



SUSTAINABILITY REPORT 2020

Working together to build a better future



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Message from our CEOs

Welcome to our first Progress Report 2020, where we give an accurate and comprehensive account of INDCRESA's main objectives and performance initiatives in the areas of human rights, labour, environment and anti-corruption. In this document we outline our support for the Global Compact initiative and its ten principles, aligned with the 2030 Agenda and the Sustainable Development Goals.

The health crisis we are still experiencing this year as a result of Covid-19 has made us all rethink our economic and social model for the future. At Indcresa we have taken stopping and/or limiting the spread of Covid-19 very seriously and we are grateful for the dedication and commitment of each and every one of our employees, despite the difficulties, to keep the company going and guarantee service to our customers.

This year also saw us build a new factory that will ramp up production capacity and product variety by reaching back to the firm's roots and adding cocoa butter to our product portfolio, further demonstrating our investment in the two cornerstones of our corporate policy: **our team and our customers.**



Mario Crehuet
Chief Executive Officer

Carlos Crehuet
Chief Executive Officer

Our priority is to guarantee the quality, safety and authenticity of our products, meeting the strictest food safety, OHS, sustainability and environmental standards.

This year it was more essential than ever to guarantee safe and healthy work conditions free from Covid in an environment where employees can leverage their full capabilities and deliver on their goals. We also promote ethics and compliance with human and workers' rights while rejecting all types of forced labour. We strive to fight corruption and tackle child labour in origin countries.

We promote sustainable development and conservation of the environment both at Indcresa and in cocoa-growing areas, ensuring a rational use of resources and minimising our environmental footprint, since it is everyone's responsibility to protect the Earth. We are committed to working together to build a better future.

Finally, we invite you to take a closer look at this report and enjoy reading it. We hope you find it useful and that you can give us honest and real feedback to continue improving our sustainability performance.



Indcresa at a Glance

Indcresa is a Barcelona-based family firm engaged in the manufacture of cocoa products since 1915.

Thanks to our search for excellence, our major investment in R&D and the trust of our customers, we operate all over the world.

Our team is essential to ensuring high-quality products and food safety, sustainability and environmental protection.



100%
family-owned



153
employees



50,000 m²
Current Factory +
New additional factory
under construction



+22% tonnes
2020 vs. 2015



€100m
turnover



60,000 tonnes
of cocoa powder
capacity



Customers:
leading international
food industry firms



**5% cocoa
powder**
market share



80%
exports



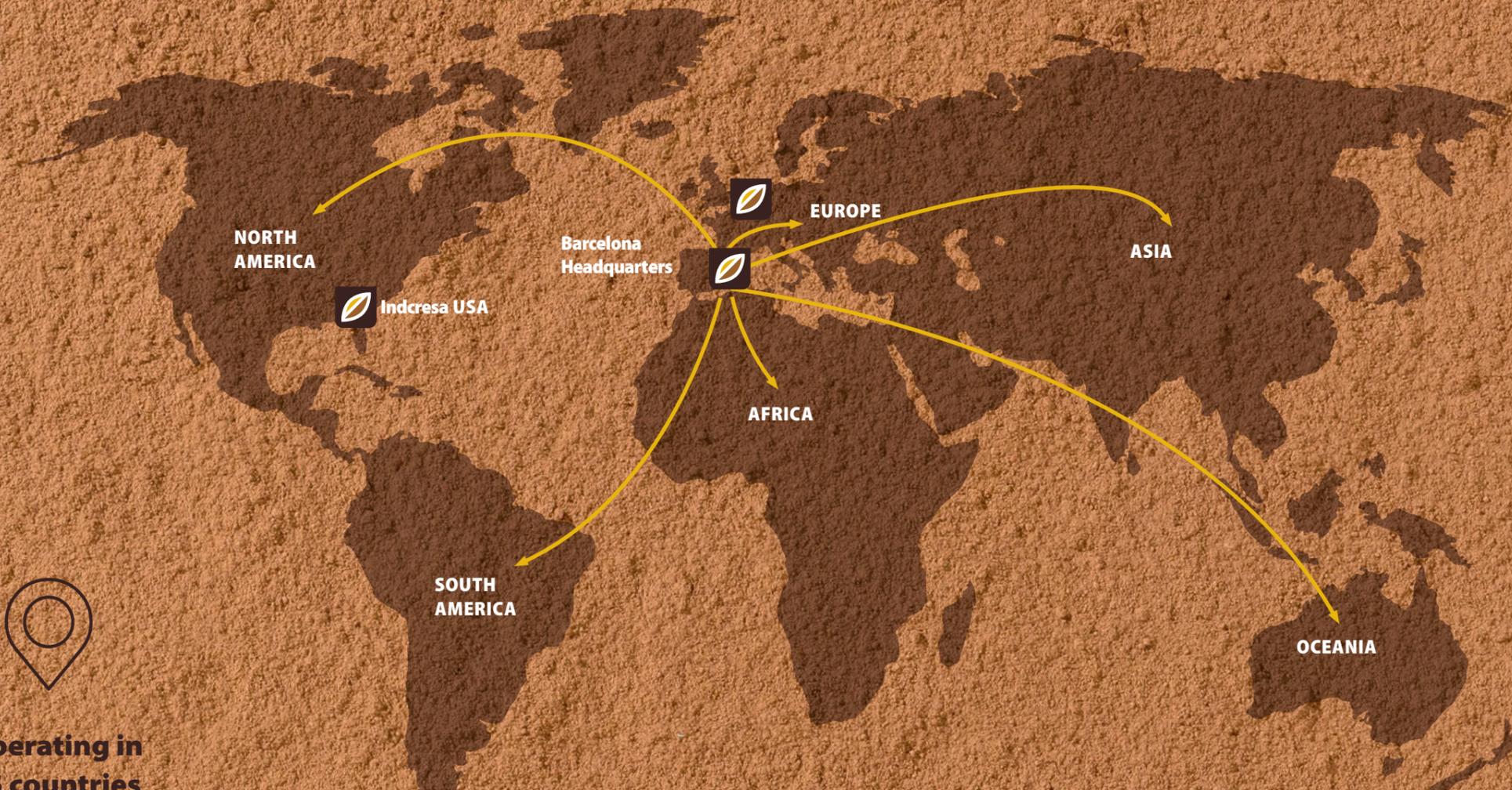
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Find out more at ra.org

