



Sustainability Report 2024



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“Sustainability is a strategic choice for our company; the Rice Paper simply formalises a long journey that began many years ago and that aims to generate added value through responsible industrial choices that fully respect the territories in which we do business.”

The Preve Family
Carlo, Emanuele, Eugenio and Riccardo

A letter to the Stakeholders

In an age where awareness of sustainability challenges is increasingly widespread - from climate change to the protection of human rights - businesses are called upon to take real responsibility, showing transparency and making concrete commitments.

It is precisely on these principles that, since 2018, Riso Gallo has built its 'Coltiviamo il Futuro' (Cultivate the Future) programme, a journey consisting of tangible actions designed to generate positive, lasting impacts.

This sustainability report was created with the aim of providing a transparent, concrete account of our journey, demonstrating the awareness we have gained over time: **sustainability and profit are not in conflict with one another**, but they do represent two sides of the same coin.

Our goal is to create shared value: for consumers, through products that are mindful of health and the environment; for the company, through solid growth guided by ethical principles.

It is precisely on these principles that, since 2018, Riso Gallo has built its “Coltiviamo il Futuro”, (Cultivate the Future), A journey consisting of tangible actions designed to generate positive lasting impacts.

We firmly believe that sustainability is not a goal itself, but a way to make our mission even stronger and more consistent with the values that have guided us for **six generations**: bringing the culture of rice and risotto to the world, combining tradition, quality and innovation.

Authentic companies know what they do well, and act accordingly. For over **160 years**, Riso Gallo has been renowned for its **culinary excellence**, inspiring creativity, taste and well-being. This is not surprising, given that the most successful companies are those that remain true to themselves while evolving responsibly.

For Riso Gallo, sustainability is an **integrated ecosystem** where the environment, the local area, people and work fuel each other, contributing to the creation of value around a food that is essential for the planet: **rice**.

This report aims to provide an opportunity to establish open, constructive dialogue with each and every one of you, our stakeholders, who have always accompanied us along our journey.

Thank you for continuing to cultivate the future with us;

The Preve Family

Carlo, Emanuele, Eugenio and Riccardo



CHAPTER 1

RISO GALLO

Riso Gallo is one of Europe's largest rice producers and one of Italy's oldest rice mills.

It is currently deep-rooted in the Lomellina area, in the heart of the 'rice growing region' where it has absorbed traditional techniques such as stone husking, used by Riso Gallo since 1907, the first in Europe to do so.

Today, it is a cutting-edge company in the food industry, combining traditional processing techniques with state-of-the-art facilities to meet the highest quality standards.

Boasting its own research and development centre, Riso Gallo is renowned for innovation. Boxed rice and parboiled rice, cereal mixes and coloured rice, ready-made risottos and quick-cook rice in bags are only some of the innovative products that Riso Gallo pioneered onto the Italian market.

HIGHLIGHTS

THE HISTORY OF RISO GALLO

RISO GALLO, AUTHENTIC ITALIANS


RICE PROCESSING


RISO GALLO WORLDWIDE





Highlights


ENVIRONMENTAL


- 


100% electricity from renewable sources
- 


-7.9% use of packaging per 100 kg of packaged rice (2024 vs 2023)
- 


100% FSC-used cardboard for responsible forest management
- 


-12.9% direct greenhouse gas emissions (scope 1) per unit of production value (2024 vs 2023)
- 

Techniques for reducing emissions through precision farming, water management and biodiversity
- 

-41.5% water withdrawal per 100kg of processed rice (2024 vs 2023)
- 

81.7% waste recycled (2024)
- 

Use of recyclable plastic and other materials for vacuum and protective atmosphere packaging
- 

-1.2% indirect greenhouse gas emissions (scope 3) per unit of production value (2024 vs 2023)
- 

Circular economy: partnerships and collaborations with companies that use rice processing by-products

SOCIAL

- 

Contract types: 97.7% employees hired on **permanent contracts** (2024)
- 

Supply chain sustainability: 200 sustainable Agricultural Riso Gallo Enterprises verified according to the SAI Platform FSA standard (data as of end of 2024)
- 

Rice that Sustains: sustainable agriculture, support for rice growers, recyclable packaging, circular economy (use of by-products) and support for the local area
- 

Employee well-being: Programmes and initiatives to promote **health**, improve the **quality of life** and **economic conditions**
- 

Food quality and safety: Authentic, high-quality, innovative and safe products to safeguard consumer health
- 

Community support: solidarity, sponsorships and initiatives to support the 'rice community'

GOVERNANCE

- 

Ethics and anti-corruption: Organisation, Management and Control Model, Code of Ethics, Code of Conduct
- 

Rice Paper: Best practices for agricultural enterprises aimed at improving the environmental impact of cultivation
- 

Research and Development: Investments in research to develop higher quality, safer and more sustainable food products that guarantee a healthy diet
- 

Quality Management System

 - Commitment of senior management
 - Spreading quality culture throughout the company
 - Certifications based on voluntary international standards

The history of Riso Gallo

Riso Gallo is one of the longest-standing and most prestigious rice mills in Italy and Europe. Today, it is deeply rooted in the Lomellina area in the province of Pavia, where it has two production facilities. It is the only large, branded rice mill in our country that is 100% Italian and family-run.

The Preve family has been at the helm of the company for six generations, with their history dating back to the 1830s: Giobatta Preve had lived in Argentina for years. At the dawn of that era of great change that began with the opening of the Suez Canal, Giobatta realised that it was time to return to Italy. He settled in Genoa, where he opened a rice trading business in 1856. His son Giovanni later settled in Sampierdarena, a rice mill that processes



paddy rice and markets it both in Italy and overseas. Therefore, it was in 1856 that the history of what would later become Riso Gallo began.

Indeed, over the course of just a few decades, the Preve family succeeded in establishing a first-rate network in rice import/export and processing. The turning point came with the creation of the network of canals that still characterises the rice paddies of the Po Valley today. It was Cavour who realised that rice cultivation could be very profitable if well organised.

The Prime Minister therefore set about promoting the construction of the canal that still bears his name, and the network of waterways associated with it (known as 'rogge'), an engineering marvel capable of conveying water from the mountains and large lakes of northern Italy to the Po River, crossing the Po Valley, making it suitable for rice cultivation without wasting any water resources.

Throughout its 169-year history, Riso Gallo has helped spread the culture of Italian risotto around the world, and its products have graced the tables of families in Italy and over 80 countries worldwide.

As a result, in the early 20th century, what had become Frugone&Preve focused its attention on Italian crops and moved its production facility first to Novara and then, in 1926, to Robbio Lomellina, in the heart of one of Europe's most renowned rice-growing areas, in the Pavese region. Here, under the enlightened leadership of Mario Preve, the company also opened a second production facility in the 1980s.

From the Lomellina region, Riso Gallo has absorbed traditions and artisanal techniques, such as stone husking, which it was the first to use in Europe at the beginning of the last century.

Six generations later, Carlo, Riccardo, Emanuele and Eugenio Preve are now at the helm, having inherited a cutting-edge company in the food industry, capable of combining traditional processing techniques with state-of-the-art equipment, ensuring the highest standards of quality.

Throughout its 169-year history, Riso Gallo has helped spread the culture of Italian risotto around the world, and its products have graced the tables of families in Italy and over 80 countries worldwide.

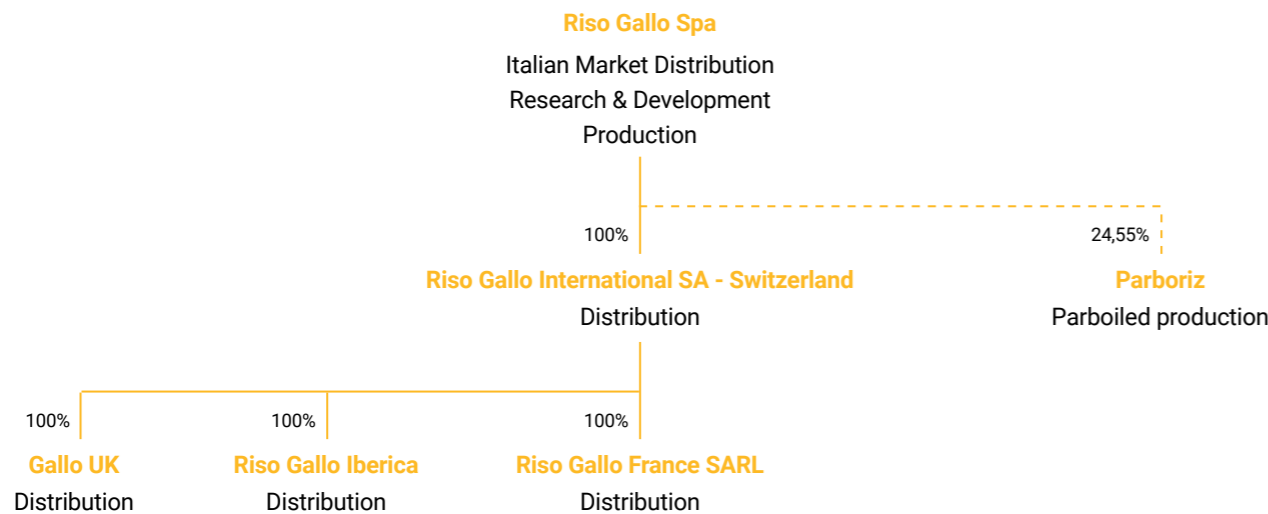
Riso Gallo, authentic Italians


Riso Gallo was founded both on Italian entrepreneurial history spanning almost 170 years and on the values that have shaped it: Italian spirit, innovation and artisan expertise derived from its proximity to the rice-growing terroir, its history and its people, whom it actively cares for. This is even more significant when we consider that behind Riso Gallo, a major Italian brand, there are no shareholders: it is essentially a family-run business.

Riso Gallo is a family business that has been run for six generations by the children and grandchildren of those who originally founded it. Most of the management team comes from the local area and includes second- and third-generation employees. This provides invaluable added value, namely the predominance of a human dimension over economic and financial considerations in strategic decisions as well as in everyday activities.

Riso Gallo is a company that has evolved from a family-run business into a real family, consisting of people: the people involved in rice growing.

GROUP ORGANISATIONAL STRUCTURE





Mission

Riso Gallo's mission is to promote the culture of rice and risotto around the world, thanks to continuous innovations that meet the needs of modern consumers.

RESEARCH AND DEVELOPMENT

A focus on innovation has been a recurring theme throughout Riso Gallo's history.

For this reason, in addition to the research conducted in collaboration with universities and research institutes, the Robbio-based production facility has a state-of-the-art structure entirely dedicated to product research and innovation.

It is spread over three floors and covers a surface area of approx. 1,000 m2, housing:

- a product, chemical and physical testing lab;
- a sensory analysis testing lab;
- an experimental pilot testing lab;
- accelerated shelf life testing;
- a testing lab and experimental fields for the development of new rice varieties and agronomic experimentation.

QUALITY AND FOOD SAFETY

Riso Gallo is aware that all its efforts in product and process innovation, together with an appropriate Quality Policy, have a decisive impact on the Company's image and market position.

For this reason, Riso Gallo has always considered it essential to maintain a focus on its corporate strategy regarding quality, which is based on the following principles:



Culture

- Development and dissemination of Quality Culture within the company.
- Commitment and constant support from top management, of both a material and moral nature, to all internal and external staff involved in quality management in order to achieve continuous improvement.



Legality

- Full compliance with national and international laws in terms of quality, product safety and consumer information.
- Non-use of GMO organisms or derivatives thereof.



High Standards

- Adoption and maintenance of certifications based on voluntary international standards.
- Fulfilment of Customers' and Consumers' expressed and latent needs.
- Rejection of a level of Quality that is lower than the standard defined, which would result in a waste of company resources.



Responsibility

- Safeguarding consumer health and well-being by marketing safe products.
- Protecting the environment by promoting sustainability culture.

CERTIFICATIONS

In line with its principles and Quality Policy, Riso Gallo has chosen to adopt certain standards of voluntary certification, always verified by third-party authorities, that can provide additional guarantees.

To date, the following certifications have been achieved:

BRGSC - British Retail Consortium Global Standards, food safety guidelines, originally developed in the English-speaking world and used in over 60 countries. This is one of the most widely recognised food safety certifications.

IFS - International Food Standard. This is a joint venture between the French large-scale retail federation FCD and the German large-scale retail federation HDE.

AIC - trademark licence for gluten-free products. Since 1979, it has been actively working on behalf of people with coeliac disease and related issues.

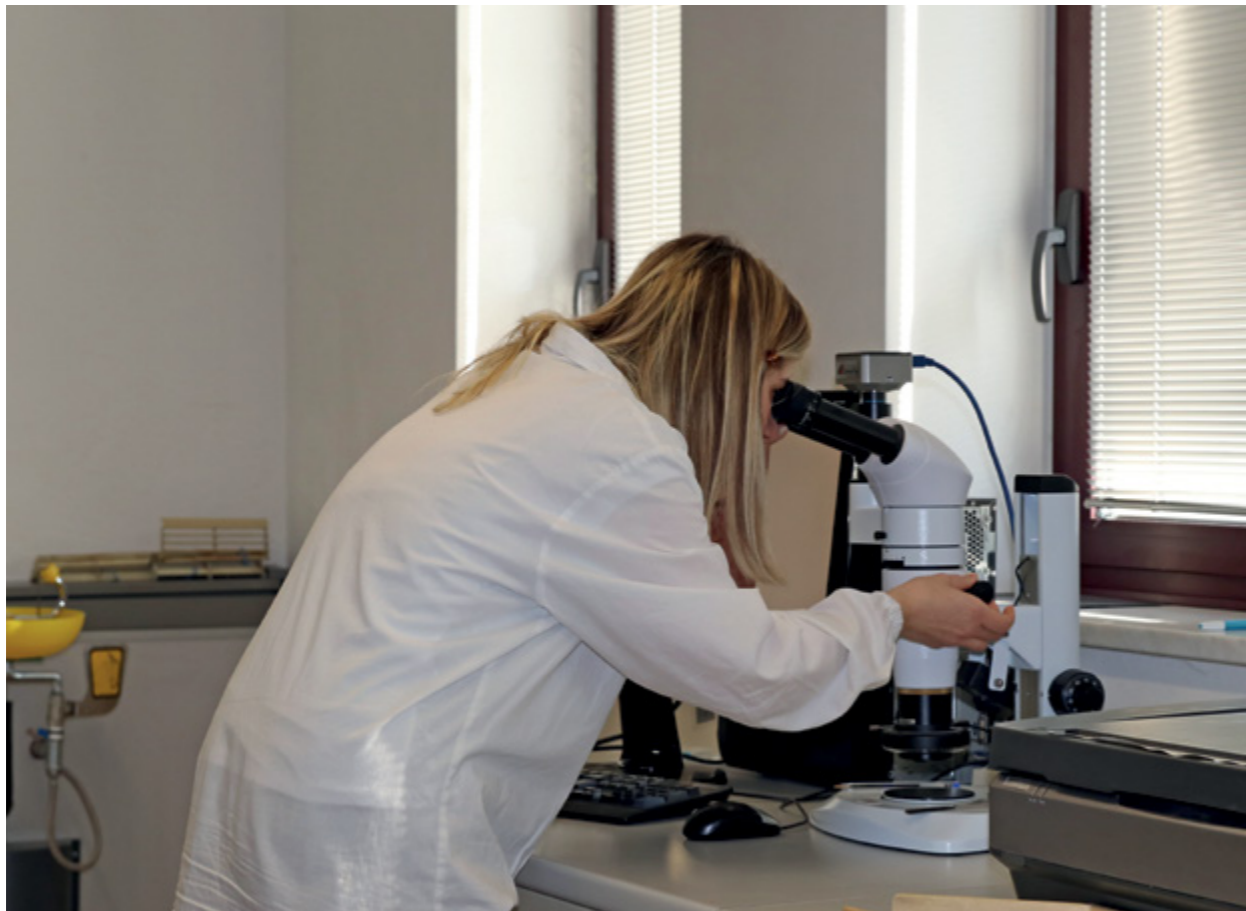
Kosher - compliance of food facilities and products with Jewish dietary laws.

Halal - compliance of food products with the precepts of Islam.

FSA - Farm Sustainability Assessment, developed by the SAI Platform - Standard, it provides a set of verifiable requirements for sustainable agriculture.

SRP - Sustainable Rice Platform, protocol for sustainable rice cultivation.

SMETA 4PILLARS - Social responsibility for inclusion in the Supplier Ethical Data Exchange (Sedex)



Rice processing

The quality of rice processing derives from research and experience.

Every year, approximately 1 million quintals (100,000 metric tons) of paddy rice arrive at the Robbio Lomellina plant directly from agricultural enterprises, obtained through threshing and drying. After passing the incoming quality inspection, the paddy rice is stored in silos still wrapped in its outer shell, known as the 'husk'; subsequently, after being fed into the processing cycle, it undergoes preliminary and thorough cleaning using destoners, before passing through the husking stage, which removes the husk enclosing it.

The result of this operation is whole-grain or semi-milled rice, which is further sorted by size using calibrators that select the grains, eliminating the smallest and most immature ones.

Brown rice can be forwarded to subsequent selection stages to be packaged and consumed as a product richer in fibre and other nutrients. Otherwise, it is ready to be 'refined' by a physical process of surface abrasion - **bleaching** - which gradually removes the outer layers of the husk, bran and chaff, leaving only the central part of the grain, known as the 'rice kernel'.

