



SUSTAINABILITY REPORT 2024

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LETTER TO STAKEHOLDERS

Dear Stakeholders,

Living in an increasingly interconnected and complex world, Riso Scotti is willing to renew its own commitment to a sustainable development capable of combining tradition, innovation and care for the territory.

Through this Sustainability Report we aim at sharing both the achieved results and the path we are willing to pursue to continue generating shared value.

For 165 years our history has been rooted in the land of Pavia and in the culture of Italian rice, promoting quality, respect for natural resources and the enhancement of people and communities as principles to guide our choices.

Inspired by the thought of Leonardo da Vinci, who combined nature and technique, we have developed a sustainable and circular supply

chain model that goes from the field to the consumer's table.

For us, sustainability is not an isolated goal, but a cross-cutting principle that guides all our strategic and operational decisions: from the selection of local suppliers through fair and lasting relationships, to the design of an increasingly efficient and green production facility, from responsible logistics to sustainable packaging, consumer education on conscious lifestyles and the fight against food waste.

We believe in the value of dialogue and participation being the strength of this path. For this reason, we have strengthened our listening and engagement channels with farmers, employees, partners, institutions, consumers and local communities, promoting feedbacks

exchange and shared thinking leading to effective and lasting choices be made.

Initiatives such as the #FeedThePlanet, Insieme per la Sostenibilità ("Together for Sustainability") and Star Bene con Gusto ("Wellbeing with taste"), or outreach formats like Voce & Volti ("Voices & Faces") witness to our commitment to actively involving people, giving a voice to those who, every day, contribute with passion to the growth of a responsible business model.

In the same way, our constant presence at institutional working tables, our dialogue with the academic world, our support for local sport and volunteering, and our investment in young people, witness our relationship with the territory and confirm Riso Scotti's role as a conscious actor, deeply rooted in its own territory yet looking firmly towards the future.

The path towards sustainability is a shared challenge. To you, who share this journey with us, goes our most sincere gratitude. We will continue to listen to you, to improve ourselves, and to act with consistency, so that our work may represent a concrete lever for sustainable progress — today and for the generations to come.

Together we look towards the future with trust and responsibility,

ANGELO DARIO SCOTTI,
CHAIRMAN OF RISO SCOTTI

HIGHLIGHTS

2024



1860

Year of foundation

2001

Year of plant construction



71,750 m²

Total area

25,000 m²

Covered area



30+

Product categories



6,500 t

Paddy rice storage

3,000 t

Processed rice storage

270,000 t

Plant-based beverages storage



13

Number of SDGs supported



13

Number of material topics identified



7

Certifications

GOVERNANCE



278,722,597 €

vs 283,017,265 €

Production value in 2024 vs 2023 (-1.5%)

275,571,894 €

vs 282,739,967 €

Sales revenues in 2024 vs 2023 (-2.5%)



95.5%

Share of economic value distributed in 2024 vs 2023 (vs 94.8% in 2023)



268,019,336 €

vs 269,417,985 €

Economic value distributed in 2024 vs 2023 (-0.5%)

280,779,860 €

vs 284,267,123 €

Economic value generated in 2024 vs 2023 (-1.2%)



MOG 231

Code of Ethics

ENVIRONMENTAL



-29%

Electricity consumed in 2024 vs 2023

1,750.73 GJ

vs 43.16 GJ

Self-produced electricity from photovoltaic systems 2024 vs 2023 (+40%)



-6%

Water withdrawals 2024 vs 2023



-87%

Quantity of waste sent to disposal 2024 vs 2022

97%

Waste generated sent to recovery operations in 2024



-7%

Packaging material used 2024 vs 2022



-18%

Car fleet fuel consumption 2024 vs 2023

1,983.19 tCO₂eq

vs 3,442.68 tCO₂eq

Scope 2 emissions (location-based) 2024 vs 2023 (-42%)

SOCIAL



171

Number of employees in 2024



17

Number of new hires



10%

Turnover rate (outgoing)



536

Training hours delivered



100%

Employees covered by CCNL (National Collective Labour Agreement)

METHODOLOGICAL NOTE

Riso Scotti S.p.A., founded in 1860 by Pietro Scotti and with registered office at via Privata C. Battisti 2, 20122, Milan, has prepared its Sustainability Report with reference to the year 2024.

With this document, Riso Scotti commits to communicating to its stakeholders its performance with regards to environmental, social and governance aspects.

In line with the financial reporting, filed at the Milan Chamber of Commerce, this Sustainability Report, which is issued on an annual basis, refers to the period from 1 January to 31 December

2024. The reporting boundary includes Riso Scotti S.p.A., part of the Riso Scotti Group, with operational headquarters at via Angelo Scotti 2, 27100, Pavia.

Data and information are reported with reference to the GRI Standards (Global Reporting Initiative), in the most recent version updated in 2021, with the “with reference to” option, and cover the three-year period 2022–2024, except where otherwise specified.

The selection of information to be reported stems from a materiality assessment carried out in 2024,

concerning FY2023, and from the related update in 2025, with reference to FY2024, with reference to the requirements of GRI 3 “Material Topics”. This document also includes a representation of the Company’s contribution to the 17 United Nations Sustainable Development Goals.

Since 2024 is the first year of publication of sustainability reporting, this document does not present any restatements of previously published information.

For further information on the document, Riso Scotti can be contacted at the following e-mail addresses: m.papa@risoscotti.it and cerri@risoscotti.it

This document was approved by the Board of Directors on 29 April 2026.

01

RISO SCOTTI: A STORY OF RESPONSIBILITY AND INNOVATION



2001
Year of plant
construction



71,750 m²
Total area



25,000 m²
Covered area



6,500 t
Paddy rice storage



3,000 t
Processed rice storage



270,000 t
Plant-based
beverages storage



1860
Year of
foundation

ORIGINS AND EVOLUTION

Riso Scotti was founded in 1860 by the desire of the Scotti family to bring a high-quality product to tables all over the world. From a mill in the countryside of Pavia, it gradually became a recognized symbol of Italian rice tradition and excellence, and today operates in more than 80 European and non-European countries.

• 1860

Riso Scotti is founded, with its headquarters at the Marudo mill. Operations initially focuses on the collection and milling of rice.

• 1890

The Company F.Ili Scotti is established and moved to Villanterio, consolidating its presence in the territory.

• 1953

Ferdinando Scotti leads the relocation of the Company's headquarters to Pavia, in the Torretta district, marking the beginning of a new industrial cycle.

• 1956

The Company takes on its current corporate structure, becoming *Riso Scotti S.p.A.*

• 1957

Innovation in packaging systems: paper bags are replaced by more modern cartons.

• 1986

The appointment of Angelo Dario Scotti, son of Ferdinando, as Chief Executive Officer, leads to a new phase of growth and transformation.

• 1992

Vacuum packaging is introduced, enabling better product preservation: a turning point for the entire rice sector.

• 1993

Gerry Scotti becomes the brand ambassador, contributing to the notoriety of the brand at national level. This marks the beginning of one of the longest-standing and most recognizable partnerships in the Italian advertising history.

• 1996

The company launches parboiled rice on the market, a steam pre-cooked type that keeps nutritional properties intact.

• 2000

Product diversification starts with the introduction of alternative products: pasta, plant-based beverages and rice-based bread substitutes.

• 2004

Dario Scotti takes over as Chairman of the Company and the *new Bivio Vela production hub* is inaugurated.

• 2005

The Danubio Project starts in Romania, marking the international expansion of the group with an important agri-food initiative.

• 2013

Riso Scotti enters into an industrial and commercial joint venture with the Spanish rice multinational *Ebro Foods*.

• 2015

The Company takes part in *Expo Milano* as ambassador of Italian rice in the world.

• 2015

2017

The *#FeedThePlanet* project is launched, aimed at promoting a new entrepreneurial approach inspired by the principles of sustainability.

• 2018

Riso Scotti consolidates its position as a leading European rice player, exporting to more than 80 countries.

• 2019

The commitment to the integrated rice supply chain is reinforced, enhancing collaboration with farmers and increasing the quality of the final product.

• 2022

2023

The Company joins the Too Good To Go initiative to combat food waste, starts identifying priority ESG topics and calculates its Scope 1 and 2 carbon footprint, strengthening its environmental and social commitment.

• 2024

Launch of the ESG performance reporting process to internally enhance the efforts made towards an increasingly sustainable business model.

• 2025

Publication of the first Sustainability Report.

VALUES THAT GUIDE THE COMPANY

Riso Scotti represents a meeting point between historical roots and the drive for innovation, embodying an identity deeply linked to the tradition of Italian rice and, at the same time, open to the evolution of tastes, social needs and international markets.

Over time, the Company has consolidated an entrepreneurial vision based on excellence, sustainability and responsibility towards the territory and the community.



QUALITY



TRADITION



INNOVATION



SUSTAINABILITY



EDUCATION & GROWTH

At the heart of the corporate strategy lies the will to create shared value through every phase of its activity, promoting **responsible agriculture, an efficient production chain and environmentally respectful processing**. The careful selection of raw materials, rigorous quality control and attention to environmental and social issues testify to the Company's commitment to generating positive impacts along the entire value chain.

Sustainability is the guiding principle that inspires and orients every strategic and operational choice of Riso Scotti, becoming a distinctive element of its business model. It is reflected not only in environmental management — for example through the commitment to energy self-sufficiency, waste reduction and the adoption of circular economy models — but also in building strong relationships with people and territory.

Quality has always been the guiding principle of Riso Scotti's business conduct, understood not only as excellence of the final product but also as attention to processes and constant care for every detail of the supply chain.

The Company is rooted in the rice tradition of the Pavia area but looks resolutely to the future, investing in technological and process innovation, and promoting a corporate culture based on the quality of products and relationships. This integrated approach also translates into a strong commitment to continuous training, the inclusion of young talents and the professional growth of people.

In an increasingly complex context, Riso

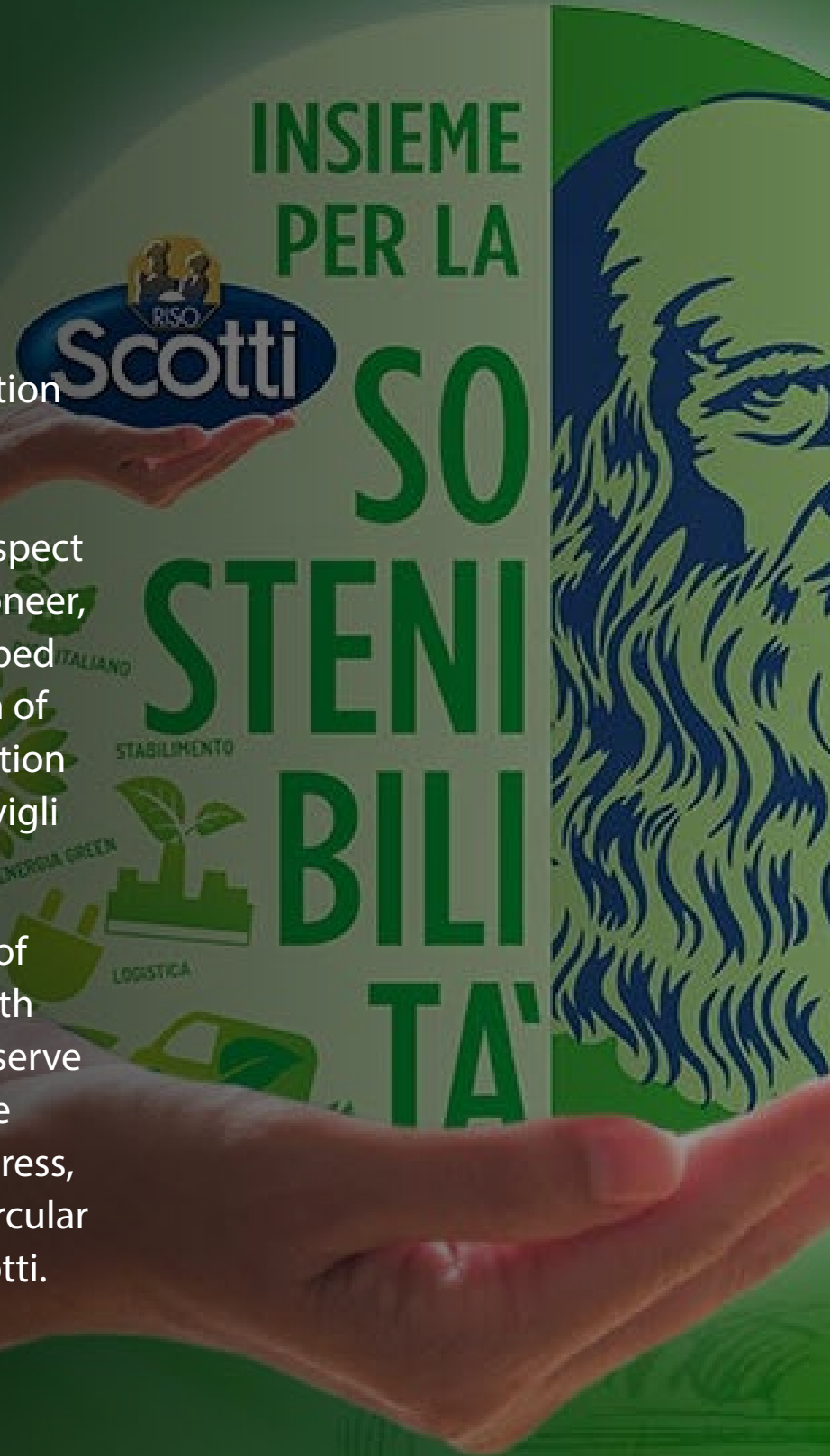
Scotti positions itself as a conscious player and promoter of sustainable development, capable of generating shared value in the long term, aligning its economic objectives with environmental, social and governance ones. Riso Scotti recognizes itself in the ability to listen and engage with global partners and stakeholders the main driver of innovation, thus transforming collaborations into opportunities for value exchange and co-design.

Riso Scotti intends to pursue a harmonious development, based on solid roots and oriented towards a future in which sustainability, competitiveness and responsibility are inseparable elements.

A SUSTAINABLE DEVELOPMENT MODEL

A distinctive element of the corporate culture is the inspiration drawn from the thought of Leonardo da Vinci, a symbol of harmonious innovation and respect for the laws of nature and a pioneer, whose engineering genius helped channel water for the irrigation of rice paddies through the invention of lock mechanisms for the Navigli canals.

An artist, scientist and symbol of the Italian Renaissance that, with his genius and his ability to observe the laws of nature and translate them into innovation and progress, inspired the sustainable and circular supply chain model of Riso Scotti.



WE PROCESS IT WITH CARE

Our rice comes from farmers. We process it in its purest form, with a constant guarantee of quality and excellence.



WE PROTECT ITALIAN RICE

We promote efficient agriculture that respects both the environment and people.

#weareallaboutrice

A GREEN FACILITY

We reduce CO₂ emissions and waste. We use rice processing by-products to generate energy, powering our facility.

We promote a virtuous cycle of water reuse.



WE TRANSPORT IT CAREFULLY

We reduce road traffic by optimising transport loads. We use natural gas vehicles on our most frequently travelled routes.



THE FIRST STEP TOGETHER

Our packaging is recyclable. Cardboard packaging is made from 80% recycled material.



YOUR NEXT STEP

When our packaging is empty, give it a new life by disposing of it correctly.



From Leonardo to today's sustainable supply chain:

The echo of water on the ways of rice

An exciting journey along the rice supply chain, inspired by the genius of Leonardo da Vinci and his vision of Nature as a driver of innovation. Discover how Riso Scotti translates these values into a circular economy model, protecting water, the territory and people.

From cultivation to consumption, a story of shared sustainability.



Scan the QR Code to find out more! [LINK](#)



“NATURE DOES NOT
BREAK ITS OWN LAW.”

LEONARDO
DA VINCI

The approach is defined as a **circular model of participatory sustainability** and is based on the commitment to create a virtuous cycle in which every phase of the production process – from rice cultivation to its processing and consumption – is carefully designed to minimise environmental impact and enhance product value.

The Company's innovation also extends to the development of new products and the opening of new market channels and is seen as a continuous process, driven by research and by the will to respond to the needs of an evolving market. Riso Scotti constantly invests in research and development to improve its products and processes, ensuring the highest quality and food safety.

Riso Scotti has integrated sustainability as a strategic lever in every aspect of its business model, promoting innovation, efficiency and respect for natural resources. The Company has set out on a path towards energy self-sufficiency, installing biomass cogeneration plants and new photovoltaic projects, with the aim of reducing the use of gas and electricity from fossil sources.

Moreover, a circular system has been implemented for water management, which includes drinking-water treatment, anaerobic purification and reuse for agricultural purposes. On the logistic and production side, the optimisation of transport and the use of

recycled packaging allowed the reduction emissions and waste, in line with the “zero waste” objective.

The Company actively collaborates with farmers and technical partners to promote sustainable and traceable agricultural practices, favouring Italian suppliers and strengthening transparency along the entire value chain. The approach is inspired by the principles of the circular economy, also through ongoing dialogue with stakeholders and industrial partners, to build a regenerative future in the world of rice.

PRODUCTS AND REFERENCE MARKETS

Riso Scotti specializes in the production, processing and marketing of rice and rice-derived products, reaching a portfolio of more than 30 product categories.

Venere: the Italian black wholegrain rice

Cultivated in selected areas such as the lands of Piemonte and the Valle del Tirso in Sardegna, Venere rice stands out for its intense aromatic profile and for the unique fragrance that makes it recognizable and appreciated internationally. This premium rice represents an excellence of Made in Italy, guaranteed by a controlled and transparent supply chain, in which every phase, from cultivation to processing, is subject to rigorous protocols in terms of quality, origin and sustainability.

Venere rice is not only a product of gastronomic excellence, but also a choice oriented towards wellbeing: naturally gluten-free, it is rich in fibre, mineral salts and antioxidants, qualities that make it a functional food as well as a tasty one. Its versatility makes it ideal both in traditional Italian preparations and in more innovative recipes.

The varieties of rice processed:

RISOTTO RICE

Premium varieties such as Carnaroli, Arborio and Vialone Nano are prized for their texture during cooking and for their ability to absorb flavours, making them ideal for traditional Italian dishes.

SALAD RICE

Varieties such as Ribe and Originario stand out for the compactness of the grain, making them particularly suitable for cold preparations and summer dishes.

WORLD RICE

The offer also includes international varieties such as Basmati and Jasmine, selected to meet the growing demand for ethnic and globally inspired flavours.

The wide variety of products and the multichannel approach allow the Company to reach a heterogeneous audience, at national and international level:

- Modern Trade: it is the main sales channel, through which Riso Scotti delivers its offer to mass consumption;
- Ho.Re.Ca. sector: supply of products intended for restaurants, canteens and collective catering activities;
- Food industry: collaboration with third-party companies that use rice or its derivatives as a base ingredient for their preparations;
- End customers: through corporate e-commerce, Riso Scotti reaches consumers directly, offering the entire product range in a convenient and accessible way.

Over time, Riso Scotti has significantly expanded its offer, complementing rice with products designed to respond to the needs of consumers that care of wellbeing, quality and sustainability. Alongside the traditional processing of rice, the Company offers:

PASTA MADE OF RICE

A gluten-free alternative to conventional pasta, designed to meet the needs of those with food intolerances or who prefer a lighter diet;

PLANT-BASED BEVERAGES

Based on rice, coconut and almond, they represent a response to the growing demand for alternatives to cow's milk;

BREAD SUBSTITUTES

Such as rice cakes, crackers and other light and crunchy snacks, ideal for balanced snacks or as accompaniments to meals;

BREAKFAST PRODUCTS

Biscuits, rusks, snack cakes and spreadable cream which combine taste, simplicity and lightness in the Linea "Sì con Riso", designed for those following diets free from lactose and milk proteins, but genuinely good for everyone.

RICE OIL

A vegetable condiment with high nutritional properties, suitable for everyday cooking.

RESEARCH AND DEVELOPMENT: INNOVATION FOR QUALITY AND SUSTAINABILITY

Research and development represents a cross-cutting strategic area in Riso Scotti, oriented towards the continuous improvement of processes and products, with significant repercussions also on the environmental and social fronts.

Although there is currently no formalized procedure that systematically links R&D activities to the assessment of the Company's environmental impacts, the operational approach adopted makes it possible to generate tangible benefits in terms of both energy efficiency and the reduction of consumption and waste.

This approach reflects a desire for responsible and proactive management of a topic that directly contributes to the organization's economic, environmental and product performance.

Operating according to an integrated **supply chain model** makes it possible to oversee all phases of the production process: from seed selection to the distribution of the finished product, ensuring high quality standards and traceability along the entire value chain.

Therefore, R&D activities are focused on several areas: from the optimization of production processes, such as steam recycling in the plant-based beverages production departments, to the development of more sustainable packaging, such as 100% recyclable microwaveable monomaterial plastic pouches, replacing the previous multi-laminate versions.

Moreover, the Company regularly carries out review of sterilisation cycles to reduce treatment times, lower energy consumption and preserve

the organoleptic characteristics of products.

On the technological side, innovative solutions for moisture control in the dough used in rice cake production have been introduced, with the aim of improving the quality of the finished product and reducing waste. The R&D function works in close synergy with the Quality, Industrial and Management Control Departments, and also responds to the production needs, demonstrating strong integration with corporate operations.

From the perspective of product innovation, priorities are driven by market developments, consumer feedback (also collected through social media channels and customer service) and the requests of Modern Trade. Development directions include the creation of products with transparent labels, free from additives, preservatives, milk, lactose and palm oil, as well

as the launch of versions without added sugars in the plant-based beverages segment. Attention is paid to reducing the use of oil and to lighter nutritional profile of rice-based snacks.



The R&D area, that reports to the Commercial Department, develops new products every year for each product category in which the Company operates. In response to the needs of consumers and the market, the Company develops innovative solutions in close cooperation with Universities, research centers and suppliers of raw materials and packaging, as well as with logistic partners, with the aim of also optimizing transport and pallet loads.

Through these activities, Riso Scotti oversees a key topic for the competitiveness and sustainability of the organization, with the ambition of integrating the prevention of environmental impacts ever more into its innovation processes.

2024 awards for innovation by Riso Scotti

During 2024, Riso Scotti received prestigious awards confirming its ability to innovate the rice sector by enhancing taste, quality and sustainability.