**18% certified
cocoa** in 2020

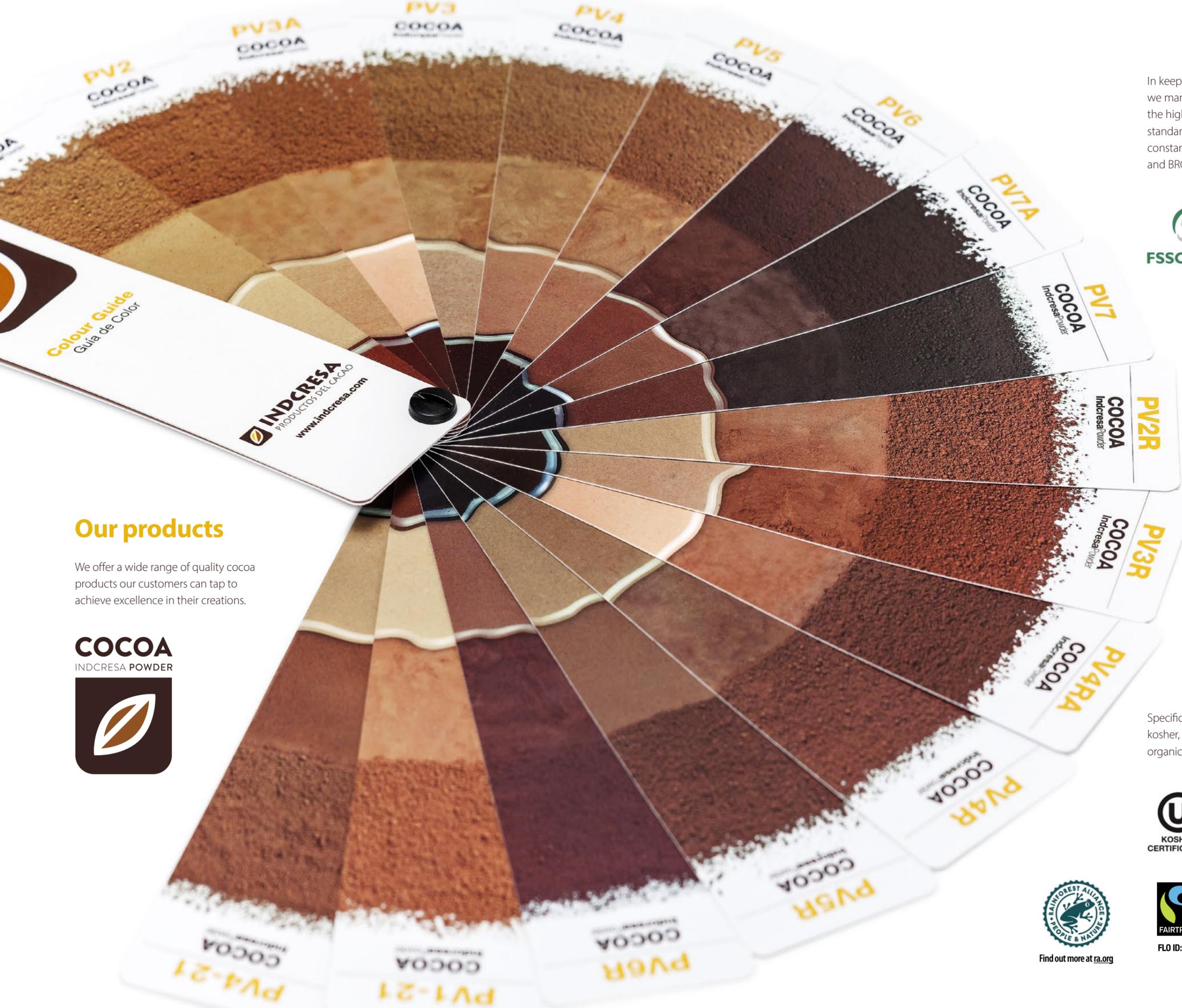


**Operating in
85 countries**



We are committed in all senses





Colour Guide
Guía de Color

INDCRESA
PRODUCTOS DEL CACAO
www.indcresa.com

Our products

We offer a wide range of quality cocoa products our customers can tap to achieve excellence in their creations.



In keeping with our philosophy, we manufacture cocoa products to the highest food-quality and safety standards and with full traceability, constantly pivoting to FSSC22000 and BRC requirements.



