Group reserves the right to supervise and check compliance by its Suppliers of the rules and principles laid down in this Code.</p>
MDR-P 65 (d)	<p>Disclosure of third-party standards or initiatives to which Group commits</p> <ul style="list-style-type: none"> • Universal Declaration of Human Rights • United Nations Guiding Principles on Business and Human Rights • ILO Conventions and Recommendations
MDR-P 65 (e)	<p>The interests and expectations of consumers and end-users have been considered when drawing up this policy, incorporating the information from the usual channels of communication, informal consultations, complaints and observations related to the supply chain. This approach enables us to ensure that the requirements established for suppliers contribute to responsible action aligned with the needs of those using or consuming our products.</p>
MDR-P 65 (f)	<p>Availability: (see MDR-P 65(f) of the Group's Code of Conduct) (https://www.ebrofoods.es/wp-content/uploads/2023/07/Codigo-de-Proveedores.pdf).</p>

COMMITMENTS TO RESPECTING OUR CUSTOMERS' AND CONSUMERS' HUMAN RIGHTS

As stipulated in our Code of Conduct, the Ebro Group undertakes to ensure that our operations respect Human Rights at all stages of the value chain. This commitment includes protection of the rights of consumers and end-users, ensuring that their products and trading practices do not violate those rights. The Code of Conduct establishes clear guidelines to avoid any form of abuse or violation of fundamental rights in accordance with internal laws and practice. In particular, article 9.7 acknowledges that those rights are fundamental and universal, aligned with the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. These references guide the Group's actions and policies to guarantee respect and promotion of Human Rights in all our operations.

The Group extends this undertaking to guarantee top quality and safety of our products and transparency of the information provided. Article 22.1 of the Code of Conduct provides that the Group's products and services must meet the quality standards required by law and our internal food safety and quality policies, which directly means we guarantee the right to health of all the customers and consumers of our products.

The Group also promotes clear, honest communication with our consumers. According to article 22.2 of the Code of Conduct, we seek maximum transparency in all information exchanged with consumers and customers in order to maintain a high degree of trust in the Group and our products, and with regard to data protection, strict measures are taken to guarantee the confidentiality of all our customers' information. Articles 22.3 and 22.4 of the Code of Conduct stipulate that personal data will only be used in accordance with the applicable laws and that any Group professionals who have access to customer data are obliged to respect their confidentiality and comply with all data protection laws, thereby upholding the right to privacy of anyone who interacts directly with the Group.

There were no breaches or complaints in 2025 related to the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises involving consumers and/or end-users.

COMMUNICATION WITH CUSTOMERS AND CONSUMERS

The Group, through all our subsidiaries, maintains open, transparent communication with our consumers and end-users. For this purpose, the Group has established effective communication channels to receive and respond to consultations, suggestions and complaints, enabling us to adapt to the needs and expectations of this group.

- Corporate websites of the different subsidiaries
- Customer services
- Electronic mailboxes in each of the Group companies
- Communication mailbox of the parent (comunicacion@ebrofoods.es)
- Advertising and Marketing
- Satisfaction surveys
- One-to-one meetings and regular visits
- Social networks
- Blogs (corporate and brand)
- Trade fairs, forums and conferences
- Annual Report
- Whistleblowing channel of the Code of Conduct

Customer and consumer services

Information on the nutritional properties of all Ebro Group products is provided on the packaging, along with the physical address of the company and, where appropriate, its website, e-mail and telephone number for contact.

The different customer services departments collect information and, in turn, generate information for the quality system. Grievances are answered by telephone or e-mail, according to the details given by the customer. A case file is opened for each incident and reported internally to the Quality Department, which carries out internal checks and monitoring of the relevant quality system in case there is a fault and, if so, takes the necessary measures to offer a solution.

As a rule, the companies follow up all grievances by telephone to check consumer satisfaction.

Statistical monitoring is regularly conducted of all incidents and proposals for improvement made by consumers, which are discussed at the different Management Committee meetings held every month within each company.

