

A close-up photograph of cacao pods and beans. Several yellow and green cacao pods are scattered across the frame, some whole and some cut open to reveal the white pulp and seeds inside. In the foreground, a wooden bowl is filled with dark brown cacao nibs. The background is filled with more cacao pods and large, vibrant green cacao leaves. The overall scene is rich and textured, emphasizing the natural origin of the cacao.

# SUSTAINABILITY REPORT 2024

BUILDING A MORE RESPONSIBLE  
FUTURE TOGETHER





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## Message from our CEOs

The cocoa industry is facing a defining moment. Global challenges from climate change to food security remind us that our role goes beyond producing and distributing: we have a responsibility to do so sustainably, fairly and safely.

This year, we have made an important leap: we have increased our production, and achieved the homologation of our cocoa paste and butter by the most demanding clients, in addition to continuing to be endorsed by the highest international standards. Our BRC and FSSC 22000 certifications from our production sites, together with the recognitions from Ecovadis and SMETA, are proof of this.

“At Indcresa, we know that every step we take has a direct impact not only on our clients, but also on the entire environment in which we work”

With an eye on sustainability, we have invested resources so that all the electrical energy we consume comes from 100% renewable sources. In addition, we work conscientiously to reduce our emissions continuously, with climate neutrality set as our final goal.

We have also strengthened our commitment to transparency, rigorously reporting our progress to all stakeholders and undergoing both internal and external audits.

We know that the coming years will be marked by new requirements and regulations such as the CSRD and the EUDR that challenge us to look beyond our direct activity, ensuring real traceability throughout the cocoa supply chain. We don't see this as an obligation, but as an opportunity to build a fairer sector aligned with the expectations of society.

“Cocoa can and should be an engine of sustainable development. And we are determined to be an active part of that transformation”

But the path we are travelling would not make sense without the people who accompany us: our team, clients, suppliers, communities and strategic allies. To all of them, we want to express our sincere thanks for believing in Indcresa and accompanying us throughout the years.

Cocoa is at the heart of our history and our future. And at Indcresa, we want to build that future with vision, responsibility and commitment.

Thank you for your support,



*Mario Crehuet*  
Chief Executive Officer

*Carlos Crehuet*  
Chief Executive Officer

## Corporate Purpose Philosophy and Values



### Commitment

Commitment is one of Indcresa's fundamental pillars. We strive to provide the best service to our clients, making sure their needs and expectations are always exceeded. In addition, Indcresa has a strong commitment to sustainability and environmental protection. Our business practices are designed to minimise environmental impact and promote sustainable development that benefits present and future generations.



### Quality

At Indcresa, quality and professionalism are synonymous with our brand. We are proud to guarantee high quality products, thanks to a continuous improvement process that ensures excellence at every stage of production. We also maintain a spirit of closeness and warmth, as one would expect of a family business. Our employees and clients are considered part of this great family, strengthening our relationships and creating a unique work environment.



### Trust

Trust is a value we have cultivated and maintained for over 100 years. Throughout this period, we have built a reputation for credibility and reliability, both within the company and in our interaction with the environment.