The result of this operation is whole-grain or semi-milled rice, which is further sorted by size using calibrators that select the grains, eliminating the smallest and most immature ones.

Riso Gallo has chosen to combine the use of the most reliable and safest technologies for the quality of the processed product with traditional processing methods, such as stone husking. Authoritative sources document that it was Riso Gallo who first introduced it to Italy in the early 1900s, and the same technique is still used today thanks to the 'Hamburg' type bleaching machines. When the whole-wheat rice reaches these historic machines, it is gently and calmly 'caressed' so that the grains can retain all their unique properties*.

Next, the rice is checked grain by grain using optical sorting machines designed to remove any stained grains. Optical selection is carried out using highly sophisticated machines equipped with cameras capable of identifying and eliminating grains that differ in colour from the norm.

At this point, the rice is ready to be packaged in various formats and then sold. Once sealed, the packages undergo a final quality inspection by passing through metal detectors or X-ray machines to ensure the utmost food safety.

*with bibliographic reference

Riso Gallo, worldwide

Riso Gallo now exports its products to over 80 destinations worldwide, with the support of four subsidiaries (Riso Gallo International, Gallo UK, Riso Gallo France, Riso Gallo Iberica) as well as an extensive network of agents and distributors. The widespread presence of the brand across all continents has earned the rooster brand the title of 'Italian Maestro of Risotto', now recognised by consumers in several countries, primarily the UK, France, Croatia, Austria, Portugal, Spain and Germany within Europe. However, Riso Gallo is also an established and recognised brand worldwide, particularly in South America (under the local brand name 'Riso Inverni') and in South-East Asia.

Rice from Sustainable Agriculture was first launched on the main foreign markets, where it now accounts for almost all of the dry risotto products sold by Riso Gallo in countries such as the UK and France. This is unrivalled in Europe, once again demonstrating Riso Gallo's pioneering spirit in innovation and its ability to meet the demands of consumers around the world.



THE TITLE OF
**Italian Maestro
of Risotto**

is recognised in many countries

80
DESTINATIONS
worldwide

40%
OF COMPANY TURNOVER
sold outside Italy



CHAPTER 2

Sustainability for Riso Gallo

Rice is a staple food for over 50% of the world's population and accounts for a large percentage of the calories consumed by humans in their diet. Rice production provides work for a billion people.

Italy accounts for over 50% of rice production in Europe. Rice farming is chiefly concentrated in northern Italy, where the presence of rice paddies together with a dense network of canals create a unique landscape that, at certain times of the year, resembles a 'chequered sea'.

AN OVERVIEW OF THE SECTOR

FROM SUSTAINABLE RICE TO RICE THAT SUSTAINS

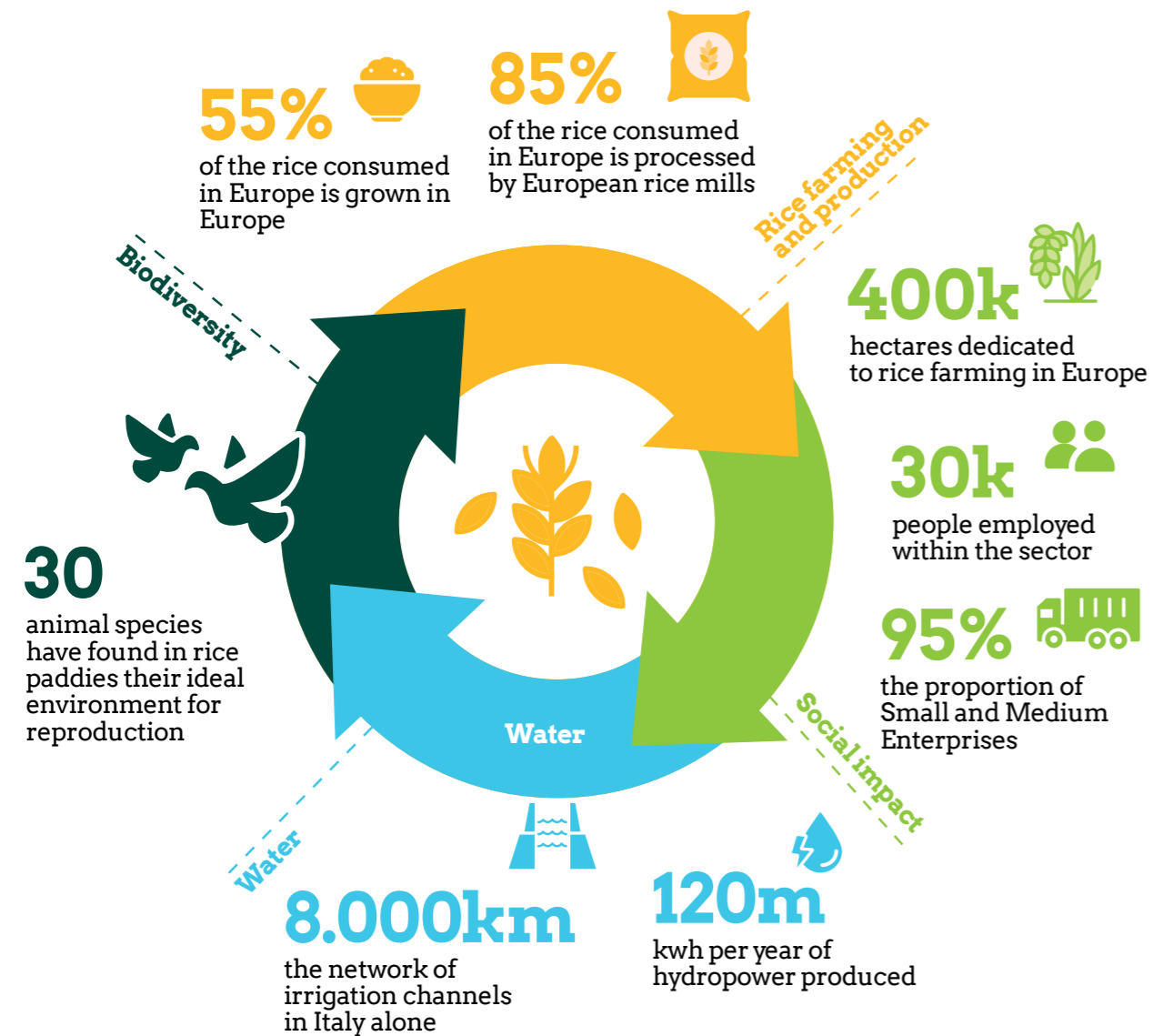
RICEGROWERS AND THE LAND

CIRCULAR ECONOMY: VALORISATION OF RICE BY-PRODUCTS



An overview of the sector

For many years, the rice sector has been working to optimise practices aimed at reducing its environmental footprint, while ensuring that the rice ecosystem continues to perform its environmental, social and economic functions.



Water

In rice-producing regions, rice farming is often an integral part of the delicate balance of water resources. For rice, water plays a paramount agronomic role in farming, as well as having significant environmental value. Unlike other agricultural products, rice paddies:

- contribute to the creation of a favourable hydrogeological ecosystem balance for a territory, ensuring a close correlation between surface water and groundwater;
- absorb large quantities of water during periods of heavy rainfall, providing a natural defence against flooding;
- contribute towards maintaining an adequate flow of freshwater in rivers, which is essential to preventing the influx of seawater and the salinisation of floodplains.

In Italy, where almost all of Riso Gallo's raw material comes from, water in the rice paddies is a key factor in rice farming. In addition to meeting the physiological needs of the plant, it regulates temperature conditions (thermal flywheel effect), protecting the plant from sudden changes in temperature. The dense network of canals (including the Cavour, Depretis and Regina Elena canals) and ditches that distribute water to the rice paddies in the Piedmont and Lombardy regions facilitates efficient water management. The interconnection between the rice paddies and the flood and drain irrigation system ensures that the water discharged from one rice paddy is re-used to fill the rice paddy immediately downstream.

Biodiversity

In all rice-farming regions, rice production plays a fundamental role in maintaining the ecosystem. The paddies are considered true wetlands, providing an important alternative habitat for amphibians, insects and birds. The rice paddies are home to a wide range of species, including herons (red, white and grey), moorhens, night herons, common cranes, black-tailed godwits, coots, black-winged stilts, Eurasian bitterns and white storks. The conversion of land to cultivate other crops as well as the reduction of flooded rice fields are considered extremely harmful to the conservation of waterbirds.

Rice farming and production

Riso Gallo, like other EU rice producers, strives constantly to improve resource efficiency and reduce waste in the process of transporting rice from the rice paddies to the final consumer. Almost the entire rice plant is now used productively, with continuous innovation for new uses of its by-products.

Social impact

In Europe, rice farming covers 440,000 hectares, the sector employs around 30,000 people and around 95% of the companies involved are SMEs.

From sustainable rice to rice that sustains

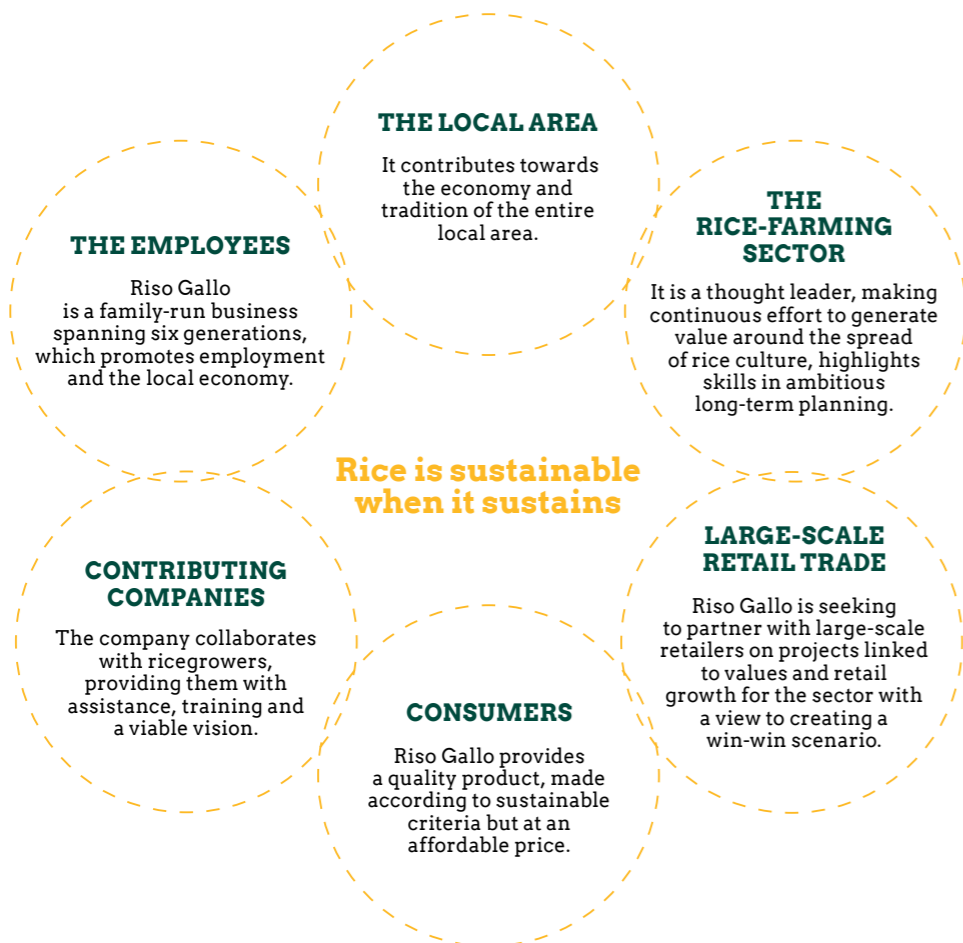
Environmental sustainability: a choice made 'on the field' that goes far beyond...

For a rice-producing company, being mindful of the environment is simply a matter of consistency. So, it is only natural that Riso Gallo, the undisputed pioneer in innovation in the sector, was the first to supply Italian distributors with products that stem from sustainable agriculture.

Nowadays, people look closely at companies because they know that much of the future depends on the major players in the market. They expect companies to no longer base their decisions solely on economic criteria, but to open up to a horizon of development for communities, for the local area and for the entire planet. Sustainable farming will be a key issue in the agendas of all companies worldwide, and in the agri-food sector in particular, it will become a sine qua non.

The sustainable 'philosophy' leads us beyond the agricultural sphere, broadening our gaze upstream to the workers in the supply chain, the selection of seeds, the choice of technical means such as fertilisers and plant protection products, as well as downstream to the care of the local area together with the communities associated with rice farming.

For Riso Gallo **rice is sustainable when it sustains**. It is capable of generating a major positive impact on the supply chain, the local ecosystem, the people and the community of the rice-farming areas.



Rice is sustainable when it sustains.

Nowadays, people look closely at companies because they know that much of the future depends on the major players in the market. And they are doing the right thing. They expect companies to no longer base their decisions solely on economic criteria, but to open up a horizon of development for communities, for the local area and for the entire planet. **For us at Riso Gallo, who are deeply rooted in rice farming, sustainability is not just a matter of reducing waste and environmental impact indicators: for us, rice is sustainable when it sustains.**

- It sustains quality.**
Riso Gallo provides an **excellent food product**, to put on your plate sustainable rice for consumers at the same prices as the conventional product. We were the first company to launch Carnaroli, Arborio, Roma, Black and Red rice varieties, farmed according to the most prestigious **Sustainable Agriculture** protocols and verified by independent auditors.
- It sustains a circular economy.**
Working on sustainability also means fuelling a circular economy, a goal that Riso Gallo pursues by embracing it by investing in **visionary and pioneering businesses**, capable of generating value from rice processing by-products and transforming them, from time to time, into green building materials, or into furnishing elements, according to circular principles, in this way, giving them a new lease of life.
- It sustains people and the local area.**
Riso Gallo has striven to enhance the value of the area of origin, therefore establishing a **special relationship** with the rice-farming territories, triggering a human flywheel effect, as well as economic value: for example, by supporting some of our contributing partners with rewards and a dedicated credit platform, called **PlusAdvance**.
- It sustains ricegrowers.**
In their efforts to protect the supply chain, Riso Gallo has created and shared the 'Riso Gallo Paper', an agreement with rice growers to give the entire supply chain a more responsible outlook, through everyday good practices that contribute significantly towards **the enhancement of the rice paddy-ecosystem**, of local communities as well as those who live and work there.
- It sustains the environment and recycling.**
The 'Coltiviamo il Futuro' (Cultivate the Future) sustainability programme is a plan for the constant monitoring and improvement of key environmental indicators, from energy management, which now comes **100% from renewable energy sources** to the reduction of emissions and waste, right through to packaging, with the development of eco-friendly packaging and - a first of its kind in vacuum packaging - also recyclable.
- It sustains tradition.**
Riso Gallo is a company with a history spanning more than 160 years. Its bond with tradition and craftsmanship still comes to life in the production process of the premium varieties of white rice, such as Arborio and Carnaroli, which is still carried out using **traditional stone husking**, which preserves all of its organoleptic and nutritional properties.

Ricegrowers and the local area

Riso Gallo does not only produce sustainable rice but also rice that sustains. The contribution of rice farms is a key element that the company cannot ignore and on which it acts to increasingly improve sustainability levels across the entire supply chain.

For these reasons, Riso Gallo places its Sustainable Farming Community at the heart of the 'Rice that Sustains' project, with the aim of increasing sustainability levels through the promotion of innovative technical and agronomic solutions that favour production and economic efficiency, the protection of biodiversity and the farming environment.

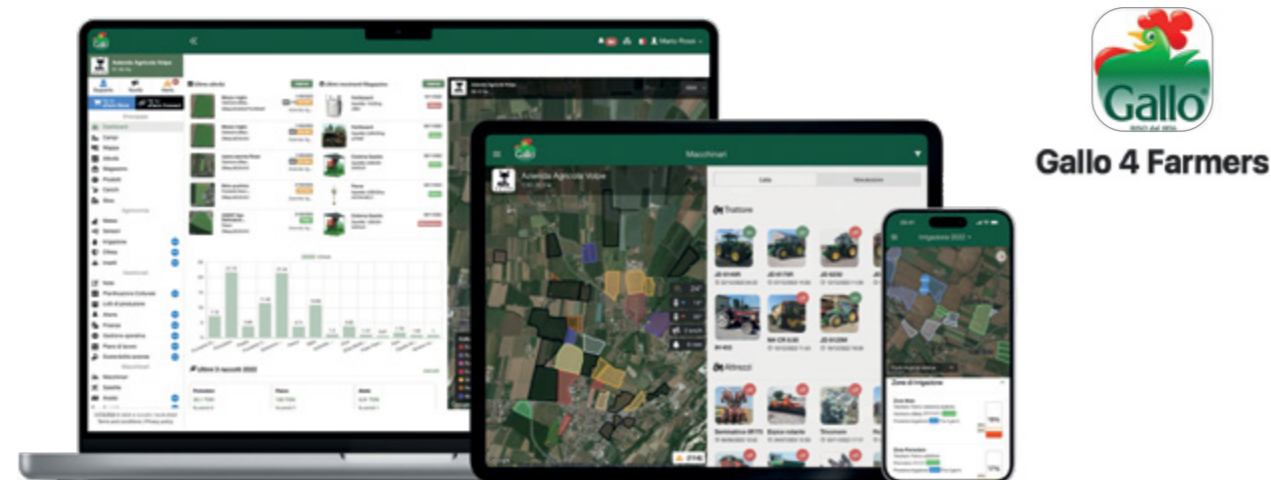
SUSTAINABLE RICE FARMS

Thanks to its collaboration with an ever-growing number of rice farms that are particularly sensitive to the topics of sustainability and innovation, Riso Gallo has established a certified community of contributing companies whose production is verified according to the international FSA (Farm Sustainability Assessment) standard of the SAI Platform.