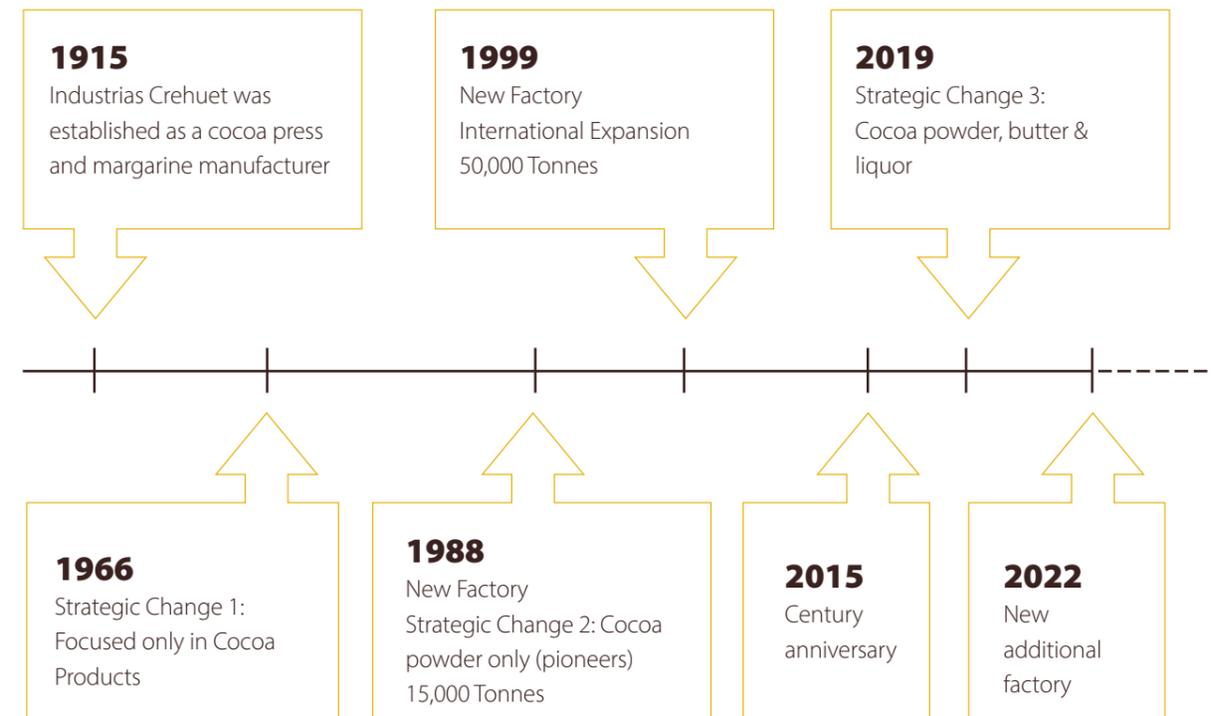
Specific certificates for our products: kosher, halal and the possibility of organic or sustainable products.





Our History: Cocoa Experts Since 1915

Our longstanding experience, spanning more than 100 years, has enabled us to consolidate the company and move forwards. We are constantly expanding our facilities and capacity to guarantee supply while upholding our values as a family firm and our customer touchpoints.



Our Unique Values

Commitment

to providing customers with the best service at all times. Indcresa engages with sustainability and preservation of the environment.

Quality

Indcresa is a byword for quality and professionalism. We strive for continuous improvement to guarantee the quality of our products.

Connection

We uphold the family-business spirit. Our employees and customers are part of that family.

Confidence

Indcresa has been building credibility and trusting relationships for more than 100 years. You can always count on us.

Passion

Indcresa is passion for cocoa. The entire team shares this enthusiasm, helping us improve every day.



Our mission
is to offer a wide range of quality
cocoa products our customers
can tap to achieve
excellence in their creations

Our vision
is to be the cocoa supplier
our customers lean into to grow together



Our Sustainability Strategy

Part of our business strategy entails emphasising our sustainability and following the path of sustainable development. For this reason the Sustainability and Environmental Department was established in 2020, merging two areas that previously reported to other departments.

The first step was to establish our strategy and materiality analysis, posited on the two cornerstones of our corporate policy: our employees and our customers. We

identified stakeholders, drilled down on their preferences to focus on material aspects, and conducted a sustainable context analysis to prioritise actions.

2020 highlights we are proud of include being awarded the Ecovadis gold rating; delivering on our periodic Sedex Ethical Audit SMETA 4 pillar; engaging in the CDP Climate Change questionnaire and building a new factory taking into consideration the renewable energy.