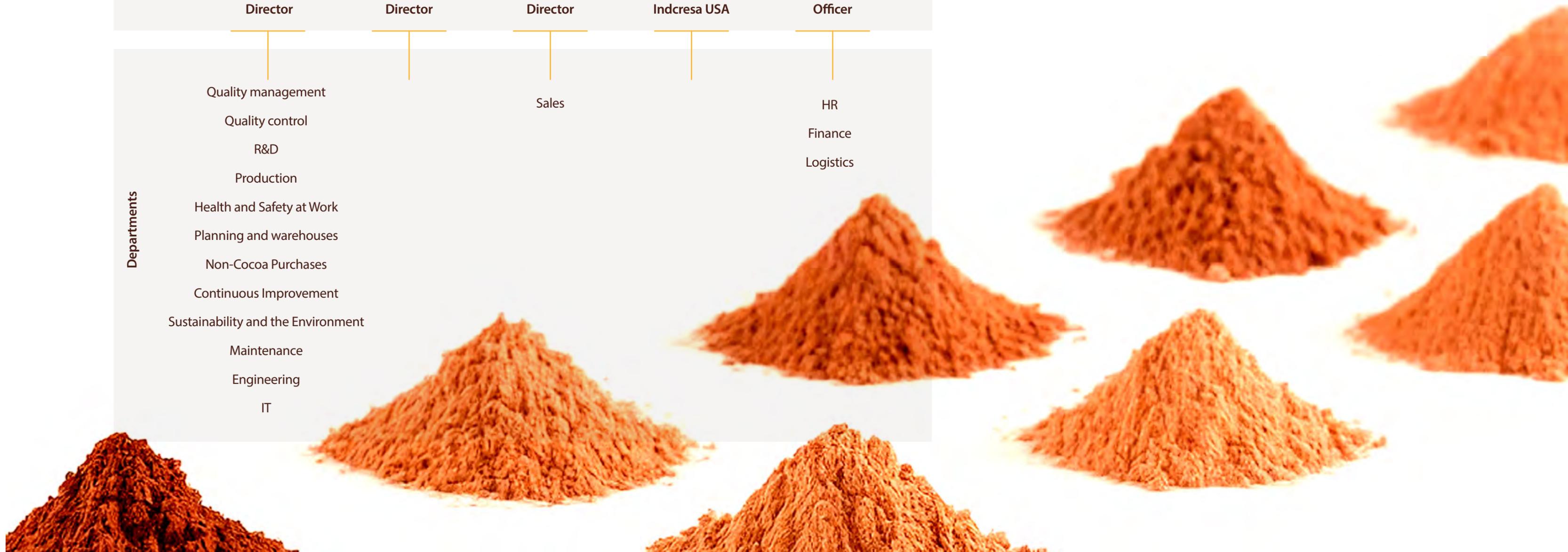
### Passion

Passion for cocoa is what defines us. Our entire team shares a deep enthusiasm and passion for what we do, which translates into a constant desire to improve and exceed our own standards. This passion is the engine that drives our innovation and allows us to offer the best products to our clients.