RISOTTI CREMOSI – BEST FOOD PRODUCT, CIBUS INNOVATION CORNER

During the 2024 edition of Cibus di Parma, at the Innovation Corner, the Risotti Cremosi product was awarded Best FOOD Product in the main courses category. The award recognized the product's innovative response to the needs of the modern consumer, based on practicality, taste and quality. The selection was made through a structured process that combined market analyses by NielsenIQ, judgements by buyers and managers of Modern Trade, consumer surveys by Bva Doxa and the final validation by Confconsumatori.

RISOTTO LAVORATO A GREZZO – BRANDS AWARD

The stone-ground Risotto from the Risotti Selection category won the Brands Award for best new product performance *in the Rice, Cereals & Legumes category*. Its success was determined by a survey conducted on the Gdoweb platform, which gathered over 6,000 preferences from sector experts: distribution managers, industry representatives, and agencies. The product took first place for gastronomic innovation, thanks to minimally processed stone-ground, which enhances the qualities of the 100% Italian Roma grain, making it ideal for rich, intense, and satisfying dishes.

These awards confirm the Company's commitment to offering distinctive solutions, the result of the synergy between rice tradition, industrial know-how and constant attention to new consumption styles.



ENGAGING PEOPLE AND THE COMMUNITY: ACTIVE LISTENING AND SHARED VALUE

For Riso Scotti, building value means activating concrete and continuous listening towards all the actors involved along the entire value chain.

From collaboration with agricultural suppliers to transparent relationships with consumers, to open dialogue with local communities and institutions, each initiative is oriented towards the creation of a sustainable ecosystem based on trust, responsibility and participation

Commitment along the supply chain: listening, collaboration and responsibility

Riso Scotti recognises the strategic value of the agri-food supply chain as an interconnected ecosystem, in which each actor — from the seed producer to the farmer, from the logistics supplier to the consumer — plays a key role in promoting truly sustainable development. The Company adopts an approach based on long-term collaboration, founded on transparent relationships, skills sharing and shared responsibility.

Active listening, technical support and incentives for virtuous practices represent fundamental tools to generate continuous improvement

and create environmental, social and economic value along all phases of the production cycle. This commitment translates into a series of initiatives that directly involve supply chain partners, with the aim of fostering a sustainable and participatory transformation of the agri-food system.

An example is the project “Insieme per la Sostenibilità” (Together for Sustainability - Brands4Sustainability), through which seed producers, farmers and energy operators are actively involved in the adoption of practices with high environmental and social value.

- Enhancement of the local agricultural supply chain - Rice supply mainly comes from local farmers, with whom Riso Scotti maintains transparent and lasting supply relationships.
- Collaboration and audits along the supply chain - Although there are no formal policies yet for assessing suppliers' sustainability, periodic audits are carried out, also in synergy with the Quality department, to monitor compliance with the required standards and to incentivize continuous improvement.
- Fair and stable commercial relationships - The Company adopts a non-speculative approach, purchasing quantities such as to guarantee producers advantageous and sustainable economic conditions, regardless of market fluctuations.
- Efficient logistics - Load optimization and the reduction of road trips help to decrease the environmental footprint of transport. On the most travelled routes, natural gas-powered vehicles, which are less impactful than traditional means, are used.

“The fight against waste is by its very nature part of the circular economy model that Riso Scotti has been pursuing for years as a sustainability brand. [...] Only a fair, healthy and environmentally respectful food system can guarantee a sustainable future at social, but also economic, level.”

FRANCESCA SCOTTI, DIGITAL MARKETING
AND COMMUNICATION MANAGER

Wellbeing at dinner and lunch: the Dietidea Programme

In line with its commitment to promoting a healthy lifestyle and a balanced food culture, Riso Scotti has developed Dietidea, a nutritional programme designed to support consumers' everyday wellbeing. The initiative stems from collaboration with the nutritionist Professor Nicola Sorrentino and is the result of a vision that integrates nutritional quality, practicality and taste, offering balanced low-calorie pathways designed for those who wish to get back into shape, maintain weight or simply detox.

The proposed pathways – lasting 7 days or in a 48-hour flash formula – are based on selected Riso Scotti products, low in calories, practical to use and developed to ensure a balanced diet without sacrifice.

The goal is to respond to the needs of modern life, in which time is limited but attention to health remains a priority. Through *Dietidea*, Riso Scotti consolidates its role in supporting mindful nutrition and the adoption of sustainable food habits, in line with its constant responsibility towards the wellbeing of its consumers.

Commitment to consumers

Listening also translates into active dialogue with consumers, considered an integral part of the Company's sustainability strategy. Riso Scotti promotes education to conscious consumption, raising awareness on good recycling practices and the correct disposal of packaging. On the environmental front, it adopts low-impact packaging, made of recyclable cardboard, with a share of 80% already recycled material.

In line with its vision of participatory and circular sustainability, the Company joins the Too Good To Go network, strengthening its commitment to the fight against food waste. As a “Factory

against food waste”, Riso Scotti works to reduce warehouse surpluses that would risk being disposed of, instead transforming them into useful resources for the community.

This adherence is accompanied by an intense information and awareness-raising activity towards consumers to stimulate virtuous behaviours and to strengthen awareness on the value of food at every phase of its life cycle.

Confirming the will to support consumers also in everyday life, Riso Scotti created Cucina Creativa, a digital magazine. Now in its third edition, this editorial project presents a contemporary and

sustainable vision of rice-based cooking. Its content includes: original and anti-waste recipes, time-saving ideas for lunch, cultural articles and insights on the value of the supply chain, with accessible and engaging language. The magazine represents a tool for direct dialogue with those who choose Riso Scotti, offering inspiration, food education and food culture as a common good.

Focusing on wellbeing and food awareness, the Company has also developed dedicated initiatives that enrich the consumer experience, offering concrete tools for a healthier and more responsible lifestyle.

The Animal Wellbeing social community



Scan the QR Code to find out more! [LINK](#)



In line with a vision of sustainability that also includes biodiversity and harmonious coexistence between humans and animals, Riso Scotti created a community dedicated to the wellbeing of pets, promoting a culture of care and mutual respect.

Through the Facebook channel “Benessere Animali Riso Scotti” (Riso Scotti Animal Wellbeing), the Company has created a space for dialogue and sharing in which it promotes a lifestyle based on four pillars common to human and animal wellbeing:

- Balanced nutrition, as the basis for health and vitality;
- Human-animal relationship based on trust, built through shared experiences and mutual respect;
- Physical activity, to foster moments of shared wellbeing;
- Suitable and comfortable environment, that fosters a healthy and harmonious life for all family members, human and otherwise.

Support for and engagement with the local community

Riso Scotti has a deep and strong relationship with the territory of Pavia, rooted in over 165 years of corporate history and in the identity of the rice product itself, which has always been a symbol of this land. It translates into an authentic commitment to enhancing local resources, developing skills, promoting culture and social cohesion.

The Company maintains a constant and responsible dialogue with the local community, adopting an approach based on proximity, listening and transparency. Whenever any criticalities or negative perceptions risks arise, a dedicated committee is activated to carry out door-to-door visits to provide direct explanations to residents, also in coordination with ARPA (Agenzia Regionale per la Protezione Ambientale – Regional Agency for Environmental Protection) and the municipal authorities. This initiative, implemented during 2024, has helped

strengthen community trust, confirming the effectiveness of the work carried out by the dedicated internal listening group, active since 2023.

Riso Scotti has been supporting the main local institutions for years, with ongoing donations in favour of organizations such as Caritas, the San Matteo Hospital and the University of Pavia. Particular attention is paid to the volunteering circuit, with initiatives such as the “Vota il tuo Volontario” (Vote for your Volunteer) competition, in collaboration with the weekly “Il Ticino”, and with concrete gestures such as employees forgoing the traditional ‘Riso del Mese’ (Rice of the Month) to donate more than 15 quintals of food products to the Ukrainian population through Children in Crisis. Moreover, the Company continuously promotes initiatives in support of families in difficulty and assistance projects.

Participation and institutional representation

Riso Scotti actively participates in multilateral working tables and local forums promoted by public bodies, authorities and industrial associations. Where involved, the territorial commitment also extends to active participation in institutional bodies. Riso Scotti is represented in the Pavia Committee of Assolombarda – by Lucrezia Scotti as owner’s representative – and participates in the Council of AIRI (Associazione Industrie Risiere Italiane – Italian Rice Millers Association), contributing to strengthening dialogue between industry and the agricultural supply chain.

Within the mini-series “*Qui ogni impresa è possibile*” (Here every enterprise is possible), promoted by Assolombarda and written by John Dickie, an episode was dedicated to the production network of Pavia with a focus on Riso Scotti, highlighting its strategic role in combining craftsmanship and innovation, tradition and industry.

In line with this vision, particular importance was given in 2024 to the meeting with Institutions: the Company welcomed at its plant the Italian Minister of Economy and Finance, Giancarlo Giorgetti, and the President of the Lombardy Region, Attilio Fontana.

Participation and respect for different cultural and religious sensitivities were also shown on symbolic occasions such as the visit of the Bishop of Pavia, Mons. Corrado Sanguineti, to the corporate headquarters during the Easter period 2024. A moment of reflection and shared wishes, which saw the presence of many employees, strengthening the sense of belonging and the community dimension of the enterprise.

Active engagement in local roundtables

Riso Scotti actively participates in multilateral working tables and local forums promoted by public bodies, authorities and industrial associations. Where involved, the Company contributes with technical expertise and strategic vision to defining shared objectives for the efficient management of resources.

The participation strengthens the role of Riso Scotti as a responsible and focused player to the demands of the community and represents a concrete example of stakeholder engagement oriented towards the co-design of sustainable solutions.

“I believe in the synergy between the two teams in favour of an ever stronger and more competitive sport in Pavia.”

**ANGELO DARIO SCOTTI,
CHAIRMAN OF RISO SCOTTI**

Training, innovation and young talent

One of the pillars of the Company's social commitment is investment in training and the inclusion of young people. The project “Accademia” (Academy), developed with prestigious Italian universities such as the University of Pavia, Cattolica, Ca' Foscari and Luiss, includes five operational masters open to recent high-potential graduates. The selected young people take part in highly professionalizing training pathways according to the “learning by doing” model, which promotes practice over theory, aimed at training the future senior executives of the agri-food sector.

Alongside this initiative, Riso Scotti collaborates with the Cardano Industrial Technical Institute

in the post-diploma course in Mechatronics, hosting classes for direct experiences on technologies, automation and industrial processes related to the agri-food industry. The Company also promotes orientation pathways aimed at local schools, tailored to each age group and specialization, with a focus on agronomy, nutrition and plant visits.

In 2024 the partnership with the MIBE Master (Master in International Business and Economics) of the University of Pavia was also renewed, offering students a project in collaboration with the Company's Digital Marketing Specialists to explore new internationalization strategies in foreign markets.

Sport, culture and community spirit

For Riso Scotti, sport represents a privileged vehicle of inclusion, education and community identity. In 2024, the Company renewed and expanded its support for the Pavia sports scene, confirming its active role in promoting healthy lifestyles and shared values such as respect, collaboration and community spirit.

Its commitment has extended to local basketball and football, alongside the two historic teams – Pallacanestro Pavia 1933 and A.C. Pavia 1911 – strengthening the link with the local sporting activities. At the same time, a collaboration started with the “Here You Can” basketball school, founded by former champion Fabio Di Bella, with an educational focus oriented towards the growth of younger people.

Moreover, the Company confirmed its support for the historic CorriPavia event.

The Company also hosted and supported historic motoring events such as the Mille Miglia and the Coppa Milano-Sanremo, which stopped at the Pavia plant, thus celebrating the union between motoring culture and territorial identity.

02

RESPONSIBILITY TOWARDS THE CONSUMER: QUALITY, SAFETY AND TRANSPARENCY



PRODUCT CERTIFICATIONS

Riso Scotti adopts a comprehensive certification system to guarantee the quality, safety and traceability of its products, as well as their compliance with specific nutritional, religious and ethical standards.

The main certifications include:

Sustainability certifications

To confirm its commitment to a responsible business model, Riso Scotti has also obtained certifications that enhance environmental performance and social responsibility along the supply chain:

- BIO Certification: certifies that products derive from organic farming, according to criteria that protect biodiversity and reduce environmental impact.
- FSA Certification (Farm Sustainability Assessment): assesses agricultural practices from a sustainability perspective, promoting continuous improvement of environmental performance in cultivation phases.
- Fairtrade: guarantees respect for workers’ rights and fair commercial conditions along the entire supply chain, promoting sustainable development in producer countries.



VEGANOK Certification
Validates the compliance of products with the requirements of vegan and vegetarian nutrition, according to nutritional, environmental and ethical criteria.



KOSHER Certification
Certifies the suitability of products for consumption according to the food norms of Jewish tradition.



EAC Certification (EurAseC Conformity)
Demonstrates compliance with the technical requirements of the Eurasian Customs Union, ensuring access to the markets of the area.



AiC Certification (Associazione Italiana Celiachia - Italian Celiac Association)
Guarantees the absence of gluten in products, making them suitable for people suffering from celiac disease.



AILI Certification (Associazione Italiana Latto-Intolleranti - Italian Lactose-Intolerants Association)
Certifies the compatibility of products with the needs of those with lactose intolerance.



BRC FOOD and IFS FOOD Standards
International standards that certify safety and quality throughout the entire production chain, based on the principles of HACCP and on good manufacturing (GMP), laboratory (GLP) and hygiene (GHP) practices.

6 fundamental principles



SAFEGUARDING
FOOD SAFETY AND
THE LEGALITY OF
PRODUCTS



CONTINUITY
AND RELIABILITY
OF PERCEIVED
QUALITY



ENHANCEMENT
OF CUSTOMER
SATISFACTION
ALONG THE ENTIRE
VALUE CHAIN



DEVELOPMENT
OF AN INTERNAL
CULTURE OF
QUALITY AND
RESPONSIBILITY



SYSTEMATIC
ADOPTION OF THE
SUSTAINABILITY
CRITERION IN
EVERY DECISION



PROMOTION OF
HUMAN VALUES
AND TEAM SPIRIT

SAFEGUARDING FOOD SAFETY

Riso Scotti recognizes the **health and safety of consumers** as an absolute priority and a distinctive element of its commitment to product quality, reliability and responsibility. Therefore, the Company adopts **rigorous standards along the entire production chain**, with the aim of offering safe food, compliant with current regulations and consistent with customer expectations.

The centrality of the relationship with the consumer translates into constant, transparent and listening-oriented dialogue, to build lasting relationships of trust and generate shared value. Customer satisfaction and continuous improvement are an integral part of the corporate strategy and are pursued through respect for six fundamental principles:

- safeguarding food safety and the legality of products;
- continuity and reliability of perceived quality;
- enhancement of customer satisfaction along the entire value chain;
- development of an internal culture of quality and responsibility;
- systematic adoption of the sustainability criterion in every decision;
- promotion of human values and team spirit.

These principles are translated into measurable operational objectives: on the one hand, the reduction of complaints in relation to volumes produced; on the other hand, the integration of self-assessment tools and external audits to improve performance.

For this purpose, Riso Scotti regularly monitors quality indicators and promotes structured moments of internal discussion, analyzing the collected data to identify any corrective or efficiency actions.

To ensure high levels of control and transparency, the Company complies with the HACCP system (Hazard Analysis and Critical Control Points) and operates in compliance with Italian and European regulations on food safety.

As a further guarantee, Riso Scotti maintains and regularly renews the main international sector certifications, including:

- ISO 22000, for food safety management systems;
- BRC (British Retail Consortium) and IFS (International Featured Standard), which attest compliance with strict requirements in terms of quality, hygiene and traceability;
- BIO and SRP (Sustainable Rice Platform), for the sustainability and traceability of the rice supply chain.

RESPONSIBLE AND TRANSPARENT COMMUNICATION

Riso Scotti pays great attention to product communication, considering it a strategic tool to strengthen relationships with consumers, collect useful inputs for continuous improvement and raise awareness on corporate values. The Company considers it of great importance to maintain a transparent and constant dialogue, capable of conveying trust and understanding emerging market needs.

For Riso Scotti, product communication is a strategic tool to present the distinctive characteristics of its products in a transparent, correct and accessible way: quality, origin, nutritional values and sustainability-related aspects. Television continues to play a central role, as a privileged channel to reach the audience that purchases, with authoritative and far-reaching communication consolidated over time.

Alongside this traditional channel, the Company has set up a dynamic digital ecosystem, both in Italy and abroad, and in continuous evolution,

aimed at strengthening the relationship with consumers through interactive social media. Platforms such as Facebook, Instagram, TikTok and LinkedIn are used not only to promote products, but also to foster authentic brand storytelling and promote the active participation of consumers, who can share experiences, opinions and suggestions in real time. They are accompanied by collaborations with national and international ambassadors and influencers aimed at strengthening the positioning of the brand.

Digital communication becomes a relational marketing tool, aimed at building trust and sense

Voce & Volti: the Company told by its people

“Voce & Volti” is the video format through which Riso Scotti gives space to the protagonists of its corporate daily life, enhancing the role of the people who, with passion and competence, contribute everyday to the transformation of strategic visions into operational reality.

The project was created with the aim of making the topics of sustainability, innovation and quality accessible and authentic through direct and participatory storytelling. Internal and external experts alternate in the dialogue, offering concrete insights and cross-cutting visions on the Company’s sustainable business model.

Among the most significant contributions, Angelo Dario Scotti, Chairman, presented his vision of the Company across tradition, innovation and vision, while Mario Papa, CFO, illustrated the integration between financial governance and environmental responsibility.

The format, published regularly, reports about the entire supply chain: from its territorial roots to new technological horizons, from “zero waste” projects to the voice of the Scotti family, represented by the fifth and sixth generations, who share reflections on the future of the Company.

“Voce & Volti” is therefore a choral narrative, which conveys the founding values of the Company and strengthens the bond between Riso Scotti, its human capital, and its stakeholders.



Discover Dario Scotti’s Story! [LINK](#)



of belonging, but also a vehicle to spread key messages on sustainability, food education and the correct use of resources. To complete this approach, creative initiatives such as thematic playlists on Spotify represent innovative expressive forms, capable of strengthening the emotional bond with products and telling the Riso Scotti world through new experiential languages.

Riso Scotti’s corporate communication is based on contemporary languages and authentic storytelling, capable of representing the Company’s identity and enhancing the role of

people, strategic projects and commitment to sustainability.

An example is the video format Voce & Volti, created to share, through the direct testimonies of employees and managers, the evolution of the Company along the entire value chain: from integrated finance to industrial management in line with circular economy principles, to the selection of raw materials according to quality parameters that are more strict than those required by regulations.

“Star bene con Gusto”: an experiential journey along the rice supply chain

Riso Scotti renews its commitment to promoting the culture of Italian rice through the project “*Star bene con Gusto*” (*Wellbeing with Taste*), an awareness-raising and communication initiative that involved ambassadors, journalists and talents from the food sector in a day-long visit to the production hub in Pavia and the surrounding rice paddies.

The aim of the Experience Day is to illustrate the rice supply chain in all its complexity and value, highlighting the role of the Company as steward of quality, sustainability and transparency along the entire production process. The experiential journey showed the different phases of transformation, from the selection of raw materials in dialogue with farmers to industrial processing and the gastronomic enhancement of the final product.

Through the direct involvement of participants, the initiative made it possible to authentically communicate the care that Riso Scotti dedicates to environmental sustainability, traceability of production and technological innovation, with a focus on the relationship with the territory and the end consumer.

The experience was enriched by the contribution of the ambassadors involved, who published the day through their digital channels, thus strengthening the educational, emotional and participatory dimension of the project



Explore Experience Day 2024! [LINK](#)



LinkedIn represents the main channel for the publication of institutional contents, as a digital space that fully reflects the philosophy, activity and vision of the Company. Through this presence, Riso Scotti intends not only to communicate its positioning, but also to contribute to the debate on the key topics of the agri-food industry and sustainability.

All communications, whether advertising, informative or educational, are previously submitted to the joint examination of the Quality, Regulatory and Legal offices, to guarantee regulatory compliance and content accuracy.

Respect for the principles of correctness and transparency represents a daily commitment, which is also reflected in the recognitions received at national level: Risotti Cremosi, Pasta Venere and Risotto Lavorato a Grezzo have been awarded for their ability to respond to the needs of the modern consumer with innovative proposals, consistent with corporate values and the principles of environmental and food sustainability.

Finally, the international development of the Company has led to the definition of communication models tailored for each country, adapted to linguistic, cultural specificities and local food habits. A tailor-made approach that allows Riso Scotti to maintain coherence in its global identity, but with a deeply local sensitivity, thus resulting authentic, relevant and effective in every market in which it operates.

The constant dialogue and active listening of stakeholders represent a central element of Riso Scotti’s strategy, based on transparency, inclusion and participation. To consolidate trust relationships along the entire value chain, the Company has developed an articulated network of communication tools, which allows all interlocutors, from end consumers to representatives of the territory, to express themselves, interact and contribute constructively.

The commitment to consumers translates into a plurality of contact channels: social media allow authentic brand storytelling and facilitate the

sharing of direct experiences, while WhatsApp – whose contact is shown on all packaging – offers a simple, direct and accessible communication mode at any time of the day. Telephone customer service also continues to represent a reference channel for immediate and human dialogue.

All Riso Scotti products also include a QR code on every package, which allows easy access to informative content and digital insights.

These tools are complemented by direct contact experiences, such as the “*Star Bene con Gusto*” days, that involve food bloggers, journalists, influencers and consumers. These are authentic exchange moments that allow stakeholders to dive deeper into the production journey of the rice from the field to the table and strengthen the shared culture around Company’s values.

Finally, Riso Scotti actively engages its internal and external stakeholders through questionnaires designed to identify the most relevant sustainability topics to the Company.

Communication is not just an unilateral transmission, but it is a real exercise of listening, which contributes to improving processes, products and relationships, in line with the vision of participatory sustainability that guides the Company’s choices.

In the reporting period 2023–2024, no cases of non-compliance were recorded, either with current regulations or with self-regulation codes, regarding information and communication on the products offered. This result confirms the constant commitment of the Company to guaranteeing transparency, correctness and completeness of the information provided to consumers, in full compliance with regulatory requirements and voluntary sector standards.

03

SUSTAINABLE DEVELOPMENT AS A DRIVER OF GROWTH

Riso Scotti has always cared about the protection of the environment and people, and manufactures its products with responsibility, innovation and competence to offer quality without compromise.

The Company is committed to **promoting healthy products, understanding and welcoming the needs of its employees and supporting the territory of Pavia in which it operates**, both from a territorial and a community point of view.