Because our goal is working together to build a better future

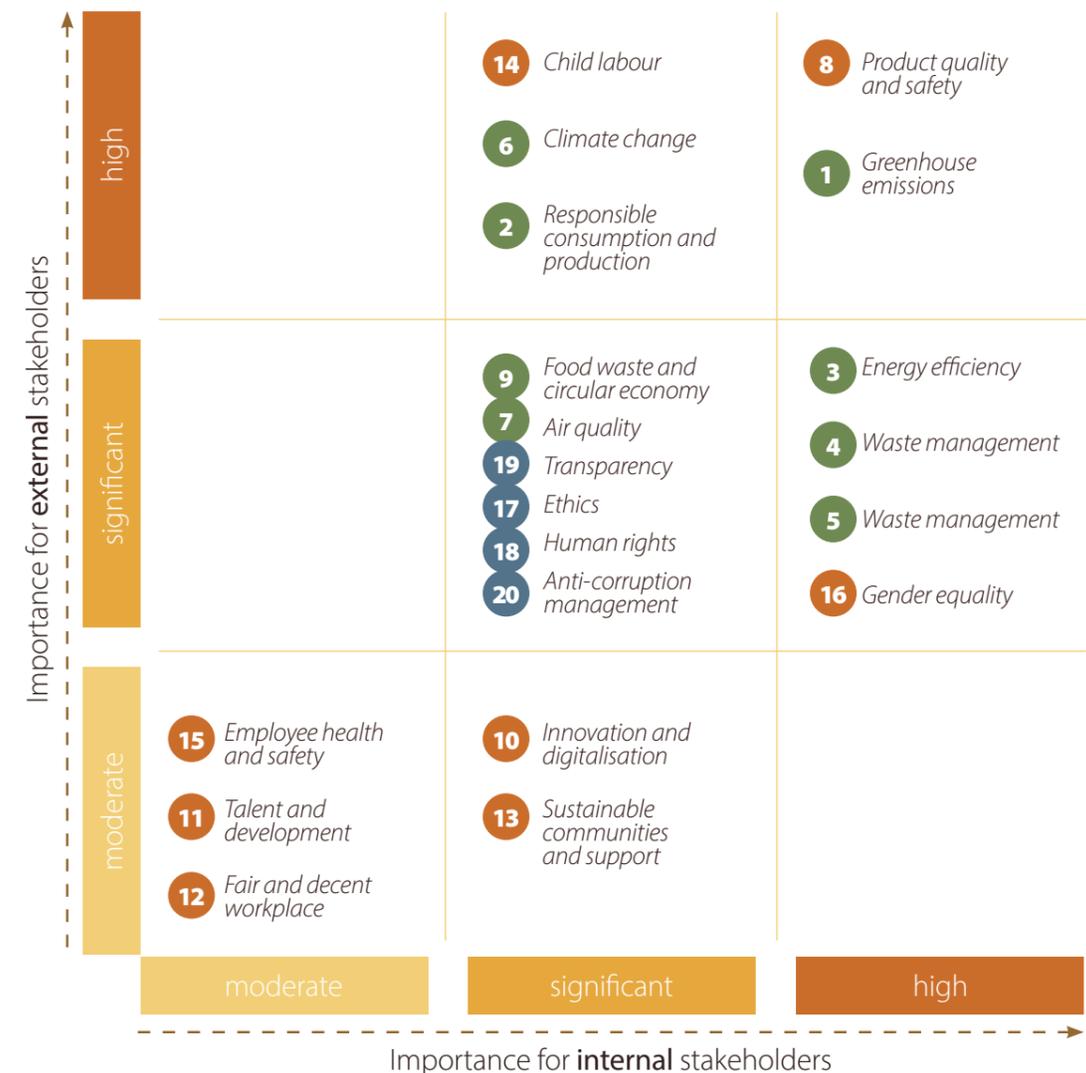
Materiality Analysis

To identify the most important issues to work on, we put in place conversations and active listening with our different stakeholders and analysed documents and reference reports (Global Reporting Initiative, World Business Council for Sustainable Development) as well as ones specific to the cocoa sector (World Cocoa Foundation, ICI report, European Cocoa Association, Cocoa Barometer) in order to establish a rank of relevance.

This was our first materiality analysis. The results are presented in the following matrix, showing their internal and external relevance and potential impact on the business.

The material aspects are presented in three areas for ease of understanding: Environment, People and Governance. These areas incorporate the key elements of the analysis and are aligned with the strategic priorities of our sustainability strategy. For each issue we have defined an objective and explain the actions and projects completed or in progress.

We identified a list of 20 issues in the different areas by reviewing our sustainability context analysis for the year 2020 and canvassing our stakeholders.



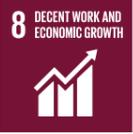
● Environment
 ● People
 ● Governance



Overview of our CSR Actions and Plans

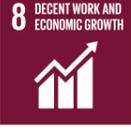
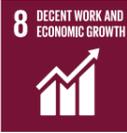
ENVIRONMENT

The tables below present an overview of our progress and commitment. The issues covered in the materiality analysis feature defined objectives and actions to achieve them.