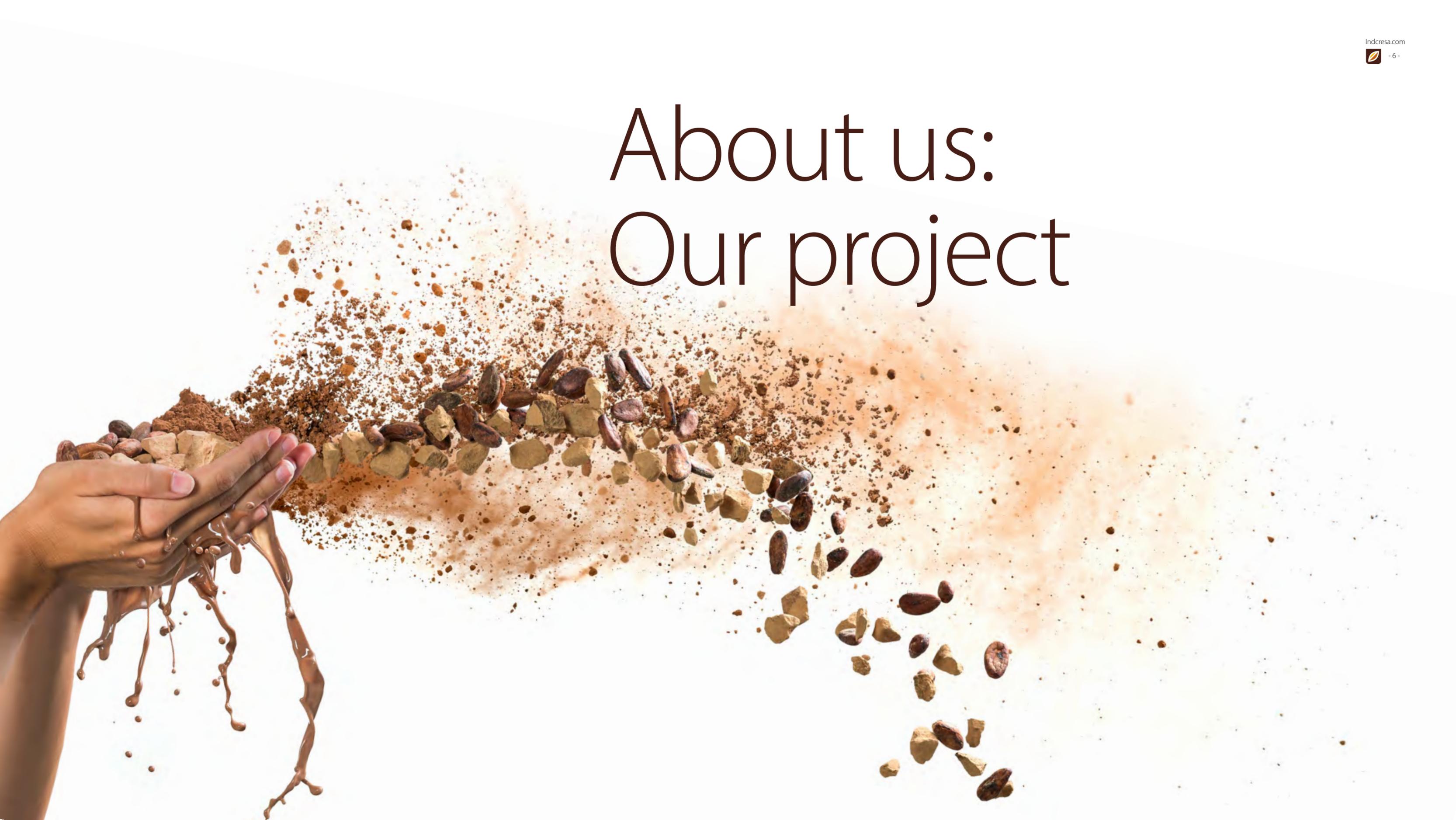


## Corporate governance

Our way of understanding corporate responsibility rests on strong governance, which guarantees the integrity of everything we do. We have an organisational structure that promotes ethics, transparency and respect for the environment and our employees at all levels of management of the company.



# About us: Our project



## Growing in numbers



**22%**

Sustainable Cocoa  
2024



More information: [ra.org](http://ra.org)



FLO ID: 31385



**R&D**  
Pilot Facility

**60,000**  
TONNES COCOA POWDER +  
BUTTER/LIQUOR

**INDCRESA**  
PRODUCTOS DEL CACAO



Certifications

**BRC  
FSSC2200**



**203**  
EMPLOYEES



**€180M**  
TURNOVER



**2 factories**  
**50,000m<sup>2</sup>**

**INDCRESA**  
**100**  
**YEARS**

100 % family business

MORE THAN 100 YEARS  
producing cocoa powder



**CLIENTS**  
Major global  
food groups

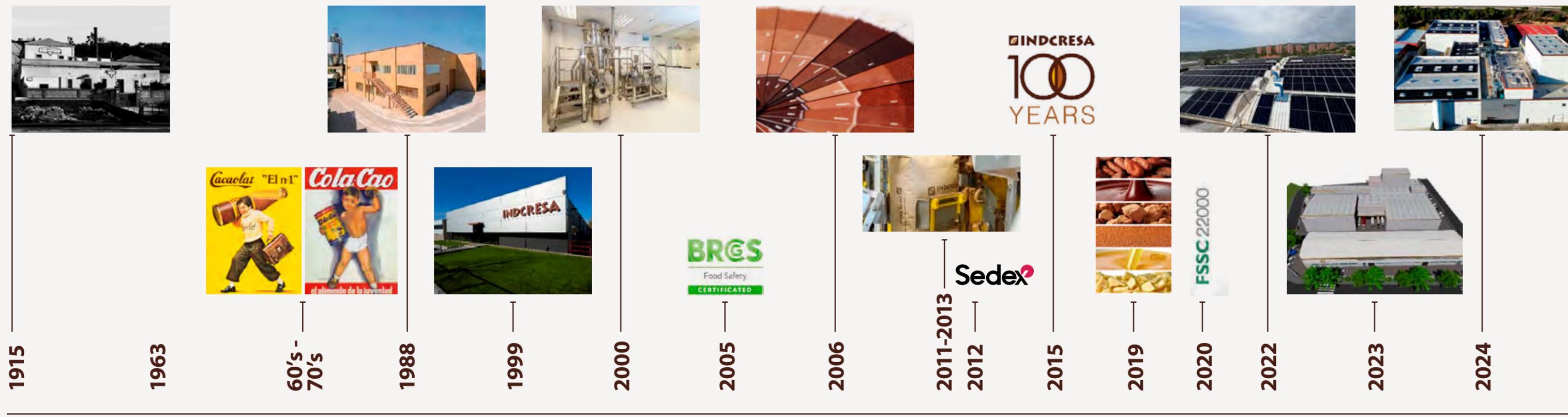


**75%**  
EXPORTS



**5% market share**  
of Cocoa Powder

# Our history



1915  
Industrias Crehuet is founded as a cocoa presser and margarine manufacturer

1963  
**Strategic Change 1** – Cocoa products

60's - 70's  
We expand our cocoa powder production capacity

1988  
**Strategic Change 2** – Only cocoa powder (pioneers)