In 2024, Riso Scotti decided to **strengthen its external communication** and has embarked on a path aimed at reporting on environmental, social and governance performance, improving transparency and providing timely responses to the requests of stakeholders. Through the measurement and communication of its sustainability performance, the Company aims to identify its strengths and areas for improvement, with the objective, on the one hand, of **progressively reducing the negative impacts generated and fostering the creation of value for the environment and people** and, on the other, of promptly identifying risks and opportunities arising from the market context.



SUSTAINABILITY TOPICS THAT ARE MATERIAL FOR RISO SCOTTI AND ITS STAKEHOLDERS

In 2023, the Company launched a first analysis aimed at identifying the environmental, social and governance topics most relevant to Riso Scotti and its stakeholders.

ENVIRONMENTAL

- WATER AND WASTEWATER DISCHARGES
- EMISSIONS
- ENERGY
- RAW MATERIALS
- WASTE AND RESIDUES

SOCIAL

- IMPACTS ON LOCAL COMMUNITIES
- EMPLOYEE TRAINING AND EDUCATION
- OCCUPATIONAL HEALTH AND SAFETY
- CUSTOMER PRIVACY
- PRODUCT COMMUNICATION

GOVERNANCE

- RESEARCH AND DEVELOPMENT
- BUSINESS ETHICS AND INTEGRITY
- ECONOMIC PERFORMANCE

The analysis considered a total of 24 potentially material topics, that were submitted for assessment to the Company’s Management, external stakeholders (customers, suppliers, local communities and financial institutions) and employees, in order to understand which topics were most connected to positive or negative impacts, generated or that could be generated, by Riso Scotti towards people and the environment.

The evaluations obtained for each potentially material topic were analyzed against a materiality minimum threshold, i.e. of the threshold beyond which a topic is considered relevant for the Company itself or for its stakeholders.

The list of material topics resulting from the process carried out in 2023–2024 was subsequently subjected to re-assessment by the Top Management in 2025, in consideration of the 2024 developments. Such analysis led to the confirmation of the previous results and to the inclusion of 2 new topics in the list of relevant topics.

The Company used different channels for internal and external engagement:

- Management was directly involved through interviews and an anonymous sustainability

questionnaire in 2024 (on FY2023) and through workshops in 2025 (on FY2024);

- Employees, suppliers, customers, financial institutions and local communities were involved in 2024 through an anonymous sustainability questionnaire.

The analysis led to the identification of 13 material topics, mainly in the social and environmental sphere.

ENVIRONMENTAL

With regards to environmental matters, given the nature of Riso Scotti’s production activities, these issues are widely recognized as important, playing a central role in light of current climate challenges and the European landscape.



Water and wastewater discharges

Water is a vital element in human operations and particularly in the production of goods such as rice. Rice cultivation uses and at the same time regenerates water sources. Water, which comes from the mountains through the Po River, once used returns to the aquifer and re-emerges downstream. The result is a virtuous cycle of recycling and reuse, in which the resource is not only preserved but enhanced, fed by the lands it crosses and the rainfall it receives along the way.

Riso Scotti acts to increase the circularity of water resources not only through “nature-based” tools but also through “technology-based” strategies, such as the installation of an anaerobic water purification plant, which makes it possible to make the water coming from production processes suitable for being released into ditches and to irrigate fields.



Waste, residues and raw materials

Riso Scotti aims at becoming a “zero waste” company, optimizing trip loads, fostering the correct recycling of packaging and paying attention to food waste practices. The search for raw materials with an ever lower environmental impact and the promotion of circular processes are key aspects in the Company’s ESG strategy.

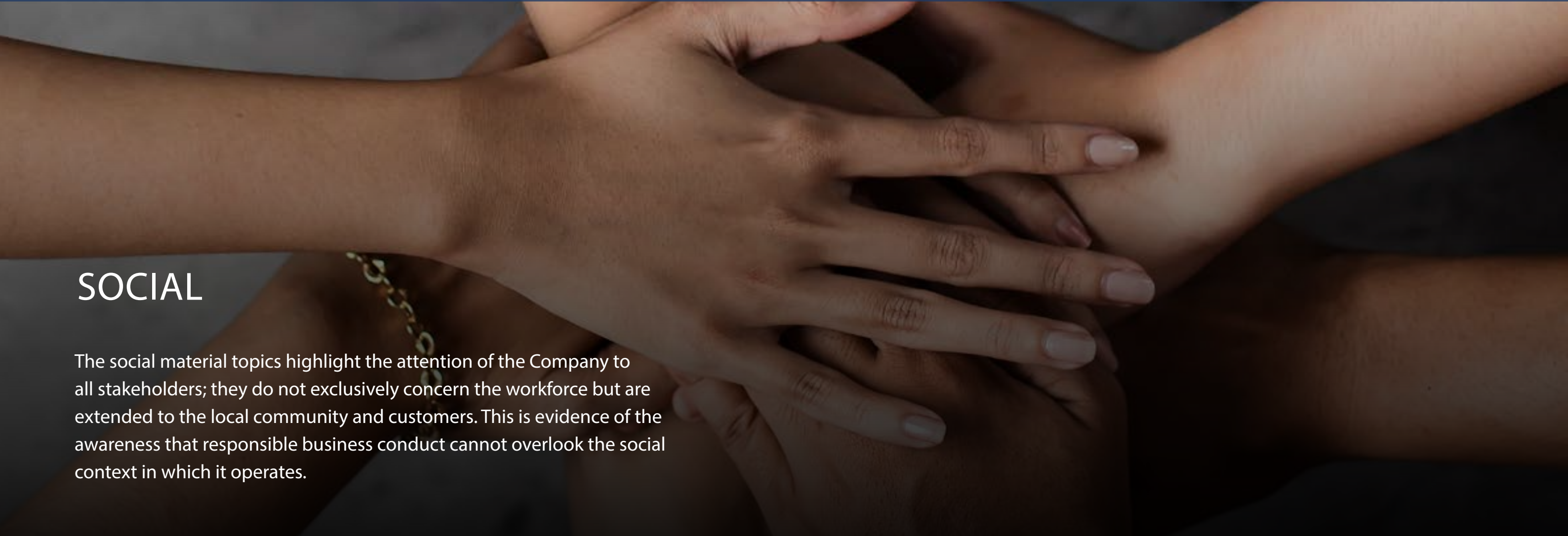


Energy, emissions and circularity

Self-sufficiency is the principle that guides Riso Scotti’s energy strategy. The Company believes in the importance of the fight against climate change, in the creation of a more welcoming environment and in the realization of material reuse cycles. To this end, the Company has installed a cogenerator that captures waste heat from exhaust fumes and uses it to heat water, generate steam and climate-control the work areas.

In parallel, a biomass boiler converts the rice husk, a by-product of rice processing, into biofuel, reducing reliance on natural gas. The combustion process of the husk produces steam, reintroduced into the production cycle, and ashes, which are partly sold for further uses, fostering a circular economy approach.

Part of the strategy of reducing impacts on climate change and energy consumption was also the installation of Air Treatment Units, which reuse the thermal waste of the cogeneration plant, and of photovoltaic plants.



SOCIAL

The social material topics highlight the attention of the Company to all stakeholders; they do not exclusively concern the workforce but are extended to the local community and customers. This is evidence of the awareness that responsible business conduct cannot overlook the social context in which it operates.



Impacts on local communities

Caring for its community is a founding value of Riso Scotti, which since 1860 has been contributing to the growth of its town with the creation and distribution of economic and cultural value, as well as through job offerings.

Active dialogue with farmers, rice mills, distributors and consumers is fundamental to ensure shared growth. It is precisely from this dialogue that the network of “Terre del riso” (“Lands of Rice”) was born, connecting different social parties and fostering the exchange of knowledge and the communication of needs.



Employee training and education and Occupational health and safety

Riso Scotti acts to promote safe and inclusive working environments, supporting its people in a continuous path of training and growth, in the conviction that knowledge and awareness are essential tools to prevent risks and enhance skills.



Customer privacy

In an increasingly interconnected world exposed to cyber risks, Riso Scotti considers the protection of customers’ personal data a fundamental right and a key element to create mutual trust. Therefore, the Company manages the information of its customers, but also suppliers and employees, with the utmost responsibility, ensuring transparency, security and regulatory compliance at every phase of the process.



Attention to product communication

As a company that provides food products intended for end consumers, clear, honest and accessible product communication, which puts the consumer in a position to make informed choices, is key. Riso Scotti is committed to providing clear, complete and verifiable information on ingredients, origin and nutritional values, ensuring the safety of the end consumer.

GOVERNANCE

Governance topics focus on three elements of business growth: economic performance, research and development, and ethical behavior, which are key for the creation of lasting value.



Business ethics and integrity

Acting with awareness and good faith has always been a founding value of Riso Scotti, which promotes the principles of legality, honesty, fairness, transparency, tradition and genuineness. Guided by this perspective, Riso Scotti has adopted a Code of Ethics that defines its standards of conduct and publishes this Sustainability Report to transparently disclose the impacts of its operations on people and the environment.



Economic performance

Riso Scotti aims at progressive and constant economic growth and pursues this growth with the support of a responsible strategy of shared value creation, integrating the protection of the community, people and the environment in which it operates.



Research and development

Innovation and research aimed at reducing the impacts of the production process and increasing product efficiency are key aspects for the creation of shared value. The integration of notions related to environmental sustainability becomes a source of competitive advantage through business transformation: new energy sources, new cultivation systems and innovation in the use of raw materials. Energy and environmental innovation can combine economic growth and environmental protection.

STAKEHOLDER ENGAGEMENT

In a sector that is highly scrutinized and with a high impact on the environment and people, such as the food sector, listening to stakeholders is a key element for business development.

Engagement for the promotion of health and safety

Riso Scotti recognizes the importance of maintaining constant and open dialogue with workers, trade union representatives, inspection bodies (INAIL – Istituto Nazionale per l'Assicurazione contro gli Infortuni sul Lavoro - National Institute for Insurance against Accidents at Work; ATS – Agenzia di Tutela della Salute - Health Protection Agency; Ispettorato del Lavoro - Labour Inspectorate), technical consultants and local communities, in order to progressively improve practices in workers protection, reduce the rate of injuries and illnesses and prevent potential risks. With this purpose, Riso Scotti invites its workforce to provide anonymous reports and welcomes audits carried out by customers and suppliers, in addition to the internal periodic internal audits. This approach has made it possible to activate targeted corrective and preventive actions, aimed at reducing risk within the Company.

Understanding externalities

Riso Scotti involves its employees in the understanding of the environmental impacts that the Company generates or may generate through the promotion of a constant and structured dialogue. This exchange is decisive in the collection of observations, requests for clarification and reports. The result of this dialogue is the definition of targeted actions in response to the needs and inputs that emerged.

The Company also participates in technical roundtables and local meetings promoted by public bodies, river basin authorities and sector associations, focused on the management of water resources and discharges.

Through such engagement, Riso Scotti has the possibility to identify the stakeholders' priorities, orient its strategic choices, improve the understanding of the ESG externalities generated by its activities and prevent disputes and reputational risks.

Therefore, Riso Scotti is committed to maintaining open and constant dialogue with employees, customers, suppliers, local communities, farmers, seed producers, regulatory bodies, commercial partners and consumers through various tools.

The "Insieme per la Sostenibilità" project

Presented during the Brands4Sustainability event, organized within the framework of All4Climate – Italy 2021 in Torino, the Riso Scotti project "Insieme per la Sostenibilità" engages stakeholders through direct collaboration along the entire supply chain: farmers, seed producers, suppliers, logistic partners, distributors and consumers. The project, inspired by the genius of Leonardo Da Vinci and his attention to nature and to the progress that derives from it, promotes a responsible supply chain model that actively involves all the actors of the production chain with the aim of reducing environmental impact, protecting biodiversity and promoting innovative agricultural and industrial practices, inspired by the principles of the circular economy and respect for nature. This approach fosters co-responsibility, transparency and continuous improvement through the sharing of data and information, and raising awareness on waste, energy efficiency and emissions.

Engagement in the materiality assessment

As already mentioned, in 2023 Riso Scotti involved its stakeholders through an anonymous questionnaire to understand the relevance of environmental, social and governance issues for themselves.

The Company received 126 anonymous responses that provided a clear vision of external ESG perception.

Stakeholder engagement guided the definition of material topics for Riso Scotti's internal and external reality, clearly indicating the transparency expectations of stakeholders and the focal points on which to develop a strategy.

CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

In defining its strategy and in the analysis of its material topics, Riso Scotti contributes to the United Nations Sustainable Development Goals, a set of 17 goals adopted by the United Nations in 2015, articulated into targeted milestones, with the aim of ensuring global sustainable development that reduces inequalities and poverty, promotes inclusive economic growth, protects the environment and fosters peace and collaboration.

During the materiality assessment, Riso Scotti identified its impact in relation to the following SDGs:

TOPICS	SDGs
WATER AND WASTEWATER DISCHARGES	Goal 6: Clean water and sanitation
EMISSIONS	Goal 13: Climate action
ENERGY	Goal 7: Affordable and clean energy
RAW MATERIALS	Goal 12: Responsible consumption and production
WASTE AND RESIDUES	Goal 12: Responsible consumption and production
PRODUCT COMMUNICATION	Goal 12: Responsible consumption and production

TOPICS	SDGs
IMPACTS ON LOCAL COMMUNITIES	Goal 11: Sustainable cities and communities
EMPLOYEE TRAINING AND EDUCATION	Goal 4: Quality education
CUSTOMER PRIVACY	Goal 16: Peace, justice and strong institutions
OCCUPATIONAL HEALTH AND SAFETY	Goal 3: Good health and wellbeing
BUSINESS ETHICS AND INTEGRITY	Goal 16: Peace, justice and strong institutions
ECONOMIC PERFORMANCE	Goal 8: Decent work and economic growth
RESEARCH AND DEVELOPMENT	Goal 9: Industry, innovation and infrastructure

04

RISO SCOTTI'S GOVERNANCE MODEL



CORPORATE GOVERNANCE, ROLES AND RESPONSIBILITIES

Riso Scotti adopts a governance structure composed by the Board of Directors, the Board of Statutory Auditors and the Supervisory Body. These bodies collaborate to ensure compliant, transparent and long-term sustainability-oriented corporate management, ensuring compliance with regulations, the protection of stakeholders’ interests and the integrity of the Company.

The Board of Directors

The Board of Directors is responsible for directing and supervising corporate strategies, it serves a three-year mandate and meets in the presence of the Board of Statutory Auditors.

The Board of Directors is appointed every three years by the Shareholders’ Meeting, which selects directors based on their merits, skills and role within the Company. The members then assign the role of Chairman, currently held by Angelo Dario Scotti, who also holds the role of Chief Executive Officer.

Riso Scotti has also established its own Sustainability Committee, which has the task of supporting the Board of Directors in defining, implementing and monitoring the ESG strategy.

Finally, Riso Scotti periodically undergoes independent audits to ensure compliance with regulations and ethical standards. To this end, it annually relies on an external auditing firm, which is responsible for verifying the accuracy of the financial statements.

NAME	AGE	GENDER	ROLE	INDEPENDENCE	NUMBER OF OTHER SIGNIFICANT POSITIONS AND COMMITMENTS HELD BY EACH
Angelo Dario Scotti	68	M	Chairman	No	Chief Executive Officer
Rodolfo Radice	68	M	Vice-Chairman	No	1 (Company Lawyer)
Gianluca Pesce	61	M	Director	No	1 (Executive – Commercial Director Italy)
Valentina Scotti	40	F	Director	No	1 (CEO of Riso Scotti Danubio)
Glorenza Maria Boneschi	79	F	Director	No	
Antonio Hernandez Callejas	69	M	Director	No	
Salvador Loring Lasarte	70	M	Director	No	



The Board of Statutory Auditors

The Board of Statutory Auditors ensures the integrity of the organisational and accounting structures, guaranteeing that business activities are carried out in compliance with laws, the Company statute and principles of good management.

NAME	AGE	GENDER	ROLE	INDEPENDENCE
Enrico Gastaldi	75	M	Chairman	Yes
Giorgio Palumbo	82	M	Statutory Auditor	Yes
Massimo De Dominicis	64	M	Statutory Auditor	Yes

The Supervisory Body

The Supervisory Body (OdV – Organismo di Vigilanza), an independent body required by Italian Legislative Decree 231/2001, verifies on a quarterly basis compliance with the Organisation, Management and Control Model adopted by the Company to prevent offences and ensure ethical behaviour. It is also responsible for managing internal and external reports (whistleblowing). The Supervisory Body also monitors the main socio-economic topics on a quarterly basis and prepares a report for the Board of Directors and the audit firm, highlighting any risks and suggesting improvement insights.

NAME	AGE	GENDER	ROLE	INDEPENDENCE
Francesco Sotti	45	M	Chairman	Yes
Pierantonio Marchese	70	M		Yes
Mario Papa	33	M		Internal member

GOVERNANCE AND SUSTAINABILITY

Riso Scotti recognises environmental and social sustainability as an essential element to ensure, in the long term, economic sustainability and responsible governance.

To integrate sustainability into strategic choices, the governing body is directly involved in periodic meetings and sustainable development processes that concern the following macro-topics:

Environment

A weekly meeting is held to discuss the performance of the circular economy system. This meeting is attended by the CEO, the Sustainability Manager, the industrial department, the purchasing department and the CFO. Reporting is carried out with the support of the management control and the sustainability manager.

Social

A weekly meeting is held to discuss performance related to human resources management. This meeting is attended by the CEO, the HR manager and the CFO. Reporting is carried out with the support of the HR manager.

Governance

A weekly meeting is held to discuss economic performance. This meeting is attended by the CEO, all Commercial Directors, the purchasing department, the head of management control and the CFO. Reporting is carried out with the support of the management control.

The Sustainability Committee

The Sustainability Committee has an advisory function towards the Board of Directors, providing monthly updates on regulatory developments, contextual trends and internal developments.

It has a multidisciplinary structure and it is composed as follows:

NAME	AGE	GENDER	JOB DESCRIPTION
Francesca Scotti	38	F	Digital Communication
Lorenzo Cerri	45	M	Sustainability Manager
Mario Papa	33	M	CFO
Alessandro Irico	57	M	Quality Director
Umberto Rovati	37	M	Marketing Director
Andrea Poletti	53	M	HR Manager
Laura Quattrocchi	57	F	PR & Press
Fabrizio Longa	75	M	Energy Senior Consultant

*Composition as at 31.12.2024

In its role of directing and supervising corporate strategies, the Board of Directors is supported by the Sustainability Committee in the integration of ESG logics.

Finally, attention to the impacts generated or potentially generated by the Company also directly involves the Chief Executive Officer, who investigates the externalities caused on the economy, environment and people through formal and informal discussions with members of the organisation and oversees the effectiveness of the management processes through close contact with the direct reports for the management of individual departments, with whom he has a daily relationship.

The process through which the direct reports communicate the impacts with the CEO is, to date, informal and weekly, promptly addressing any negative externalities. The CEO also organises periodic meetings (at least monthly) to assess the performance of departments and evaluate their control system.

REMUNERATION OF THE HIGHEST GOVERNANCE BODY AND EMPLOYEES

The structure of the remuneration of the highest governance body and of Riso Scotti's employees stems from legislative regulations, supplemented by benchmark studies based on hierarchical position.

The remuneration of the members of the highest governance body is articulated into a fixed and a variable component, which provides bonuses based on income statement and productivity targets, respectively for the commercial and industrial areas. To date, the remuneration scheme does not include bonuses linked to ESG performance targets. However, since economic,

environmental and people-related objectives are intrinsic to corporate objectives, performance is also assessed in relation to such impacts. Riso Scotti does not provide for sign-on bonuses or appointment incentives, and a severance indemnity (Trattamento di Fine Rapporto) is treated in accordance with current regulations.

As regards career development and employee remuneration, these are aligned with market best practices. The Company strongly believes in the internal development of people, therefore internal level and category transitions are not uncommon.

There are remuneration thresholds beyond which the approval of the governance body is required. To ensure fairness and equal opportunities, external consultants independent from the organisation are involved in determining remuneration.

ETHICS, INTEGRITY AND COMPLIANCE

Ethics, integrity and compliance are fundamental values that guide the daily decisions and operations of Riso Scotti. Without such values, it would not be possible to build lasting relationships based on responsibility, fairness and respect.

Riso Scotti opposes to any form of unethical behaviour, and has formalised its commitment through:

- the adoption of a Code of Ethics, available on the website, which defines its commitment to transparency and fair competition, the fundamental values of the company and the building of integrity-based relationships with its stakeholders;
- the establishment of the Organisation, Management and Control Model (MOG) pursuant to Italian Legislative Decree 231/2001;
- the implementation of an independent Supervisory Body, which monitors the correct application of the models and compliance with regulations;
- the prevention of unlawful conduct through tools including whistleblowing, internal audits, dedicated KPIs (e.g. number of reports received, and percentage of cases resolved) and continuous training.

In the event of detected non-compliance, the Company analyses the event, corrects the procedures, prepares and implements a remediation plan, applies any disciplinary sanctions and/or plans additional training for the staff involved.

THE CODE OF ETHICS

Riso Scotti's Code of Ethics outlines the general criteria of conduct to which all those who, directly or indirectly, permanently or temporarily, establish relationships with the Company must adhere.

The Code of Ethics outlines 13 corporate ethical principles, based on which Riso Scotti:

1. assumes honesty and respect for the regulations in force in Italy as non-negotiable principles in its operations. All Recipients are required to know and comply with laws and regulations relating to their performance to the extent applicable to their work;
2. pursues excellence in the realisation of its products and in the provision of its services;
3. develops continuous action to improve services and corporate processes, aimed at the wellbeing and respect of the consumer, at consumer satisfaction, at the protection of workers, at the competence, awareness and skill of administrative and technical staff;
4. guarantees its employees quality, safe and healthy work environments;
5. does not tolerate nor in any way favour behaviours aimed at inducing actions against the law;
6. recognises human resources as the fundamental and irreplaceable asset for its success grounded in full respect for workers' rights, promoting their full enhancement and professional development and refraining from any discriminatory behaviour;
7. undertakes to make the management of technological resources necessary to spread and consolidate a culture of safety more effective and efficient, developing awareness of the Code of Ethics and requiring responsible behaviour from all Recipients;
8. identifies the continuous improvement of processes and systems as a necessary condition for the pursuit of excellence, encouraging the professional growth of collaborators and employees;
9. promotes innovation, scientific research and training;
10. pays the utmost attention so that situations in which conflicts of interest may arise are always avoided;
11. ensures the confidentiality of the information in its possession and refrains from seeking and processing confidential data, except in cases of explicit and conscious authorisation and/or compliance with the legal regulations in force;
12. recognises the importance of respect for the environment and requires Recipients to assess the environmental impact of their decisions, to minimise any negative effects. It plans its activities by seeking the best possible balance between economic initiatives and environmental needs;
13. prohibits all Recipients from accepting, offering or promising, even indirectly, money, gifts, services or undue payments or benefits in relations held with public officials or those in charge of a public service.