ISSUE & OBJECTIVE	ACTIONS COMPLETED 2020	ACTIONS IN PROGRESS 2021–22	SDG
GREENHOUSE EMISSIONS Reduce our GHG emissions across the value chain	<ul style="list-style-type: none"> Carbon Footprint calculation, (Scope1 & Scope2) Electric vehicle for company uses Electricity from renewable sources 	<ul style="list-style-type: none"> Full carbon footprint calculation, including Scope 3 Business mobility study 	
RESPONSIBLE CONSUMPTION AND PRODUCTION Evolution of a production model towards the circular economy, minimising consumption and waste generation	<ul style="list-style-type: none"> ECOVADIS assessment Fairtrade and Rainforest certification Choosing local service providers 	<ul style="list-style-type: none"> Sedex SAQ for all suppliers Supplier code of conduct 	
ENERGY EFFICIENCY Investment in renewable energy and technologies	<ul style="list-style-type: none"> Corporate awareness of electricity consumption Complete the switch to LED lighting 	<ul style="list-style-type: none"> Photovoltaic installation in the existing factory for self-consumption New factory with renewable consumption facilities (heat recovery, solar panels.) 	 
WATER MANAGEMENT Promote responsible water consumption and prevent water pollution	<ul style="list-style-type: none"> Corporate awareness of water consumption Water consumption control system at the factory 	<ul style="list-style-type: none"> New alkaline line with condensate reuse 	
WASTE MANAGEMENT Promote strategies to reduce waste generation, especially plastic waste	<ul style="list-style-type: none"> Replacement of sample plastic containers with self-sealing bags Availability of corporate cups to avoid single-use plastic cups 	<ul style="list-style-type: none"> Increase % of waste segregation 	  
CLIMATE CHANGE Contribute to sustainable ecosystem management	<ul style="list-style-type: none"> Organic cocoa certification (CCPAE) renovation CFI Progress Report 2019 Digital records to reduce paper use Responsible sourcing policy for cocoa suppliers 	<ul style="list-style-type: none"> Cocoa Forest Initiative Action Plan (2019-22) ISO 14001 certification Definition of environmental criteria for supplier selection 	 
AIR QUALITY Promote strategies to improve the air quality around our factory	<ul style="list-style-type: none"> Odour impact study Particle monitoring system Outreach with local government and neighbours to explain mitigation measures 	<ul style="list-style-type: none"> Measurement of production process emissions New alkaline line in the new factory with different technologies to minimise odour emissions 	 

Overview of our CSR Actions and Plans

PEOPLE

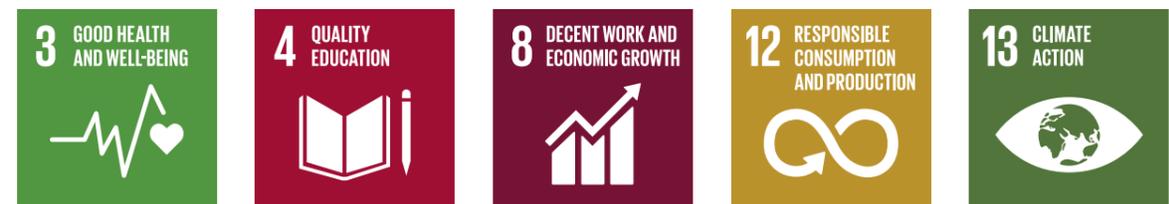
ISSUE & OBJECTIVE	ACTIONS COMPLETED 2020	ACTIONS IN PROGRESS 2021–22	SDG
<p>PRODUCT QUALITY AND SAFETY Continuous improvement of product quality and safety at competitive prices</p>	<ul style="list-style-type: none"> • FSSC 22000 certification • BRC certification-Unannounced audit: A • Allergen reduction 	<ul style="list-style-type: none"> • System to generate automatic TDS • Develop a food safety-related competence matrix to improve training 	 
<p>FOOD WASTE AND CIRCULAR ECONOMY Promote strategies to prevent food waste following EC guidelines</p>	<ul style="list-style-type: none"> • Production losses for feed • Collaboration with World Cocoa Foundation 	<ul style="list-style-type: none"> • Increase waste valorisation rate by stepping up waste segregation 	 
<p>INNOVATION AND DIGITALISATION Invest in process and infrastructure innovation and industrialisation</p>	<ul style="list-style-type: none"> • Construction of new factory with innovative technology • Local collaboration and business partnerships • Members of European Cocoa Association • Implementation of WFH 	<ul style="list-style-type: none"> • Continue working on local and business partnerships 	
<p>TALENT AND DEVELOPMENT Promote employee training and skills development, along with education in SDGs</p>	<ul style="list-style-type: none"> • Employee training and internal promotions • SDGs onboarded into strategy 	<ul style="list-style-type: none"> • Training in sustainable practices within the company • SDG awareness 	
<p>FAIR AND DECENT WORKPLACE Creation of safe and healthy work environment</p>	<ul style="list-style-type: none"> • Implementation of 5S methodology • Encourage employee feedback on improvement proposals 	<ul style="list-style-type: none"> • Ongoing conversations with employees 	
<p>SUSTAINABLE COMMUNITIES AND LOCAL SUPPORT Promote strategies for job creation, smart and safety cities</p>	<ul style="list-style-type: none"> • Partner with entities promoting cancer research and wellbeing of people • Promote job creation 	<ul style="list-style-type: none"> • Continue promoting actions related to sports and healthy living 	 
<p>HUMAN RIGHTS Promote diversity, equality and labour integration</p>	<ul style="list-style-type: none"> • Elaboration of equality plan • Hiring of employees with disabilities 	<ul style="list-style-type: none"> • Equality plan • Continuous training around equality and employee awareness 	
<p>CHILD LABOUR Eradication of forced child labour</p>	<ul style="list-style-type: none"> • Child labor risk assessment 	<ul style="list-style-type: none"> • Members of International Cocoa Initiative 	  
<p>EMPLOYEE HEALTH & SAFETY Prohibition of an environment and working conditions that negatively impact health and safety</p>	<ul style="list-style-type: none"> • Healthy cocoa-based recipes and #StayAtHome campaign for employees • Application of OHS management system 	<ul style="list-style-type: none"> • OHS continuous training for employees • ISO45001 Certification 	
<p>GENDER EQUALITY Work to achieve gender equality, promote flexibility, reconciliation and co-responsibility</p>	<ul style="list-style-type: none"> • Complaint protocol against workplace harassment • Start of Equality Plan 	<ul style="list-style-type: none"> • Equality Plan 2021–2024 • Continuous training around gender equality 	