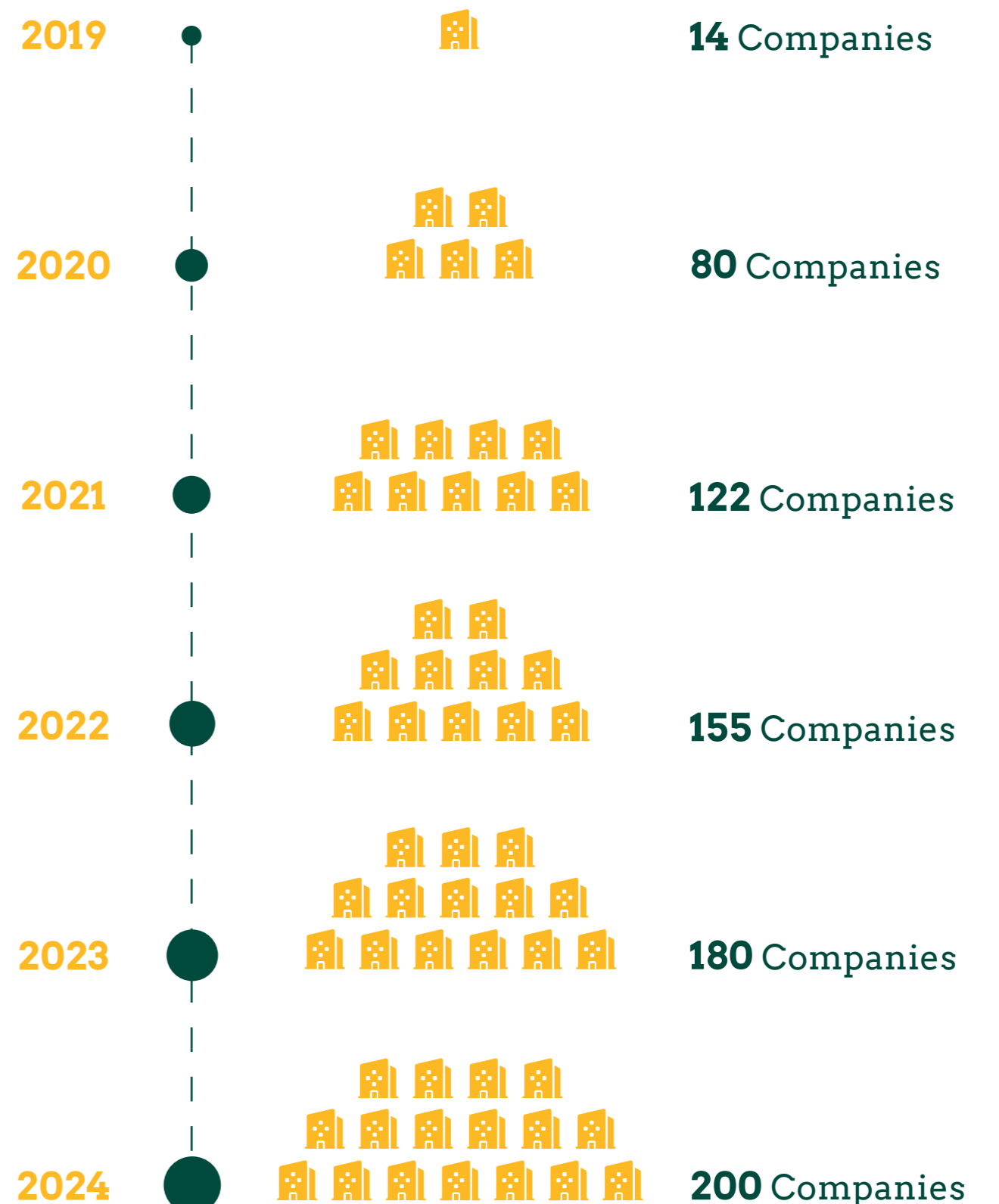
In its capacity as coordinator of the entire community, Riso Gallo sustains the rice farms:

- throughout the entire certification process, supporting three agronomists and working closely with companies to ensure continuous improvement and certification;
- providing technical assistance from agronomists and covering the necessary costs to obtain certification and in completing the FSA questionnaire;
- shadowing them during the audit carried out by the Certification Body (periodic audits conducted by third-party certification bodies);
- providing training and refresher courses on aspects of food quality and safety;
- promoting the use of innovative solutions to improve the rice farm's level of sustainability;
- by conducting continuous trials at 'pilot' companies, which can then be progressively applied to the entire community, such as:
 - the use of natural biostimulants;
 - the use of various Precision Farming solutions;
 - the development of specific rice farming Decision Support Systems (DSS);
 - the development of alternative water management protocols in collaboration with universities;
 - the promotion of solutions in favour of safeguarding biodiversity.

The community of rice farms has been growing steadily over the years. At the end of 2024, there were 200 rice farms spread across the Piedmont and Lombardy regions, covering a total area representing over 10% of the rice-growing area in Italy.



The Evolution of the Riso Gallo Sustainable Rice Farming Community



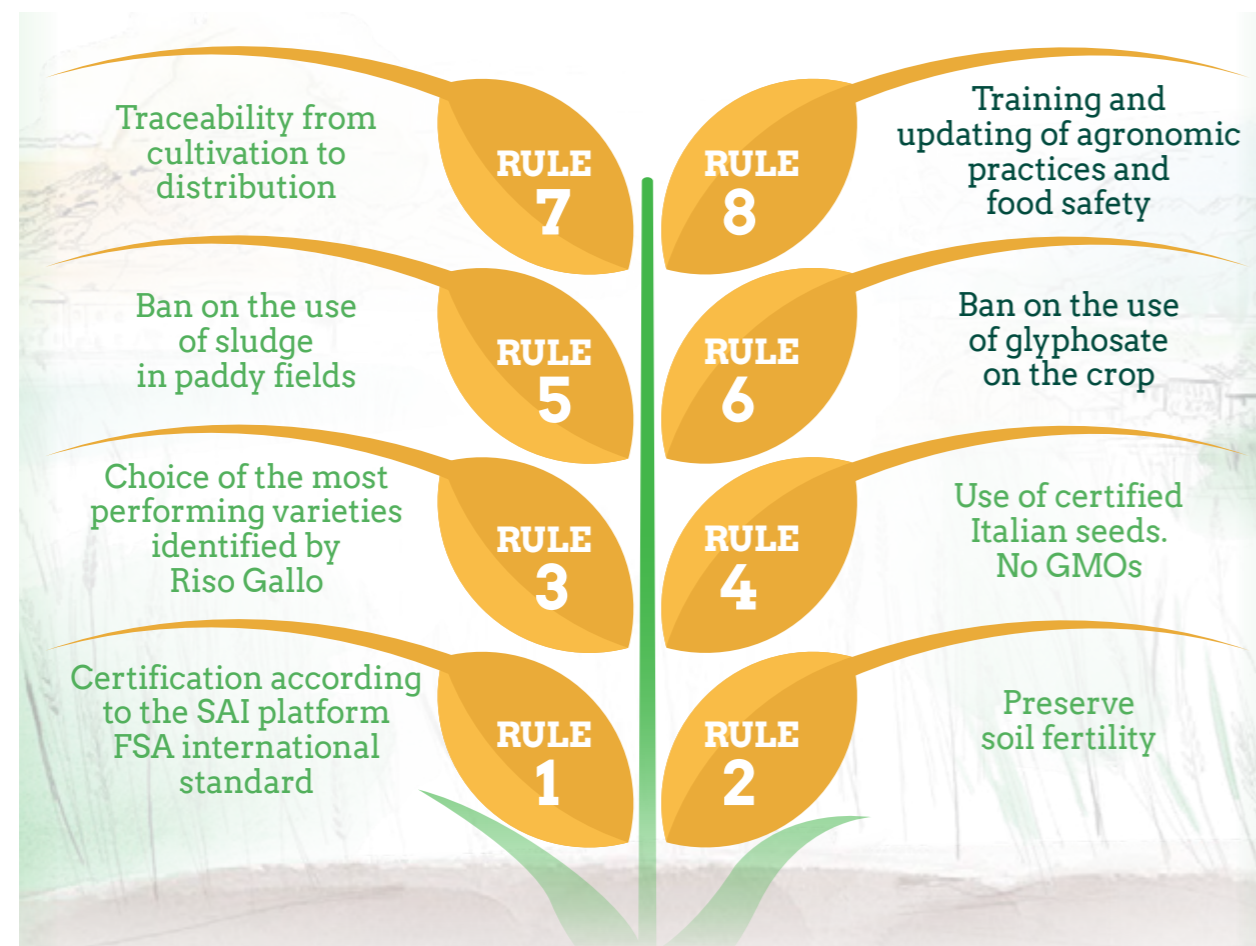
THE RICE PAPER, AN ON-FIELD CHOICE

Since 2021, rice farms that have already been verified as sustainable have been asked to endorse the “Riso Gallo Rice Paper”, a set of good agricultural and business management practices aimed at further improving the impact of rice farming on the environment.

The Rice Paper consists of eight simple rules, generally aimed at:

- preserving soil fertility in general;
- using certified seeds;
- avoiding the use of sludge from wastewater treatment processes in rice paddies;
- avoiding the use of glyphosate directly on crops.

All actions are aimed at enhancing environmental and product protection.



PRECISION FARMING

Riso Gallo is fully aware that advanced technology can provide significant support to rice farms, as it is a useful and essential tool for monitoring all aspects and activities related to rice farming, from soil preparation and crop management to paddy rice harvesting.

Thanks to its partnership with the sector leader, Riso Gallo has developed a specific app for rice called ‘Gallo4Farmers’, which is made available to rice farms in the Community at no additional cost, allowing them to manage their entire farmland.

Farmers can view their plots of land, the activities carried out and those still to be completed, by simply clicking on their smartphone. Satellite maps can be used to monitor the health of plots of land (using vigour indices such as NDVI = Normalised Difference Vegetation Index) and, by communicating directly with agricultural machinery (tractors, fertiliser spreaders, sprayers), treatments can be calibrated to the optimum level without unnecessary product being spread on crops and in the environment. In addition, farmers can use the app to manage their field notebook in accordance with current regulations.

Through this collaboration, Riso Gallo also develops and tests specific Decision Support Systems (DSS), such as the one relating to rice blast, one of the most serious fungal diseases affecting the crop. This DSS allows monitoring and predicting the presence of potential environmental conditions that enable the development of disease, providing rice farmers with the opportunity to take targeted action where strictly necessary, once again optimising the use of plant protection products on crops and in the environment.

SAFEGUARDING BIODIVERSITY

Riso Gallo, in line with the evolution of EU regulations and regional policies for rural development, promotes the application of concrete actions throughout its community aimed at protecting and safeguarding the biodiversity of the rice-field environment, which complement the actions promoted and funded by the specific measures of the rural development plans.

The banks of irrigation canals and the areas bordering rice paddies provide an important shelter and breeding ground for numerous insect species typical of these areas. With the aim of improving the quality of these marginal areas, Riso Gallo promotes and encourages redevelopment through the sowing of mixtures of plant species that attract insects. The effectiveness of these solutions against insects has also been investigated in a thesis in Natural Sciences at the University of Pavia.

BIOSTIMULANTS

The future scenario for the European Union includes, among other objectives, a significant reduction in the use of synthetic fertilisers. In this regard, the search for natural or synthetic molecules with a biostimulating effect on plants would make it possible to improve the efficiency of traditional technical methods or the response to biotic and abiotic stress, according to the principle, which also applies to us humans, that “a healthier organism is stronger and therefore tends to get sick less and needs less chemical treatment”.

In keeping with this principle, Riso Gallo has been actively involved for years in experimenting with innovative products of natural origin with biostimulating properties to assess their effect on production and in supporting the growth and development of healthier and therefore more productive rice plants, reducing the use of synthetic products.

WATER MANAGEMENT

In collaboration with the University of Milan, Riso Gallo has developed and tested an alternative irrigation management protocol at several particularly cooperative rice farms. This protocol reduces methane emissions generated by the degradation of organic matter in the soil in an under-water environment.

After three years of field trials, Riso Gallo is now able to provide rice farmers participating in the “rice that sustains” project with a protocol capable of reducing Co2 emissions by approximately 20% without negatively impacting rice production per hectare or quality.

Circular economy: valorisation of by-products

Rice is much more than just the grain used in the kitchen to prepare delicious risottos or tasty dishes, as it is a staple food that provides great versatility.

No part of the paddy rice that enters the company is wasted. Broken grains, green husks and flour are mainly destined for companies operating in the animal feed sector, while rice husks are mainly sold to companies operating in the energy sector, where they are used as fuel, and in the livestock sector, where they are used as bedding.

In this way, all the “waste” from its production becomes an important product in other areas. For Riso Gallo, working on sustainability also means taking targeted action to manage by-products sustainably.

In recent years, Riso Gallo has embarked on a virtuous path, through collaborations with start-ups and major industrial companies operating in different sectors but with the same commitment to sustainability as an essential measure for preserving the planet's resources. These collaborations have led to initiatives to enhance the value of by-products in areas of innovation that would otherwise never have been explored.

Support provided to Rice House

In this regard, the Company collaborates with and supports Rice House, an innovative business that focuses on the enhancement of by-products from rice farming, with the main objective of marketing new materials such as thermal plaster, lightweight screeds, lime-husk finishes and insulating panels for green building, obtained from one of the main by-products of rice processing: rice husks, supplied by Riso Gallo. In the future, it will therefore be possible to build a “rice house” that is 100% made in Italy, earthquake-proof and environmentally friendly thanks to excellent thermal insulation, which re-uses waste and saves energy.

Collaboration with Mogu

Following suit, the company has entered into a partnership with Mogu, an SME that develops fully circular products for the creation of interior design elements based on fungal bio-manufacturing processes (mycelium technology) and the re-use of low-value raw materials.

Partnership with Albin Next

Riso Gallo has launched a project with a leading company specialising in the production of high-quality fabrics, aimed at dyeing fabrics using natural pigments derived from by-products from other supply chains.

A fabric dyeing system has been developed with Riso Gallo using the cooking water from parboiled black rice.

BIOVA Project

Riso Gallo has identified Biova Project as an ideal partner for a sustainability-oriented investment, in line with its positioning and mission on this topic.

The Biova Project start-up enterprise bases its business on a clear idea: saving huge quantities of bread, pasta, rice and fruit from inevitable waste and transforming them into new products with high added value.

Biova Project is an ISO 22000-certified B Corp which uses up to 30% of secondary materials to produce its range of anti-waste beers and snacks, created from surplus brewing production.

Lensli

Lensli manufactures substrates for professional horticulture and is constantly engaged in research into innovative and sustainable techniques to improve its products.

Riso Gallo supplies Lensli with parboiled rice husks; the husks help to aerate the substrate, thanks to the parboiling process, which is an intensive heat treatment, and prevent residues from the processing stage that could interfere with cultivating flowers.



CHAPTER 3

Governance, ethics and integrity

The governance model adopted by Riso Gallo reflects its long-term strategy and is based on the principles of integrity, transparency and responsibility that the company is committed to applying at all levels.

CORPORATE GOVERNANCE

IMPACT ASSESSMENT AND ETHICAL COMMITMENTS IN BUSINESS

HUMAN RIGHTS, DIVERSITY AND INCLUSION

RISO GALLO STAKEHOLDERS



Corporate governance

The Corporate Governance of the Companies is structured according to the traditional model, which provides for:



SHAREHOLDERS' MEETING

The duly constituted Shareholders' Meeting represents all members, and its decisions, taken in accordance with the provisions of the law and the Articles of Association, are binding on all members, even if they are absent or dissenting.

The share capital of Riso Gallo S.p.A. consists of 8,090,010 ordinary shares with a nominal value of €1 each. 60% of the shares are assigned as ownership, while the remaining 40% are given as usufruct and bare ownership.

Shareholder	60% No. of shares 4,854,006		40% No. of shares 3,236,004	
	Ownership	Usufruct	Bare ownership	
Maria Giuseppina Cattanei	-	40%	-	
Carlo Alberto Preve	15%		10%	
Riccardo Preve	15%		10%	
Emanuele Preve	15%		10%	
Eugenio Preve	15%		10%	

BOARD OF DIRECTORS

The Company is governed by a Board of Directors consisting of eight members (the Articles of Association provide for a variable number ranging from three to nine members) elected by the Shareholders' Meeting by majority vote, provided that each shareholder representing 20% of the share capital shall be entitled to appoint one member of the Board.

The Board of Directors includes independent directors chosen by the Shareholders' Meeting from among individuals who demonstrate independence, integrity, wisdom, experience, authority, and the ability to mediate positively.

The current Board of Directors was appointed on 30th April 2025 and consists of the following members:

Position	Name	In office since	In office until	Executive	No Executive
Chairman	Eugenio Preve	20.06.2024	Financial statement year ending 31.12.2026		X
Vice-Chairperson	Maria Giuseppina Cattanei	20.06.2024	Financial statement year ending 31.12.2026	X	
CEO	Giovanni Ponzetti	20.06.2024	Financial statement year ending 31.12.2026	X	
Managing Director	Carlo Alberto Preve	20.06.2024	Financial statement year ending 31.12.2026	X	
Managing Director	Emanuele Preve	20.06.2024	Financial statement year ending 31.12.2026	X	
Managing Director	Riccardo Preve	20.06.2024	Financial statement year ending 31.12.2026	X	
Director	Valentina Casella	20.06.2024	Financial statement year ending 31.12.2026		X
Director	Claudio Colzani	21.11.2024	Financial statement year ending 31.12.2026		X

BOARD OF STATUTORY AUDITORS

The Board of Statutory Auditors monitors compliance with the law and the Articles of Association, respect for the principles of proper administration and the adequacy of the organisational, administrative and accounting structure adopted by the company and its operational performance.