1999  
New factory International expansion 50,000T

2000  
Installation and start-up of Pilot Facility



2005

2006  
Increase in range of cocoa powder types



2006

2011-2013  
2012  
Capacity expansion up to 60,000 T  
  
SEDEX members



2011-2013

2012

2015

**Strategic Change 3** – Cocoa powder, butter and paste



2019

FSSC22000  
Global Compact signatories



2020

2022  
Installation of solar panels at Indcresa 1



2022

2023  
Inauguration and start-up of the new factory



2023

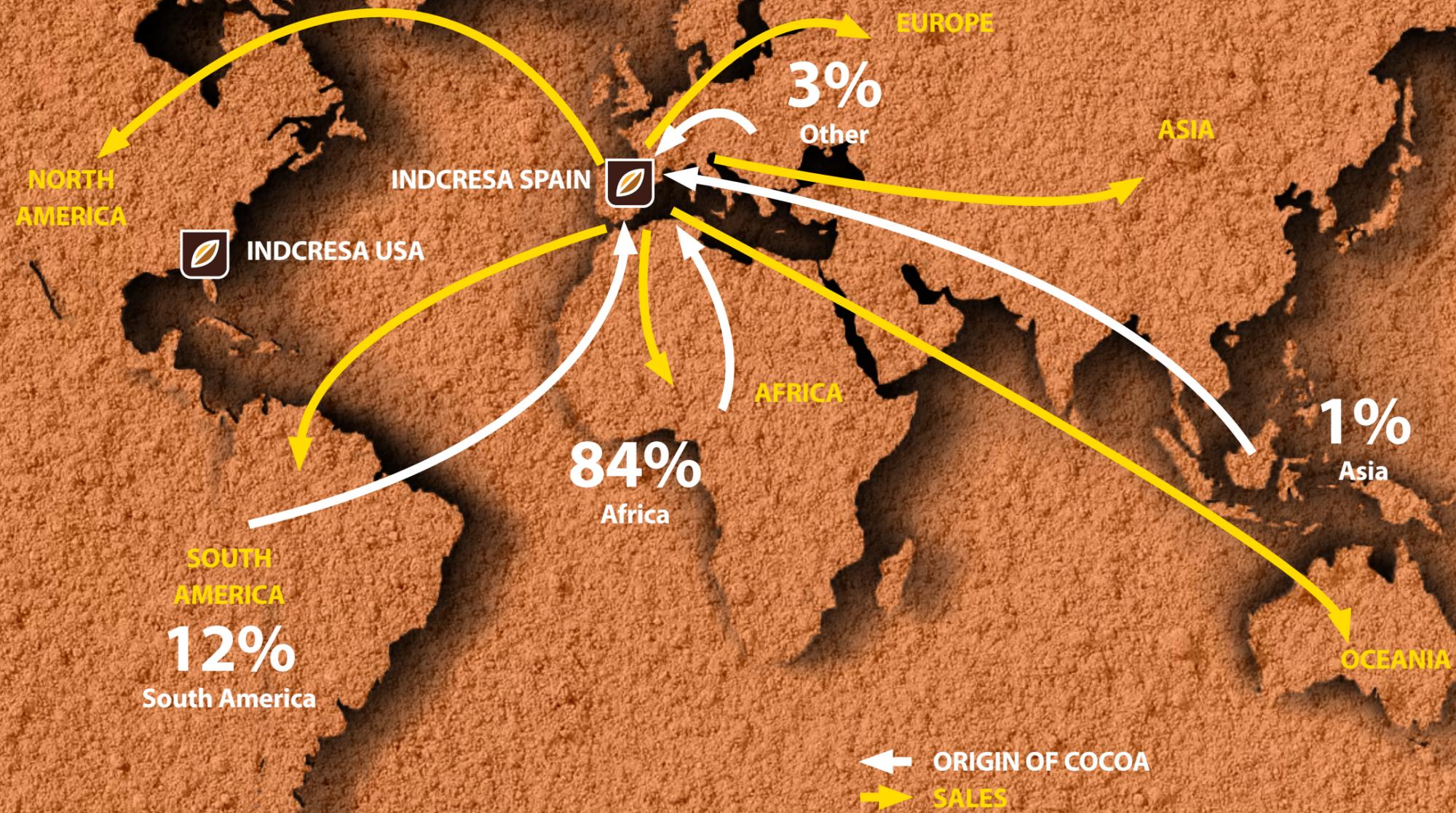
2024  
Installation of solar panels at Indcresa 2

2024

## What we are known for: committed on all 5 continents

The cocoa we use at Indcresa mainly comes from Africa, and also from America and Asia. Once in our facilities, we control and process it to meet the expectations of our markets.