Overview of our CSR Actions and Plans

COMPANY

ISSUE & OBJECTIVE	ACTIONS COMPLETED 2020	ACTIONS IN PROGRESS 2021-22	SDG
<p>ETHICS AND GOVERNANCE Fight injustices with good governance practices and legal compliance</p>	<ul style="list-style-type: none"> • Periodic ethics committee meeting to report any grievance 	<ul style="list-style-type: none"> • Compliance management 	
<p>ALLIANCE FOR CORPORATE TRANSPARENCY Build partnerships by mobilising economic resources, knowledge, technical capacity, technology and human resources in a transparent way</p>	<ul style="list-style-type: none"> • Signed up to UN Global Compact • World Cocoa Foundation membership since 2014 – CFI (2019-22) • ECA and FCC membership since 2005, 1998 	<ul style="list-style-type: none"> • Encourage employee engagement with solidarity campaigns 	
<p>ANTI-CORRUPTION MANAGEMENT Fight economic, political and administrative corruption from legal and ethics department</p>	<ul style="list-style-type: none"> • Consolidation of anti-corruption manual 	<ul style="list-style-type: none"> • Continuous monitoring of potential corruption 	

The most important SDGs for Indcresa and where we focus most actions are:



ENVIRONMENT

Partnerships for sustainability

We are members of the World Cocoa Foundation, an organisation promoting a sustainable economy in the cocoa industry through the economic, social and environmental development of cocoa plantations. The Foundation's vision is a thriving and sustainable cocoa sector where farmers prosper, communities are empowered and the planet is healthy.

Indcresa has signed up to the Cocoa & Forests Initiative to commit to the end of deforestation, restore forest areas and eliminate illegal cocoa production in national parks. The initiative was signed by the Ivory Coast and Ghana governments and leading chocolate and cocoa companies at COP23 in November 2017. The

action plan was released in March 2019, focusing on forest protection and restoration, sustainable cocoa production and farmers' livelihoods, as well as community engagement and social inclusion.

We publish our progress report every year. See our [Cocoa & Forests Initiative 2020 Progress Report here](#).



2020 Creation of sustainability and environment department

GHG Emissions

We are on the road to carbon neutrality across the value chain, having recalculated our Scopes 1 & 2 carbon footprints in 2020. Scope 3 was not included as there was not enough data available.

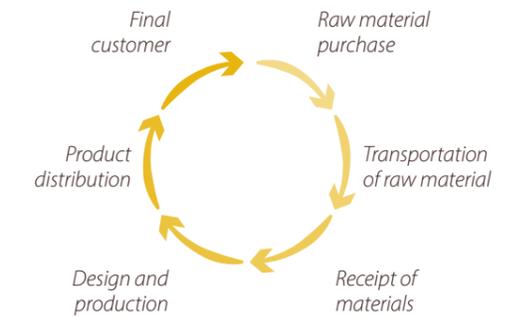
We plan to make a full calculation of our carbon footprint within the next two years, considering every scope and setting a Low Carbon Transition Plan for 2030 with the aim of cutting our carbon footprint by 20%.

Indcresa has decided to invest in the generation of photovoltaic-powered electricity, key to sustainable development with zero greenhouse gas emissions – our cleanest, most inexhaustible and viable action against climate change.

Other actions we have taken to reduce GHG emissions include:

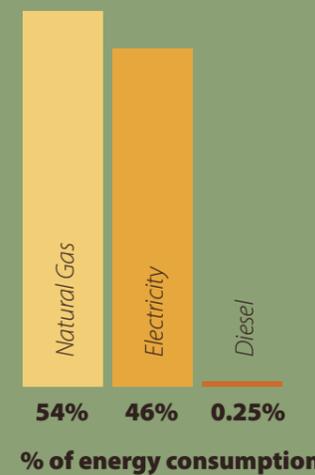
- Every year we assess sustainability-related risks and opportunities, identifying our main risk and opportunities and establishing actions and priorities for the next period.
- Acquisition of a hybrid car for employee travel between sites.
- The introduction of working from home saved 131 tonnes of CO₂eq in 2020.
- Construction of a new factory with efficient technologies to be put into operation in 2022.
- Planning of a photovoltaic solar panel system able to produce 13% of our electricity needs and save 177 CO₂eq from Scope 2 in 2022.
- Annual CDP questionnaire since 2018.

Cocoa Powder life Cycle



We use
0.5 MWh
per tonne
of cocoa powder

We are committed to creating a better and healthier environment



Energy Usage

Indcresa is working to step up energy efficiency and reduce energy consumption at its facilities. 100% of electricity consumption comes from renewable sources.

Actions taken to reduce energy consumption include:

- Compressor sequencing for optimal regulation of the compressed air system, with savings of 21 tonnes of CO₂.
- Replacement of tube lamps for more efficient LED lamps across the factory.
- Energy-efficiency audits every four years.
- Internal awareness and employee outreach around energy efficiency.



Responsible Sourcing

Indcresa is Sedex AB member to reinforce our commitment of working together with our suppliers towards a more sustainable future. We evaluate through sedex platform our cocoa supply chain to identify key compliance risks.

- Responsible cocoa sourcing policy.
- Certified cocoa sourcing volume increasing. 2020: 18% with a plan to increase to 40% by 2030 according to current customer's expectations.