The current Board of Statutory Auditors was appointed by the Shareholders' Meeting held on 16th May 2022 and will remain in office for three years until the date of the Shareholders' Meeting called to approve the financial statements for the year ending 31st December 2024.

Position	Name	In office since	In office until	% participation in Board of Directors' meetings
Chairman	Andrea Pirola	20.06.2022	Financial statement year ending 31.12.2024	100%
Acting auditor	Francesco Casagrande	20.06.2022	Financial statement year ending 31.12.2024	100%
Acting auditor	Massimo Braga	20.06.2022	Financial statement year ending 31.12.2024	100%

SUPERVISORY BODY

In compliance with the provisions of Italian Leg. Decree 231/2001 and considering the specific characteristics of its organisational structure, Riso Gallo, by resolution of its administrative body, has entrusted the function of Supervisory Body (SB) - responsible for supervising the functioning and compliance with the Organisational, Management and Control Model and for updating it - to a multi-subject body.

The Company's Supervisory Body consists of individuals who are considered to possess the professional characteristics most suited to performing this internal control role within the Company. More specifically, it was decided to appoint a body consisting of three members, defined according to the following criteria:

- the first, as Chairman of the SB, chosen from outside the company structure from among candidates with proven experience, independence and professionalism, capable of adequately performing their duties;
- the second is a member of the Board of Statutory Auditors and the third is an internal member.

Position	Name
Chairman (external)	Daniele Ghedi
Member (external)	Francesco Casagrande
Member (internal)	Roberto Tortolina

In performing their duties, the members of the SB must ensure compliance with the following requirements:

- autonomy and independence. The requirements of autonomy and independence are fundamental and presuppose that the SB is not directly involved in the management activities that constitute the subject of its control activities;
- professionalism. The SB has the technical and professional skills required to perform the functions it is invited to carry out, as well as a range of tools and techniques to enable it to perform its activities effectively. These characteristics, combined with independence, guarantee objective judgement;
- continuity of action. On an ongoing basis, the SB performs the activities necessary to monitor the Model with adequate commitment and with the necessary investigative powers; it is a structure reporting to the Company, so as to ensure the required continuity in the monitoring activity; it oversees the implementation of the Model, ensuring that it is constantly updated; it does not perform operational tasks that could influence or jeopardise the overall view of the company's activities that is required of it.

FOOD SAFETY WORKING GROUP

The Food Safety Working Group consists of the main departments involved in the processing of Riso Gallo products and ensures adequate technical support thanks to the presence, in the quality department, of the Quality Control, Quality Assurance Manager and Quality Director, and in the technical-plant department, of the engineering and Production Manager.

The Working Group identifies critical points in the various processes. Depending on the topics covered and the level of detail required, other professionals working in the technology field may be called upon, as well as external consultants.

SUSTAINABILITY WORKING GROUP

Riso Gallo has set up a Sustainability Working Group, coordinated by two Chief Executive Officers representing the owners and reporting to the Board of Directors. The latter is responsible for defining the strategic guidelines for the company's sustainability in order to maintain an organisational system that reconciles economic, social and environmental objectives.

The Working Group collaborates with the following departments: R&D and Quality, HR, Engineering - Production and Operations, Purchasing, IT, Marketing and Communications, and the CFO.

The Working Group is also supported by an external consultant.

The Working Group deals with:

- assessing the impacts, risks and opportunities relating to the company's sustainability and monitoring the related performance;
- defining the sustainability programme, consisting of environmental, social and governance objectives;
- implementing specific policies required by international sustainability assessment standards and bodies;
- defining and coordinating stakeholder listening and engagement activities;
- preparing the sustainability report and carrying out related internal and external communication activities.



Assessment of impact and commitment

Riso Gallo has assessed the current and potential positive and negative impacts of environmental, social and governance issues in order to gain a deeper understanding of the contribution the company can make to sustainable development.

The analysis was carried out in accordance with GRI Standards.

Stage 1 - Understanding the context of the organisation

The company has considered its activities and business relationships, involving the various corporate departments that make up the Sustainability Working Group. To gain a deeper understanding of the context in which it operates, Riso Gallo has taken into account both the reports produced by companies operating in the same sector and the requests made by its main stakeholders over the years.

Stage 2 - Identification of actual and potential impacts

As an output of the first stage of analysis, Riso Gallo selected a series of sustainability-related issues. It then identified, for each of these issues, the positive and negative impacts, both actual and potential, that the company could generate through its activities on the economy, the environment, people and their rights.

Stage 3 — Scope of impact assessment

At this stage, the company assessed the severity and likelihood of negative impacts and the extent of positive impacts to determine their scope. The severity of a negative impact depended on factors such as scale, scope and difficulty of mitigation, while the magnitude of a positive impact depended on its actual ability to influence the economy, the environment and people.

Stage 4 - Prioritising impact reporting

The internal impact assessment was then supplemented by a wide-ranging consultation process involving various categories of stakeholders: Employees, Agricultural enterprises, Customers, Universities, Credit institutions, Business partners, Public administration, and Trade unions.

Riso Gallo has therefore organised the sustainability issues according to the metrics used and an aggregation criterion, determining their priority (ranking) based on the overall level of relevance of their impacts.

It also defined a significance threshold that allowed issues with low or no relevance to be excluded from reporting.

The table below shows the results of the analysis.

SIGNIFICANT ISSUES FOR RISO GALLO

The Company is governed by a Board of Directors consisting of 7 members (the Articles of Association provide for a variable number ranging from three to nine members) elected by the Shareholders' Meeting by majority vote, provided that each shareholder representing 20% of the share capital shall be entitled to appoint one member of the Board.

The Board of Directors includes independent directors chosen by the Shareholders' Meeting from among individuals who demonstrate independence, integrity, wisdom, experience, authority, and the ability to mediate positively.

The current Board of Directors consists of the following members:

Level of impact relevance

Very High ..■■■■■ Average.....■■■
 High■■■■ Low■

Ranking	Issues	Overall significance of impacts
1	FOOD SAFETY	■■■■■
2	SUPPLY CHAIN SUSTAINABILITY	■■■■■
3	OCCUPATIONAL HEALTH AND SAFETY	■■■■■
4	PRODUCT INNOVATION FOR SUSTAINABILITY	■■■■■
5	WATER RESOURCE MANAGEMENT	■■■■■
6	CIRCULAR ECONOMY	■■■■■
7	RAW MATERIAL AND CONSUMABLE CONSUMPTION	■■■■
8	ENERGY SOURCES AND RENEWABLE ENERGY SOURCES	■■■■
9	SAFEGUARDING BIODIVERSITY	■■■■
10	EMPLOYEE WELL-BEING	■■■■
11	SUPPORTING THE LOCAL COMMUNITY	■■■■
12	WASTE MANAGEMENT	■■■■
13	CLIMATE CHANGE	■■■
14	STAKEHOLDER ENGAGEMENT	■■■
15	HUMAN RIGHTS PROTECTION	■■■
16	EMPLOYEE TRAINING AND DEVELOPMENT	■■■
17	ANTI-CORRUPTION MEASURES	■■■
18	EQUAL OPPORTUNITIES AND GENDER EQUALITY	■■■

THE MATRIX OF RELEVANT ISSUES

Another representation of the impact analysis carried out by Riso Gallo is the comparison, shown in the following matrix, between the level of relevance of the issues expressed by stakeholders and that defined by the company.

Although these issues are considered important by both the company and its stakeholders, there are some differences in their assessments: climate change, human rights protection, energy consumption and renewable energy are considered slightly more important by stakeholders, while the circular economy and employee well-being are considered slightly more important by Riso Gallo.

On the remaining issues, there is substantial alignment between the importance attributed by the company and that attributed by its stakeholders.



RISO GALLO'S COMMITMENTS AND SUSTAINABLE DEVELOPMENT GOALS

The implementation of the United Nations Global Agenda for Sustainable Development, divided into 17 goals - the Sustainable Development Goals (SDGs) - and 169 targets, requires the strong involvement of all components of society, from businesses to the public sector, from civil society to universities and research centres, from information operators to the world of culture.

The table below shows **Riso Gallo's commitment to sustainable development** highlighting the company's contribution to achieving the United Nations Global Agenda (SDGs) goals.

Issue	Riso Gallo's commitments
FOOD SAFETY	<ul style="list-style-type: none"> To safeguard consumer health and well-being by maintaining high product quality and safety standards To maintain quality and sustainability certifications based on voluntary international standards To minimise food waste To commit to researching new varieties of rice that are increasingly productive and disease resistant.
SDG	Goal 2: TO DEFEAT HUNGER. To put an end to hunger, achieve food security, improve nutrition and promote sustainable agriculture.
Issue	Riso Gallo's commitments
SUPPLY CHAIN SUSTAINABILITY	<ul style="list-style-type: none"> To continue promoting and measuring the sustainability of rice farms through the application of the FSA (Farm Sustainability Assessment) and SRP standards. To promote the adoption of precision farming techniques and solutions to improve the environmental impact and economic sustainability of rice farming. To extend the adoption of the 'dynamic discount' tool, which allows Riso Gallo suppliers to access advance payments for their invoices.
CIRCULAR ECONOMY	<ul style="list-style-type: none"> To continue partnerships and collaborations with companies that use rice processing by-products.
RAW AND RECYCLED MATERIAL CONSUMPTION	<ul style="list-style-type: none"> To continue to seek solutions for reducing packaging consumption and materials.
WASTE MANAGEMENT	<ul style="list-style-type: none"> To reduce waste production and increase the proportion sent for recycling.
SDG	Goal 12: RESPONSIBLE CONSUMPTION AND PRODUCTION. To ensure sustainable production and consumption models.

Issue	Riso Gallo's commitments
PRODUCT INNOVATION	<ul style="list-style-type: none"> To continue the Company's commitment to product innovation by investing in research to develop higher quality, safer and more sustainable foods that meet new consumer demands while ensuring a healthy diet. To promote the adoption of precision farming techniques and solutions to improve the environmental impact and economic sustainability of rice farming.

SDG



Goal 9: COMPANIES, INNOVATION AND INFRASTRUCTURES. To build a resilient infrastructure and promote innovation alongside fair, responsible and sustainable industrialisation.

Issue	Riso Gallo's commitments
OCCUPATIONAL HEALTH AND SAFETY	<ul style="list-style-type: none"> To ensure employees' health and safety by maintaining a high level of safety awareness and facilitating the exchange of information between the various company departments.

EMPLOYEE WELL-BEING	<ul style="list-style-type: none"> To pursue with initiatives, programmes and policies to promote employee health, improve quality of life and economic conditions.
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SDG



Goal 8: DECENT WORK AND ECONOMIC GROWTH. To promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Issue	Riso Gallo's commitments
WATER RESOURCE MANAGEMENT	<ul style="list-style-type: none"> To further optimise water consumption in factories, including by seeking new opportunities for water re-use where possible. To carry on conducting experiments with water management in rice paddies as an innovation in agricultural practices aimed at optimising water resources and reducing environmental impact. To disseminate the results of the experiment.

SDG



Goal 6: CLEAN WATER AND SANITATION. To ensure availability and sustainable management of water and sanitation for all.

Issue	Riso Gallo's commitments
ENERGY CONSUMPTION AND RENEWABLE SOURCES	<ul style="list-style-type: none"> To continue with the necessary measures to reduce energy consumption, prioritising the use of self-generated electricity and green power produced by renewable energy sources.

SDG



Goal 7: AFFORDABLE AND CLEAN ENERGY. To ensure access to affordable, reliable, sustainable, and modern energy for all.

Issue	Riso Gallo's commitments
SAFEGUARDING BIODIVERSITY	<ul style="list-style-type: none"> To continue promoting techniques aimed at protecting and safeguarding biodiversity in rice-growing areas among agricultural enterprises.

SDG



Goal 15: LIFE ON EARTH. To protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and also halt and reverse land degradation and mitigate biodiversity loss.

Issue	Riso Gallo's commitments
SUPPORT AND DIALOGUE WITH LOCAL COMMUNITIES	<ul style="list-style-type: none"> To strengthen bonds with the local area through solidarity initiatives, sponsorships and initiatives aimed at promoting and supporting the 'rice community'. To spread the culture of Italian rice overseas through the promotion of the 'risotto' concept.

SDG



Goal 11: SUSTAINABLE CITIES AND COMMUNITIES. To make cities and human settlements inclusive, safe, resilient and sustainable.

Issue	Riso Gallo's commitments
HUMAN RIGHTS PROTECTION	<ul style="list-style-type: none"> To maintain a high level of vigilance in identifying circumstances and environments where there may be a risk of human rights violations.
ANTI-CORRUPTION MEASURES	<ul style="list-style-type: none"> To ensuring legality, fairness and transparency in our actions by adopting measures to prevent corruption.
STAKEHOLDER ENGAGEMENT	<ul style="list-style-type: none"> To foster stakeholder engagement in decision-making processes.

SDG



Goal 16: PEACE, JUSTICE AND STRONG INSTITUTIONS. Promote peaceful and inclusive societies for sustainable development; provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

Issue	Riso Gallo's commitments
CLIMATE CHANGE	<ul style="list-style-type: none"> To fine-tune the measurement of direct and indirect greenhouse gas emissions and define a transition plan for climate change mitigation.

SDG



Goal 13: CLIMATE ACTION. Take urgent action to combat climate change and its consequences.

Issue	Riso Gallo's commitments
EMPLOYEE TRAINING AND DEVELOPMENT	<ul style="list-style-type: none"> Continue training employees so that they acquire new skills and competencies that increase their effectiveness at work and their level of satisfaction and contribution towards achieving the Company's success.

SDG



Goal 4: QUALITY EDUCATION. To ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Issue	Riso Gallo's commitments
EQUAL OPPORTUNITIES AND GENDER EQUALITY	<ul style="list-style-type: none"> To guarantee equal opportunities and gender equality so that every person has access to the same opportunities for growth and professional development, promoting diversity as a source of innovation and collective success.

SDG



Goal 5: GENDER EQUALITY. To achieve gender equality and empower all women.



Business ethics

Riso Gallo has always carried out its business endeavours with integrity, complying not only with the laws and regulations in force, but also with the ethical values considered essential by those who act with fairness, honesty and respect for the dignity of others.

Riso Gallo believes in the value of work and considers legality, fairness and transparency to be essential prerequisites for achieving its economic, production and social objectives.

OUR CODE OF ETHICS

Our Code of Ethics clearly defines the set of principles and values that the Company shares and embraces, and the resulting behaviour expected of its employees, directors, collaborators and, more generally, anyone working on behalf of or in the name of Riso Gallo.

THE ORGANISATION, MANAGEMENT AND CONTROL MODEL

As Riso Gallo is conscious of the need to ensure fairness and transparency in the conduct of its business and corporate activities, it has deemed it consistent with its corporate policies to adopt the Organisation, Management and Control Model required by Italian Legislative Decree No. 231/01.

Through the application of documented methodological criteria, the Model identifies the Company's business activities in which there may be risks of committing the offences set out in Italian Legislative Decree No. 231/01 and summarises the rules of conduct and preventive measures the Company has adopted to avoid said risks of offences.

Although the adoption of the Model is a 'right' rather than an obligation – as there are no penalties for failure to implement it – the Company has decided to proceed with its preparation and adoption, as it is aware that this system represents an opportunity to improve its corporate governance and raise awareness of the control of company processes, with a view to the 'active' prevention of offences.

Reporting procedure: whistleblowing

The Supervisory Body is responsible for monitoring the functioning and compliance with the Organisational, Management and Control Model.

With regard to the system for reporting non-compliant conduct, reports must be made in accordance with a specific procedure and using the communication channels established by the Company.

The whistleblowing protection system is considered a fundamental tool for the effective prevention of the risks of criminal offences being committed.

Therefore, anyone who intervenes, directly and/or indirectly, in the report management process is required to comply with the following measures to protect the whistleblower:

- the duty of taking all necessary precautions to protect the whistleblower against any form of retaliation, discrimination or penalisation for reasons related to the report made;
- to ensure the absolute confidentiality and anonymity, where applicable, of the identity of the person making the report;
- the obligation to ensure the confidentiality and secrecy of the information and documents acquired, except in cases where the report is found to be well-founded, in which case the information must be disclosed to the competent authorities responsible for initiating any disciplinary proceedings.

No reports were received by the Supervisory Body during 2023 and 2024.



Human rights, diversity and inclusion

Being aware of the benefits of an international and social order in which rights and freedoms are fully realised, Riso Gallo is committed to:

- exercising due diligence in identifying circumstances and environments in which the risk of human rights violations may be present;
- contributing towards the promotion and defence of the unmitigated fulfilment of human rights;
- eliminating all forms of discrimination, corruption, child labour and forced labour and, more generally, the promotion of dignity, health, freedom and equality for workers

HUMAN RIGHTS RISK SCENARIOS

Riso Gallo refrains from entering into relations of any kind, even indirect or through intermediaries, with entities, natural or legal persons, that employ personnel illegally or that, in any case, operate by infringing laws and regulations concerning the protection of workers' rights.