For years, we have been present in the global market, providing services to clients on five continents. Our regular exports to more than 85 countries account for more than 75% of total sales. Our clients include some of the leading companies in the global food sector.



## Why use Indcresa Cocoa Powder?

We source cocoa from around the world with a rigorous quality selection process, combined with state-of-the-art processing and know-how, to offer a wide range of cocoa products with specific properties for numerous applications in the food sector.



1

### Cocoa with differentiated profiles

Our process and expertise guarantee consistent profiles over time

2

### Technical support and advanced knowledge

thanks to our specialised Cocoa Powder team

3

### Customised applications

With an R&D&I team that will understand your needs

4

**Innovation** based on our experience with cocoa and its applications for more than 100 years

5

**Inspiration** through our knowledge and passion for cocoa

# Applications of our cocoa

The expansion of our range of dark cocoa powder, driven by industrial advances, contributed significantly to our growth in 2024

We offer a wide range of high-quality cocoa so our clients can achieve excellence in their applications

We combine our experience, innovation and personalised service to provide cocoa solutions tailored to each client's needs and industry requirements



## Developing sustainable and high-quality products

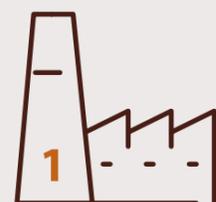
After a century in the cocoa industry, our knowledge of both technology and the product allows us to drive highly innovative initiatives that enhance our catalogue, offering countless creative solutions. This year, we have produced nearly 60,000 tonnes of product tailored to market needs.

Indcresa's commitment to the planet in recent years has led us to set goals beyond standard requirements.

We refer to the effort we are making for **40% of our cocoa to have sustainable certifications by 2030.**



## PRODUCTION



Indcresa 1

**94%**  
Cocoa powder



Indcresa 2

**4%**  
Cocoa butter  
**2%**  
Cocoa paste

## INNOVATION

### R&D&I



At our Pilot Facility, we innovate using our **knowledge of cocoa** and our **experience** to create **solutions**

Safe

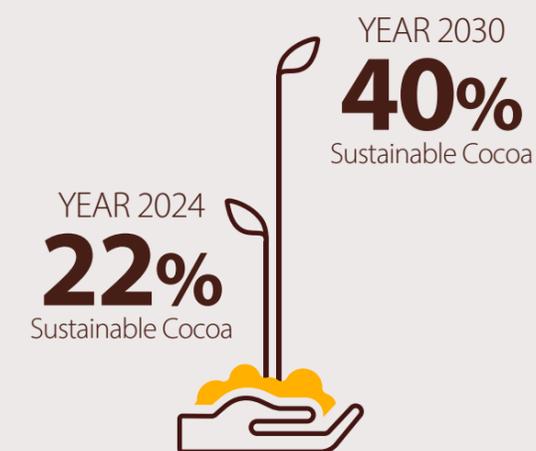
Sustainable

Quality



## COMMITMENT

### Our Sustainable Certifications



More information [ra.org](http://ra.org)



A close-up photograph of a person's hand gently touching the bark of a tree trunk. The tree trunk is covered in vibrant green moss. The background is a soft, out-of-focus forest scene with sunlight filtering through the leaves, creating a warm and natural atmosphere. The text is overlaid on the right side of the image.

Our sustainability model: Building a sustainable future

## Strategy, Sustainability Committee and Environmental Management

At Indcresa, we have chosen to commit to sustainability, and we always take into account compliance with current regulations.

The Sustainability Committee meets annually to review the progress made and set new challenges. The results of these sessions are presented to the Steering Committee, thus ensuring alignment with our sustainability strategy. Additionally, meetings involving all departments take place quarterly to share project updates and analyse key performance indicators.