Find out more at ra.org

Waste Generation and Circular Economy

Indcresa is working to reduce waste generation, especially the reduction of hazardous waste, and to implement circular-economy guidelines in the company.

This year we generated 968 tonnes, of which only one came from hazardous waste.

Actions taken to reduce waste generation:

- Increasing waste segregation
- Employee training and outreach around waste segregation
- Change of alkaline agents for less hazardous category
- Weekly monitoring of waste generation
- Official annual report on waste generation
- Plan to increase our waste valorisation rate.

Actions taken to implement the circular economy:

During the production stage, a portion of our cocoa ingredients are rejected as not fit for human consumption. Instead of being treated as waste, they are reused for animal feed.

This also has the benefit of supporting SDG 12: Responsible Consumption and Production and specifically Target 12.3.

Tonnes of waste by type of management



Water

Indcresa is working to reduce water consumption at its facilities. In 2020 we reduced consumption by 1% over 2019.

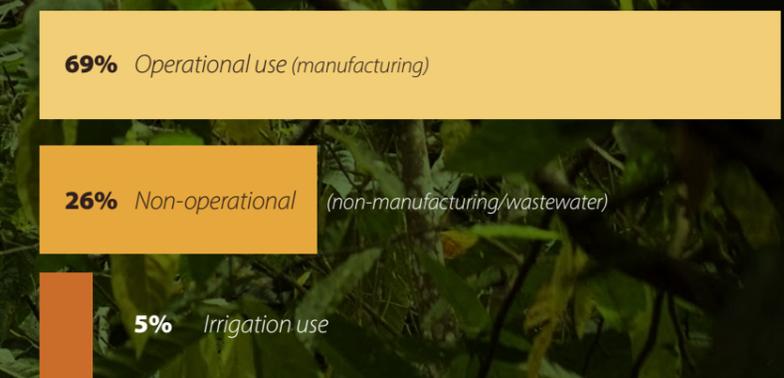
We are planning to introduce our first Water Policy Plan.

Actions taken to reduce water consumption:

- Training employees to reduce water consumption at the factory
- Changing tap system to prevent extra consumption
- Monthly water usage control
- Periodic analysis of water discharges

We used **0.24m³** of water per tonne of cocoa powder in 2020

Water usages



PEOPLE

Occupational Health & Safety (OHS)

This year was a challenge due to Covid-19. Our OHS department worked hard to implement the security measures that would guarantee employee safety. These measures were planned and successfully rolled out with the Covid-19 protocol.

We passed the relevant health inspections and are proud to say we stayed open all year, with only one minor incident of Covid-19.

2021 targets to continue working for the safety and security of our employees include:

- 10% rise in OHS training hours in operational and emergency aspects
- Improved contractor communication around the coordination of business activities by implementing an online management platform.



Objective by 2022
Reduction of incidence and frequency rates by 10%

Our Team

We believe our employees are the core of our company and without them we could not achieve our vision or mission.



153 employees



Our staff come from nine different countries



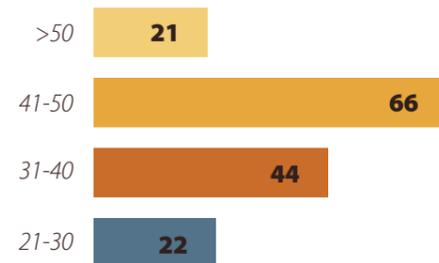
99% permanent contract
93% full-time work



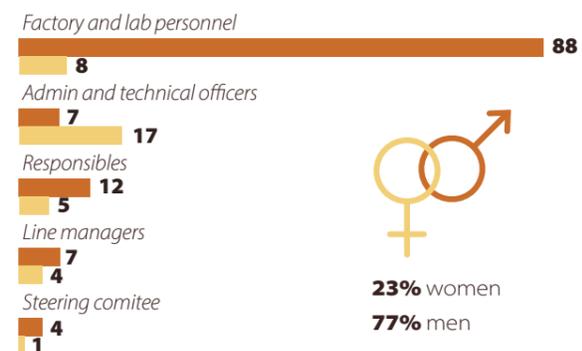
3.3% of our employees have a disability

- We are working on gender equality; 29% of women employees have a position of responsibility in the company.
- We are committed to diversity and inclusion: we strive to comply with the law on foreigners' rights and social inclusion and the law on the rights of persons with disabilities and social inclusion in Spain. This commitment is reflected in the Equality Plan.
- We promote a good social climate at work, free from harassment, assault, discrimination and fear. We reject any inappropriate behaviour towards anyone. This is reflected in our Code of Ethics, Equality Plan and Anti-Sexual Harassment Protocol. We also have a whistleblower channel to prevent unwanted behaviour.

Headcount by age group



Departmental headcount by gender



Work-life Balance

• We implemented a working-from-home policy in 2020 in response to the exceptional situation of Covid-19. The policy has remained in place to some extent to allow staff to WFH where applicable.

Other measures to facilitate the work-life balance include:

- Office and technical staff can log in and out an hour earlier or later as they prefer to build up extra time off in lieu.
- We offer flexibility to balance work hours during the week to allow flexibility across work days.
- The production facilities operate on a rotating shift pattern as requested by staff during social dialogue. This is an important step in enabling a better work-life balance.
- Flexibility to choose holidays.
- WFH in case of family or personal need.