Painstaking attention is paid to relations with businesses operating in distant countries. For this reason, Riso Gallo is the first brand in Europe to obtain a sustainability certification for Basmati rice produced in India and Pakistan, in accordance with the protocols of the Sustainable Rice Platform (SRP). The sustainability certification also includes verification of the absence of child labour, forced labour, hazardous work, forms of discrimination, lack of freedom of association, and low wages and education levels.

NON-DISCRIMINATION AND GENDER EQUALITY

In the belief that the full and fruitful participation and integration into society of all groups, including those who are socially vulnerable, provides and increases opportunities for all organisations and each and every person, Riso Gallo holds a steadfast position against any form of discrimination, of either a direct or indirect nature, against employees, partners, customers, stakeholders and anyone else with whom it comes into contact, even indirectly.

Riso Gallo does not tolerate discrimination of any kind whatsoever, whether based on gender, ethnicity, religion, politics, social status or any other grounds. It is also committed to creating a healthy working environment that aims to promote physical and psychological well-being and personal growth for all individuals, in a spirit of equal opportunities and mutual respect.

In particular, Riso Gallo supports gender equality and considers the contribution made by its employees, regardless of gender, to be equally strategic to the creation of value for the Company and the community.

Riso Gallo Stakeholders

The sense of responsibility that the Company has assumed in pursuing its mission involves identifying its stakeholders – those who are directly or indirectly involved in its business activities – besides defining and implementing behaviour that fosters the creation of shared value.

For this reason, the Company pays close attention to the quality of its relationships with its stakeholders and to meeting their **expectations**, which it guarantees by complying with the ethical principles and rules of conduct set out in its Code of Ethics.

The table below shows the expectations identified by Riso Gallo for each stakeholder category.

Stakeholder	Expectations
SHAREHOLDER ASSETS	<ul style="list-style-type: none"> • Principle of going concern • Regulatory compliance • Process and product innovation plus continuous improvement • Risk and ESG management capabilities
STAFF	<ul style="list-style-type: none"> • Protection of working conditions • Training and professional development • Definition of roles and responsibilities as well as a positive working environment • Safety in the workplace • Equal opportunities and non-discrimination
AGRICULTURAL ENTERPRISES	<ul style="list-style-type: none"> • Strengthening bonds with Riso Gallo even further through an increasingly direct partnership • Food safety • Supply chain sustainability
CUSTOMERS	<ul style="list-style-type: none"> • Quality services and products • Clear, effective answers • Professionalism and compliance with deadlines and costs • Compliance with contractual obligations
SUPPLIERS	<ul style="list-style-type: none"> • On-time payments • Continuity and efficiency in business relationships • Appropriate request processing times • Recognition of the quality of the product or service provided
BANKS AND INSURANCE COMPANIES	<ul style="list-style-type: none"> • Knowledge of risks and measures to mitigate them • Commitment towards continuous improvement of ESG performance
LOCAL COMMUNITY	<ul style="list-style-type: none"> • Commitment towards continuous improvement of environmental performance • Continuity in supporting charitable initiatives
PUBLIC ADMINISTRATION	<ul style="list-style-type: none"> • Due diligence in administrative and bureaucratic matters • Positive impact on the local area in terms of employment and community well-being
UNIVERSITIES	<ul style="list-style-type: none"> • Receive funds to enhance internal research • Participate in the development of common paths with companies • Cooperating with industry to ensure training provision is in line with market needs



CHAPTER 4

Environment

Environmental responsibility is a core value for Riso Gallo, guiding the decisions and actions taken by the Company to protect the ecosystem and contribute towards a more sustainable future.

ENVIRONMENTAL POLICY



Environmental policy

Riso Gallo values the importance of preserving natural resources for future generations and is committed to reducing the impact of its activities on the local and global ecosystem. To achieve this goal, it adopts a series of initiatives and practices aimed at minimising resource consumption.

In the agricultural sector, the Company promotes sustainable practices to limit the use of fertilisers and pesticides in order to safeguard soil health and increase biodiversity. Moreover, Riso Gallo collaborates with local farmers to implement cultivation techniques that better protect the environment and the product.

Throughout the rice processing cycle, Riso Gallo is committed to minimising waste and emissions, adopting energy-efficient technologies and working towards the goal of using only recyclable packaging.

PRODUCTION ACTIVITIES

Riso Gallo produces exclusively in Italy at two rice mills located in Robbio, in the province of Pavia, using raw materials mainly of Italian origin (with the exception of Basmati rice) supplied by approximately a thousand rice farms.

Production site located at Viale Preve, 4 - Robbio

The production site stores raw rice coming from rice farms in silos and processes white rice and parboiled rice. The finished rice is transported by dedicated vehicles to the Riso Gallo production site located in Via Nicorvo, where it is packaged and sold. Furthermore, many volumes of processed products, especially white rice, are shipped directly to industrial customers who use them as ingredients in their own products.

In addition to producing finished rice, the rice mill also produces by-products of the rice milling process: broken rice, green grain, husks and chaff, which are sold to other users such as feed companies, biodigesters or as biomass for the production of renewable energy.

Production site located at Via Nicorvo, 256 - Robbio

This production site mainly packages rice coming from the rice mill in Via Preve and it packages rice or cereals (such as pigmented rice, barley, spelt, oats and wheat) sourced from other companies. Ready-made risottos are also produced and packaged at this production site.

The packaging lines have different characteristics depending on the formats produced. The individual packages are placed in boxes, which are then palletised. The entire process is automated, as is the transport of the rice pallets to the automated warehouse, where they are stored awaiting shipment.

ENERGY SOURCES AND RENEWABLE ENERGY

Riso Gallo's energy consumption consists of electricity, methane and fuel used to power company vehicles.

From a production point of view, the Company requires heat and steam, which are used in the processing of parboiled rice and ready-to-cook risotto, as well as electricity for the processing of rice grains, the packaging lines, the test laboratory along with the remaining production processes.

Photovoltaic power plant

In 2024, the photovoltaic power plant at the Via Nicorvo production site came into operation. Located on part of the building roofs, it reduces electricity consumption by approximately 28%. Energy produced at weekends, which is not used by the production plants, is fed into the grid.

Cogeneration plant

In 2022, the company installed a natural gas-fired cogeneration plant at its Preve premises to produce electricity used to power the production lines and increase its energy efficiency.

The plant operates on an electric load following basis, adapting to the facility's requirements, and the heat produced by cogeneration is used to reduce the thermal requirements of the parboiled rice production plant.

The high efficiency of cogeneration is due to the continuity and consistency of the thermal demand of the parboiled rice production plant, which increases overall efficiency (electrical plus thermal energy).

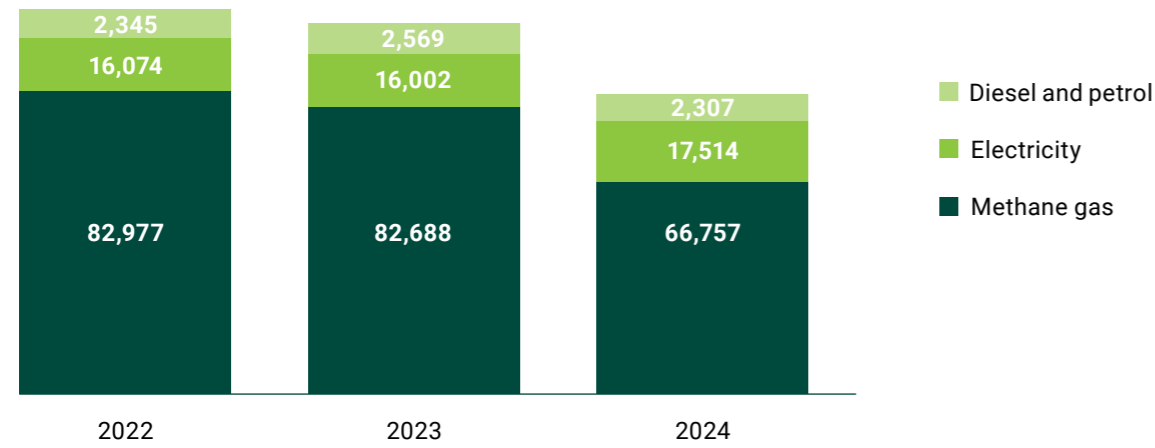
The cogeneration plant has completely redesigned the company's energy requirements and, in order to make the data for the three-year period 2022-2024 comparable, it was necessary to recalculate the consumption for 2022 by simulating the operation of the plant.

The energy sources used by Riso Gallo are employed as follows:

- **Electricity**, to power the paddy rice processing facilities in Via Preve and the packaged rice and ready-to-cook risotto premises in Via Nicorvo;
- **Methane gas**, to process parboiled rice at the Via Preve facilities and ready-to-cook risotto at the Via Nicorvo premises;
- **Diesel and petrol** to transport rice, using company-owned vehicles, between the two facilities.

Total energy consumption in 2024 amounts to 86,578 GJ. Compared to 2023, this decreased by 14.5%, mainly due to a three-month shutdown of the parboiled rice production line and the cogeneration plant.

Total Energy Consumption [GJ]



Riso Gallo purchases certified **100% renewable electricity** from its supplier, and, from 2024, the remaining energy required will be covered by energy produced by its photovoltaic power plant.

Renewable energy sources	Unit	2022	2023	2024
Electricity sourced from the grid - 100% renewable	[GJ]	16,074	16,002	15,993
Electricity sources from the photovoltaic power plant	[GJ]	0	0	1,521
TOTAL	[GJ]	16,074	16,002	17,514

Non-renewable energy sources	Unit	2022	2023	2024
Methane gas to produce heat	[GJ]	82,977	82,688	66,757
Diesel and petrol	[GJ]	2,345	2,569	2,307
TOTAL	[GJ]	85,322	85,257	69,064

Over 80% of energy consumption is attributable to the production site located in Viale Preve. Its **Energy Intensity Index**, calculated as total energy consumption per quintal (100,000 metric tons) of processed rice, shows an improvement over the three years considered (-9.3%, 2024 vs. 2023).

Production site located in Via Preve

Energy intensity - Energy consumption per quintal (100,000 metric tons) of processed rice [Gj/q]



In addition to the cogeneration plant, Riso Gallo has implemented various energy efficiency measures.

SECOND-HAND AND RECYCLED PACKAGING

Riso Gallo has always paid painstaking attention to reducing the use of packaging materials and increasing the percentage of recycled materials.

Since 2019, the Company has been gradually switching all cardboard packaging for its products to FSC-certified cardboard, which ensures responsible forest management.

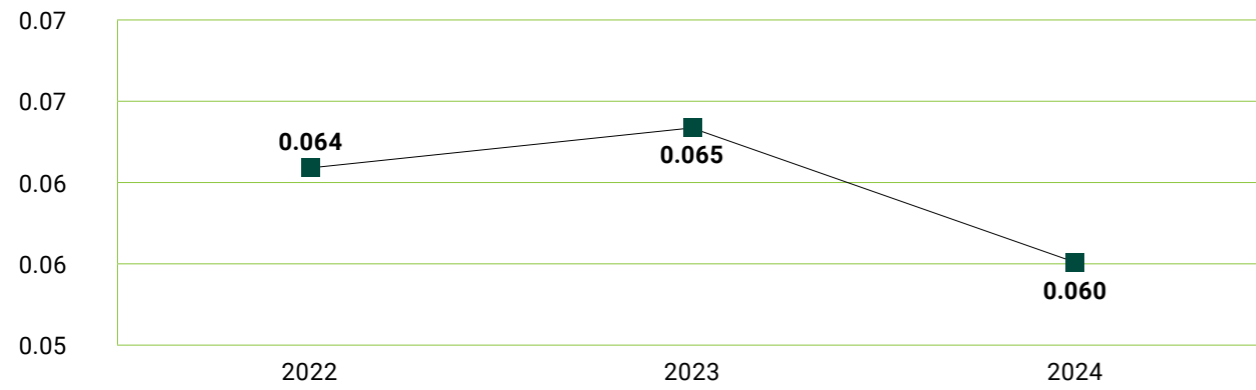
The Company has long adopted plastic packaging that is suitable for recycling, both for vacuum packaging and for packaging in a protective atmosphere. More specifically, for vacuum packaging, Riso Gallo has developed a new eco-sustainable packaging for vacuum-packed rice in collaboration with one of Europe's leading players in flexible packaging.



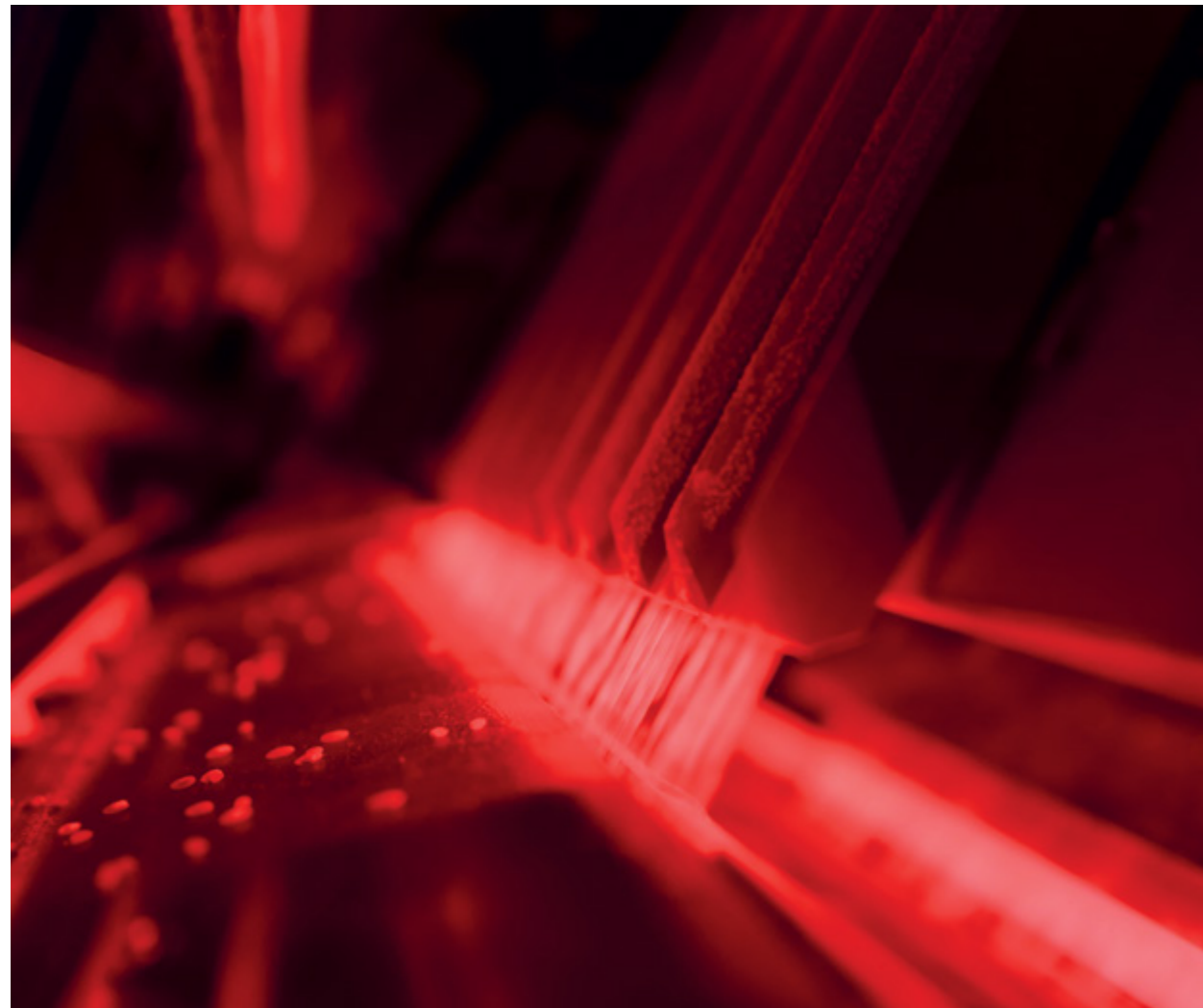
This initiative has earned important recognition: for example, the introduction of recyclable plastic in vacuum packaging was selected as one of the most innovative projects in terms of sustainability at the ASDA SEE Awards 2020 and has been endorsed by Corepla.

Riso Gallo's commitment to reducing the use of packaging material can be seen in the indicator of **packaging per quintal (100,000 metric tons) per quintal (100,00 metric tons) of packaged rice** as shown in the graph below.

KPI - quintals (100,000 metric tons) of packaging per quintal (100,000 metric tons) of packaged rice [q/q]



In addition to using 100% recycled corrugated cardboard, between 2022 and 2024 there will be an increase in the percentage of recycled material used in the bags, from 74.4% to 76.7%.



Product packaging	Unit	2022	2023	2024
Bags	[t]	1,841.5	1,656.1	1535.5
<i>recycled material</i>	[%]	74.4%	76.8%	76.7%
<i>new material</i>	[%]	25.6%	23.2%	23.3%
Corrugated cardboard	[t]	179.3	194.9	209.7
<i>recycled material</i>	[%]	100.0%	100.0%	100.0%
<i>new material</i>	[%]	0.0%	0.0%	0.0%
Film	[t]	539.7	479.5	472.8
TOTAL	[t]	2,560.5	2,330.5	2,218.0

Riso Gallo is also committed to using recycled materials wherever possible for its transport packaging. In 2024, pallets with a total weight of over 1,000 tonnes were used, almost all of which were exchanged and, in the case of purchases, mostly bought second-hand (95.3% in 2024).