The communication channels used with consumers in the different companies are indicated below:

COMPANY	COUNTRY	COMMUNICATION CHANNELS WITH CUSTOMERS
Arrozeiras Mundiarroz	Portugal	E-mail, post, website and social media
Bertagni 1882	Italy	E-mail, website and social media
Ebro Foods Belgium	Belgium	E-mail, website and social media
Ebro Foods Netherland	Netherlands	Telephone, e-mail, website and social media
Ebro India	India	Telephone, e-mail and post
Euryza	Germany	Telephone, e-mail, website and social media
Herba Ricemills	Spain	Telephone and e-mail
Lustucru Frais	France	Telephone and post
Lustucru Riz	France	Telephone, post, e-mail and social media
Pastificio Lucio Garofalo	Italy	Telephone, e-mail, website and social media
Riceland Magyarország	Hungary	Telephone, email and website
Risella	Finland	Telephone
Riviana Foods Canada	Canada	Telephone, e-mail, website and social media
Riviana Foods	USA	Telephone, e-mail, Website and social media
Tilda	UK	Telephone, e-mail, post and social media

S4-2. ENGAGEMENT WITH CUSTOMERS AND CONSUMERS

*(20)

RELATIONS WITH CONSUMERS: DIALOGUE, TRANSPARENCY AND CONTINUOUS IMPROVEMENT

The Ebro Group, and more specifically the subsidiaries that perform the business, constantly engage with customers and consumers to manage actual and potential impacts identified in the double materiality assessment, especially in food safety, transparency and accessibility. This engagement is structured through multi-format channels (telephone, social media, surveys, e-mails) and market surveys, continuously on digital platforms and quarterly reviews for surveys, covering the principal European and North American markets.

The Group engages directly with our consumers and end-users through the channels mentioned earlier in S2-4 and they participate in different stages of the product lifecycle:

- ➔ **Research and development:** Through market surveys and trend analyses, the Group identifies new innovation opportunities aligned with consumer preferences and needs.
- ➔ **Production and quality:** Suggestions and claims are received in real time through customer services channels, enabling us to make adjustments to the formulation or presentation of products.
- ➔ **After-sales services and continuous improvement:** Consumers' comments and valuations are analysed and influence future decisions on reformulation, labelling and development of products.

The frequency of engagement varies according to the channel and purpose, with constant monitoring on digital platforms and regular satisfaction surveys.

The operational responsibility of guaranteeing the participation of consumers and end-users generally corresponds to the Departments of Quality, Trading and Marketing. These areas are responsible for implementing active listening systems, analysing the results obtained and reporting their conclusions to the Management Committees for inclusion in the Group's or subsidiary's strategy.

The effectiveness of this engagement is assessed through:

- ➔ Customer satisfaction indicators obtained in surveys and analysis of comments in social networks and other channels
- ➔ Brand loyalty and repeat purchase rates, which reflect the level of acceptance of the products
- ➔ Review of claims and consultations, with response and resolution time metrics
- ➔ Monitoring of compliance with quality standards and transparency in the information provided for consumers.

Although the Group's products are targeted at the general public, we recognise the importance of considering the needs of consumers with specific needs and, in this respect, the Group takes several measures to respond to these expectations. Such measures include developing adapted products, including gluten-free and organic options or products enriched with essential nutrients, and starting up nutritional education campaigns in collaboration with NGOs and private entities designed to encourage healthy eating habits in populations at greater risk of exclusion. In addition, through open, constant communication with consumers, we have been able to incorporate improvements based directly on their suggestions, such as adjustments to flavour and texture, clearer instructions for use, modifications to packaging, labelling updates, development of new varieties or flavours and enhanced quality controls, thereby ensuring that our products are increasingly adapted to their needs and expectations.

MANAGEMENT OF COMPLAINTS AND QUALITY SYSTEMS

The different Quality Departments carry out exhaustive tracking of all complaints received, making detailed analyses thereof. The corresponding quality system is also checked to identify any possible impacts. If an irregularity is detected, the necessary mechanisms are triggered immediately to solve them, thus ensuring compliance with the applicable standards

The following tables show the number of complaints received in 2025 in the B2C and B2B businesses of the Ebro Group. In the B2C business, information is also included for 2024.