Compliance monitoring and ethical audits

Riso Scotti openly invites its stakeholders to subject its corporate practices to external and independent assessments, as testimony of its constant commitment to transparency and corporate responsibility.

From this perspective, the Company has undergone an audit according to the SMETA (Sedex Members Ethical Trade Audit) standard, an internationally recognised ethical audit protocol. SMETA involves an on-site audit conducted by qualified auditors, focused on four main pillars:

- working conditions;
- health and safety;
- respect for the environment and ethical integrity;
- respect for human rights and international labour standards (including freedom of association, absence of forced and child labour, non-discrimination).

The process is based on a comprehensive analysis that assesses the presence of policies and procedures, dedicated resources, training and communication activities and active monitoring.

The verification conducted in November 2024 confirmed the solidity of the Company's management systems in all key areas with an overall positive outcome.

The few recommendations that emerged will be promptly implemented by the Company, confirming the ongoing commitment to strengthening its sustainability and compliance practices.

The Code of Ethics is an integral part of the Organisational Model pursuant to Italian Legislative Decree 231/01. The Internal Control function and the Supervisory Body pursuant to Italian Legislative Decree 231/01 are therefore responsible for:

- facilitating and promoting knowledge of the Code itself;
- constantly monitoring the application of the Code of Ethics by the interested parties, including through the receipt and analysis of reports;
- reporting to the Chief Executive Officer and the Board of Directors any significant violations of the Code, for the purposes of initiating disciplinary proceedings;
- collecting reports relating to behaviours contrary to the provisions contained in the Code;
- expressing opinions on any revision of the Code of Ethics or of the most relevant corporate policies and procedures, to ensure their consistency with the Code itself.



Whistleblowing System

To collect such reports, the Company has activated the following dedicated communication channels:

- e-mail inbox;
- whistleblowing platform, at the following address: [LINK](#)

Riso Scotti guarantees full protection of whistleblowers from any form of retaliation, disclosure of identity (except for legal obligations and the protection of the Company's rights), discrimination or penalty.

ECONOMIC PERFORMANCE AND ECONOMIC VALUE GENERATED AND DISTRIBUTED

In 2024, despite an uncertain macroeconomic context, characterised by a contraction in consumption and a significant increase in the cost of raw materials starting from the second half of the year, Riso Scotti was able to confirm its economic and organisational solidity.

The net profit for the year amounted to €7,371,639, down compared to the previous year (€9,511,260), but still representative of a positive result, reflecting the Company’s capacity to react to complex external conditions.

Revenues, amounting to €275,571,894, recorded a slight contraction of 2.5% compared to 2023, linked to a slight compression of margins, partially offset by a 6% increase in sales volumes. This data highlights how, despite lower revenue in value terms, demand remained strong.

Despite the challenges, Riso Scotti strengthened its market leadership position, increasing the overall retail share by 0.4%, confirming itself as a reliable and competitive reference point in the sector.

Looking at the ratio of the various items in the table to the value of production, the ratios between costs and the value of production remain broadly stable. There is a slight increase in the share allocated to the purchase of goods, which goes from 68.12% to 68.86%, reflecting the inflation of raw material costs recorded in the second half of 2024. Personnel costs also show a slight growth in incidence on the value of production, going from 3.99% to 4.44%, in line with a strategy aimed at enhancing human capital and promoting organisational wellbeing.

ECONOMIC CONSIDERATIONS FROM THE FINANCIAL STATEMENT		
ITEMS	2024	2023
REVENUES FROM SALES	€ 275,571,894	€ 282,739,967
VALUE OF PRODUCTION (VOP)	€ 278,722,597	€ 283,017,265
Personnel costs / VoP	4.44%	3.99%
Purchases of goods + Change in inventories / VoP	68.86%	68.12%
Purchases of services / VoP	18.62%	18.49%
Use of third-party assets / VoP	1.79%	1.68%
Interest and financial charges / VoP	0.87%	0.96%

The economic value generated and distributed

From the perspective of transparent and sustainability-oriented reporting, the items of Riso Scotti's Income Statement are reworked according to an approach aimed at highlighting the value generated by the Company and the share distributed to stakeholders.

The objective is to go beyond the traditional analysis of revenues and profits to highlight how the organisation contributes, through its activities, to the creation of value for all stakeholders: employees, suppliers, local communities, public administration, shareholders and other stakeholders.

According to this approach, the Economic Value Generated represents the overall wealth produced during the year thanks to the operational activity of the organisation. It includes revenues from the sale of goods and services, as well as other income such as dividends, interest or ancillary income. This indicator reflects the Company's ability to produce lasting and sustainable economic results. The Economic Value Distributed indicates instead the share of the value generated that is actually redistributed to stakeholders through wages, purchases of goods and services, dividends, taxes and community investments. It is an indicator of the direct contribution of the enterprise to the social and economic growth of its operating environment. Finally, the Economic Value Retained corresponds to the difference between what is generated and what is distributed. It represents the resources that the enterprise retains to ensure its solidity and future continuity, through reinvestments, reserves or undistributed profits.

In 2024, the direct economic value generated by Riso Scotti recorded a decrease of 1.2% compared to the previous year, going from approximately €284.3 million to €280.8 million. This decline is mainly attributable to the decrease in sales revenues and, more significantly, to the contraction of other net income. Despite this slight decrease, the composition of the value generated remains strongly concentrated on the core activity: 98.1% of the economic value generated indeed comes from sales.

In parallel, the increase in the share of economic value distributed to stakeholders highlights the Company's commitment to generating shared value: in 2024, 95.5% of the value generated was redistributed, an increase compared to 94.8% in 2023.

The main components of the economic value distributed show a general increase: operating costs, equal to 93.2% of the value distributed, decrease slightly (-0.7%), while the personnel costs item increases (+9.5%). On the contrary, a decrease is observed in payments to governments (-9.6%) and in community investments, which nevertheless reach a significant share equal to €63,377.

A close-up, warm-toned photograph showing a hand pouring a large quantity of white rice grains into a woven basket. The grains are captured in mid-air, creating a dynamic sense of movement. The background is softly blurred, showing more of the basket and the warm lighting of the scene.

“Sustainability concerns the entire industry and supply chains. The real victory is a sustainability that delivers value back to the system.”

ANGELO DARIO SCOTTI,
CHAIRMAN OF RISO SCOTTI

	UNIT	2024	2023	VARIATION	
ECONOMIC VALUE GENERATED	€	280,779,860	284,267,123	-3,487,263	-1.2%
Revenues from sales and services	€	275,571,894	282,739,967	-7,168,073	-2.5%
Changes in inventories of work-in-progress, semi-finished and finished products	€	1,296,882	-3,612,712	4,909,594	-135.9%
Other net income	€	1,853,821	3,890,010	-2,036,189	-52.3%
Income from equity investments	€	564,120	276,582	287,538	104.0%
Financial income	€	1,493,143	973,276	519,867	53.4%
ECONOMIC VALUE DISTRIBUTED	€	268,019,336	269,417,985	-1,398,649	-0.5%
% of direct economic value generated		95.5%	94.8%	-	-
Operating costs	€	249,771,044	251,576,035	-1,804,991	-0.7%
Raw materials, ancillary, consumables and goods	€	190,456,028	184,012,857	6,443,171	3.5%
Service costs	€	51,893,892	52,320,886	-426,994	-0.8%
Costs for use of third-party assets	€	4,998,618	4,767,952	230,666	4.8%
Changes in inventories of raw materials, ancillary, consumables and goods	€	1,465,798	8,770,437	-7,304,639	-83.3%
Other operating charges	€	956,708	1,703,903	-747,195	-43.9%
Employee wages and benefits	€	12,380,245	11,302,580	1,077,665	9.5%
Personnel costs	€	12,380,245	11,302,580	1,077,665	9.5%
Payments to providers of capital	€	2,422,487	2,718,695	-296,208	-10.9%
Interest and other financial charges	€	2,422,487	2,718,695	-296,208	-10.9%
Payments to governments	€	3,382,183	3,743,193	-361,010	-9.6%
Income taxes	€	3,382,183	3,743,193	-361,010	-9.6%
Community investments	€	63,377	77,482	-14,105	-18.2%
Donations and contributions	€	63,376.62	77,481.56	-14,104.94	-18.2%
ECONOMIC VALUE RETAINED	€	12,760,524	14,849,138	-2,088,614	-14.1%



95.5%

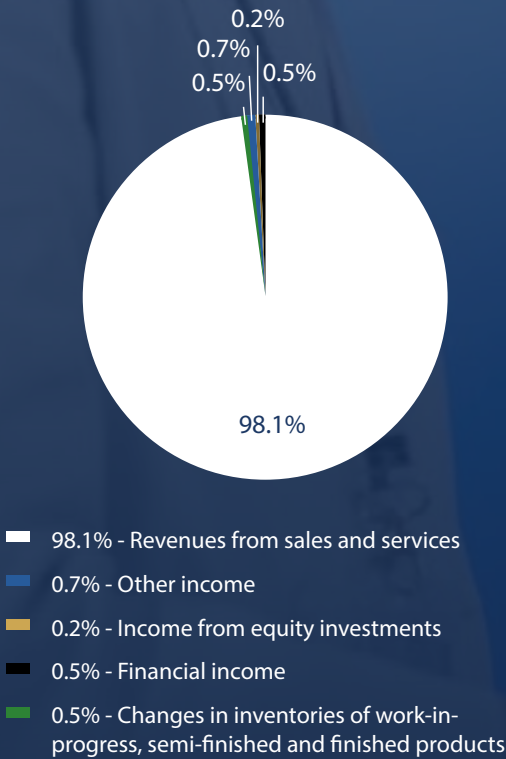
Share of economic value distributed by Riso Scotti in 2024 on total generated value



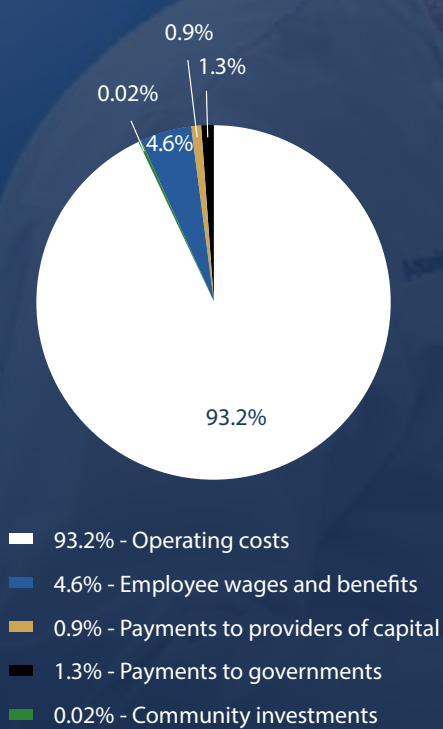
63,377 €

Value directly distributed to the community in 2024

Breakdown of economic value generated



Breakdown of economic value distributed

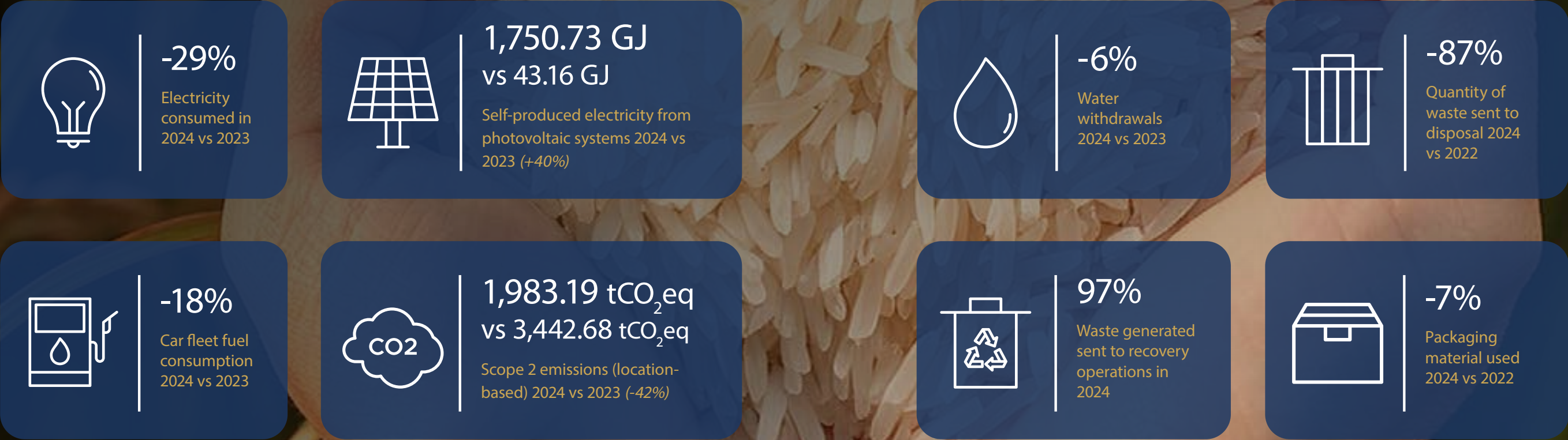


ECONOMIC VALUE GENERATED	VALUE (€)	%
TOTAL	280,779,860	-
Revenues from sales and services	275,571,894	98.1%
Changes in inventories of work-in-progress, semi-finished and finished products	1,296,882	0.5%
Other revenues and income	1,853,821	0.7%
Income from equity investments	564,120	0.2%
Financial income	1,493,143	0.5%

ECONOMIC VALUE DISTRIBUTED	VALUE (€)	%
TOTAL	268,019,336	-
Operating costs	249,771,044	93.2%
Employee wages and benefits	12,380,245	4.6%
Payments to providers of capital	2,422,487	0.9%
Payments to governments	3,382,183	1.3%
Community investments	63,377	0.02%

05

STEWARDSHIP OF NATURAL RESOURCES AND PROTECTION OF THE TERRITORY



OUR VISION FOR THE ENVIRONMENT

Attention to the protection of natural capital is key in Riso Scotti's strategy and influences daily corporate choices at product and industrial level. The Company recognises environmental sustainability as one of the greatest challenges of recent years and is aware of the need to contribute directly to the protection of nature in which it operates.

The Company is committed to identifying and **regularly analysing the impacts generated or potentially generated by its own operations**, recognising the potential positive and negative influence of its activities on the environment. The analyses on externalities, in terms of damages and benefits, are carried out periodically, considering **normal, abnormal and emergency conditions**, on a national and international perimeter that covers the Company operations and the entire value chain.

Riso Scotti recognises the importance of the contribution of external actors in identifying the environmental impacts that can be generated by the business. The Company's approach is based on transparent and inclusive environmental management and enhances dialogue with stakeholders, including local communities, public bodies, plant managers and industrial partners, as a strategic lever for continuous improvement. This participatory approach makes it possible to align environmental performance with shared objectives and to develop optimisation interventions, also at plant level.

This structured dialogue has fostered the redefinition of action priorities and oriented investments towards technically more advanced and sustainable solutions, leading to the introduction of dedicated procedures for strengthening monitoring systems and revising contractual arrangements with suppliers, in line with regulatory and corporate standards.

The Environmental Policy

Riso Scotti has adopted an environmental policy designed to reconcile its focus on product quality with the protection of the environment. The policy requires all employees to comply with environmental laws and regulations, to prevent — wherever possible — the adverse environmental impacts arising from production activities, including those related to climate change, and to pursue the continuous improvement of environmental performance.

The policy is aimed at developing an environmental management system aligned with the ISO 14001 standard — although not yet certified — emphasising the importance of ongoing monitoring and of the assessment of environmental impacts and risks associated with the Company's operations across the entire production chain. The policy further calls for full cooperation in communicating its principles among all employees and stakeholders involved.

To ensure the effective implementation and maintenance of this system, the Company has

identified an Environmental Manager and an officer in charge of environmental aspects who, with the support of external consultants, oversee the implementation of the environmental management system, coordinate monitoring activities and conduct internal audits aimed at verifying the effectiveness of the actions taken.

Management and supervisors are called upon to carry out the following commitments:

- monitor corporate performance in environmental matters and pursue its continuous improvement;
- assess preventively and continuously its environmental impacts and minimise the negative effects deriving from them;
- communicate the policy to all interested parties, particularly fostering the training and awareness of employees.

Management of environmental impacts

Riso Scotti is committed to carrying out a periodic analysis and assessment of its impacts, both positive and negative.

The methods of identification and assessment are governed by a dedicated procedure¹, which formalises the process and reduces the margin of error.

The internal procedures for managing negative impacts provide for analysis by the technical Environmental Manager and the Officer in Charge of Environmental Aspects, the implementation of actions aimed at restoring ordinary conditions and communication to the relevant bodies, where necessary.

Positive impacts, together with negative ones, are analysed annually in order to understand the possibility of achieving improvement targets, during the management review.

¹ PA-01, "Valutazione degli aspetti ambientali, delle minacce e delle opportunità".

The Environmental Objectives

As part of its annual environmental reviews, Riso Scotti sets specific objectives in collaboration with the relevant functions and organisational levels. The guidelines for the definition and monitoring of environmental objectives are described in the Environmental Manual and in dedicated procedures, in compliance with Italian Legislative Decree 152/06 (Italian Environmental Code) and the current AIA (Integrated Environmental Authorisation).

The objectives' definition is based on significant environmental aspects, regulatory compliance

obligations and the analysis of the main risks and opportunities. These objectives are fully consistent with the corporate environmental policy and, where possible, are aligned with the achievement of Best Available Techniques (BAT).

To ensure their effectiveness, the objectives are:

- Quantifiable and measurable, to allow accurate monitoring over time;
- Supported by performance indicators, dedicated resources and defined deadlines;

- Documented and traceable through specific procedures.

The Company's Top Management periodically reviews the progress and effectiveness of the environmental actions undertaken, sharing updates with stakeholders through the Management Review, dedicated meetings and internal awareness-raising initiatives. These reviews also serve to define the budget allocated to environmental management, covering both the construction of new facilities and the modernisation and upgrading of existing

infrastructure, with the aim of continuously improving the Company's environmental performance.

The assessment of the effectiveness of the environmental actions adopted by Riso Scotti is supported by an integrated management system that includes periodic checks, internal audits and constant operational control of environmental performance.

² Manuale Ambientale, PA-04-01 "Programma ambientale", PA-04-03 "Scheda obiettivo" and PA-04-04 "Piano di efficienza energetica".

RESPONSIBLE AND EFFICIENT ENERGY MANAGEMENT

Riso Scotti consumes energy to carry out its production and management activities, generating inevitable environmental externalities. Aware of these implications, the Company incorporates into its energy strategy an assessment of the impacts associated with both energy consumption and on-site generation.

To this end, an analysis was conducted to identify the **positive and negative effects related to the use and production of energy**.

The current negative impacts associated with energy consumption and self-generation include rising electricity procurement costs, atmospheric emissions from the cogeneration plant and the environmental challenges related to the end-of-life disposal of photovoltaic panels. The potential for high emissions under non-routine operating conditions has also been considered as a possible impact.

At the same time, significant positive effects have been identified, stemming from the generation of electricity from renewable sources (the photovoltaic plant) and from cogeneration, as well as from the production of thermal energy through the biomass boiler — activities that contribute to reducing air pollution and to the progressive decarbonisation of the Company's operations.

The impacts generated mainly affect air, climate and biodiversity, while the stakeholders potentially involved include local communities,

local authorities (Municipality, Province, ARPA), suppliers and industrial partners, green-tech operators and skilled workers in the energy sector.

The analyses carried out have shown that negative impacts typically arise from emergency situations, with a short-to-medium time horizon and confined to the area of the production site, whereas positive impacts are systemic and ongoing in nature, with a long-term horizon.

Riso Scotti recognises that its activities may generate not only environmental and social impacts, but also significant direct and indirect economic consequences for the organisation. These effects materialise in the form of costs, savings and competitive advantages, closely linked to the responsible management of resources and of the externalities generated.

In particular, among the main economic impacts are:

- Direct costs, linked to investments in more efficient plants and technologies, as well as potential increases in energy costs;
- Indirect costs, such as reputational risks that may compromise the trust of key stakeholders such as customers, investors and commercial partners;
- Direct economic savings, deriving from the progressive adoption of renewable sources and cogeneration systems, which reduce overall energy costs;
- Competitive benefits, including access to new markets, the reduction of risks deriving from potential regulatory violations and the strengthening of the corporate image as a responsible and sustainable player.

To mitigate its negative impacts and enhance positive impacts, Riso Scotti implements targeted actions, whose effectiveness is monitored through periodic internal checks, internal

environmental audits, and through the collection and analysis of data from certified measurement systems such as smart meters and consumption monitoring software.

The actions implemented are aligned with the objectives and targets defined in the Energy Efficiency Plan and in the AIA documentation, with reference to the reduction of energy intensity and the increase in the share of energy from renewable sources.

The progress achieved to date includes:

- Reduction of energy consumption per unit of product compared to the base year;
- Increase in self-generation of energy from cogeneration and from renewable sources.

The monitoring and review process is continuous and cyclical, to ensure the dynamic adaptation of objectives to regulatory, technological and market developments.

The importance of stakeholder engagement

Engagement with stakeholders played a key role in defining the energy efficiency plan actions. In addition to the actions already identified, the following further corrective measures have been set:

- the adoption of continuous monitoring systems for consumption and emissions;
- the increase in the share of self-produced energy from renewable sources;

- the review of plant maintenance schedules where necessary.

In some cases, the direct involvement of stakeholders has led to a redefinition of intervention priorities, directing investments towards more effective and shared sustainable energy solutions, such as the adoption of photovoltaic plants, advanced energy efficiency systems and energy sharing initiatives.

The Energy Efficiency Plan

Riso Scotti has defined an Energy Efficiency Plan for the years 2025–2027, structured based on measurable objectives.

For each objective, specific actions, implementation timelines, an accountable owner and a dedicated budget have been defined, ensuring the effective allocation of resources and the timely monitoring of results.