Product packaging	Unit	2022	2023	2024
Pallet - wooden	[t]	390.8	327.1	239.5
<i>recycled material</i>	[%]	94.3%	93.1%	95.3%
<i>new material</i>	[%]	5.7%	6.9%	4.7%
Interlayer - paper/cardboard	[t]	83.0	75.0	69.6
<i>recycled material</i>	[%]	100.0%	100.0%	100.0%
<i>new material</i>	[%]	0.0%	0.0%	0.0%
Paper bags	[t]	25.4	18.2	19.0
Raffia bags and Big Bags - plastic	[t]	40.6	43.8	43.4
Film - plastic	[t]	22.6	22.5	23.4
TOTAL	[t]	562.3	486.6	394.9

WATER RESOURCE MANAGEMENT

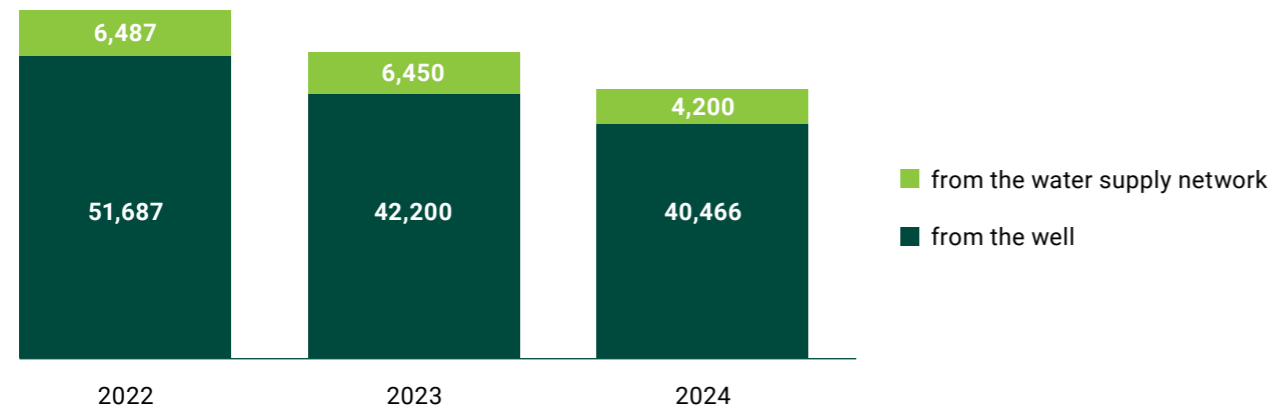
Sustainable water management promotes the conservation and efficient use of this precious resource, ensuring that waste is reduced.

Riso Gallo's rice processing facilities are not located in an area characterised by water stress. Water is mainly drawn from wells, in the case of the site in Viale Preve, or from the water supply network in Nicorvo; it is used for domestic purposes but mainly for industrial use.

Water withdrawals by source		Unit	2022	2023	2024
Water resources drawn from the water supply network	Fresh water (≤1,000 mg/L of total dissolved solids)	[mc]	6,487	6,450	4,200
	Other types of water (>1,000 mg/l of total dissolved solids)	[mc]	-	-	-
Water resources drawn from the well	Fresh water (≤1,000 mg/L of total dissolved solids)	[mc]	51,687	42,200	40,466
	Other types of water (>1,000 mg/l of total dissolved solids)	[mc]	-	-	-
TOTAL WATER WITHDRAWALS		[mc]	58,174	48,650	44,666

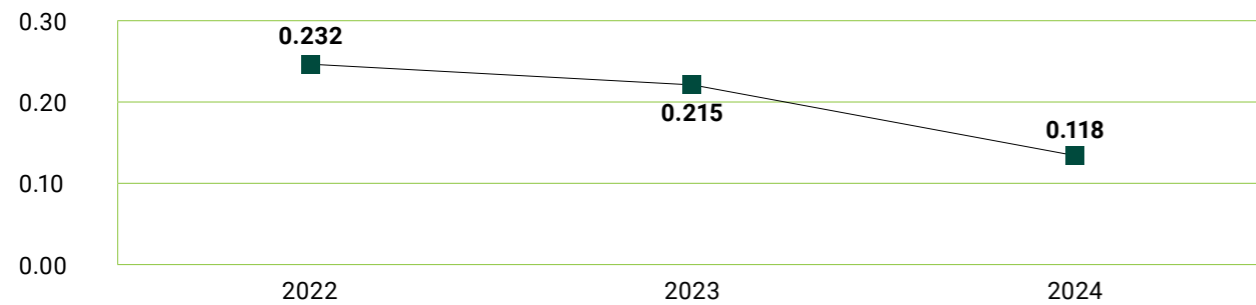
Riso Gallo has implemented water recovery systems, thereby limiting the overall amount of water extracted from the well. The result is visible in the reduction in the absolute value of water withdrawals, which stands at 23.2% compared to 2022, while the decline in 2024 was also influenced by a period of downtime at the parboiled rice site.

Water withdrawals [m³]



The Water Withdrawals performance indicator per quintal (100,000 metric tons) of processed rice (parboiled and ready-to-eat) shows continuous improvement over the three-year period (-49.1% in 2024 compared to 2022).

KPI - Total water withdrawals per quintal (100,000 metric tons) of processed rice [m³/q]



The Company has equipped itself with an industrial wastewater pre-treatment plant.

This site involves chemical-physical treatment and subsequent biological treatment of the wastewater from rice parboiling, providing the consortium's treatment plant with wastewater with a lower organic load.

The recovery of water from the wastewater treatment plant has contributed not only to a reduction in withdrawals but also to a reduction in discharges, as shown in the table below.

Water discharges as per destination		Unit	2022	2023	2024
Wastewater channelled into the sewer system	Fresh water (≤1000 mg/L of total dissolved solids)	[mc]	47,069	14,884	10,725
	Other types of water (>1,000 mg/l of total dissolved solids)	[mc]	-	-	-
TOTAL WATER DISCHARGES		[mc]	47,069	14,884	10,725

WASTE MANAGEMENT

Special waste management focuses on reducing waste production at source and maximising the proportion sent for recovery/recycling.

Special waste	Unit	2022	2023	2024
Hazardous waste	[t]	0.4	0.9	0.0
Non-hazardous waste	[t]	813.2	1,329.5	1,048.2
TOTAL	[t]	813.6	1,330.4	1,048.2

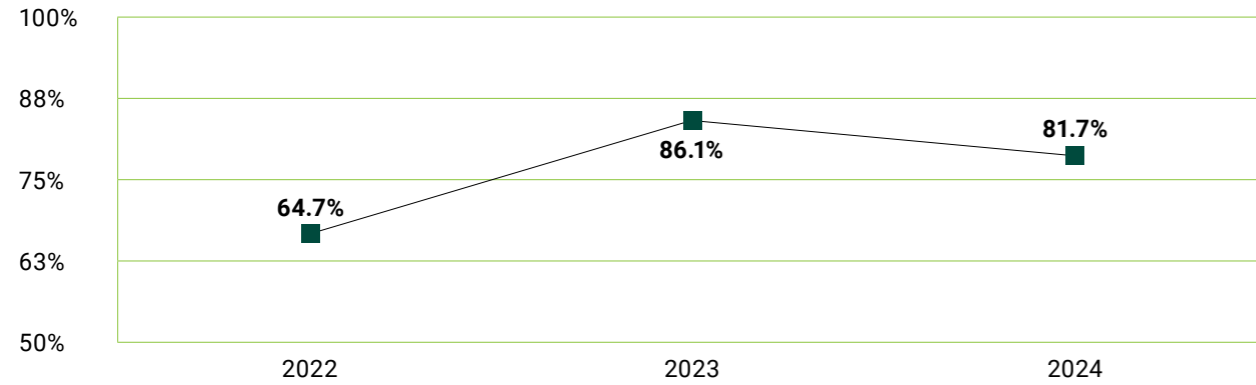
In 2024, all the waste produced was **non-hazardous**. This mainly includes mixed packaging, paper, production waste, wash water from the risotto site and sludge produced by the wastewater pre-treatment plant. The decrease in waste recorded in 2024 is partly due to the reduction in sludge production at this facility. It should be noted that sludge is disposed of as fertiliser in agriculture, given its significant organic content.

Special waste intended for recovery	Unit	2022	2023	2024
Total waste recycled	[t]	526.8	1,145.7	856.7
Non-hazardous waste	[t]	526.4	1,144.8	856.7
Hazardous waste	[t]	0.4	0.9	0.0

Special waste intended for disposal	Unit	2022	2023	2024
Total waste intended for disposal	[t]	286.8	184.7	191.5
Non-hazardous waste	[t]	286.8	184.7	191.5
Hazardous waste	[t]	0.0	0.0	0.0

The graph below shows the trend in the percentage of waste intended for recycling over the three-year period.

KPI - % of waste out of total waste intended for recycling



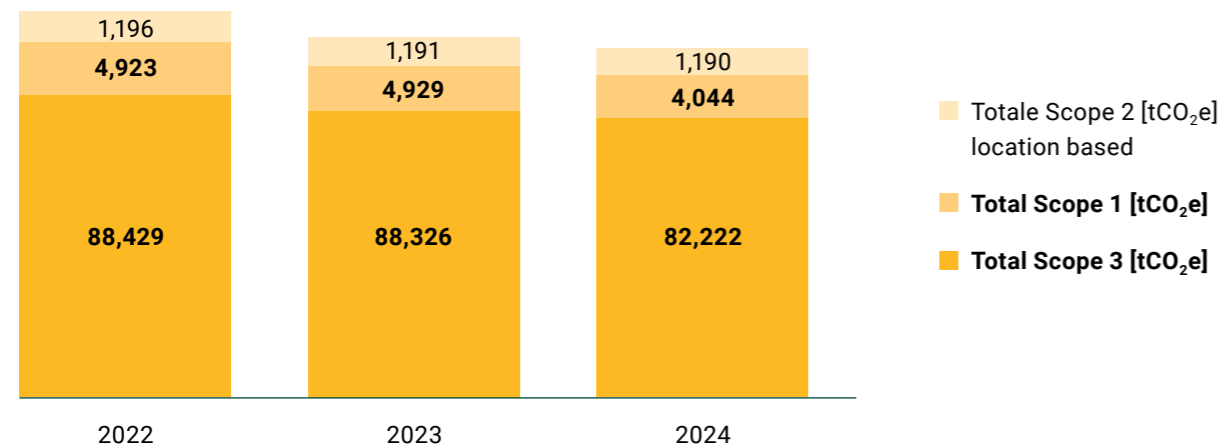
GREENHOUSE GAS EMISSIONS

Riso Gallo reports its greenhouse gas emissions in accordance with the GHG Protocol (Greenhouse Gas Protocol), which distinguishes between three categories or Scopes. For Riso Gallo, the following were considered:

- **Scope 1** - Direct emissions from the combustion of methane gas for thermal energy production, emissions from the vehicle fleet and those from vehicles transporting processed rice from the site in Via Preve to the site in Via Nicorvo.
- **Scope 2** - Emissions from electricity drawn from the grid and consumed for site operation and lighting.
- **Scope 3** - Indirect emissions, which arise from sources not owned or controlled by other organisations, upstream and downstream of the Company's business activities. In this first Report, Riso Gallo considered: emissions from the cultivation of the paddy rice purchased, those relating to the production of packaging materials and fuels used, those relating to waste disposal, water consumption and paper consumption.

Total greenhouse gas emissions in 2024 amount to 86,265 tCO₂e. Of these, 1,190 tCO₂e were offset due to Riso Gallo's annual purchase of **electricity certified as 100% from renewable energy sources**; its Scope 2 market-based emissions are therefore equal to zero.

Greenhouse gas emissions [tCO₂e] - location based



The following table shows the breakdown of emissions calculated in the various areas.

Scope 1 Direct CO ₂ e emissions	Unit	2022	2023	2024
Heat production	[tCO ₂ e]	4,770.4	4,777.4	3,857.0
Vehicle fleet	[tCO ₂ e]	148.8	146.9	181.2
Internal handling	[tCO ₂ e]	4,1	4,4	5,9
SCOPE 1 TOTAL	[tCO ₂ e]	4,923.3	4,928.6	4,044.1

Scope 2 Indirect CO ₂ e emissions	Unit	2022	2023	2024
Electricity consumption - location based	[tCO ₂ e]	1,196.2	1,190.8	1,190.1
Electricity consumption - market based	[tCO ₂ e]	0.0	0.0	0.0
TOTAL SCOPE 2 - market based	[tCO ₂ e]	0.0	0.0	0.0
TOTAL SCOPE 2 - location based	[tCO ₂ e]	1,196.2	1,190.8	1,190.1

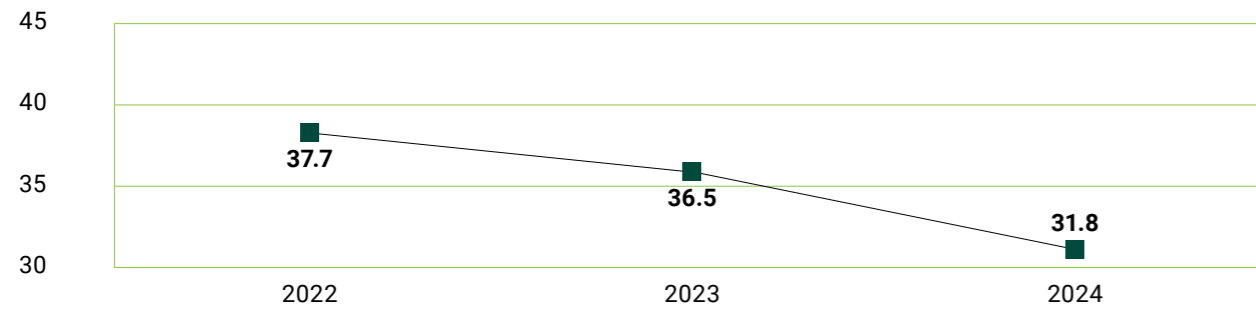
Scope 3 Indirect Co ₂ e emissions	Unit	2022	2023	2024
Paddy rice production	[tCO ₂ e]	83,953.0	84,244.8	78,605.0
Product packaging consumption	[tCO ₂ e]	3,194.3	2,860.2	2,564.6
Transport packaging consumption	[tCO ₂ e]	267.5	260.9	251.5
Fuel used	[tCO ₂ e]	852.8	833.2	676.7
Waste disposed of	[tCO ₂ e]	145.2	120.5	117.9
Water consumption	[tCO ₂ e]	13.8	4.1	2.9
Other materials (paper)	[tCO ₂ e]	2.1	2.1	3.6
SCOPE 3 TOTAL	[tCO ₂ e]	88,428.6	88,325.8	82,222.3

TOTAL GREENHOUSE GAS EMISSIONS - market based	[tCO ₂ e]	93,351.9	93,254.5	86,266.4
TOTAL GREENHOUSE GAS EMISSIONS - location based	[tCO ₂ e]	94,548.1	94,445.3	87,456.5

Approximately 90% of Riso Gallo's total emissions are indirect and determined by rice farming on agricultural enterprises that supply the Company. However, it should be noted that, according to European Commission estimates¹, rice farming in Europe accounts for only 1.3% of total agricultural emissions. The **emission intensity** indicators, calculated as tonnes of greenhouse gas emissions (tCO₂e) per million of production value, decreased over the three-year period considered, also due to the constant increase in production value.

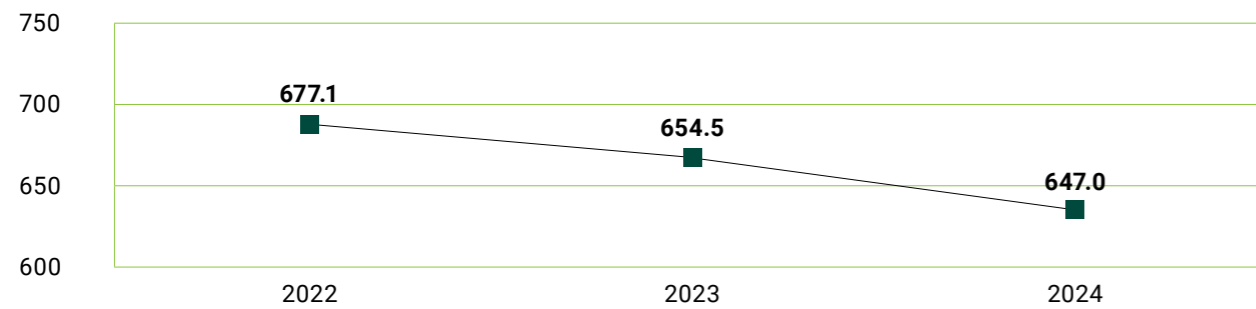
More specifically, the indicator measuring direct emissions (Scope 1) decreased by 12.9% compared to 2023, due to the reduction in methane gas consumption.

GHG Emission Intensity - Scope 1 [tCO₂e per million of production value]



The indicator measuring indirect emissions (Scope 3) decreased by 1.2% compared to 2023, mainly due to the reduction in emissions from the farming of purchased paddy rice.

GHG Emission Intensity - Scope 3 [tCO₂e per million of production value]



¹ COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS on an EU strategy to reduce methane emissions; p.3



CHAPTER 5

Our workforce

The workforce is essential to the existence of the Company; their dedication and professionalism are values and conditions that are crucial to the achievement of our objectives.