Note: No comparative information corresponding to 2024 is presented for the B2B business because this information was not available for that year.

Table 1. B2C business – Complaints (2025)

COMPANY	NO. INCIDENTS
Arotz Foods, S.A.	12
Arrozeiras Mundiarroz, S.A.	77
Ebro Foods Belgium, N.V.	1,078
Ebro Foods Netherlands BV	601
Euryza, Gmbh	1,054
Geovita Functional Ingredients, S.R.L.	109
Herba Ricemills, S.L.U.	356
Lustucru Frais, S.A.S.	1,024
Lustucru Riz, S.A.S.	759
Mundi Riso, S.R.L.	2
Pastificio Lucio Garofalo, Spa	1,500
Riceland Magyarorzag, Kft	49
Riviana Foods Canada Corporation	2,771
Riviana Foods, Inc.	12,936
Santa Rita Harinas, S.L.U.	5
Tilda International, D.M.C.C.	1
Tilda, Ltd.	1,120

Table 2. B2C business – Complaints (2024)

COMPANY	NO. INCIDENTS
Arrozeiras Mundiarroz, S.A.	81
Ebro Foods Belgium, N.V.	464
Ebro Foods Netherlands BV	438
Ebro India, Private Ltd.	46
Euryza, Gmbh	603
Garofalo France, S.A.S.	44
Herba Ricemills, S.L.U.	288
Indo European Foods Ltd.	184
Lustucru Frais, S.A.S.	1,099
Lustucru Riz, S.A.S.	1,409
Pastificio Lucio Garofalo, Spa	1,556
Riceland Magyarorzag, Kft	38
Riviana Foods Canada Corporation	1,820
Riviana Foods, Inc.	12,246
Santa Rita Harinas, S.L.U.	13
Tilda, Ltd.	1,414

Table 3. B2B business – Complaints (2025)

COMPANY	NO. INCIDENTS
Arrozeiras Mundiarroz, S.A.	148
Bertagni 1882, S.P.A.	409
Ebro Foods Belgium, N.V.	74
Ebro Frost Denmark, A/S	18
Ebro India, Private Ltd.	72
Ebro Ingredients, B.V.	380
Ebrofrost Germany, Gmbh	65
Ebrofrost UK, Ltd	8
Euryza, Gmbh	89
Geovita Functional Ingredients, S.R.L.	68
Herba Bangkok, S.L.	12
Herba Cambodia, Co. Ltd	11
Herba Ricemills, S.L.U.	223
La Loma Alimentos, S.A.	8
Mundi Riso, S.R.L.	12
Mundi Riz, S.A.	1
Pastificio Lucio Garofalo, Spa	538
Riceland Magyarorzag, Kft	53
S&B Herba Foods, Ltd.	356
Santa Rita Harinas, S.L.U.	62
Tilda, Ltd.	10
Transimpex, Gmbh	86

S4-4. TAKING ACTION TO MANAGE IROS

*(62,31c,31d, 33a,33b,35,37)

The actions taken by the Ebro Group to manage the IROS are aligned with the results of the double materiality assessment, prioritising food safety, security of supply, innovation, cybersecurity and transparency for consumers. These actions are continuous and are supplemented with short and medium-term milestones, such as the extension of strategic agreements and renewal of international certifications.

Effectiveness is assessed through indicators such as:

- % plants certified under ISO/IFS/BRC
- Number of audits completed
- Ratio of complaints
- Average response time (<48 h)
- % solving on first contact (>90%)

The results are reported regularly to the Management Committee of each subsidiary. The actions associated with the management of these IROS are developed within the ordinary budgets of the areas responsible, with no specific financial allocation or aggregate economic monitoring at Group level.

GENERATION OF POSITIVE IMPACTS FOR CONSUMERS AND END-USERS

The Ebro Group and its companies have implemented several initiatives and processes designed to generate positive impacts for consumers and end-users, with a clear focus on safety, quality, health, sustainability and innovation.

1. Security of Supply and Continuity of Supply

The Group has put in place key initiatives to strengthen the security of supply of our products, guaranteeing continuity of supply even in scenarios of raw material shortages or disruptions in the supply chain.