ACTION	PLANNED INTERVENTION	OBJECTIVE	DEADLINE
Efficiency improvement of the compressor room	Replacement of 4 compressors	Improve the electrical efficiency of the compressor room by replacing the existing compressors with new, higher-performing ones.	31-12-2025
Energy from renewable sources	Doubling of the existing photovoltaic systems	Increase the share of self-generated electricity from renewable sources.	31-12-2025
Carbon footprint (Scope 1 and 2 emissions calculation)	Analysis of the Company carbon footprint (Scope 1 and 2 emissions calculation)	Analysis of environmental sustainability, measurement of CO2 emissions and analysis of direct and indirect emissions according to the GHG protocol.	31-12-2026
Carbon footprint (Scope 3 emissions calculation)	Analysis of the carbon footprint (Scope 3 emissions analysis)	Analysis of indirect Scope 3 emissions related to corporate activity.	31-12-2026
Life Cycle Assessment (LCA)	Carry out life cycle analysis for some products based on contractual requirements with customers	Identify further actions aimed at increasing sustainability and assess the environmental footprint of a product or service throughout its entire life cycle.	31-12-2027
Increase in cogeneration capacity	Increase in cogeneration power from 2.7 MW to 3.3 MW	Increase the cogeneration power of the existing plant.	31-12-2027
Energy audit	Drafting of the Energy Audit document according to Italian Legislative Decree 102/2014, in which further improvement actions in the environmental field will be defined, based on the outcomes of the same document	Analyse Company energy impacts and identify further areas for improvement.	31-12-2027

GRI 302-1 ENERGY CONSUMPTION WITHIN THE ORGANIZATION	UNIT	2022	2023	2024
FUEL CONSUMPTION – STATIONARY SOURCES				
Natural gas	GJ	228,285.82	174,597.46	237,937.28
FUEL CONSUMPTION – RENEWABLE STATIONARY SOURCES				
Biomass*	GJ	-	305,804.16	297,164.16
Biogas	GJ	-	3,874.53	3,676.69
FUEL CONSUMPTION – MOBILE SOURCES (CORPORATE VEHICLE FLEET)				
Diesel	GJ	1,406.02	1,266.93	965.68
Gasoline	GJ	39.84	44.26	107.20
Total fuels consumed	GJ	229,731.68	485,587.34	539,842.01
ELECTRICITY CONSUMPTION				
Electricity purchased and consumed	GJ	38,342.91	44,944.67	30,116.14
<i>of which purchased from renewable sources certified with Guarantee of Origin</i>	<i>GJ</i>	-	-	-
Self-generated and consumed electricity	GJ	-	43.16	1,750.73
<i>of which self-generated and consumed from renewable sources (photovoltaic plants)</i>	<i>GJ</i>	-	43.16	1,750.73
Total electricity consumed	GJ	38,342.91	44,987.83	31,866.87
Total energy consumption (fuels and electricity)	GJ	268,074.59	530,575.17	571,708.88
ELECTRICITY SELF-GENERATED AND SOLD				
Self-generated and sold electricity	GJ	-	5.42	3.39
<i>of which self-generated and sold from renewable sources</i>	<i>GJ</i>	-	-	-

The effectiveness of the actions is monitored through specific KPIs, defined in a dedicated procedure, whose data are derived from meter readings.

Compared to 2023, Riso Scotti recorded a general negative trend in terms of energy consumption (+8%) due to the increase in natural gas consumption.

This increase is attributable to an increase in the production of electricity from the methane trigeneration unit and to a decrease in the performance of the rice husk boiler.

However, in 2024 some positive trends can be observed, including:

- Large increase in self-generated electricity through photovoltaic (1,750.73 GJ in 2024 vs 43.16 GJ in 2023);
- Reduction in the use of fossil fuels to power the vehicle fleet (-18%);
- Reduction in electricity purchased and consumed (-29%).

**Energy production from the use of rice husk. The worst-case scenario was selected for the conversion from kg to GJ, with a precautionary approach.*

The electricity and thermal energy self-generating system

Riso Scotti operates a sophisticated and efficient energy system that combines renewable and non-renewable sources for the self-generation of electricity and thermal energy, with the long-term goal of achieving “energy self-sufficiency”.

The production site is equipped with a natural-gas cogeneration unit, which enables the combined production of electricity and heat (in the form of steam and hot water).

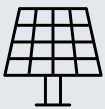
The electricity is used to power the plant, while the recovered heat is used for space heating and cooling. The system is complemented by three Air Handling Units (AHUs), which utilise the hot water generated by the cogeneration unit and the chilled water produced by a lithium-bromide absorption chiller to efficiently air-condition the production areas.

This is supported by a boiler fuelled by rice husk — a by-product of rice processing — used to generate steam exclusively for the production process. Two natural-gas backup boilers are also in place, ensuring the continuity of thermal services in the event of a shutdown of the cogeneration unit or the biomass boiler.

The system is further completed by a biogas-fuelled cogeneration unit connected to the wastewater treatment plant and by a photovoltaic installation for the generation of solar electricity.



TOTAL ENERGY CONSUMPTION (SELF-GENERATED AND CONSUMED)	UNIT	2024	COMPOSITION
Electricity	GJ	75,244.48	100%
of which from tri-generation	GJ	71,918.03	96%
of which from biogas	GJ	1,575.72	2%
of which from photovoltaic	GJ	1,750.73	2%
Steam	GJ	220,985.42	100%
of which from methane	GJ	51.62	0.02%
of which from biomass	GJ	220,933.80	99.98%



Riso Scotti’s photovoltaic energy production

In 2024, Riso Scotti’s photovoltaic plant produced approximately 1,750.73 GJ of energy, equivalent to the annual electricity consumption of over 180 average Italian households (*Average = 2,700 kWh/year per household, source: ARERA – Autorità di Regolazione per Energia Reti e Ambiente / Italian Regulatory Authority for Energy, Networks and Environment*).

From the rice grain to energy: the biomass boiler that closes the loop

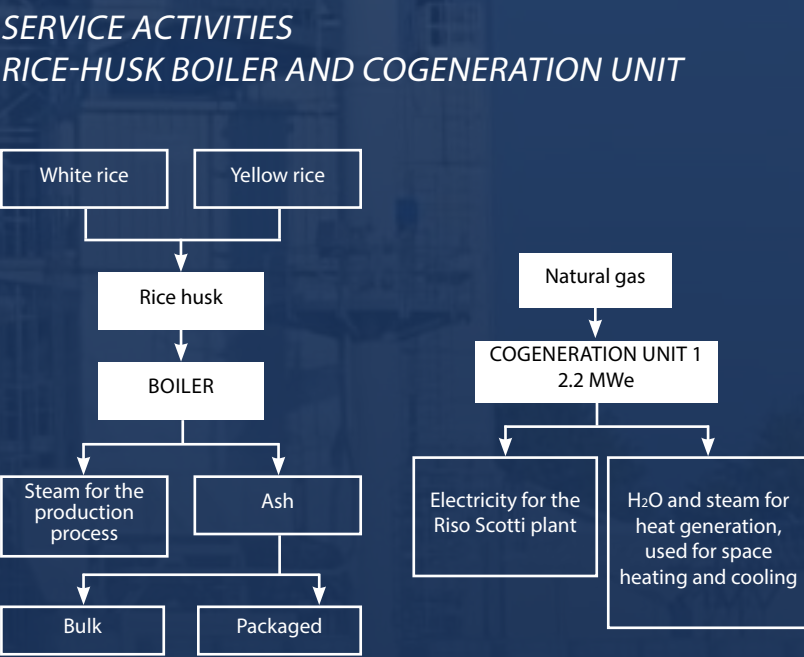
Riso Scotti’s rice-husk boiler is a concrete example of biomass use for the generation of thermal energy, transforming an agricultural by-product — rice husk, the outer hull separated from the grain during processing — into a renewable energy resource. The plant, authorised in 2018 and with a thermal capacity of 10.1 MWt, is designed to produce steam exclusively for use in the production processes of the facility.

The boiler operates through the controlled combustion of rice husk, generating high-efficiency steam that powers the hydrothermal rice treatment lines (parboiled), the plant-based beverage production and the Rapid line.

The integration of this biomass system has made it possible to reduce reliance on natural-gas boilers — now retained as backup units — and to pursue significant sustainability objectives: the in-house valorisation of a by-product as a biofuel, thereby reducing emissions from fossil fuels and increasing the energy self-sufficiency of the facility.

From the combustion process, in addition to steam, ash is also produced — itself an important by-product for several industries.

This technology thus contributes to closing the rice production cycle, transforming agricultural residues into useful energy, in line with the principles of the circular economy and with the Company’s energy-efficiency objectives.



GRI 302-3 ENERGY INTENSITY	UNIT	2022	2023	2024
Total energy consumption	GJ	268,074.59	530,575.17	571,708.88
Revenues from sales and services*	€M	279.12	282.74	275.57
ENERGY INTENSITY ON REVENUES	GJ/€M	960.43	1,876.54	2,074.64
Tonnes of product**	t	171,573	160,860	164,437
ENERGY INTENSITY ON TONNES OF PRODUCT	GJ/t	1.56	3.30	3.48

To better understand the environmental impact of its energy consumption and assess whether business growth is being achieved efficiently, Riso Scotti monitors energy intensity as a KPI, expressed in relation to revenues from sales and services and to tonnes of product.

Compared to 2023, there has been:

- an increase of approximately 10.6% in energy intensity compared to revenues from sales and services;
- an increase of approximately 5.5% in energy intensity compared to tonnes of product.

The data show an overall rise in energy intensity, driven by higher self-generation of energy from fossil fuels. This was compounded by a decline in revenues from sales and services and by production growth that did not keep pace with the increase in energy consumption.

* Calculated as item A1 in the income statement.

**This item includes the following products: White rice, Parboiled rice, Rice flour, Extruded products, Rapid, Plant-based beverages, Rice cakes and Snacks.

MEASURING TO IMPROVE: EMISSIONS MONITORING

Greenhouse gas (GHG) emissions are a direct consequence of energy consumption and business operations. To better understand and mitigate its impact on climate change due to GHG emissions, Riso Scotti has identified and assessed the actual and potential impacts of its activities, in line with internal procedures and the principles set out in its environmental policy.

Among the current negative impacts, Riso Scotti identified the atmospheric emissions of pollutants released by the production process, including the temporary exceedance of emission limits under non-routine conditions. The positive impacts assessed include the externalities arising from emissions reductions made possible by low-impact combustion technologies and the installation of abatement systems. Riso Scotti has also identified potential impacts, such as a rise in atmospheric emissions in the event of failures or malfunctions of the abatement systems.

Consistent with the externalities related to energy consumption, negative impacts arise from isolated or emergency events, while positive ones are continuous and structural in nature.

These impacts affect air and local air quality, climate and biodiversity. The potentially affected stakeholders include neighbouring communities and citizens, public bodies and regulatory authorities (ARPA, Municipality, Province), and the partners and suppliers involved in the production chain.

Economic resources may also be affected by these environmental impacts. In particular, direct costs may arise from upgrading treatment systems, alongside indirect costs linked to potential sanctions, regulatory obligations or reputational damage — with possible repercussions on the trust of customers and investors.

Riso Scotti aims to mitigate the effects of GHG emissions through targeted actions to reduce direct emissions (Scope 1) and indirect emissions from energy consumption (Scope 2), to introduce and expand renewable energy sources, and to optimise logistics and energy use across production processes. Investments in more efficient and sustainable technologies — such as photovoltaic systems, continuous emissions monitoring systems and smart energy management systems — are the result of an open and structured dialogue with stakeholders, who are actively engaged by Riso Scotti in defining improvement objectives.

The progress achieved to date includes:

- Improved environmental performance across the main plants and production processes;
- Reduced atmospheric emissions, in line with the limits set by the AIA.

Riso Scotti has adopted a structured system for monitoring greenhouse gas emissions, with the aim of ensuring transparency and the continuous improvement of its environmental performance.

The reporting boundary currently covers Scope 1 and Scope 2 emissions, while Scope 3 emissions — relating to the entire value chain — are excluded from reporting.

- SCOPE 1: direct emissions from sources owned or controlled by the Company, such as the combustion of methane, diesel, petrol, biomass, biogas and the use of refrigerant gases.
- SCOPE 2: indirect emissions deriving from the production of electricity purchased and consumed. These can be calculated using two methods:

Location-based, which reflects the average intensity of emissions of the electricity mix of the country in which the Company operates;

Market-based, which instead considers the specific characteristics of the energy supply contracts and reflects the procurement choices of the Company.

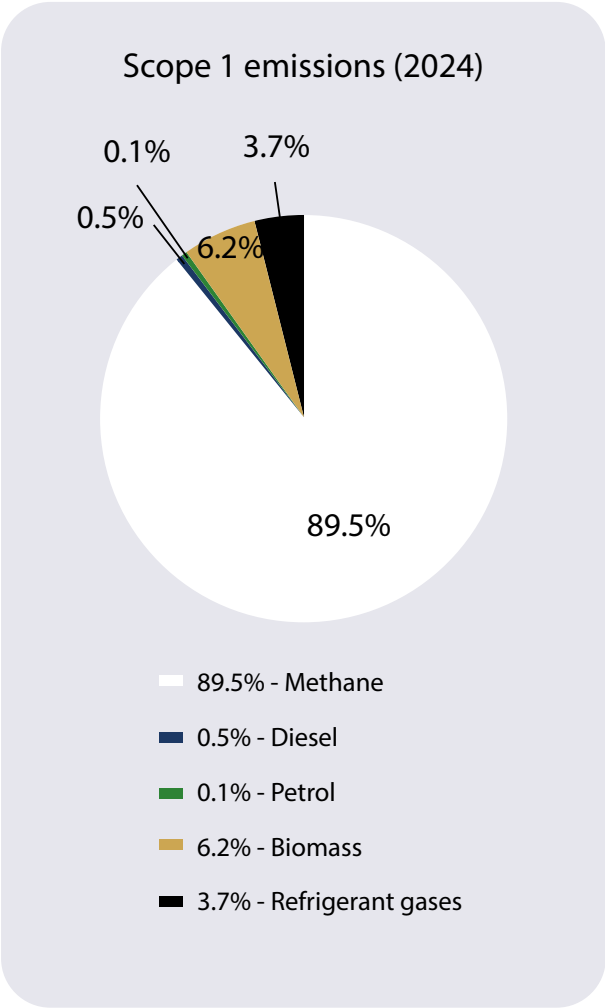
GRI 305 EMISSIONS	UNIT	2022	2023	2024
GRI 305-1 DIRECT SCOPE 1 GHG EMISSIONS				
Methane	tCO ₂ eq	10,081.61	9,820.07	13,428.71
Diesel	tCO ₂ eq	100.46	88.90	67.78
Petrol	tCO ₂ eq	2.94	3.17	7.62
Biomass	tCO ₂ eq	-	912.49	934.43
Biogas	tCO ₂ eq	-	0.24	0.23
Refrigerant gases*	tCO ₂ eq	587.99	133.42	557.19
Total Scope 1	tCO ₂ eq	10,773.00	10,958.29	14,995.96
GRI 305-2 ENERGY INDIRECT SCOPE 2 GHG EMISSIONS				
Electricity purchased – Location based	tCO ₂ eq	3,247.15	3,442.68	1,983.19
Electricity purchased – Market based	tCO ₂ eq	4,721.78	6,297.93	3,719.54
Total Scope 2 – Location Based	tCO ₂ eq	3,247.15	3,442.68	1,983.19
Total Scope 2 – Market Based	tCO ₂ eq	4,721.78	6,297.93	3,719.54
TOTAL SCOPE 1 + SCOPE 2 – LOCATION BASED	tCO ₂ eq	14,020.15	14,400.97	16,979.15
TOTAL SCOPE 1 + SCOPE 2 – MARKET BASED	tCO ₂ eq	15,494.78	17,256.22	18,715.50

In the comparison between 2023 and 2024, Riso Scotti’s direct Scope 1 emissions recorded an increase of 37%, going from 10,958 tCO₂eq to 14,995 tCO₂eq.

The increase is mainly attributable to the greater use of methane and to the increase in emissions from refrigerant gases. Conversely, the emissions deriving from the consumption of diesel by the corporate fleet decrease by 24%, signalling an improvement in the efficiency of internal transport.

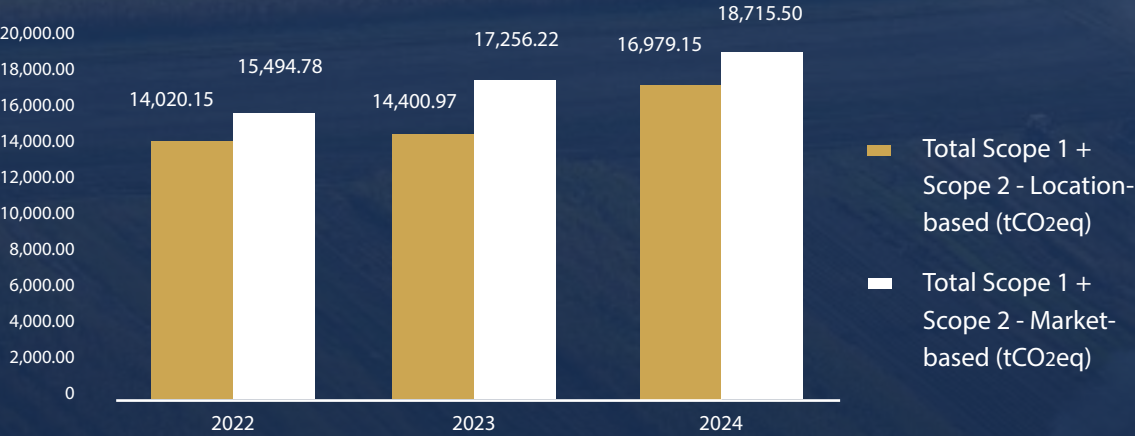
The component linked to biomass also shows a slight increase, while petrol and biogas remain marginal compared to the total.

The increase in production from cogeneration and energy efficiency activities has made it possible to significantly reduce the amount of energy purchased from the grid, contributing to the decrease in Scope 2 emissions. Indeed, the latter show, the opposite trend: according to the location-based method, between 2022 and 2024 a reduction of 39% is recorded, while with the market-based method the decrease is 21% over the same period.

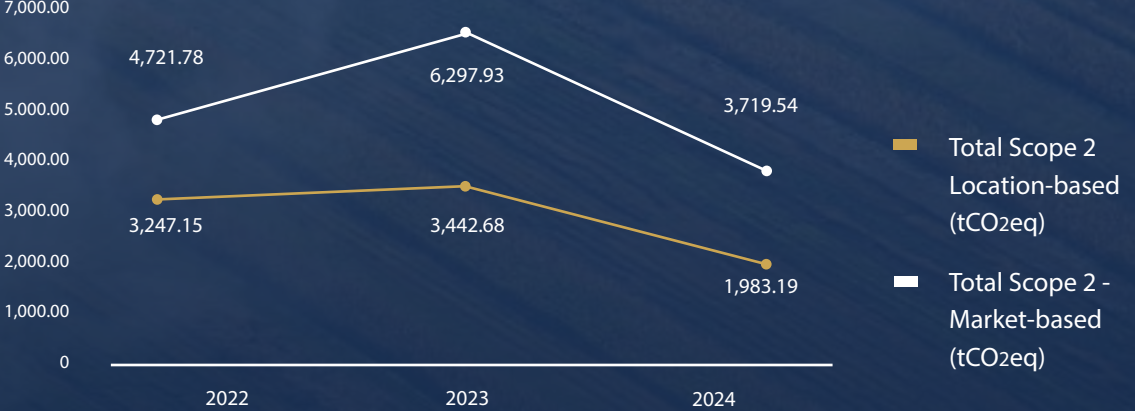


*The refrigerant gases used in the Company air-conditioning and refrigeration systems include the fluorinated mixtures and compounds R-134a, R-407C, R-410A, R-404A and R-422D.

Scope 1 and Scope 2 Emissions



Scope 2 Emissions



GRI 305-4 GHG EMISSIONS INTENSITY - REVENUE-BASED	UNIT	2022	2023	2024
Revenues from sales and services*	€M	279.12	282.74	275.57
Scope 1 and Scope 2 – Market based / Revenues	tCO2eq/MLN€	55.51	61.03	67.92
Scope 1 and Scope 2 – Location based / Revenues	tCO2eq/MLN€	50.23	50.93	61.61

GRI 305-4 GHG EMISSIONS INTENSITY - PRODUCT-BASED	UNIT	2022	2023	2024
Tonnes of product**	t	171,573	160,860	164,437
Scope 1 and Scope 2 – Market based / Tonnes of product	tCO2eq/t	0.090	0.107	0.114
Scope 1 and Scope 2 – Location based / Tonnes of product	tCO2eq/t	0.082	0.090	0.103

To assess environmental efficiency more accurately, the Company also monitors emission intensity — an indicator that relates greenhouse gas emissions to business volumes. This metric helps contextualise the emissions impact by expressing emissions in relation to representative production variables, such as revenue and tonnes of product, providing a more meaningful measure of environmental performance.

Over the 2022–2024 period, the indicator shows an overall increase, driven mainly by the rise in Scope 1 emissions.

* Calculated as item A1 in the financial statement.

**This item includes the following products: White rice, Parboiled rice, Rice flour, Extruded products, Rapid, Plant-based beverages, Rice cakes and Snacks.



CO₂ savings through more efficient technologies

The replacement of cryogenic freezing technology with a low-consumption mechanical one has made it possible to avoid the emission of approximately 10 tonnes of CO₂ per year, only on the lines dedicated to trays. A concrete example of how technological innovation can contribute to reducing the Company’s environmental footprint.

CONSCIOUS USE OF WATER RESOURCES

Riso Scotti recognises water as a strategic and critical natural resource for its industrial activity. The Company has structured an advanced water management system that illustrates the methods of water supply, use and discharge, as well as the control and mitigation measures implemented.

The analysis of impacts related to the use of water resources and the Company's interaction with them takes place in compliance with the previously mentioned procedures for assessing the significance of environmental aspects. Riso Scotti distinguishes and assesses both **actual** and **potential** impacts.

The former include, on one hand, the negative impacts arising from the discharge of municipal and industrial wastewater into sewers and surface water bodies (SWB), and on the other, the benefits of the on-site water treatment plant, which enables the reuse of water in production processes. Potential impacts include the risk of discharging hazardous substances at elevated concentrations, with possible adverse effects on human health and ecosystems. Negative impacts mainly arise from isolated emergency events, while positive impacts are systemic, continuous and long-term in nature.