Human Rights

We are committed to upholding human rights and the fight against corruption and bribery.

- We run our company in a responsible way, considering all the risks derived from the violation of human rights across our value chain.
- We are generating our first Equality Plan.
- We signed up to UN Global Compact in 2020.
- Generation of Equality Plan.
- We work with a supplier code of conduct requiring cocoa production under decent working conditions according to international and national labour organisations. We are part of the International Cocoa Initiative that strives to ensure a better future for children in cocoa-growing communities.

We are firmly committed to the eradication of forced and child labour.



2,804 training hours in 2020

18 training hours per employee

Training hours by Specialisation

341 Languages
378 Food quality & safety
1409 OHS
268 Career development
408 Environment and Technical Specialisation

Career and Talent

A fundamental part of the business evolution at Indcresa entails talent and development. For this reason we support the development of employee knowledge and skills, giving access to training in line with the needs detected by departments.

At Indcresa we are aware that talent and development are key to moving forwards, which is why we partner with vocational training schools and universities to promote young talent and employee talent by encouraging internal promotion and training.

We invest in Talent



COMPANY

Ethics

At Indcresa we invest in transparency and best corporate governance practices, ensuring our compliance system meets all laws and regulations.

We have enacted an Ethical Corporate Plan to deliver on and strengthen our compliance system:

- Code of Ethics.
- Whistleblower channel, whereby all our stakeholders can report incidents and irregularities in relation to noncompliance with both internal and external regulations.
- Ethics committee, responsible for the proper functioning and analysis of complaints from the whistleblower channel and the effectiveness of our compliance system.

Zero complaints in 2020

Information security is an important part of our compliance system. Some of our actions include:

- Policy on good use of information and ICT to determine security protocols and the appropriate use of computers and communication technologies. This also covers information in any medium available to Indcresa Group and available for use by all stakeholders.
- External and internal yearly network audit to ensure policy effectiveness.

Anti-Corruption

We are firmly committed to fighting corruption and bribery.

- Implementation of anti-corruption plan to prevent bribery and money laundering at Indcresa Group.
- Anti-corruption Whistleblower channel keeping with that of the ethics channel.



Community Support

Although 2020 was marked by the uncertainty caused by the pandemic, it was also a year full of solidarity. Indcresa continued to partner with its neighbours and contribute to local support.

Subsequent events were cancelled because of Covid-19, but we still partnered with and made donations to all the associations and foundations we work with, such as:

- INSOC CEG Guadlhorce, which organised its annual charity race against childhood poverty. Although the race was cancelled, we still made a monetary contribution to help them continue with their work.



- Collaboration with the Spanish Association Against Cancer and research into paediatric cancer.



- Collaboration with the fundraiser initiative: Chocolatada solidaria in benefit of SJD children hospital.



En beneficio de:



- We supported the MUA association, which works to support paediatric leukaemia, participating in the 2020 Christmas Postcard Stories and we gave our employees MUA chocolate as a Christmas gift. Covid meant we were unable to host our traditional Christmas dinner, money not spent for this reason was donated directly to MUA and INSOC Ceg.



- Collaboration with CODESPA Foundation that works for the economic development of people around the world, especially women and children.



• Standing together against Covid-19!

Indcresa donated funds to the Hospital Clínic Foundation to further research into Covid-19 and provided sanitary material to Terrassa and Mutua Terrassa Hospitals.



#STAYATHOME #YOMEQUEDOENCASA

Indcresa leveraged the hashtag #STAYATHOME to encourage employees not to travel at Easter, to stay home respecting COVID restrictions, providing them with healthy chocolate recipes for every day of Easter week.



Index of global compact, GRI and SDG contents

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.

- **GRI 300 Environmental Disclosures**
- **301**
- **GRI 400 Social Disclosures**
- **403, 404, 406, 407, 408, 409, 410, 413-1, 416, 418**



- Our products
- Our unique values
- Responsible Sourcing
- Occupational Health and Safety
- Career and Talent
- Human Rights
- Ethics
- Community Support

Principle 2: Businesses should make sure that they are not complicit in human rights abuses.

- **GRI 400 Social Disclosures**
- **412, 414**



- Responsible Sourcing
- Human Rights
- Ethics

Labour

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

- **GRI 400 Social Disclosures**
- **407**



- Human Rights
- Ethics

Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.

- **GRI 400 Social Disclosures**
- **409**



- Human Rights
- Ethics

Principle 5: Businesses should uphold the effective abolition of child labour.

- **GRI 100 General Disclosures**
- **102-13**
- **GRI 400 General Disclosures**
- **408, 409**



- Human Rights

Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

- **GRI 100 General Disclosures**
- **102-8**
- **GRI 400 General Disclosures**
- **401-1, 402, 405, 406**



- Our team
- Career and Talent
- Ethics

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges.

- **GRI 200 Economic Disclosures**
- **201-2**
- **GRI 300 Environmental Disclosures**
- **301-2, 301-3, 302-1, 302-2, 302-4, 303, 304-2, 304-3, 305, 306**



- Partnerships for sustainability
- GHG Emissions
- Energy Usage
- Waste Generation and Circular
- Economy
- Water

Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.

Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

- **GRI 100 General Disclosures**
- **102-16, 102-17**
- **GRI 200 Economic Disclosures**
- **205-1, 205-2, 205-3**



- Anti-corruption
- Ethics





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