Riso Gallo strives to satisfy its workforce by supporting initiatives aimed at creating a dynamic work environment inspired by motivation and involvement, prioritising teamwork, encouraging the acquisition of new skills and measuring, recognising and rewarding the contribution of each individual.

Riso Gallo engages its workforce in the Company's business, ensuring a working environment based on attention, listening, trust and professional recognition, including through attention paid to taking care of the workplace and working conditions that safeguard the people's physical and mental health.

To enhance its workforce's skills, Riso Gallo provides training, refresher courses and professional development tools.

STAFF COMPOSITION**TYPES OF CONTRACT****RECRUITMENT AND TURNOVER ACTIVITIES****TRAINING AND CAREER DEVELOPMENT****CORPORATE WELFARE****HEALTH AND SAFETY AT WORK**

Staff composition

As of 31st December 2024, there were 128 people employed by the Company. Women account for 28% of employees, a percentage that has remained constant over the last two years and are concentrated in particular in the clerical category.

Professional categories	2022				2023				2024			
	M	F	Total	%	M	F	Total	%	M	F	Total	%
Senior Management	10	1	11	8.5%	10	0	10	7.8%	9	0	9	7.0%
Middle Management	12	1	13	10.0%	14	1	15	11.6%	13	1	14	10.9%
White collar workers	6	26	32	24.6%	6	26	32	24.8%	8	26	34	26.6%
Blue collar workers	66	8	74	56.9%	63	9	72	55.8%	62	9	71	55.5%
Total	94	36	130	100.0%	93	36	129	100.0%	92	36	128	100.0%

In 2024, the percentage of people under the age of thirty and those between the ages of thirty and fifty increased.

Age	2022				2023				2024			
	M	F	Total	%	M	F	Total	%	M	F	Total	%
< 30 years old	1	3	4	3.1%	1	4	5	3.9%	3	3	6	4.7%
30-50 years old	38	14	52	40.0%	41	14	55	42.6%	41	15	56	43.8%
> 50 years old	55	19	74	56.9%	51	18	69	53.5%	48	18	66	51.6%
Total	94	36	130	100.0%	93	36	129	100.0%	92	36	128	100.0%

Types of contract

In 2024, 97.7% of Riso Gallo employees will be on permanent contracts, confirming the importance the company places on establishing long-term working relationships. Generally, fixed-term contracts are converted into permanent contracts at the end of the contract period.

Types of contract	2022				2023				2024			
	M	F	Total	%	M	F	Total	%	M	F	Total	%
Staff employed on permanent contracts	94	36	130	100.0%	93	36	129	100.0%	90	35	125	97.7%
Staff employed on fixed-term contracts	0	0	0	0.0%	0	0	0	0.0%	2	1	3	2.3%
Total	94	36	130	100.0%	93	36	129	100.0%	92	36	128	92.0%

During the three-year period in question, five people opted for a part-time contract.

Full-time and part-time	2022				2023				2024			
	M	F	Total	%	M	F	Total	%	M	F	Total	%
Full-time staff	94	31	125	96.2%	93	31	124	96.1%	92	31	123	92.0%
Part-time staff	0	5	5	3.8%	0	5	5	3.9%	0	5	5	0.0%
Total	94	36	130	100.0%	93	36	129	100.0%	92	36	128	92.0%

In 2024, 15 people worked at Riso Gallo under different types of contract (9 men and 6 women): 7 apprentices, 5 temporary workers, 2 interns and one person with a continuous collaboration contract.

Other types of contract	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Staff employed on apprenticeship contracts	0	3	3	1	4	5	3	4	7
Staff employed on temporary contracts	8	1	9	4	0	4	5	0	5
Staff employed on continuous collaboration contracts	0	0	0	0	1	1	0	1	1
Staff employed on internship contracts	1	0	1	2	1	3	1	1	2
Total	9	4	13	7	6	13	9	6	15

Recruitment and turnover activities

Staff is selected solely on the basis of their professional skills and abilities, considering the roles that, according to the Company's needs, require suitable coverage.

With this in mind, Riso Gallo selects its staff in full compliance with the principle of equal opportunities, without discrimination of any kind and avoiding all forms of favouritism. The main channels for recruiting staff include:

- CVs received;
- staff recruitment agencies;
- employment centres.

In 2024, the employment rate rose particularly among people under the age of 30 and was slightly higher for men than for women.

Recruitment ²	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
< 30 years old	1	2	3	0	1	1	3	1	4
Recruitment rate	1.1%	7.4%	8.5%	0.0%	3.6%	0.8%	300.0%	25.0%	80.0%
30-50 years old	1	1	2	6	1	7	7	0	7
Recruitment rate	1.1%	3.7%	4.8%	6.7%	3.6%	5.9%	17.1%	0.0%	12.7%
>50 years old	0	0	0	0	0	0	1	2	3
Recruitment rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	11.1%	4.3%
Total	2	3	5	6	2	8	11	3	14
Recruitment rate	2.1%	2.1%	2.1%	6.7%	7.1%	6.8%	11.8%	8.3%	10.9%

Approximately 40% of contract terminations in 2024 were due to retirement, with the remainder due to voluntary resignations.

Contract terminations ³	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
< 30 years old	0	0	0	0	0	0	1	1	2
Contract termination rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	25.0%	40.0%
30-50 years old	1	2	3	3	0	3	5	0	5
Contract termination rate	1.1%	7.4%	2.5%	3.3%	0.0%	2.5%	12.2%	0.0%	9.1%
>50 years old	6	0	6	4	2	6	6	2	8
Contract termination rate	6.3%	0.0%	4.9%	4.4%	7.1%	5.1%	11.8%	11.1%	11.6%
Total	7	2	9	7	2	9	12	3	15
Contract termination rate	7.4%	7.4%	7.4%	7.8%	7.1%	7.6%	12.9%	8.3%	11.6%

Overall, the Company's general turnover rate remained low.



² Recruitment rates are calculated as the ratio between the number of staff recruited during the year and the number of staff at the beginning of the year x 100.

³ Contract termination rates are calculated as the ratio between the number of staff who left during the year and the number of staff at the beginning of the year x 100

Training and career development

The main objective of corporate training at Riso Gallo is to provide the staff with the skills they need to do their jobs effectively and advance in their careers, contributing to the success of the Company.

The job market is changing rapidly. The skills required today may no longer be relevant tomorrow, technology is constantly evolving (just think of cyber risk and the opportunities offered by AI), new business approaches are emerging, and customers and consumers are becoming increasingly demanding. To keep up with these trends, Riso Gallo invests in ongoing training for its employees, partly through sector-specific funds.

Training at Riso Gallo is also designed to promote a positive working environment, improving collaboration, communication and teamwork.

Hours of training	2022				2023				2024			
	M	F	Total hours	Average hours per category	M	F	Total hours	Average hours per category	M	F	Total hours	Average hours per category
Senior Management	0	0	0	0.0	28	0	28	3.1	148	0	148	16.4
Middle Management	0	0	0	0.0	59	0	59	5.0	77	12	89	6.4
White collar workers	0	0	0	0.0	70	70	140	5.8	155	107	262	7.7
Blue collar workers	277	8	285	3.9	277	8	285	4.0	472	6	478	6.7
TOTAL	277	8	285	2.4	434	78	512	4.4	852	113	977	7.6
AVERAGE HOURS PER GENDER	3.1	0.3	2.4		15.5	0.7	4.4		9.3	3.1	7.6	

Starting in the 2023 financial year, training has involved all categories of employees with courses covering various Company areas aimed at improving individual skills and largely financed by sector-specific funds (Fondimpresa and Fondirigenti).

In 2024, the average number of training hours increased for all categories of staff.

The courses were chiefly focused on food quality, safety and hygiene (HCCP, GMP and IFS), sustainability (management of ESG issues within the Company), the protocol for sustainable rice cultivation (Sustainable Rice Platform) and the recyclability of packaging.

Hours of training per course type	2022	2023	2024
Food quality, safety and hygiene	-	-	475
First Aid Refresher Course	147	147	150
Sustainability	-	23	85
Prevention and Protection Service Manager Course	-	40	76
Packaging recyclability and end of life	-	24	68
Marketing & Communication	-	28	56
Professional training for auditors	-	-	44
Information Technology	-	-	15
Workers' Health and Safety Representative Refresher Course	-	-	8
Fire prevention Refresher Course	120	120	-
Plant Protection Product Usage Refresher Course	18	18	-
Food Defense	18	16	-
Unannounced Visits	-	12	-
Defensive Driving	-	84	-
TOTAL	285	512	977

The performance measurement and evaluation system is an important element in the development of unified and coordinated staff management and, more generally, in the growth path of collaborators. The system focuses on the organisational and individual performance of Senior Management, Middle Management, office managers and department heads, but can also involve other types of staff.

This evaluation process is not formalised in a shared procedure but is delegated to individual managers. In any case, it is designed as a system to develop internal professional skills and therefore provides a tool for promoting shared behaviour oriented towards the development of the Company's strategic activities, as well as aiming to spread a result-oriented set of values, based on the definition of strategies, operational objectives, indicators and reference targets in order to ensure a process of continuous improvement in management.

Staff receiving Performance evaluation*	2022				2023				2024			
	M	F	Total	%	M	F	Total	%	M	F	Total	%
Senior Management	9	1	10	100%	9	0	9	100%	8	0	8	100%
Middle Management	9	1	10	100%	11	1	12	100%	10	1	10	100%
White collar workers	4	10	14	58%	5	11	16	67%	5	18	23	88%
Blue collar workers	19	3	22	30%	10	0	10	14%	9	0	9	13%
Total	41	15	56		35	12	47		32	19	51	

* The data shown in the table refer to Italian staff members.

Corporate well-being

Corporate well-being is the set of initiatives, programmes and policies implemented by companies to promote the health of their staff and make them feel at ease in the workplace. The main objective is to improve the quality of life and economic conditions of workers and to create a healthy and productive working environment.

Riso Gallo cares deeply about the well-being of its staff and has implemented a series of initiatives in this regard:

- **Productivity bonus:** following a second-level company agreement, this has been in place since 2003 and is based on production indices, productivity, absence of non-compliance and compliance with safety parameters. The basic per capita award amounted to €726.5 in 2023.
- **Performance bonuses and donations:** during 2023, a series of bonuses and incentives were paid out based on individual performance indicators established annually and donations, also following the guidelines provided by the 'Decreto Lavoro' (Employment Decree), which made it possible to award bonuses to certain deserving members of staff, as well as tax-exempt goods and services.
- **Supplementary health insurance:** supplementary health insurance has been activated for all categories of workers through the FASA, FASI, FASI OPEN and ASSIDAI funds.
- **Insurance coverage:** All categories of workers are granted coverage for occupational and non-occupational accidents.
- **Free merchandise:** each member of staff receives a monthly allowance of free merchandise and can choose from a range of items. Moreover, each launch of new products is followed by a free gift of those products.
- **Meal vouchers:** each member of staff receives meal vouchers based on the number of days actually worked.

The Company regularly organises events to promote socialising, sharing results and getting to know new members of staff. At these events, staff with seniority exceeding a set of parameters are rewarded. These events take place in conjunction with cultural events and guided tours of museums or places of interest. Throughout 2024, Riso Gallo provided all the staff with the opportunity to visit the National Automobile Museum in Turin (MAUTO), organising a dinner for everyone in the Sala Formula (Formula Hall) inside the museum itself.



PROTECTED CLASSES

As a responsible company, Riso Gallo has recruited legally disabled persons and members of protected classes, demonstrating its commitment to social inclusion and equal opportunities.

Protected Classes	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Legally disabled persons	0	1	1	0	1	1	0	1	1
Protected Classes	5	2	7	4	2	6	6	2	8
Total	5	3	8	4	3	7	6	3	9

PARENTAL LEAVE

In 2024, eight people took parental leave.

Parental leave	2022		2023		2024	
	M	F	M	F	M	F
No. of staff entitled to parental leave	4	0	3	2	2	6
No. of staff who took compulsory and optional leave	4	0	3	2	2	6
No. of staff returning to work after taking parental leave	4	0	3	0	2	4
No. of staff who returned to work after taking parental leave and were still employed by the organisation 12 months after returning	3	0	2	0	3	0
Return rate	100%	-	100%	-	100%	67%
Retention rate	75%	-	50%	-	100%	-



Occupational health and safety

Riso Gallo is committed to creating and maintaining a working environment that protects the physical integrity and moral dignity of its staff by complying with current legislation on hazards in the workplace.

To this end, Riso Gallo constantly monitors workplace health and safety conditions, implementing any technical and organisational measures that may prove necessary.

All Riso Gallo staff members are required to use company property properly and safely in order to maintain a healthy and safe environment that is as free as possible from hazards to health or safety.

Staff members are required to comply with safety guidelines and immediately report any accidents, hazardous conditions or behaviour, and potentially harmful work situations to the designated safety officers.

RISK ASSESSMENT AND PREVENTIVE MEASURES

Riso Gallo is mindful that this can only be achieved if everyone is aware of all the risks present in their workplace and the exact extent of each one of them.

Above all, the Company is aware that only with the full moral and material support of Senior Management will it be possible to implement the necessary measures.

Safety at Work is mainly implemented by designing and implementing all protective and preventive measures aimed at eliminating or reducing risks.

The DVR (RAD - Risk Assessment Document) is the document that arises from this need to estimate all potential hazards for workers.

A high level of awareness of these issues is constantly maintained through a series of company events aimed at facilitating relations and the exchange of information between the various company departments.

Riso Gallo is aware that worker safety is a fundamental pillar on which to base a continuous, constructive and proactive way of working: for this reason, especially in this area, it encourages direct communication, eliminating functional hierarchies as far as possible.

The important thing is to report a potential hazard before it becomes a risk to one's health and safety and that of one's colleagues. This is the principle on which the communication system for all members of staff is based.

Therefore, all staff members can and are required to report any situation that is hazardous to their immediate superior, the Workers' Health and Safety representative, the Prevention and Protection Service Manager or the employer, so that the appropriate assessments can be carried out and, if necessary, the necessary corrective or protective measures can be taken.

Accidents at work involving staff members	2022			2023			2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
No. of deaths caused by accidents at work	0	0	0	0	0	0	0	0	0
Total No. of reportable accidents at work	3	0	3	1	0	1	2	3	5
No. of accidents with serious consequences*	0	0	0	0	0	0	0	1	1
Total No. of hours worked	161,236	45,542	206,778	158,089	45,993	204,082	157,520	40,418	197,938
Rate of accidents at work with serious consequences	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	24.74%	5.05%
Total Recordable Incident Rate (TRIR)	18.61	0.00	14.51	6.33	0.00	4.90	12.70	74.22	25.26

* resulting in damage from which the staff cannot recover, does not recover or cannot realistically be expected to recover completely to their pre-accident state of health within 6 months.

WORKER ENGAGEMENT AND CONSULTATION

The principles outlined above are put into practice through a series of systematically scheduled meetings, such as:

- annual meeting with the Workers' Health and Safety representative (RLS), also attended by the Prevention and Protection Service Manager (RSPP), the manager with employer responsibilities as well as the Company Doctor;
- two annual audits with the Prevention and Protection Service Manager (RSPP) and an external consultant to monitor and update the DVR (RAD - Risk Assessment Document);
- a general training session held every two years with the participation of the Company Doctor as an external consultant to explore specific topics related to Health and Safety at Work.

HEALTH SURVEILLANCE

Riso Gallo requires all staff to undergo annual health checks in accordance with a protocol defined by the Company doctor based on an assessment of the hazards and risks present in the workplace.

Furthermore, a whistleblowing system is in place for all staff for any further reports that workers feel they wish to make anonymously.

Health Surveillance	2022			2023			2024		
	M	F	Total	M	F	Total	M	F	Total
Health surveillance for production and research staff	72	12	84	72	14	86	86	12	98
Periodic check-ups for other staff	5	5	10	5	5	10	3	7	10

CHAPTER 6

Supply Chain

Riso Gallo takes a proactive and responsible approach to promoting sustainability throughout its supply chain to ensure that high ethical, social and environmental standards are met.

SUPPLY CHAIN CHARACTERISTICS



Supply Chain characteristics

In 2024, Riso Gallo had 1,763 active suppliers.

No. of suppliers	2022	2023	2024
N° of active suppliers	1,899	1,831	1,763

In terms of both volume and distribution of expenditure, the Company's supplies are concentrated in Italy, particularly in the Lombardy and Piedmont regions.

No. of suppliers as per geographical area	2022	2023	2024
ITALY	1,836	1,764	1,700
<i>of which are in the Lombardy and Piedmont regions</i>	1,385	1,319	1,232
ABROAD	63	67	63
Total	1,899	1,831	1,763

% distribution of expenditure as per geographical area	2022	2023	2024
ITALY	95.4%	94.3%	94.8%
<i>of which are in the Lombardy and Piedmont regions</i>	80.4%	80.0%	80.9%
ABROAD	4.6%	5.7%	5.2%

THE VITAL ROLE PLAYED BY RICE FARMS

Vital to the Riso Gallo supply chain are the rice farms that supply the rice processed by the Company. In order to increase their level of sustainability, Riso Gallo has created the first certified community of suppliers in Europe according to the FSA standard of the SAI Platform, one of the most prestigious internationally recognised protocols.

Agricultural enterprises (rice farms) that are already certified as sustainable can then adhere to the Riso Gallo Rice Paper, a set of best practices aimed at further improving the impact of rice farming on the environment (see page 28).