Different measures have been taken in this regard, such as:

- Strategic diversification of sourcing areas, selecting regions that are able to cope with possible interruptions
- Reinforcement of trust relations with key suppliers, guaranteeing quality and stability in the value chain
- Risk management systems that enable us to anticipate possible contingencies and minimise impacts on production and distribution.

2. Commitment to Food Safety and Quality

The Group upholds strict safety and quality standards in all its production processes, implementing control systems that ensure that the Group's products comply with the highest safety and quality standards, thereby generating trust among consumers. These standards include: Good Manufacturing Practices (GMP) and the Hazard Analysis and Critical Control Points (HACCP) model, international certifications and regular product assessments to guarantee continuous improvement and see that stringent standards are met.

3. Innovation and development of products for consumer well-being

In the area of R&D and innovation, the Group develops the following lines of work:

- Development of healthy, innovative products adapted to new consumer trends
- Research into new production technologies, optimising efficiency and sustainability
- Expansion of our offer with products that are easy to prepare, with innovative formats such as microwave cups or doypacks.

4. Promotion of healthy eating

As part of our commitment to consumer health and well-being, the Group develops and participates in healthy eating programmes, promoting adequate nutritional habits and providing clear, transparent information on our products.

TRACKING AND ASSESSMENT MECHANISMS

The companies in the Ebro Group use different tools and processes to rigorously track the effectiveness of our actions related to consumers and end-users. These mechanisms enable us to measure the actual impact of initiatives and make sure they are aligned with consumer expectations and needs.

1. Food safety and quality indicators

- Regular internal and external audits to check compliance with the highest safety and quality standards
- Quality control at all stages of production, especially in respect of traceability and food safety

2. Consumer satisfaction assessment

- Market surveys and satisfaction surveys targeting consumers and end-users
- Monitoring of consumer trends to adapt and improve our products
- Assessment of complaints and claims with protocols established for efficient resolution

3. Communication and active listening channels

- Multichannel customer services to receive and manage comments and suggestions
- Presence in social networks to engage directly with consumers and discover their concerns
- Implementation of initiatives focusing on transparency in product labelling and communication

4. Regulatory compliance and adaptation

- Tracking the evolution of national and international laws and regulations
- Adaptation to regulatory changes regarding information to consumers and food safety

MITIGATION OF RISKS AND CAPITALISATION OF OPPORTUNITIES

As indicated earlier, the risks defined are related with the possibility of legal penalties or waning customer confidence, due to either possible cyber attacks or failure to comply with privacy regulations. Another risk is related with the loss of consumer trust due to a possible failure to respond to their concerns or to providing incomplete or inaccurate information in product labels. The Group and its companies have established different mitigation actions in this regard:

Risk of cyber attacks or breaches of data protection laws

- **Cybersecurity protocols:** implementation of advanced computer security systems, including firewalls, data encryption and proactive threat detection
- **Regular audits:** internal and external security audits to identify vulnerabilities and improve data protection
- **Staff training:** continuous training for employees on secure data management and prevention of cyber attacks (phishing, malware, etc.)
- **Incident response plan:** strategy defined to act swiftly in the event of possible security breaches, minimising their impact

Risk of loss of consumer trust owing to failure to respond to their concerns

- **Efficient communication channels:** strengthening of consumer contact points (customer services, social networks, surveys, etc.).
- **Monitoring of claims**
- **Analysis of trends and expectations:** use of active listening tools, such as telephone or point-of-sale surveys and focus groups to anticipate consumer concern

Risk of inaccurate or incomplete information in product labels

- Strict compliance with labelling regulations: permanent review and updating of labelling pursuant to the regulations in place in each country
- Quality control in nutritional information: validation of information provided on packaging, with regular audits
- Transparency and education of consumers: development of initiatives through online communication channels to explain clearly the composition and benefits of products, guaranteeing comprehensible, accessible communication

As for maximising material opportunities, some of them arise as the reverse of previously assessed risks. In this regard, key actions such as implementing cybersecurity and privacy policies, improving the management of incidents and customer services, and providing clear, transparent information on products not only mitigate potential risks, but also strengthen consumer trust, improve our reputation and consolidate customer loyalty.