### Challenges and progress in 2024

New European Deforestation Regulation	Sustainability Policy	Environment	OHS Management System	Annual Report
 <p><b>We have strengthened traceability across our supply chain to guarantee that no cocoa imported comes from deforested land after the EUDR cut off date when it enters into application</b></p>	 <p><b>The Sustainability Policy, approved in 2024, clearly defines our commitments and responsibilities in this area</b></p>	 <p><b>Implementation of an Environmental Management System based on ISO 14001 standards</b></p> <p><b>Certification process ongoing (2026)</b></p>	 <p><b>Implementation of the OHS Management System in accordance with standard UNE-EN ISO 45001:2023</b></p> <p><b>Certification process ongoing (2026)</b></p>	 <p><b>We report our impacts and commitments annually through our sustainability report</b></p>

## Pathway to a sustainable future

The entry into force of the new European Deforestation Regulation (EUDR) stands out as one of the most relevant challenges this year. This regulation aims to prevent products marketed in the European Union from coming from deforested areas or contributing to ecosystem degradation. Its implementation requires us to strengthen traceability and transparency processes throughout our supply chain.

In 2024, we approved a new Sustainability and Environment Policy, which clearly sets out our commitments in this area.

In parallel, we have an environmental management system based on ISO 14001 that, although already integrated into our operations, is not yet certified. Our goal is to achieve this certification within a maximum period of two years.

We also work in accordance with the international standard ISO 45001 that sets the requirements for managing occupational health and safety, helping to prevent accidents and promote safe work environments.

Finally, we want to provide the highest level of transparency about our impacts: every year, we report the progress, results and objectives of Indcresa, in order to continue building trust and consolidating a business culture of continuous improvement.