The environmental impacts actually or potentially associated with water management therefore primarily concern water resources themselves, which are exposed to risks of contamination, pollution and over-exploitation when used intensively for industrial purposes. Soil may also be affected — for example, through the accumulation of heavy metals or chemical compounds following irrigation with non-compliant water. Biodiversity is similarly vulnerable, particularly in aquatic ecosystems, where imbalances caused by discharges can disrupt food chains and degrade the ecological quality of receiving water bodies.

The stakeholders potentially affected by these impacts include local communities, farmers, public authorities (such as Municipalities, Provinces and ARPA), and industrial suppliers and partners — which may face both reputational consequences and rising production costs. Given the extension of the supply chain, these impacts can occur not only locally but also at national and international scale, particularly in the case of external suppliers.

Riso Scotti promotes an ongoing and structured dialogue with its stakeholders through multiple dedicated communication channels. This engagement has proved essential in gathering feedbacks, requests for clarification and reports. In response to the input received, the Company has implemented specific corrective and preventive actions, including:

- enhanced analytical testing of wastewater;
- revised maintenance schedules for treatment systems;
- installation of advanced abatement and continuous monitoring systems, ensuring greater transparency and environmental protection.

Riso Scotti also participates in multi-stakeholder working groups and local forums organised by public bodies, river basin authorities and industry associations, aimed at mapping local water needs and defining shared strategies for the efficient and responsible management of water resources.

At the same time, the Company monitors the **potential economic effects** related to water resource management.

Potential direct costs include investments in treatment plants or third-party disposal costs, environmental sanctions, and business interruptions caused by environmental incidents or regulator-imposed shutdowns. Indirect costs include potential reputational damage, with adverse consequences for the trust of customers, suppliers and investors, and the loss of property value in contaminated areas.

At the same time, effective environmental management can generate significant positive impacts on the same categories of stakeholders and resources, by fostering:

- direct economic savings through the reuse of treated wastewater and the consequent reduction in water-supply costs;
- the enhanced value of water resources, achieved through efficient treatment processes, reuse for industrial and irrigation purposes, and improved discharge quality — with positive repercussions on ecosystems and biodiversity.

In this context, stakeholders such as citizens, local authorities, suppliers and strategic partners are not only affected by the environmental impacts generated but also play an active role in promoting shared solutions, helping to

strengthen the organisation's environmental responsibility and continuous improvement.

Finally, the effectiveness of the measures implemented is verified periodically through:

- Systematic internal audits, aimed at assessing the compliance of operational procedures;
- Periodic laboratory testing of the main physical-chemical parameters of wastewater — including, by way of example and not exhaustively, COD (Chemical Oxygen Demand), TSS (Total Suspended Solids), NH_4 (Ammonium), TP (Total Phosphorus), BOD₅, ammoniacal nitrogen, nitrite nitrogen, nitrate nitrogen, oils and grease. In the event of incidents such as the exceedance of legal limits, internal procedures are activated to ensure prompt notification to the competent authorities, maximum traceability and regulatory compliance.
- Analyses certified by external laboratories, in compliance with the requirements of the AIA (Integrated Environmental Authorisation);
- Verification of compliance with the emission limits established by applicable regulations and by the BAT-AEL (Best Available Techniques – Associated Emission Levels).

Water is mainly supplied by the municipal water system operated by Pavia Acque S.C.A.R.L. and is monitored through two dedicated meters serving domestic use, industrial use and the firefighting network. These supplies are complemented by three artesian wells, used for production-process cooling and irrigation. The Company also operates an on-site treatment plant that purifies water for use in industrial processes.

All water consumption is continuously monitored through meters, enabling precise and transparent management of withdrawals.

Wastewater generated by the plant is classified into:

- industrial water, derived directly from production processes;
- civil water, including domestic wastewater, rainwater runoff from yards and rainwater collected from building roofs.

Industrial and domestic wastewater is treated through the anaerobic purification plant and then discharged into a Surface Water Body (SWB). The anaerobic treatment process also generates biogas, which powers a second cogeneration unit that produces electricity for the treatment plant itself.

Domestic and process wastewater is diverted to the public sewer network only when the purification plant cannot be used. The main causes that treatment may prevent include

maintenance activities on the plant, the potential exceedance of pollutant limits set by regulations and by the plant's design parameters, or exceedance of the maximum treatment flow rate (900 m³/day and 37.5 m³/hour). The latter may occur as a result of failures in production systems, heavy rainfall entering the treatment plant's storage tank, or the direct discharge of sumps containing chemical substances.

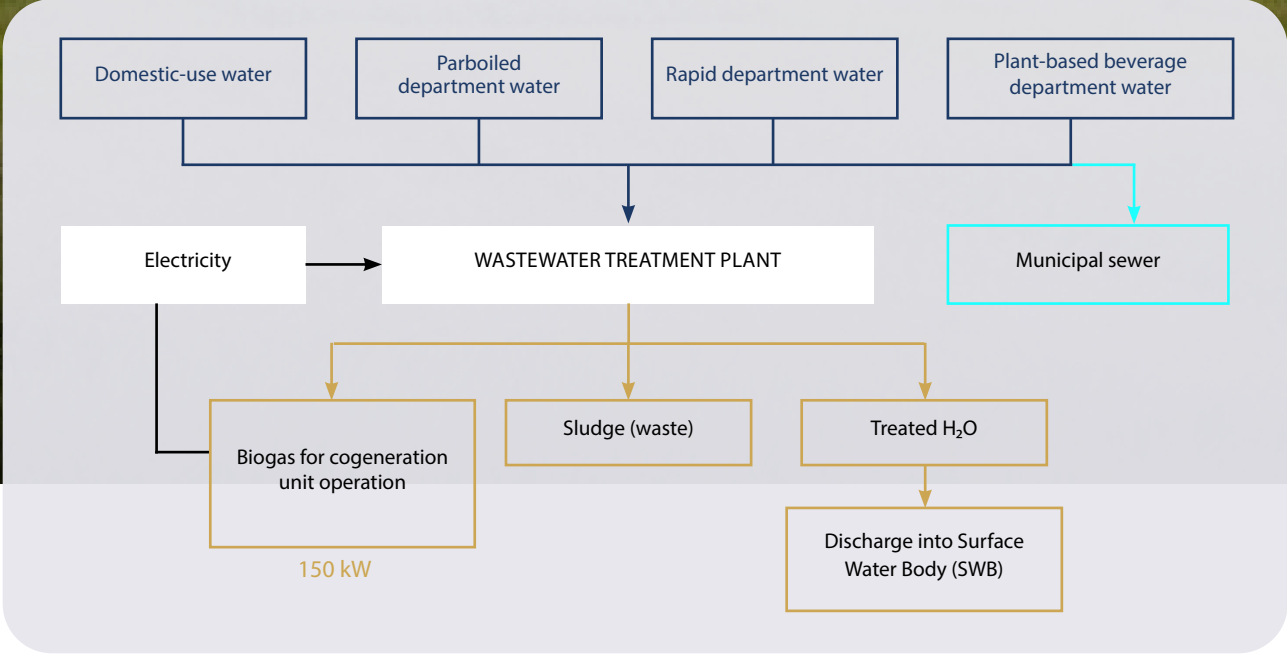
Analysis of water withdrawal, discharge and consumption data shows an overall downward trend in the volumes withdrawn and discharged over the 2022–2024 period.

Over the three-year period, total water withdrawal fell by 13%. Specifically, between 2022 and 2024 well withdrawal decreased by 14%, despite the activation of a new well in 2024 with the first drinking-water withdrawal. Withdrawal from the municipal water system also fell by 12% compared with 2022, though it recorded a slight increase versus 2023.

In parallel, the volume of discharged water fell by 17% between 2022 and 2024 and by 14% over the last two years, reflecting a decrease in both well-sourced discharges and those from the municipal water supply.

The wastewater treatment plant: reduction of environmental impact and circularity

The wastewater treatment plant represents a key element of the Company strategy for the responsible management of water resources. The system collects water from the various production departments and from civil uses, ensuring a complete treatment that allows the production of biogas, destined for the cogeneration plant to produce electricity, and the return of purified water to surface water bodies in full compliance with regulatory limits on discharges. In case of emergency, the system is also connected to the municipal sewer network, thus ensuring continuity and safety of service.



The actual water consumption, calculated as the difference between water withdrawn and discharged, amounted to 101,143 m³ in 2024.

GRI 303-3 WATER WITHDRAWAL	UNIT	2022	2023	2024
TOTAL	m ³	765,291.00	705,868.00	666,437.00
Water withdrawn from well	m ³	360,213.00	353,634.00	309,500.00
of which freshwater (≤1,000 mg/l total dissolved solids)	m ³	-	-	60,135.00*
of which other types of water (>1,000 mg/l total dissolved solids)	m ³	360,213.00	353,634.00	249,365.00
Water withdrawn from aqueduct	m ³	405,078.00	352,234.00	356,937.00**
of which freshwater (≤1,000 mg/l total dissolved solids)	m ³	405,078.00	352,234.00	356,937.00
of which other types of water (>1,000 mg/l total dissolved solids)	m ³	-	-	-

*In 2024 a well was activated that provides drinking water for industrial use.

**In 2024, the water withdrawal from the aqueduct was equal to 348,267 m³ for industrial uses, 4,268 m³ for civil uses and 4,402 m³ destined for irrigation activities.

GRI 303-4 WASTEWATER DISCHARGE	UNIT	2022	2023	2024
TOTAL	m ³	683,976.00	654,777.00	565,293.73
Water from well	m ³	355,741.00	350,000.00	292,860.14
of which freshwater (≤1,000 mg/l total dissolved solids)	m ³	-	-	46,304.14
of which other types of water (>1,000 mg/l total dissolved solids)	m ³	355,741.00	350,000.00	246,556.00
Water from aqueduct	m ³	328,235.00	304,777.00	272,433.59
of which freshwater (≤1,000 mg/l total dissolved solids)	m ³	328,235.00	304,777.00	272,433.59
of which other types of water (>1,000 mg/l total dissolved solids)	m ³	-	-	-

GRI 303-5 WATER CONSUMPTION	UNIT	2022	2023	2024
TOTAL	m ³	81,315.00	51,091.00	101,143.27

A “ZERO WASTE” COMPANY: RAW MATERIALS, WASTE AND RESIDUES

Pallet pooling: sustainable and circular logistics

Pallet pooling is a wooden pallet sharing and reuse system between multiple actors in the logistics chain, managed by a specialised operator who takes care of the rental, collection, maintenance and reuse of the pallets.

This model replaces the traditional single-use pallet logic with a collaborative and circular solution, reducing the use of virgin resources and the environmental impacts of transport and storage.

Environmental benefits achieved by Riso Scotti in 2024:

- 26 tonnes of pallet waste avoided;
- 258,000 dm³ of wood saved;
- 617 tonnes of CO₂ avoided;

Additional benefits:

- Optimisation of logistics flows and reduction of empty trips;
- Lower environmental and operational costs related to disposal;
- Greater traceability and quality of the supports used.

Riso Scotti grounds the management of its raw materials, waste and residues in the principles of the circular economy — **prevention, control, traceability and valorisation** — with the aim of minimising environmental impacts across the entire product life cycle and becoming a “zero waste” Company. This approach is built on the rigorous management of raw materials, whether purchased or regenerated, and of the waste and residues generated by production, auxiliary, logistics and maintenance processes, together with the assessment of indirect impacts along the value chain.

In line with its commitments to the circular economy and to preventing the generation of waste and residues, Riso Scotti has implemented a set of concrete, measurable actions aimed at reducing the environmental impact of its processes and at optimising resource use across the entire production cycle. The main measures adopted include:

- Plastic reduction and lower-impact packaging: the Company uses recycled materials in approximately 80% of its packaging and has developed packaging for single-portion risotto that is fully recyclable in the paper stream, avoiding approximately 112 tonnes of plastic per year on the snack line;
- Pallet pooling: in 2024, the adoption of a shared pallet management system made it possible to avoid 26 tonnes of pallet waste and save 258,000 dm³ of wood;
- Scraps reuse: processing residues such as ash are reintroduced into energy processes or directed to other lower impact uses;
- Efficient wastewater management: the Pavia treatment plant, with a capacity of 900 m³/day, uses biological technologies and achieves a 90% organic-matter removal efficiency, also enabling the valorisation of the biogas produced for internal energy use;
- Tackling food waste: through participation in the Too Good To Go programme, the Company contributes to the recovery of surplus products and to improve consumer awareness;
- Rice circularity: every part of the rice becomes a new raw material.

Together with Too Good To Go against food waste

Riso Scotti renews its commitment to tackling food waste through a established partnership with Too Good To Go, the world's leading platform for the distribution of approaching their best-before date. Thanks to this partnership, the Company has transformed itself into a real "factory against waste", offering consumers the opportunity to purchase unsold products at reduced prices, thus avoiding their disposal.

The initiative is not limited to the recovery of surpluses: Riso Scotti promotes a culture of responsible consumption, with awareness campaigns dedicated to reducing domestic waste and maximising food resources.

As Chairman Angelo Dario Scotti emphasises, this collaboration represents a concrete example of circular economy, in which not only is waste reduced, but new life is also given to production residues, contributing to a more sustainable food system.

The circularity of the rice grain

At Riso Scotti, every part of the rice grain is valorised and transformed into new resources, avoiding waste and minimising the production of by-products and residues:

- broken rice is used as an ingredient in the production of plant-based beverages;
- rice husk is used as a source of energy to power the rice mill;
- non-compliant grains are transformed into gluten-free flours;
- scraps unsuitable for consumption are destined to produce animal feed.

A virtuous model that allows us to close the production cycle, maximising the recovery of materials and energy and contributing concretely to environmental sustainability.



RAW MATERIALS

The use of raw materials and auxiliary materials for production activities represents a critical factor both for corporate development and for the overall environmental impact. For this reason, Riso Scotti has adopted an attentive and responsible management approach, aimed at optimising the use of resources and minimising waste along the entire supply chain.

The Company bases its activity on the processing and transformation of raw materials of plant-derived, with paddy rice as the main ingredient at the basis of the production of white rice and parboiled rice.

The paddy rice is delivered to the plant through dedicated vehicles, subjected to quality checks and weighing, then unloaded into pits equipped with aspiration systems to reduce dust emissions. It is subsequently stored in dedicated cells; in the summer months it may be subjected to targeted treatments to prevent infestation by arthropods. To improve logistical efficiency and reduce the waiting times of vehicles, a second unloading pit has recently been built, equipped with a new aspiration system.

Alongside paddy rice, the Company uses processed rice (semi-finished, white, parboiled and semi-husked) as a base for ready-made risotto, fast-cooking products and cereal mixes. This rice, coming both from self-generation and from external suppliers, is transported in big bags and sent to temporary storage silos before processing.

Other raw materials include cereals, legumes and seeds – including oats, spelt, quinoa, lentils, flax seeds, buckwheat, barley and rye – used in the production of rice cakes, snacks and plant-based beverages. These ingredients are verified upon entry to ensure their suitability and storage takes place in dedicated temperature-controlled environments.

Soybeans play a specific role in the production of plant-based beverages. Delivered in big bags, the beans are then dehulled, washed and hydrated with hot osmosis water, ready for the subsequent production phases.

Through continuous improvement processes, the Company has introduced procedures to optimise the use of raw materials, minimising waste and improving production efficiency. In parallel, the use of recycled materials in packaging

has been enhanced and the overall weight of the packaging itself has been reduced, with environmental and economic benefits.

These actions are part of a broader purchasing strategy oriented towards circular economy, which defines objectives and measures to favour the transition towards more sustainable production models, while at the same time strengthening Riso Scotti's competitiveness and reputation.

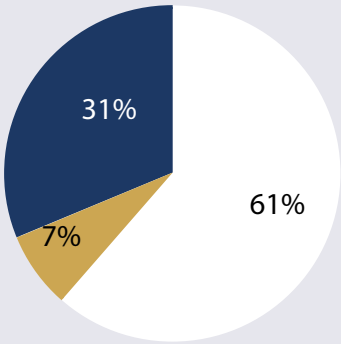
In the 2022–2024 period, the use of raw materials for production, which mainly employs paddy rice, semi-husked rice and bulk processed rice, recorded a decrease in 2023 followed by a clear recovery in 2024. In fact, after recording a total of 220,244 tonnes in 2023, the overall volume of raw materials grew again to 325,056 tonnes in 2024, slightly exceeding the levels of 2022 (+2%).

This growth is mainly attributable to the increase in bulk processed rice, which rose from 12,562 tonnes in 2023 to over 101,600 tonnes in 2024.

In parallel, packaging materials show an overall reduction in the quantities used, going from 14,301 tonnes in 2022 to 13,303 tonnes in 2024 (-7%). The decrease particularly concerns paper, which is reduced overall by approximately 40% over the three-year period, while plastic use remains substantially stable and the wood from purchased pallets shows slight growth in 2024.

The share of recycled paper and cardboard remained consistently high across the entire period under review, at around 75% for paper and 70% for cardboard.

² Initial Environmental Review, Rev. No. 11, dated 12 April 2024.

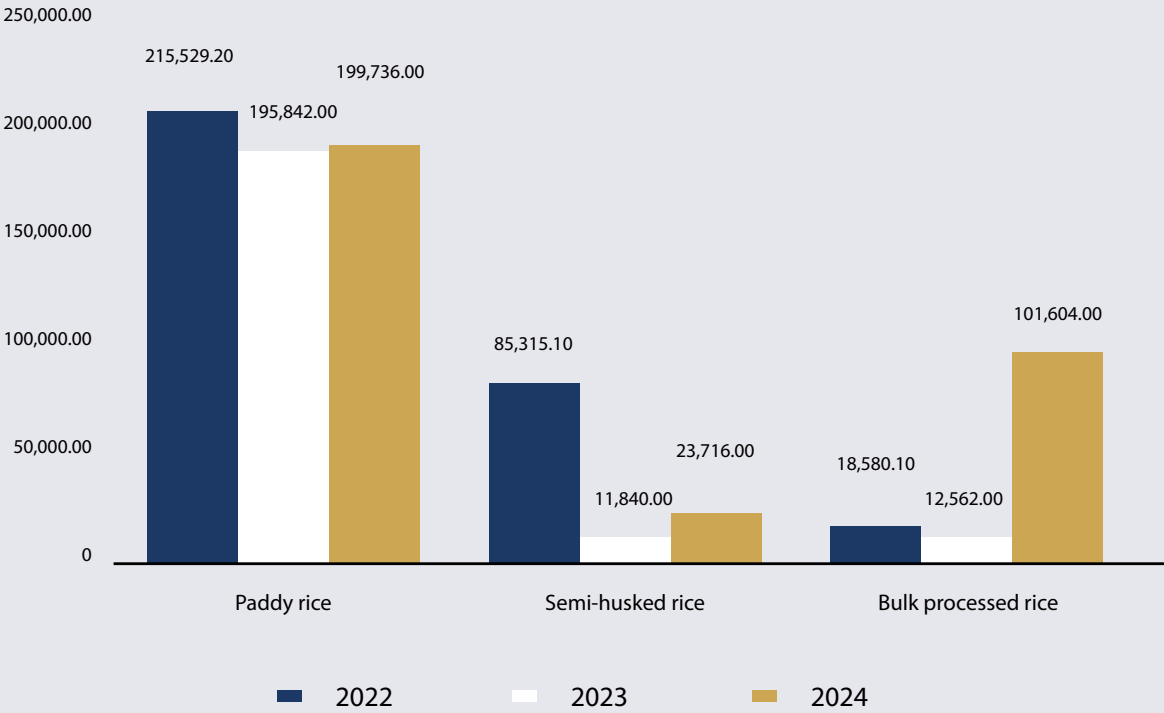


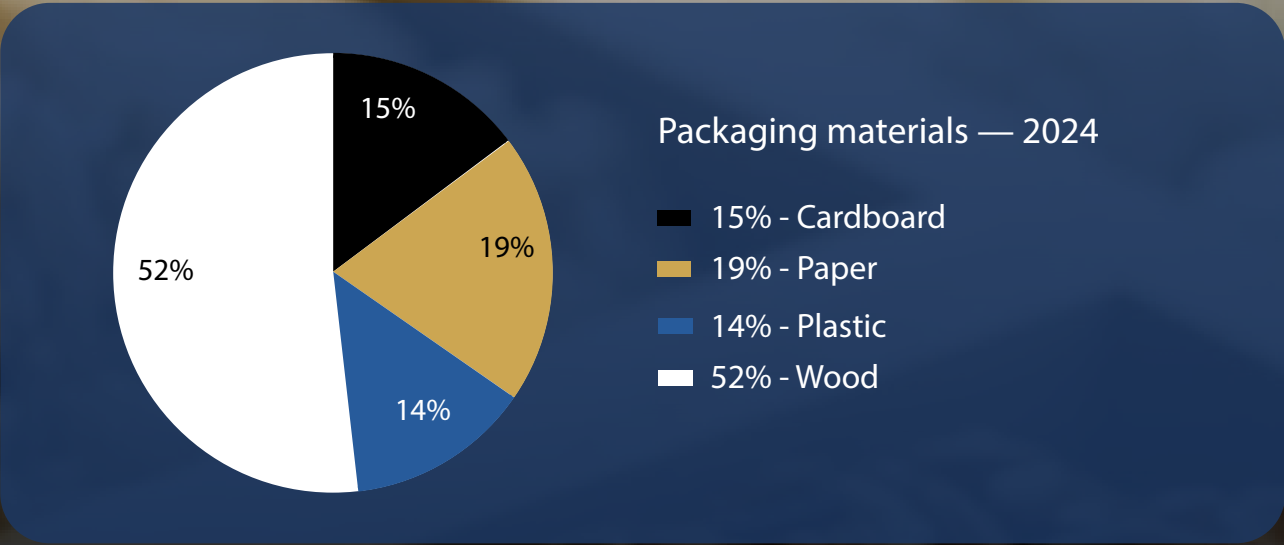
Raw materials — 2024

- 31% - Bulk processed rice
- 7% - Semi-husked rice
- 61% - Paddy rice

GRI 301-1 RAW MATERIALS	UNIT	2022	2023	2024
Paddy rice	t	215,529.20	195,842.00	199,736.00
Semi-husked rice	t	85,315.10	11,840.00	23,716.00
Bulk processed rice	t	18,580.10	12,562.00	101,604.00
TOTAL	t	319,424.40	220,244.00	325,056.00