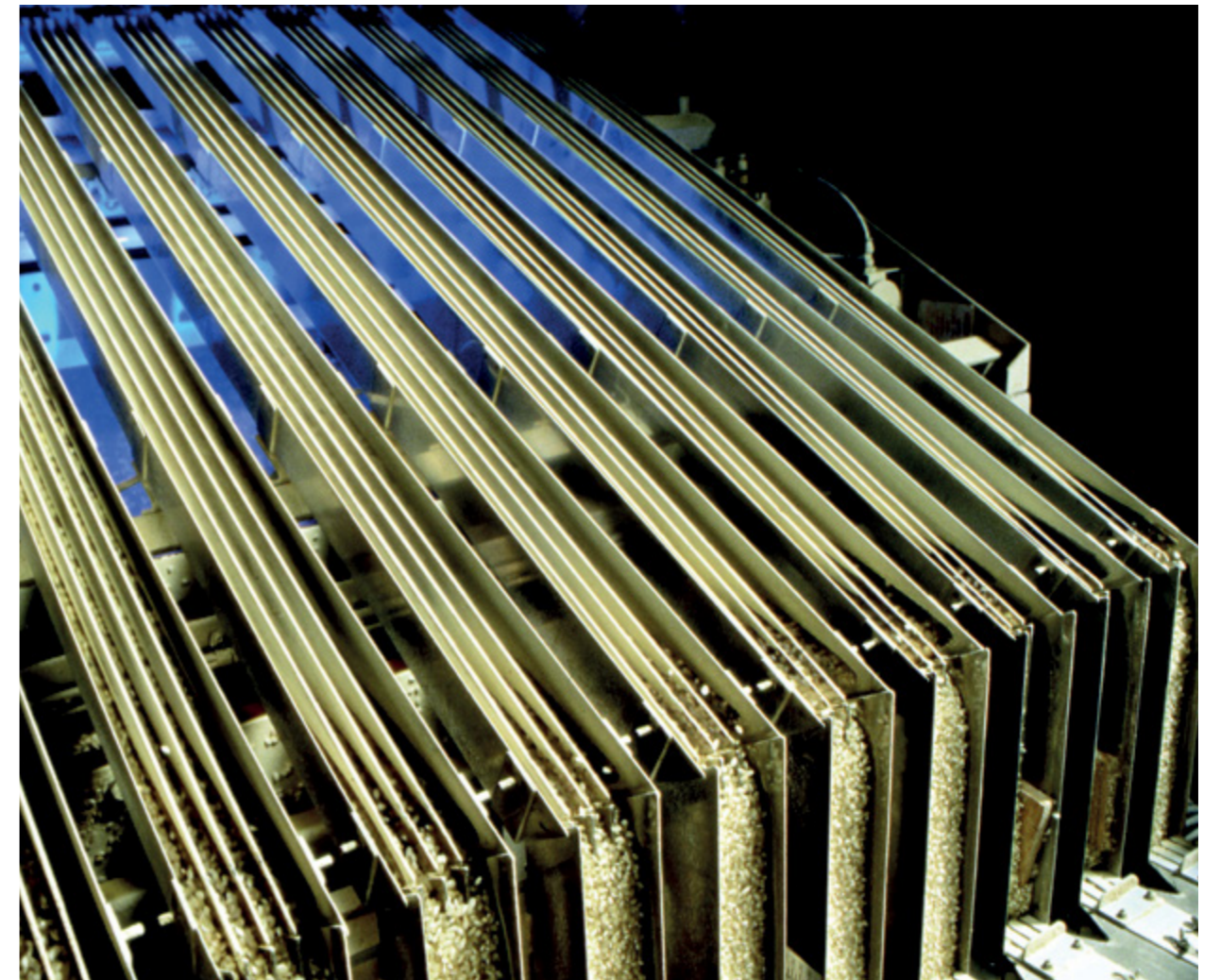
SUPPLIER SELECTION AND MANAGEMENT

Riso Gallo checks that its suppliers maintain the ethical standards required by the Company.

In the event of justified doubts regarding the conduct and compliance with the Principles of the Code of Ethics by a supplier or subcontractor, the Company shall take the appropriate measures provided for in the Organisational and Control Model, up to and including termination of the contract.

With regard to supply relationships and, generally speaking, in terms of the supply of goods or services, Riso Gallo:

- ensures that internal rules and procedures for selecting and managing supplier relationships are complied with;
- does not preclude any supplier company that meets the requirements from competing for a contract, adopting objective evaluation criteria in the selection process, in accordance with stated and transparent procedures;
- selects suppliers based on business needs with the aim of obtaining the best possible conditions in terms of product or service quality and cost;
- maintains a frank, open dialogue with suppliers, in line with good commercial practices;
- In the case of supplies originating from countries at risk of human rights violations, which may use child or forced labour, which are guilty of forms of discrimination or deny freedom of association, or which apply low wage levels, Riso Gallo takes the necessary measures to ensure that such behaviour does not affect its suppliers. For example, in the case of Basmati rice produced in India and Pakistan, the Company was the first brand in Europe to obtain sustainability certification according to the protocols of the Sustainable Rice Platform (SRP).



CHAPTER 7

Riso Gallo and communities

Riso Gallo and its bond with rice-growing communities

Rice is much more than just a crop: it is part of our country's environmental, cultural and human heritage, which Riso Gallo is committed to protecting and promoting every day. Growing rice means preserving ancient knowledge, handed down over time, which speaks of the land, the seasons, and a deep-rooted bond between man and nature.

Those who produce rice carry the heritage of this authentic world in their DNA, a world made up of genuine values and respect for the rhythms of life. This is why our commitment extends beyond the rice paddies: we take care of the land and local communities, fully aware that true sustainability is built over time, together with those who share our passion for this ancient crop.



THE MARIO PREVE AWARD FOR SUSTAINABLE AGRICULTURE

In 2024, Riso Gallo hosted the second edition of the 'Mario Preve Award for Sustainable Agriculture.' This event is the culmination of a project created to build and strengthen a community of rice farms that supply rice from sustainable agriculture, triggering a dynamic exchange of experiences and best practices.

During the event, participants were shown the latest agronomic innovations from Riso Gallo, and the most active and virtuous companies in the field of sustainability were celebrated. The award is dedicated to the memory of Mario Preve, who led the company over 50 years and passed away just as the first edition of the event was being organised.



THE GUIDA GALLO (THE GALLO GUIDE)

Founded in 1998, it is a veritable culinary guide that collects rice recipes from the best Italian and international chefs.

Each edition is a valuable tool for anyone who wants to embark on a delicious journey through prestigious restaurants and signature dishes, discovering step by step the culture of risotto in haute cuisine.

In its 11th edition, entitled 'Non Solo Risotti - dei Migliori Ristoranti del Mondo' (Not Only Risottos - the Best Restaurants in the World), for the first time in its history, the Guida Gallo has put together 118 new recipes that go beyond risotto, embracing the most original rice-based creations featuring the Company's finest rice varieties, including Carnaroli Gran Riserva.

THE COLLABORATION WITH THE FOOD BANK

Riso Gallo has always been at the forefront in supporting communities, with a particular focus on food emergencies and the most vulnerable members of society. Even during the recent Covid-19 pandemic, the Company launched concrete solidarity initiatives: donations of meals, food relief and collaborations with organisations such as Banco Alimentare (the Food Bank) and other third sector organisations. Collaborations that continue to this day.

These are gestures that Riso Gallo carries out discreetly, away from the spotlight, yet with the belief that choosing our products also means supporting a local, ethical and entirely Italian system.

THE PARTNERSHIP WITH ICIF

ICIF was founded in 1991 to promote the image of Italian cuisine and products among professionals working in the catering industry worldwide. The ICIF organises Masterclasses and Short Courses for groups of young Italian and foreign professionals, chefs, sommeliers and restaurateurs who wish to achieve an 'Italian' specialisation. Over the years, ICIF has awarded diplomas to students from all over the world.

Riso Gallo has cultivated a relationship with ICIF for over twenty years, being one of its first sponsors. The collaboration is characterised by the following activities:

- a cookery masterclass featuring a risotto preparation lesson;
- visits by students from the cookery masterclass to the Company (since 2010, over 400 visits have been made by students from all over the world, including young chefs already working in restaurants, students from hotel schools and cooking enthusiasts);
- joint activities to promote the concept of risotto around the world. In March 2024, Riso Gallo held the first Risotto Cup competition in Taiwan for young chefs, and ICIF gave a scholarship to the winner.

ICIF has representative offices and delegates worldwide for the admission of foreign students: the main countries include Brazil, Taiwan and South Korea.

THE DYNAMIC DISCOUNTING PLATFORM

The rice market is characterised by significant price fluctuations, and Riso Gallo has always applied policies that respect its suppliers. The Company has launched a dynamic discounting platform, a new tool designed to allow not only our rice suppliers, but also other suppliers, to access advance payments for their invoices. Usually, payments are made no later than 60 days after the invoice is issued; however, we have decided to provide an additional service, a sort of 'financial leeway' that can prove to be useful in dealing with unexpected cash flow demands. This enables our partners to boost their cash flow independently. The Company started out with 24 activations, and today, the number of registered suppliers has reached 95; yet the goal is to extend the tool as much as necessary.

Thanks to PlusAdvance, the Customer facilitates its supply chain's access to cash flow, according to the PlusAdvance dynamic discounting programme, so that suppliers obtain an immediate improvement in payment terms for their already approved invoices, reducing their recourse to debt.

This promotes economic sustainability for suppliers, as it mitigates the risk of 'business crises'.

An ethical claim in accordance with UNI ISO/TS 17033 in support of dynamic discounting

PlusAdvance's Ethical Claim in accordance with the UNI ISO/TS 17033 standard

Thanks to PlusAdvance, the Customer facilitates its supply chain's access to cash flow, according to the PlusAdvance dynamic discounting programme, so that suppliers obtain an immediate improvement in payment terms, for their already approved invoices, reducing their recourse to debt.

This promotes economic sustainability for suppliers as it mitigates the risk of 'business crises'.



YOUR COMPANY

approves invoices and sets targets

YOUR SUPPLIERS

monitor deadlines and speed up the receipt of payments

SPONSORSHIP OF THE PALIO DL'URMÒN

Riso Gallo has always taken part in local initiatives to promote regional traditions. The Palio dl'Urmòn is a popular event that began in 1985 in Robbio to commemorate a centuries-old giant elm tree (Urmòn in local dialect) that had become, over the years, the true symbol of the Robbio community, which consists of roughly six thousand people. The Palio is a deeply felt local event, a competition between the eight districts of the city, which compete in a week of unique games until the final race determines the winner: three athletes per district compete in a race pushing a wheelbarrow filled with 100 kg of sand along a route covering roughly 1 km.

Methodological note

The first edition of the 2024 Sustainability Report was prepared in accordance with the Global Reporting Initiative's 'GRI Sustainability Reporting Standards', using the 'with reference to' reporting option.

To define the content and quality of its reporting, Riso Gallo has followed the principles set out in the GRI Standards, which provide a set of criteria for selecting the information to be included in the report and for how it should be presented.

Accuracy. The economic data refer to the audited financial statements, while the accuracy of the environmental, health, safety and social data derives from the existence of company management systems.

The emission factors used to calculate greenhouse gas are as follows:

- Scope 1 - Direct emissions: Defra - Department for Environment, Food & Rural Affairs - UK Government conversion factors for company reporting of greenhouse gas emissions (2022-24)
- Scope 2 - Indirect emissions (location based): ISPRA report 386/2023 Table 1.13 – Emissions factors in the power sector;
- Scope 3 - Indirect emissions: Defra - Department for Environment, Food & Rural Affairs - UK Government conversion factors for company reporting of greenhouse gas emissions (2022-24).

Clarity. The structure of the Sustainability Report was designed to make the information contained therein clear to stakeholders. The document opens with a Letter to Stakeholders and consists of seven sections: Riso Gallo; Sustainability for Riso Gallo; Ethical Governance and Integrity; The Environment; Our Staff; The Supply Chain; Riso Gallo and Communities. The document concludes with the Methodological Note and the GRI Content Index.

The level of detail of the information has been chosen to make the Sustainability Report clear, accessible and usable by a variety of stakeholders.

Comparability. To enable stakeholders to analyse changes in the Company's performance, the Financial Statement presents data for the three-year period from 31st December 2022 to 31st December 2024. Internationally accepted units of measurement were also used, consistency was maintained in the methods used to calculate the data for the two-year period, and absolute values, percentages and normalised data were reported to enable comparisons.

Comprehensiveness. The Sustainability Report has been designed to provide stakeholders with a comprehensive overview of the company's activities.

Context-based Sustainability. Riso Gallo describes how environmental, social and economic issues are linked to its strategy, risk and opportunity assessment, and growth objectives.

Timeliness. The Sustainability Report is published annually. The information contained in this document refers to the period between 1st January 2024 and 31st December 2024. The document contains the same quantitative information as for the previous two years.

Verifiability. The Company has set up internal audits and organised its documentation so that it is prepared for any assurance activities.

GRI Content Index

Declaration of Use	Riso Gallo has prepared this Sustainability Report in accordance with GRI Standards or the period from 1st January 2024 to 31st December 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI sector standards	Agriculture, aquaculture and fishing sector

GRI STANDARD	Information statement	Page number direct answer
GRI 2: General Disclosures	2-1 Organisational details	pp. 12; 14; 18-19
	2-2 Entities included in the organisation's sustainability reporting	p. 14
	2-3 Reporting period, frequency and contact point	pp. 85; 88
	2-6 Activities, value chain and other business relationships	pp. 8; 17; 18; 26-29; 30-31; 52; 78-79
	2-7 Employees	pp. 66-67
	2-8 Workers who are not employees	p. 67
	2-9 Governance structure and composition	pp. 34-37
	2-10 Nomination and selection of the highest governance body	p. 35
	2-11 Chair of the highest governance body	p. 35
	2-12 Role of the highest governance body in overseeing the management of impacts	p. 37
	2-13 Delegation of responsibility for managing impacts	p. 37
	2-14 Role of the highest governance body in sustainability reporting	p. 37. The Sustainability Report was approved by the Board of Directors on 16th June 2025
	2-22 Statement on sustainable development strategy	pp.24-25; 26-29; 30-31;
	2-23 Policy commitments	pp. 24-25; 28-29; 41-44; 45-46; 47; 52; 64; 74; 78-79; 80
	2-24 Embedding policy commitments	pp. 15-16; 36-37; 45-46; 74-75; 79
	2-25 Processes to remediate negative impacts	pp. 16; 45-46; 74; 79
	2-27 Compliance with laws and regulations	During the reporting period, there were no instances of non-compliance with laws and regulations
	2-29 Approach to stakeholder engagement	pp. 26-27; 48; 64; 71; 72; 75; 78-79; 80
	2-30 Collective bargaining agreements	The employment relationships of Riso Gallo SpA are governed by the National Collective Labour Agreement (CCNL)
GRI 3: Material Topics	3-1 Process to determine material topics	p. 38
	3-2 List of material topics	pp. 39-40
	3-3 Management of material topics	pp. 15; 24-25; 26-29; 30-31; 41-44; 45-46; 47; 53; 55; 59; 64; 68; 70-71; 72; 74-75; 78-79; 80
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	p. 78
GRI 205: Anti-corruption	205-3 Confirmed incidents of corruption and actions taken	During the reporting period there were no incidents of corruption
GRI 301: Materials	301-1 Materials used by weight or volume	pp. 55-57
	301-2 Recycled input materials used	pp. 55; 57

GRI 302: Energy	302-1 energy consumption within the organization	pp. 53-54
	302-3 energy intensity ratio	p. 55
GRI 303: Water and effluents	303-1 interactions with water as a shared resource	pp. 23; 29; 57
	303-2 management of water discharge-related impacts	p. 59
	303-3 water withdrawal	p. 58
	303-4 water discharge	p. 59
GRI 304: Biodiversity	304-3 Habitats protected or restored	pp. 28-29
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	pp. 60-61
	305-2 Direct (Scope 2) GHG emissions	pp. 60-61
	305-3 Direct (Scope 3) GHG emissions	pp. 60-61
	305-4 GHG emissions intensity	p. 62
GRI 306: Waste	306-3 waste generated	p. 59
	306-4 waste diverted from disposal	pp. 59; 60
	306-5 waste directed to disposal	p. 59
GRI 401: Employment	401-1 New employee hires and employee turnover	pp. 68-69
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time	pp. 72-73
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	pp. 74-75
	403-2 Hazard identification, risk assessment, and incident investigation	pp. 74-75
	403-3 Occupational health services	p. 75
	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 75
	403-5 Worker training on occupational health and safety	p. 71
	403-6 Promotion of worker health	pp. 74-75
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	pp. 74-75
	403-8 Workers covered by an occupational health and safety management system	pp. 74-75. 100%
	403-9 Work-related injuries	p. 75
	403-10 Work-related ill health	p. 75. During the reporting period, there were no work-related ill health issues
GRI 404: Training and Education	404-1 Average hours of training per year per employee	p. 70
	404-2 Programmes for upgrading employee skills and transition assistance programmes	p. 71
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	pp. 35.; 66-67
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	During the reporting period, there were no incidents of discrimination
GRI 413: Local Communities	413-1 Operations with local community engagement, impact assessments, and development programmes	pp. 26-27; 82-84
GRI 414: Supplier social assessment	414-1 New suppliers that were screened using social criteria	p. 79
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	pp. 15-16
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	During the reporting period, there were no incidents of non-compliance relating to the health and safety impacts of products

Riso Gallo SpA

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