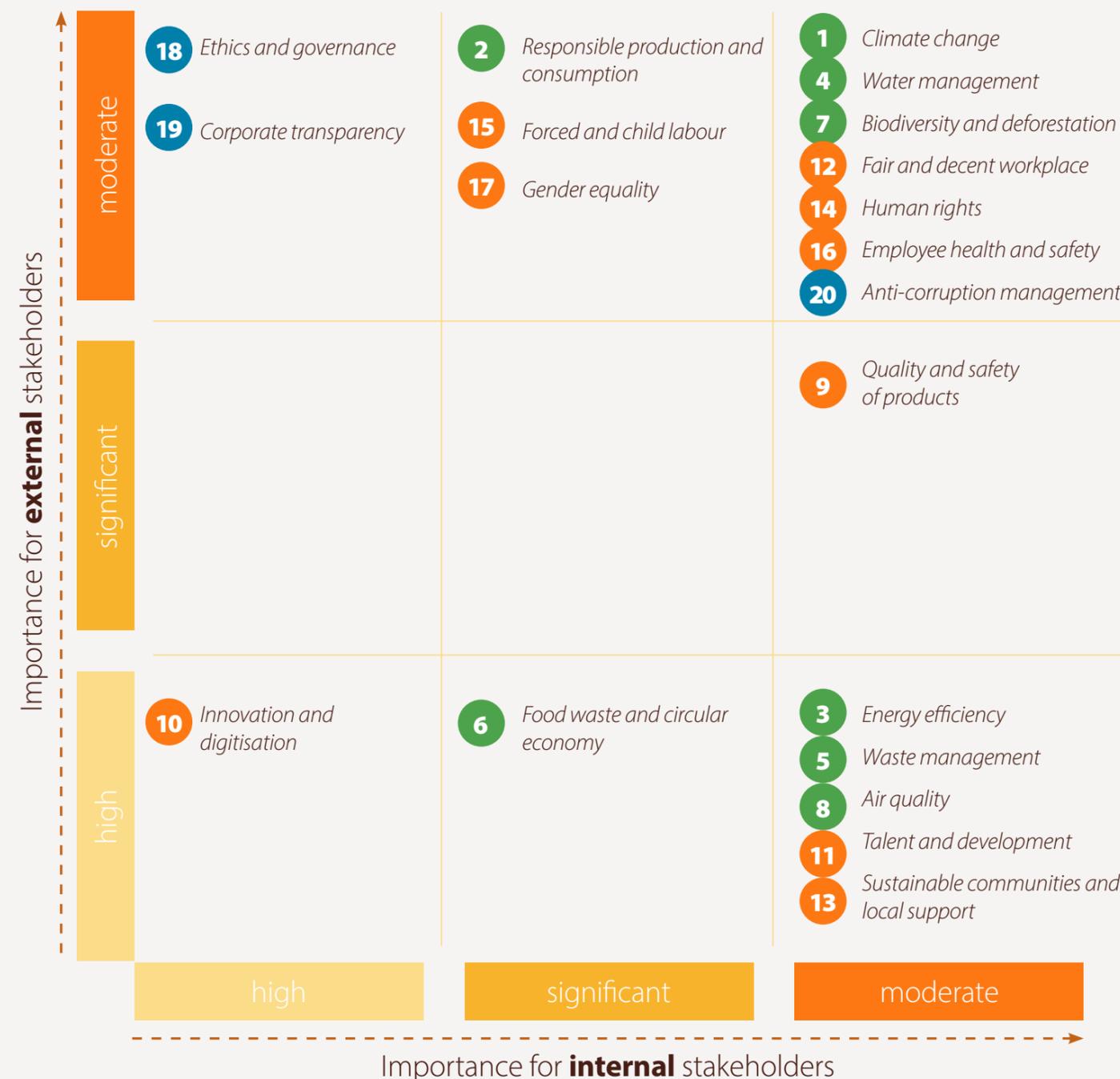
# Materiality matrix

In the priority area of our materiality matrix, climate change, water management and biodiversity and deforestation stand out. These three **environmental aspects** are key because they directly impact our activity and the communities in which we operate, as well as being at the heart of the global sustainability agenda.

Alongside these, **social issues** take on significant weight: ensuring a fair and decent workplace, protecting human rights and safeguarding the health and safety of our employees. These commitments form the foundation of our corporate culture and reflect our goal of creating a safe, inclusive and respectful work environment. In **terms of governance**, corporate ethics and transparency, as well as anti-corruption management, stand out as essential elements for securing the trust of all our stakeholders. Finally, product quality and safety are also considered key aspects.

At another level of importance, we identify additional challenges complementary to our strategy: responsible production and consumption, combating forced and child labour and gender equality. We also give importance to energy efficiency, waste management, air quality, and the circular economy, factors that help us improve resource use and reduce impacts. We further emphasise the importance of talent management and professional development, as well as support for local communities, which strengthen our social responsibility.

Finally, we recognise that there are topics that, although currently less prioritised, remain relevant. This is the case with innovation and digitisation, which, although not perceived as urgent challenges like the others, are known to be key levers for sustainability.



# Stakeholder groups

Professional associations

Management

Neighbourhood associations

Cocoa suppliers

Distributors

Public administrations

Service providers

Certification bodies

Unions

Vocational and higher education schools

Shareholders

Clients

Employees

Competitors

Labour inspectorate



# Alignment with the SDGs and link to the United Nations Global Compact

## PEOPLE

- Training for employees in the Equality Plan
- Integration Protocol for new employees
- Design and development of a food safety and quality system for the new factory
- SMETA audit
- Collaboration with local social entities
- Quality and Safety Certifications

## ENVIRONMENT

- Calculation of carbon footprint
- ISO 14001 implementation
- New Responsible Sourcing Policy
- Photovoltaic energy installation

## GOVERNANCE

- Due Diligence Manual
- Drafting of the LGTBIQ+ Protocol
- Corporate alliances
- Sustainability Report



We align our strategies and operations with the ten universal principles promoted by the UN mandate to respond to the Sustainable Development Goals (SDGs) in the business sector.

Since 2020, we have been committed to the United Nations Global Compact corporate responsibility initiative and its principles in the areas of human rights, labour, environment and anti-corruption.



# Environment: Protecting our planet

Main indicators	Units	2023	2024
Natural gas consumption	MWh	14,842	15,038
Gas consumption/t of final product	MWh/t	0.315	0.262
Electricity consumption	MWh	10,653	12,033
Solar electricity produced	MWh	1089	1277
Electricity consumed/t of final product	MWh/t	226	232
Fuel consumption	ML	6.3	8.1
Total energy consumed/t of final product	MWh/t	0.565	0.472
Water consumption	ML	15.6	22.9
Water consumption/t of final product	L/t	332	400
Total waste produced	t	974	1,179
Total waste/No. employees	t/n° empl.	5.30	5.81
Non-hazardous waste produced	t	31	37
Hazardous waste produced	t	11	14
By-product generated/t final product	%	0.34	0.27