Raw materials 2022–2024 (t)







75%
Cardboard from recycled sources



25%
FSC-certified paper

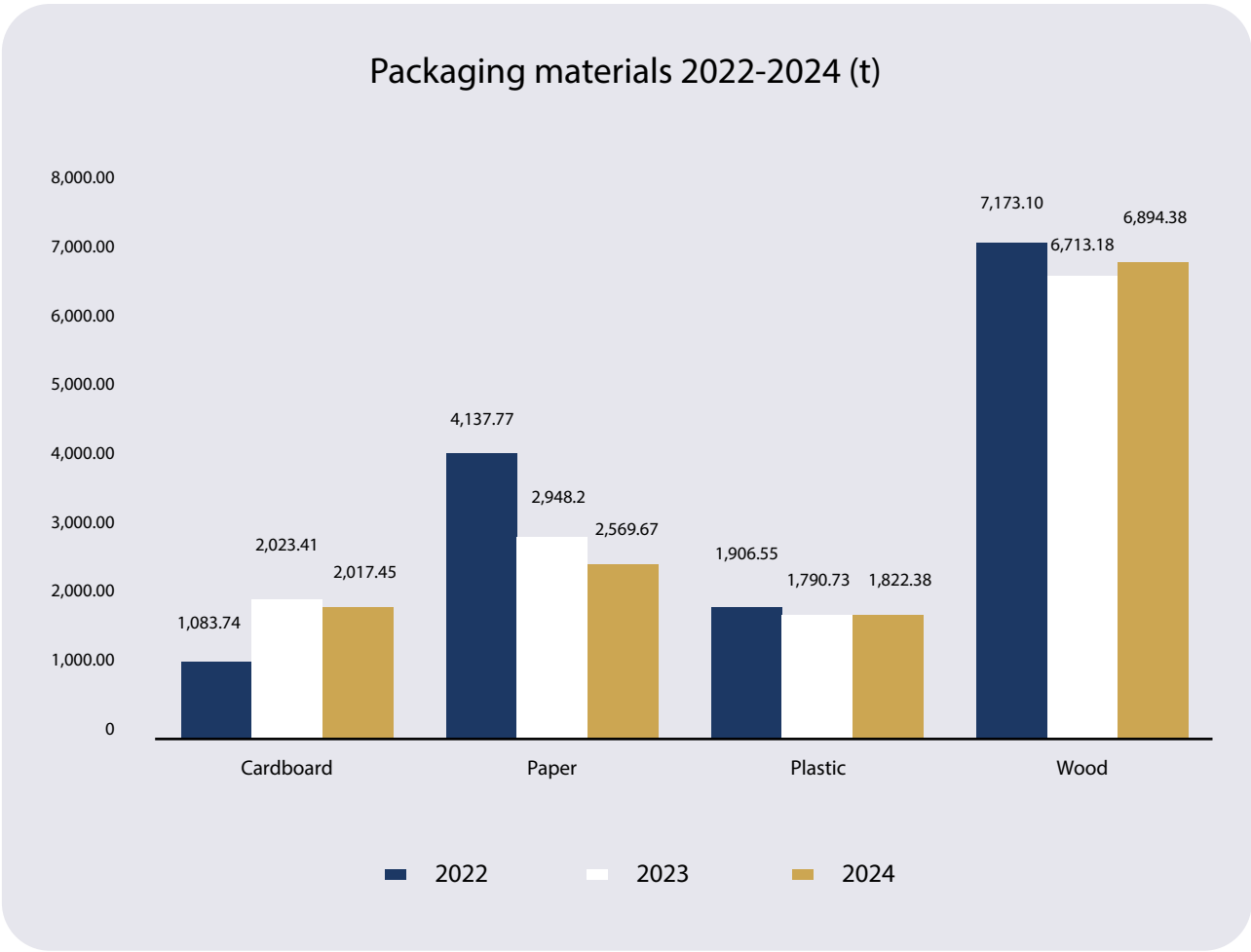


75%
Paper from recycled sources



-7%
Reduction in packaging materials vs. 2022

GRI 301-1 PACKAGING MATERIALS	UNIT	2022	2023	2024
Cardboard	t	1,083.74	2,023.41	2,017.45
of which from recycling	t	758.62	1,416.39	1,412.21
of which FSC certified	t	-	-	-
Paper	t	4,137.76	2,948.71	2,569.67
of which from recycling	t	3,310.21	2,358.97	1,928.74
of which FSC certified	t	827.55	589.74	640.93
Plastic	t	1,906.55	1,790.73	1,822.38
of which plastic from recycling (e.g. R-PET)	t	-	-	-
Wood	t	7,173.10	6,713.18	6,894.38
Purchased wooden pallets	t	333.82	312.79	334.25
Recovered wooden pallets	t	6,839.28	6,400.39	6,560.13
TOTAL	t	14,301.16	13,476.02	13,303.88



WASTE AND RESIDUES

Riso Scotti's monitoring system for the efficiency of waste and residues management is based on measurable environmental and performance indicators, which enable the Company to assess progress in the reduction of emissions, the optimisation of resource use and the energy and economic recovery deriving from corporate processes.

The effectiveness of the measures adopted is subject to continuous verification through internal audits, operational checks and an environmental reporting system, which allows to promptly identify any non-compliance and implement the necessary corrective actions.

The Company monitors the type, quantities and treatment methods of waste and residues produced, distinguishing between solid and liquid, hazardous and non-hazardous waste, and associating the main and auxiliary company processes from which they are generated.

The main activities generating waste and residues — and their related externalities — are the production processes (rice processing, packaging and plant-based beverage production), which generate organic and non-organic production waste, and auxiliary processes (e.g. rice husk boiler and wastewater treatment plant), which produce ash and sludge classified as special waste.

Other waste and residues can be generated within maintenance activities carried out on plants (e.g. production of used oils, filters, contaminated containers, WEEE and composite materials not always recyclable) and through logistics and transport (single-use packaging and waste and residues from goods handling).

The monitoring of impacts connected to the generation and management of waste and residues takes place in compliance with the specific procedure for assessing the significance of environmental aspects. In particular, the actual negative impacts include soil, air and water pollution arising from non-compliant disposal, the generation and management of

hazardous waste, exposure to toxic or irritating substances, while the actual positive impacts derive from recycling and material enhancement activities, which make it possible to reduce the consumption of virgin resources and the associated emissions. In addition, the Company constantly monitors the environmental and health risks associated with the management of waste and residues, including toxicity, carcinogenicity and ecotoxicity, assessing them according to the dedicated procedure.

Riso Scotti also recognises the existence of indirect impacts connected to agricultural production, packaging transformation and distribution and consumption activities, which generate waste and residues along the supply chain, including post-consumer ones.

The main issues highlighted by stakeholders regarding waste management relate to the traceability of special waste, delivery methods to third-party plants, local impacts arising from temporary storage and transport, as well as the growing demand to reduce landfill disposal and adopt circularity-based models. In response

to these observations, the Company has strengthened existing measures and introduced corrective and preventive actions, including optimising separation at source to increase recycling and material enhancement, the strengthening of internal operational procedures and the revision of contracts and operational methods with environmental service providers, thus ensuring increasingly effective and sustainable management of scraps and residues.

In the day-to-day management of waste and residues generated, Riso Scotti adopts an advanced traceability and management system supported by a dedicated software, which allows real-time monitoring of quantities, types of waste and destination. All hazardous waste is delivered exclusively to authorised operators, in compliance with current regulations, while the operational and administrative management is entrusted to companies specialised in outsourcing, which take care of the compilation of the loading and unloading registers, the waste identification forms and the annual MUD (Unified Environmental Declaration Form) declaration, ensuring full compliance with Italian Legislative

Decree 152/2006 (Italian Environmental Code) and ADR regulations.

Over the 2022–2024 period, the total volume of waste generated by Riso Scotti shows an increasing trend, alongside an improvement in materials management and recovery.

Hazardous waste has remained stable over the period, with a reduction of around 20% between 2023 and 2024. Most of this waste is sent to reuse or recycling operations: in 2024, nearly 63% of hazardous waste was recovered, while only 5.56 t was sent for disposal, down from 7.70 t in 2023.

As for non-hazardous waste, an overall increase in volumes is observed. However, the trend is positive in terms of sustainable management: the share sent for recovery grew significantly, rising from 1,633 t in 2022 to over 2,821 t in 2024, an increase of 73%. At the same time, waste sent for disposal fell sharply, from around 550 t in 2022 to just 71.25 t in 2024, a reduction of 87%.

Waste generated by composition
2022–2024 (t)



99.5%
Share of non-hazardous
waste of total waste
generated in 2024

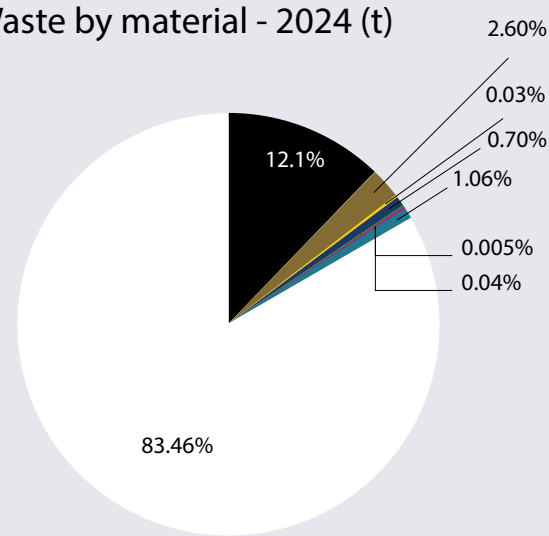
Overall, despite the higher volume of waste produced, the Company has achieved significant progress in the sustainable management of its waste, strengthening recovery activities and drastically reducing the quantities sent for disposal.

GRI 306-3 WASTE BY COMPOSITION	UNIT	2022			2023			2024		
		ON-SITE	OFF-SITE	TOTAL	ON-SITE	OFF-SITE	TOTAL	ON-SITE	OFF-SITE	TOTAL
Hazardous waste	t	-	15.40	15.40	-	18.60	18.60	-	14.93	14.93
Non-hazardous waste	t	-	2,183.40	2,183.40	-	2,308.40	2,308.40	-	2,892.33	2,892.33
TOTAL	t	-	2,198.90	2,198.90	-	2,327.00	2,327.00	-	2,907.26	2,907.26

GRI 306-4 WASTE DIVERTED FROM DISPOSAL	UNIT	2022			2023			2024		
		ON-SITE	OFF-SITE	TOTAL	ON-SITE	OFF-SITE	TOTAL	ON-SITE	OFF-SITE	TOTAL
HAZARDOUS WASTE										
Preparation for reuse	t	-	11.31	11.31	-	9.36	9.36	-	9.37	9.37
Recycling	t	-	-	-	-	1.54	1.54	-	-	-
Other recovery operations	t	-	-	-	-	-	-	-	-	-
Total	t	-	11.31	11.31	-	10.90	10.90	-	9.37	9.37
NON-HAZARDOUS WASTE										
Preparation for reuse	t	-	1,473.74	1,473.74	-	1,228.76	1,228.76	-	2,639.30	2,639.30
Recycling	t	-	125.06	125.06	-	853.85	853.85	-	181.78	181.78
Other recovery operations	t	-	34.98	34.98	-	21.91	21.91	-	-	-
Total	t	-	1,633.78	1,633.78	-	2,104.52	2,104.52	-	2,821.08	2,821.08

The waste generated in the two-year period 2023–2024 includes quantities produced at the Via Angelo Scotti and Via Veneroni plants.

Waste by material - 2024 (t)



- 12.1% - Paper
- 2.60% - Plastic
- 0.03% - Glass
- 1.06% - Metals
- 83.46% - Other (packaging, ash, filtering and absorbent materials, unusable waste for reuse)
- 0.70% - Wood
- 0.005% - Toner
- 0.04% - WEEE



-87%
Reduction in the quantity of waste destined for disposal between 2022 and 2024



97%
Share of waste destined for reuse, recycling or recovery in 2024

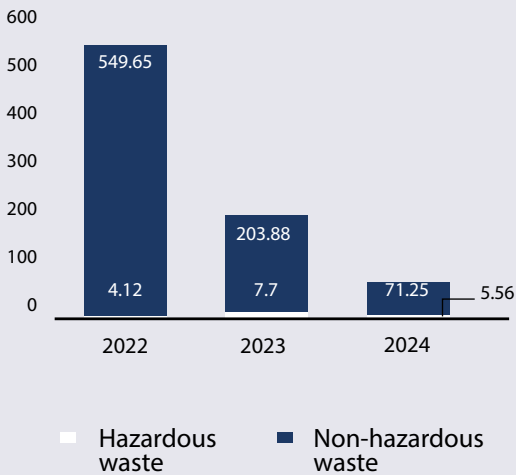


73%
Percentage increase in the quantity of waste destined for recovery between 2022 and 2024

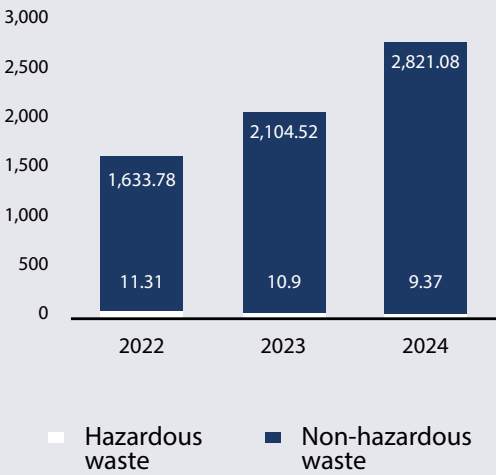
GRI 306-5 WASTE DIRECTED TO DISPOSAL	UNIT	2022			2023			2024		
		ON-SITE	OFF-SITE	TOTAL	ON-SITE	OFF-SITE	TOTAL	ON-SITE	OFF-SITE	TOTAL
HAZARDOUS WASTE										
Preparation for disposal	t	-	4.12	4.12	-	7.70	7.70	-	5.56	5.56
Total	t	-	4.12	4.12	-	7.70	7.70	-	5.56	5.56
NON-HAZARDOUS WASTE										
Preparation for disposal	t		549.65	549.65	-	203.88	203.88	-	71.25	71.25
Total	t		549.65	549.65	-	203.88	203.88	-	71.25	71.25

Waste generated in the two-year period 2023–2024 includes quantities produced at the Via Angelo Scotti and Via Veneroni plants.

Waste directed to disposal 2022-2024 (t)



Waste diverted from disposal 2022-2024 (t)



06

THE IMPORTANCE OF HUMAN RESOURCES



171

Total number of employees in 2024



536

Total training hours delivered



17

New hires



100%

Employees covered by collective bargaining agreement (CBA)

HR MANAGEMENT

Riso Scotti recognises the importance of caring for the people who drives the efficient functioning of processes through their expertise, commitment and sense of responsibility. In the food industry, this concept takes on particular importance given the need to guarantee high standards of product safety and traceability.

We are a company of people committed to creating value and culture in rice. It is the combined specialist knowledge of the people who work for Riso Scotti that defines us and makes us unique!

Dedicated Benefits: Discounts and Benefits for Employees

In 2024, Riso Scotti signed an agreement with Intesa San Paolo enabling employees to benefit from economic advantages on personal purchases (e.g. vehicles, travel, etc.). The platform aggregates offers from a pool of affiliated suppliers, allowing Riso Scotti employees to access products and services at discounted prices.

The Rice of the Month: A Gesture of Goodwill for Riso Scotti’s workers

Each month, Riso Scotti dedicates a tangible sign of gratitude to all staff – both employees and collaborators – in the form of gifted company products. In addition to rice, the heart of the Company’s identity, the gift includes beverages and snacks, reflecting the breadth and quality of the Group’s product range.

For this reason, Riso Scotti continually invests in the well-being, training and professional development of its employees.

Active listening and open dialogue are key drivers for the progress and development of the organisation. These principles are reflected in inclusion initiatives, team-building activities, training programmes and the adoption of human resources management policies aimed at ensuring a safe, inclusive and professionally stimulating work environment.

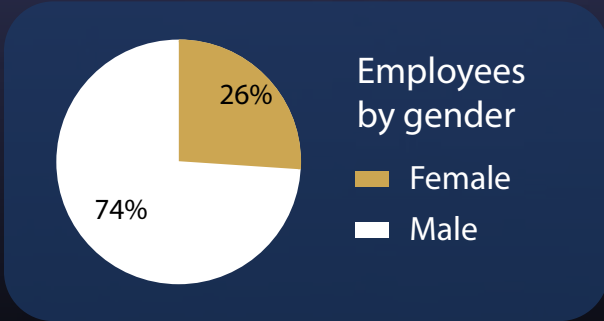
All employees are hired under the Italian National Collective Bargaining Agreement for the Food Industry (Contratto Collettivo Nazionale di Lavoro – CCNL Industria Alimentare), guaranteeing equal rights and protected working conditions.

The organisation promotes employee well-being and work-life balance through flexible working arrangements and dedicated corporate welfare tools.

The benefits package includes:

- Study and work leaves, supporting personal and professional growth;
- Company car, allocated to specific operational and managerial roles;
- Supplementary health insurance, providing enhanced healthcare coverage for employees and their families;
- Corporate welfare, including, for instance, purchase discounts and company product provisions.

Through these initiatives, Riso Scotti confirms its commitment to creating a sustainable working environment centred on the value of people, promoting quality of life and collective well-being.

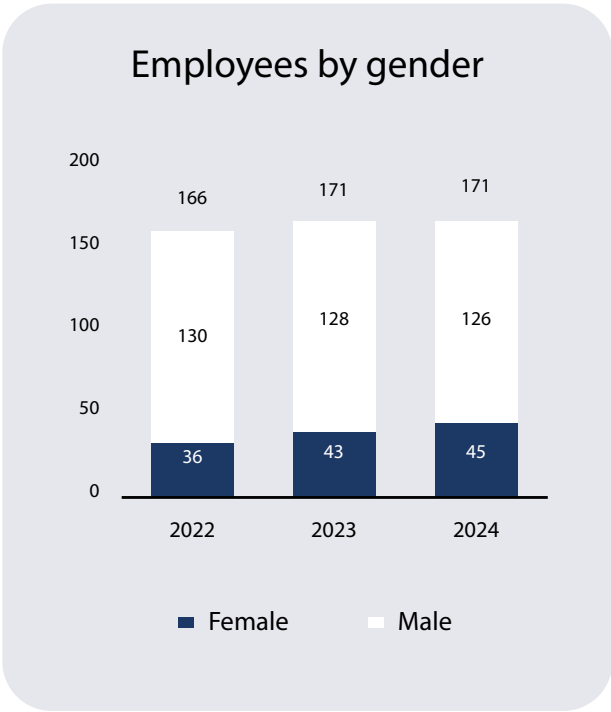


Workforce Composition: Trends and Distribution

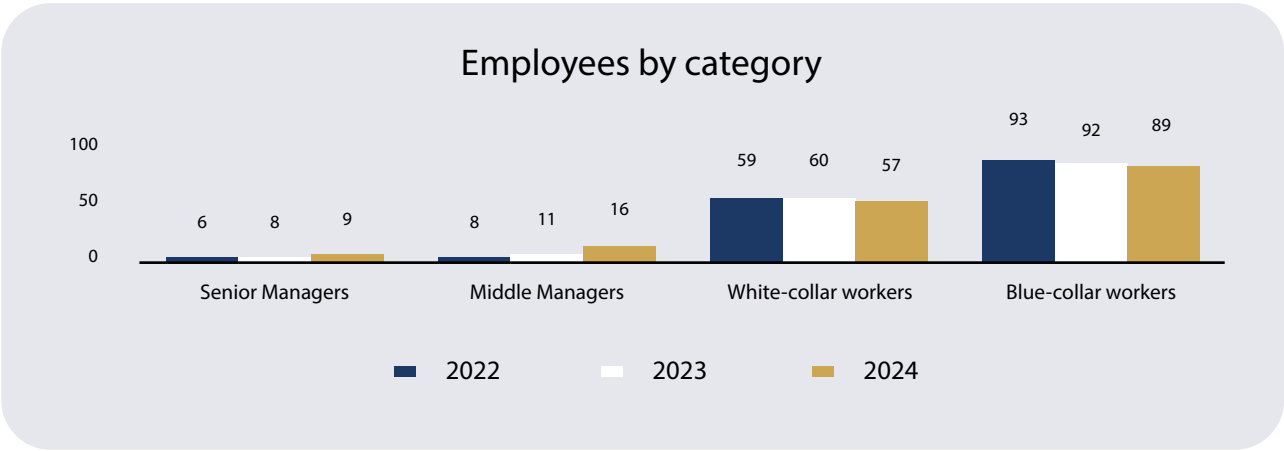
As at 31 December 2024, Riso Scotti counts 171 employees, in line with 2023 and up from 166 in 2022.

Given the production-oriented nature of Riso Scotti’s business, the 52% of the workforce consists of blue-collar workers, which influences the gender balance, with a predominance of male employees (74% of total headcount).

However, Riso Scotti has seen a progressive increase in the female component, rising from 36 employees in 2022 to 45 in 2024, reinforcing the presence of women within the Company, particularly in white-collar roles.



GRI 2-7 EMPLOYEES BY CATEGORY AND GENDER	UNIT	2022	2023	2024
Total employees	n	166	171	171
Female	n	36	43	45
Male	n	130	128	126
Senior Managers	n	6	8	9
Female	n	1	2	2
Male	n	5	6	7
Middle Managers	n	8	11	16
Female	n	0	1	2
Male	n	8	10	14
White-collar workers	n	59	60	57
Female	n	34	38	39
Male	n	25	22	18
Blue-collar workers	n	93	92	89
Female	n	1	2	2
Male	n	92	90	87





96%

Employees on permanent contracts in 2024

96%

Full-time employees in 2024

Stability is a key value at Riso Scotti, that aims at guaranteeing consistency in work-life of its employees. As of 31 December 2024, 96% of employees are engaged on a permanent, full-time basis. All part-time contracts are attributed to female employees, to facilitate a better work-life balance.

In 2024, Riso Scotti recorded a total of 13 non-employee workers providing support to the organisation, a slight increase from 10 in 2023.

In addition, a broader pool of approximately 200 non-employee workers – belonging to cooperatives and engaged through duly certified outsourcing contracts – are employed for operational activities such as packaging, warehousing and cleaning services. This organisational arrangement enables Riso Scotti to maintain operational flexibility and efficiency, in full compliance with labour regulations and the rights of the workers involved.