Other strategic initiatives to maximise these opportunities are:

- Drive innovation as a key differentiating factor, ensuring that emerging trends are addressed in order to respond proactively to market developments and avoid risks associated with changes in demand or negative perceptions of consumers. The Group has an extra edge in this aspect in our broad geographical diversification, thanks to which we can find out in advance about the needs and products arising in some markets and extrapolate them early to others.
- Expand business to new customers and markets, focusing on new countries and new forms of distribution, such as e-commerce.
- Develop value added strategies to diversify supply and mitigate possible falls in demand for traditional products.
- Guarantee high standards of product quality and traceability through quality assurance standards and certifications. Apart from preventing risks associated with errors in labelling or nutritional information, this measure provides added value for consumers who prioritise safety and transparency in their purchasing decisions.

- Incorporate sustainability attributes in the product and marketing strategy, boosting the Group's value proposal in line with the growing demand for responsible products. Effective communication attracts a segment of consumers who are more aware and engaged.
- Develop education and awareness campaigns, encouraging consumers to reduce food waste and adopt sustainable practices.

In this context, the Group and its companies allocate human, financial and technological resources to guarantee efficient management of the material impacts deriving from our business activities. Through investment in food safety and quality, innovation, optimisation of the supply chain and communication with customers and consumers, the Group reaffirms our commitment to responsible, sustainable production.

To guarantee access to raw materials in optimum conditions and mitigate risks in the supply chain, the Group has negotiated strategic agreements with key suppliers present in production and export markets. We also invest in certifications and audits that guarantee our compliance with the highest food safety and quality standards. In the area of innovation, the Group allocates resources to its R&D and innovation facilities, where it develops new solutions and products that respond to market trends and consumer needs, thus promoting a more diversified, sustainable and healthy offer.

Finally, the Group has tools and teams for engaging with customers and consumers, guaranteeing a continuous flow of information and enhancement of user experience.

To conclude this chapter, the Ebro Group did not have any severe problems or incidents related with Human Rights in respect of our consumers and end-users in 2025.

S4-5. TARGETS RELATED TO MANAGING IMPACTS

*(81)

The Ebro Group does not currently have any global quantitative targets related to consumers, owing to the diversity of markets, the heterogeneity of product categories and the decentralised structure of our operating model. However, four strategic principles have been established constantly to guide the management of material impacts related with consumer experience:

1. Offer a broad portfolio of healthy, differentiated food products
2. Anticipate and meet their needs for consumption
3. Guarantee top quality in our products and services, meeting not only the quality standards and requirements stipulated in law, but also any stricter standards to guarantee that top quality
4. Protect consumers' health and safety, meeting the strictest food safety standards

Although there are no global quantitative targets, the Group systematically monitors the effectiveness of our policies and actions related to these principles. This monitoring is integrated in the usual management processes of each subsidiary and are based on:

- **Active listening systems** through market surveys, satisfaction surveys, trend analysis and the different customer service channels. This information enables us to adapt our strategic principles to the peculiarities of each geographical market.

- **Regular performance reviews**, based on indicators used by subsidiaries, such as customer satisfaction levels, complaint ratios, response times and internal quality metrics. Although these indicators are not consolidated on a Group level, they do enable us to assess the evolution and effectiveness of the actions developed in each market.
- **Internal continuous improvement processes**, in which the results from these systems are presented to the Management Committees of the different companies, enabling the identification of adjustments, improvements and lessons learnt applicable to products, quality processes, labelling and customer services.
- **Continuous engagement with strategic customers, distributors and retailers**, through regular meetings to review consumer trends, service performance and quality expectations, integrating their feedback in our trading and operating management.

Through these mechanisms, the Group ensures effective control of the IROs related with consumers and end-users and guarantees that the evolution of consumer experience is managed in accordance with the strategic principles established.

Although the Group does not plan to establish Group-level quantitative targets in the short term, we will continue to assess the feasibility of specific market-related targets.