GRI 2-7 EMPLOYEES BY CONTRACT TYPE (PERMANENT / FIXED-TERM)	UNIT	2022	2023	2024
Total employees under contract	n	166	171	171
Permanent contract	n	166	168	165
Female	n	36	41	45
Male	n	130	127	120
Fixed-term contract	n	-	3	6
Female	n	-	2	-
Male	n	-	1	6

GRI 2-7 EMPLOYEES BY CONTRACT TYPE (PART-TIME / FULL-TIME)	UNIT	2022	2023	2024
Total employees under contract	n	166	171	171
Full-time	n	161	166	165
Female	n	31	38	39
Male	n	130	128	126
Part-time	n	5	5	6
Female	n	5	5	6
Male	n	-	-	-

GRI 2-8 NON-EMPLOYEE WORKERS	UNIT	2022	2023	2024
Total non-employee workers	n	7	10	13
Interns	n	-	2	4
Agency workers	n	1	1	-
Freelancers	n	4	4	5
Other contractual arrangements	n	2	3	4

INTEGRATION OF NEW TALENT AND TURNOVER MANAGEMENT

Riso Scotti recognises the competitive advantage that a structured and transparent selection process can provide. Attracting and selecting motivated, competent individuals aligned with company values and ensuring their effective integration are strategic priorities for the organisation.

Career Days and Professional Orientation

In order to enhance the Company’s attractiveness to young talent, Riso Scotti actively participates in Career Days and professional orientation events organised by universities and training institutions. The aim is to foster dialogue between academia and industry and to support young people as they enter the labour market.

During these events, the Company offers graduates and recent graduates the opportunity to:

- Get to know the Company, culture and founding values;
- Receive personalised career guidance and information on the most requested competencies in the agri-food sector;
- Explore pathways for entry and professional development.

The process begins with a personnel request from the relevant Business Unit Manager, followed by the joint definition of the Job Profile and subsequent publication of the vacancy on the main recruitment channels.

Applications received undergo a rigorous CV screening process, complemented by an initial phone screening and structured interviews designed to assess technical competencies, attitudes and alignment with company values. The most suitable candidates are then presented to the relevant Business Unit Manager, who participates in the final stage of the selection process.

The Company then proceeds with salary negotiation, drafting of the offer letter and formulation of the employment contract.

Onboarding is supported by a structured programme, that includes a dedicated training sessions and mentoring by a tutor or Business Unit Manager. During the probationary period, regular check-ins and monthly feedback sessions are conducted to facilitate gradual integration, support the full development of skills and competences and build a solid, long-lasting employment relationship.

In 2024, both new hires and outgoing workers increased compared to the previous year.

A predominance of male hires was recorded (14 out of 17), consistent with the Company’s production-oriented business. From a demographic perspective, most of new hires in 2024 are registered within the under-30 age group (11 individuals), reflecting a strategy focused on attracting young talent.

Outgoing employees were concentrated primarily in the over-50 age group, with 8 ends of contract, of which 50% due to retirements, followed by the under-30 group (5 people) and the 30–50 age cluster (4 people).

GRI 401-1 OVERALL TURNOVER RATE BY GENDER	UNIT	2022	2023	2024
Overall turnover rate	%	12%	13%	20%
Inbound turnover rate	%	4%	8%	10%
Female	%	3%	5%	2%
Male	%	4%	3%	8%
Outbound turnover rate	%	8%	5%	10%
Female	%	14%	1%	1%
Male	%	6%	4%	9%



GRI 401-1 NEW HIRES BY AGE GROUP AND GENDER	UNIT	2022	2023	2024
Total new hires	n	6	13	17
Female	n	1	8	3
Male	n	5	5	14
Under 30	n	2	6	11
Female	n	1	3	3
Male	n	1	3	8
30–50	n	4	5	6
Female	n	-	3	-
Male	n	4	2	6
Over 50	n	-	2	-
Female	n	-	2	-
Male	n	-	-	-

GRI 401-1 OUTGOING EMPLOYEE BY AGE GROUP AND GENDER	UNIT	2022	2023	2024
Total outgoing employees	n	13	8	17
Female	n	5	1	1
Male	n	8	7	16
Under 30	n	1	1	5
Female	n	1	-	1
Male	n	-	1	4
30–50	n	8	5	4
Female	n	3	1	-
Male	n	5	4	4
Over 50	n	4	2	8
Female	n	1	-	-
Male	n	3	2	8

PERSONAL AND PROFESSIONAL DEVELOPMENT PATHS

In the agri-food sector, the employees’ competence is key to ensure product safety and quality. The Company considers training and professional growth to be essential elements for maintaining high standards, fostering innovation and consolidating a corporate culture oriented towards sustainability and safety.

The Accademia Project

The Accademia Project is one of Riso Scotti’s main initiatives to support young talent entering the labour market. Developed in partnership with the University of Pavia and other universities, the programme provides:

- Employment opportunities for recent graduates with dedicated development pathways;
- 12-month on-the-job training, alongside Area Managers;
- Development of practical skills and gradual integration into company processes;
- Structured training programmes designed to harness the potential of new hires and support their professional growth.

The Company adopts a structured and inclusive approach that ensures equal access to training and development programmes for all staff categories. Particular attention has been dedicated to training in occupational health and safety, provided to senior managers, middle managers, white-collar and blue-collar workers, with the aim of strengthening risk awareness and promoting responsible behaviour in production environments.

To facilitate the integration of new hires, the Company introduced dedicated onboarding programmes for academic profiles, including classroom training sessions and hands-on mentoring. Furthermore, the Company is implementing a Talent Review programme,

with assessment and development paths that include structured feedback from Business Unit Managers, individual coaching activities and specific assessments designed to identify and foster the potential of internal talent.

In the period 2022–2024 a mandatory training framework on occupational safety has been provided, with particular attention to hazard source management, emergency procedures and the correct use of personal protective equipment (PPE). Training in occupational health and safety represents a cornerstone of the prevention strategy adopted by Riso Scotti. In line with the provisions of the Italian Legislative Decree 81/08 and the State-Region Agreements, the Company provides mandatory and periodic training

programmes designed to equip each worker with up-to-date knowledge of the specific risks associated with their role and the preventive and protective measures to be adopted.

Data analysis shows a significant peak in 2023, with a total of 1,602 training hours, followed by a 66% reduction in 2024, attributable to the cyclical nature of occupational health and safety

training programmes. The decline is recorded across all professional categories, particularly among blue-collar workers, who went from 1,502 hours in 2023 to 500 in 2024. Senior and middle managers, given the nature of their roles, show a more limited engagement in dedicated health and safety training.

GRI 404-1 TRAINING TYPE IN HOURS		UNIT	2022	2023	2024
Safety		hours	753	1,602	536
Total		hours	753	1,602	536

TOTAL ANNUAL TRAINING HOURS BY PROFESSIONAL CATEGORY AND GENDER	UNIT	2022	2023	2024
Senior Managers	hours	32	16	8
Female	hours	6	-	-
Male	hours	26	16	8
Middle Managers	hours	114	24	-
Female	hours	-	-	-
Male	hours	114	24	-
White-collar workers	hours	154	60	28
Female	hours	110	22	8
Male	hours	44	38	20
Blue-collar workers	hours	453	1,502	500
Female	hours	-	-	38
Male	hours	453	1,502	462
Total	hours	753	1,602	536
Female	hours	116	22	46
Male	hours	637	1,580	490

GRI 404-1 AVERAGE ANNUAL TRAINING HOURS BY PROFESSIONAL CATEGORY AND GENDER	UNIT	2022	2023	2024
Senior Managers	hours	5.3	2.0	0.9
Female	hours	6.0	-	-
Male	hours	5.2	2.7	1.1
Middle Managers	hours	14.3	2.2	-
Female	hours	-	-	-
Male	hours	14.3	2.4	-
White-collar workers	hours	2.6	1.0	0.5
Female	hours	3.2	0.6	0.2
Male	hours	1.8	1.7	1.1
Blue-collar workers	hours	4.9	16.3	5.6
Female	hours	-	-	19.0
Male	hours	4.9	16.7	5.3
Total	hours	4.5	9.4	3.1
Female	hours	3.2	0.5	1.0
Male	hours	4.9	12.3	3.9

HEALTH AND SAFETY: A PILLAR OF CORPORATE RESPONSIBILITY

The risk of work-related accidents is inherent to any enterprise, and the likelihood is heightened in production environments.

As a result, Riso Scotti takes a responsible and proactive approach to safety management, operating in compliance with the Italian Legislative Decree 81/08 and the Italian Legislative Decree 231/01 and applying an Occupational Health and Safety (OHS) management system covering all production processes and all workplaces.

Through this approach, the company aims to create healthier working environments and reduce occupational injuries and ill-health issues.

Effective management of this area represents an enabling factor for the sustainable development of the Company, whereas inadequate management can translate into reputational, economic, legal, operational and human rights risks.

From an economic perspective, safe and healthy working environments contribute to reducing absenteeism, improving performance and enhancing employee motivation, generating competitive advantages also in terms of reputation with clients and investors. At the same time, the adoption of prevention systems requires significant investment in training, protective devices, consultancy and regulatory updates.

From an environmental perspective, a culture of prevention encourages more responsible management of hazardous substances and waste, reducing potential impacts not only on human health but also on ecosystems.

From a social perspective, the positive effects primarily relate to the protection of workers' physical and mental health. However, Riso Scotti acknowledges that training gaps, non-compliance with regulations and insufficient attention to vulnerable individuals or employee needs could lead to negative externalities.

Actual and potential negative impacts related to both direct and indirect production activities are managed through a structured approach

based on actions and procedures defined by the applicable management system.

The key stakeholders involved in the management of health and safety include workers and their families, relevant regulatory authorities and institutional bodies, local communities, and the full range of clients and commercial partners.

Workers are recognised not only as the primary addressees of health and safety efforts, but also as key contributors. The workforce is actively invited to participate in the safety management system through elected representatives (Workers' Safety Representatives – RLS), periodic meetings with the Top Management and use dedicated communication channels, including a

whistleblowing procedure enabling workers to report risk situations anonymously and without fear of retaliation. During operational activities, employees work in close contact with supervisors (Preposti) and the Prevention and Protection Service (SPP), that workers can promptly report any issue.

Ongoing dialogue with stakeholders is a key element of Riso Scotti's health and safety strategy. The Company maintains an open and structured dialogue with workers, trade union representatives, regulatory bodies (INAIL, ASL, Ispettorato del Lavoro), technical consultants and local communities, with the aim of promptly identifying critical issues, gathering suggestions and guiding corporate decisions in a shared manner.



Feedback received, together with internal audits and verifications conducted by clients and suppliers, has contributed to the implementation of targeted corrective and preventive actions, including updates to emergency procedures, enhanced role-specific training and the introduction of new protective devices, both individual and collective.

Safety management is based on a structured company-wide system of risk assessment and control, translated into targeted prevention and corrective measures. The cornerstone of this system is the Risk Assessment Document (DVR), prepared and periodically updated in compliance with the Italian Legislative Decree 81/08. The DVR is the primary tool for identifying and analysing hazards across different workplaces, assessing the magnitude of risks and defining the most appropriate preventive and protective measures. Risk analysis is not limited to internal operational

activities, but also encompasses outsourced processes, activities carried out by contractors and suppliers, as well as interference risks arising from the interaction of different activities within the Company's facilities.

Risk assessment is based on a range of elements: historical data on accidents and near-misses, occupational health surveillance results, periodic workplace inspections, communications from employees and stakeholders, as well as sector-specific information and technical analyses of equipment and materials in use. Any additional hazards posed by visitors or third-party operators, as well as technical, organisational or process changes introduced over time are taken into account.

Supporting this activity, the Company provides:

- Safe design of plant and processes, integrating safety measures from the development phase to minimise risks;
- Continuous and mandatory employee training, to build risk awareness and ensure effective emergency response;
- Provision and periodic maintenance of Personal Protective Equipment (PPE), in line with specific roles and associated risks;
- Ongoing monitoring of accidents, near-misses and unsafe conditions, to promptly identify and address any critical issues;
- Preparation of the Unified Document for the Assessment of Interference Risks (DUVRI) for activities involving external parties, ensuring effective coordination of safety measures;

- Supervisor's Log ("Diario del Preposto"): each department has a dedicated supervisor who, through daily use of the Supervisor's Log, monitors safety conditions, verifies the correct use of protective devices and ensures that every worker has the tools necessary to operate safely.

Updates to risk assessment documents are carried out in accordance with statutory deadlines and whenever new requirements or process changes arise, ensuring a dynamic and collaborative approach to prevention, built on direct employee input and genuine responsiveness to their safety needs.



Work-related accident management

The management of work-related accidents at Riso Scotti is ruled by structured procedures that ensure timely intervention and deep analysis of each event. In the event of an incident, first aid measures are immediately activated, and the recording and analysis process starts through the filling of a dedicated report, prepared by the supervisor with the support of the Workers' Safety Representative where applicable, and of those that witnessed the incident.

Workers involved, together with witnesses and departmental managers, contribute to the reconstruction of events by reporting objective causes, at-risk behaviours and possible corrective actions through specific documentation. Information gathered, including data relating to near-misses, is managed in accordance with codified procedures and shared with the Supervisory Body to ensure transparency and traceability.

Data on accidents and near-misses are monitored monthly. While no permanent joint management-worker committee is in place, discussions on safety matters are ensured through dedicated periodic meetings, which include risk assessments reviews, analysis of accidents, verification of the adequacy of PPE provided and training progress, with the aim of identifying improvement solutions and reinforcing a culture of prevention.

In 2024, four accidents were recorded: three related to the use of machinery in production departments and one caused by an accidental fall on internal stairways. These events confirm the importance of maintaining high levels of attention on continuous training and the prevention of risks associated with both equipment use and the safety of movement within the facility.

GRI 403-9 NUMBER OF RECORDABLE WORK-RELATED INJURIES (EMPLOYEES)	UNIT	2022	2023	2024
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Total number of recordable work-related injuries	n	0	2	4
Number of work-related injuries with serious consequences	n	–	–	–

GRI 403-9 HOURS WORKED (REGULAR + OVERTIME + HOUR BANK)	UNIT	2022	2023	2024
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Total number of hours worked	n	313,437	297,623	303,536
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GRI 403-9 WORK-RELATED INJURY RATE	UNIT	2022	2023	2024
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Recordable work-related injury rate*	n/h	0.0	6.72	13.18
Rate of work-related injuries with serious consequences	n/h	–	–	–

*(Total number of recordable work-related injuries / Total number of hours worked) × 1,000,000.

GRI CONTENT INDEX

Statement of Use

Riso Scotti S.p.A. has reported the information cited in this GRI Content Index for the period from 1 January to 31 December 2024, with reference to the GRI Standards 2021.

GRI	DISCLOSURE	SECTION / PARAGRAPH	NOTES
GRI 2 - General Disclosures			
2-1	Organizational details	Methodological Note	
2-2	Entities included in the organization's sustainability reporting	Methodological Note	
2-3	Reporting period, frequency and contact point	Methodological Note	
2-4	Restatements of information	Methodological Note	
2-5	External assurance		Not reported
2-6	Activities, value chain and other business relationships	1.4 Products and reference markets 1.7 Value chain towards a shared commitment	
2-7	Employees	6.1 Employee management and protection	
2-8	Workers who are not employees	6.1 Employee management and protection	
2-9	Governance structure and composition	4.1 Organisational structure, roles and responsibilities	
2-10	Nomination and selection of the highest governance body	4.1 Organisational structure, roles and responsibilities	
2-11	Chair of the highest governance body	4.1 Organisational structure, roles and responsibilities	
2-12	Role of the highest governance body in overseeing the management of impacts	4.1 Organisational structure, roles and responsibilities	
2-13	Delegation of responsibility for managing impacts	4.1.1 Governance and Sustainability	
2-14	Role of the highest governance body in sustainability reporting	4.1.1 Governance and Sustainability	
2-16	Communication of critical concerns	4.1 Organisational structure, roles and responsibilities	
2-19	Remuneration policies	4.1.2 Remuneration of the highest governance body and employees	
2-22	Statement on sustainable development strategy	3. Sustainable development as a driver of growth	

GRI	SPECIFICA DELL'INDICATORE	PARAGRAFO	NOTE
2-26	Mechanisms for seeking advice and raising concerns	4.2.1 The Code of Ethics	
2-28	Membership in associations	1.6 Involvement of people and the community: active listening and shared value	
2-29	Approach to stakeholder engagement	3.2 Stakeholder engagement	
2-30	Collective bargaining agreements	6.1 Employee management and protection	
GRI 3 - MATERIAL TOPICS			
3-1	Process to determine material topics	3.1 Sustainability topics relevant to Riso Scotti and its stakeholders	
3-2	List of material topics	3.1 Sustainability topics relevant to Riso Scotti and its stakeholders	
3-3	Management of material topics	3.1 Sustainability topics relevant to Riso Scotti and its stakeholders	
ECONOMIC PERFORMANCE			
3-3	Management of material topics	4.3 Economic performance and Economic Value Generated and Distributed	
GRI 201 – ECONOMIC PERFORMANCE (2021)			
201-1	Direct economic value generated and distributed	4.3 Economic performance and Economic Value Generated and Distributed	
BUSINESS ETHICS AND INTEGRITY			
3-3	Management of material topics	4.2 Ethics, integrity and compliance 4.2.1 The Code of Ethics	
GRI 205 – ANTI-CORRUPTION (2016)			
205-3	Confirmed incidents of corruption and actions taken		No incidents of corruption were recorded during the reporting period of this document.

GRI	DISCLOSURE	SECTION / PARAGRAPH	NOTES
RESEARCH AND DEVELOPMENT			
3-3	Management of material topics	1.5 Research and Development: innovation for quality and sustainability	
RAW MATERIALS			
3-3	Management of material topics	5.5 'Zero Waste' company: raw materials, waste and residues 5.5.1 Raw materials	
GRI 301 – MATERIALS (2021)			
301-1	Materials used by weight or volume	5.5.1 Raw materials	
ENERGY			
3-3	Management of material topics	5.2 Responsible and efficient energy management	
GRI 302 – ENERGY (2021)			
302-1	Energy consumption within the organisation	5.2 Responsible and efficient energy management	
302-3	Energy intensity	5.2 Responsible and efficient energy management	
302-4	Reduction of energy consumption	5.2 Responsible and efficient energy management	
WATER AND EFFLUENTS			
3-3	Management of material topics	5.4 Responsible use of water resources	
GRI 303 – WATER AND EFFLUENTS (2021)			
303-1	Interactions with water as a shared resource	5.4 Responsible use of water resources	
303-2	Management of wastewater discharge-related impacts	5.4 Responsible use of water resources	
303-3	Water withdrawal	5.4 Responsible use of water resources	
303-4	Water discharge	5.4 Responsible use of water resources	
303-5	Wastewater consumption	5.4 Responsible use of water resources	

GRI	DISCLOSURE	SECTION / PARAGRAPH	NOTES
EMISSIONS			
3-3	Management of material topics	5.3 Measuring to improve: emissions monitoring	
GRI 305 – EMISSIONS (2021)			
305-1	Direct (Scope 1) GHG emissions	5.3 Measuring to improve: emissions monitoring	
305-2	Energy indirect (Scope 2) GHG emissions	5.3 Measuring to improve: emissions monitoring	
305-4	GHG emissions intensity	5.3 Measuring to improve: emissions monitoring	
305-5	Reduction of GHG emissions	5.3 Measuring to improve: emissions monitoring	
WASTE			
3-3	Management of material topics	5.5 'Zero Waste' company: raw materials, waste and residues 5.5.2 Waste generated	
GRI 306 – WASTE (2020)			
306-1	Waste generation and significant waste-related impacts	5.5.2 Waste and residues	
306-2	Management of significant waste-related impacts	5.5.2 Waste and residues	
306-3	Waste generated	5.5.2 Waste and residues	
306-4	Waste diverted from disposal	5.5.2 Waste and residues	
306-5	Waste directed to disposal	5.5.2 Waste and residues	
HUMAN RESOURCES MANAGEMENT POLICIES			
3-3	Management of material topics	6. The importance of human resources 6.1 Employee management and protection	
GRI 401 – EMPLOYMENT (2021)			
401-1	New employee hires and employee turnover	6.2 Integration of new talent and turnover management	

GRI	DISCLOSURE	SECTION / PARAGRAPH	NOTES
OCCUPATIONAL HEALTH AND SAFETY			
3-3	Management of material topics	6.4 Health and safety: a pillar of corporate responsibility	
GRI 403 – OCCUPATIONAL HEALTH AND SAFETY (2021)			
403-2	Hazard identification, risk assessment and incident investigation	6.4 Health and safety: a pillar of corporate responsibility	
403-3	Occupational health services	6.4 Health and safety: a pillar of corporate responsibility	
403-5	Worker training on occupational health and safety	6.4 Health and safety: a pillar of corporate responsibility	
403-6	Promotion of worker health	6.4 Health and safety: a pillar of corporate responsibility	
403-9	Work-related injuries	6.4 Health and safety: a pillar of corporate responsibility	
TRAINING AND EDUCATION			
3-3	Management of material topics	6.3 Personal and professional development pathways	
GRI 404 – TRAINING AND EDUCATION (2021)			
404-1	Average hours of training per employee per year	6.3 Personal and professional development pathways	
CUSTOMER HEALTH AND SAFETY			
3-3	Management of material topics	2. Responsibility towards consumers: quality, safety and transparency	
GRI 416 – CUSTOMER HEALTH AND SAFETY (2021)			
416-1	Assessment of the health and safety impacts of product and service categories	2. Responsibility towards consumers: quality, safety and transparency	
PRODUCT COMMUNICATION			
3-3	Management of material topics	2.3 Responsible and transparent communication	

GRI	DISCLOSURE	SECTION / PARAGRAPH	NOTES
GRI 417 – MARKETING AND LABELING (2021)			
417-2	Incidents of non-compliance concerning product and service information and labelling	2.3 Responsible and transparent communication	No incidents of non-compliance recorded.
417-3	Incidents of non-compliance concerning marketing communications	2.3 Responsible and transparent communication	No incidents of non-compliance recorded.
IMPACTS ON LOCAL COMMUNITIES			
3-3	Management of material topics	1.6 Involvement of people and the community: active listening and shared value 3.2 Stakeholder engagement	
CUSTOMER PRIVACY			
3-3	Management of material topics	3.1 Sustainability topics relevant to Riso Scotti and its stakeholders	

Report prepared with the methodological support of