## Climate change: emissions

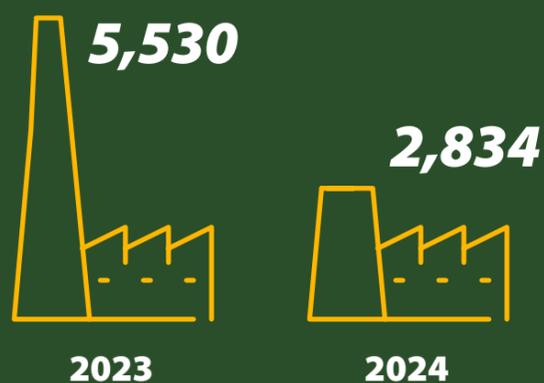
One of our goals as a company is to preserve the environment and contribute to minimising our impacts to curb climate change. Therefore, we monitor our emissions and work to reduce them, while focusing on being energy efficient. We report to the CDP (Climate Disclosure Project) annually, with a B score for climate, and C for water.

In 2024, we reached a turning point in terms of emissions and efficiency. The guarantees of origin at both sites, combined with self-generated electricity, have led to a decrease in our Scope 1 and 2 market-based emissions.

This year, we have begun reviewing the calculation of our Scope 3 emissions, taking into account new factors such as activities related to fuel and energy, transportation and distribution of goods, waste generated, water consumption, employee commuting and business travel.

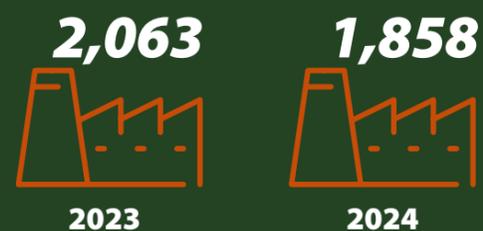
This analysis has allowed us to obtain a more comprehensive estimate compared to previous years, when these variables were not considered. In the coming years, we will have more comprehensive counts of emissions in this scope.

**Scope 1+2 Emissions**  
(CO<sub>2</sub>t eq)

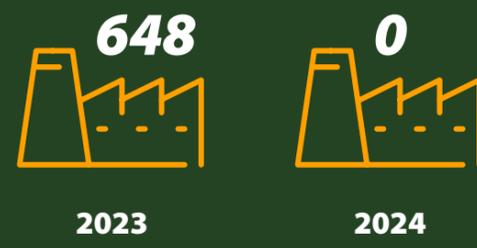


**Scope 1+2 Emissions by facility**  
(CO<sub>2</sub>t eq)

**Indcresa 1**



**Indcresa 2**



**Scope 1**  
(Direct emissions)

**Scope 2** Market Based  
(Indirect emissions of purchased energy)

## Target for 2030:

**Reduce our total carbon footprint by 20%**

Calculation of carbon footprint



Decarbonisation plan



Installation of solar panels



Road towards climate neutrality



**Acquisition of guarantees of origin for all our electricity**

*\*\*Previous carbon footprint calculation data has been corrected for this report due to an error in the m<sup>3</sup> on the gas invoices.*

**Emissions Scope 3  
(t of CO<sub>2</sub>eq)**

**2,695**



2022



**SCOPE 1**

Scope 1 includes direct emissions generated that embrace the combustion of non-renewable energy sources in own equipment and vehicles, as well as industrial processes that release GHG.

**SCOPE 2**

Scope 2 covers emissions from the electricity we buy.

**SCOPE 3**

Scope 3 covers all indirect emissions occurring in our company's value chain, but coming from external sources that are not under our control.

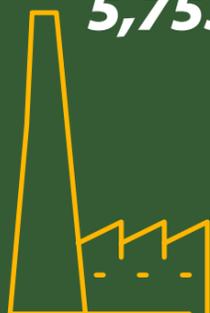
**2,995**



2023



**5,753**

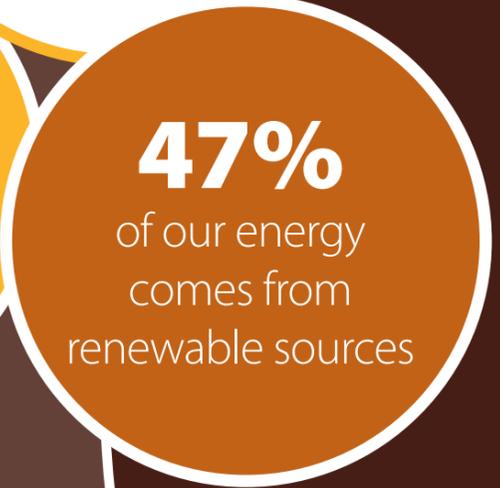
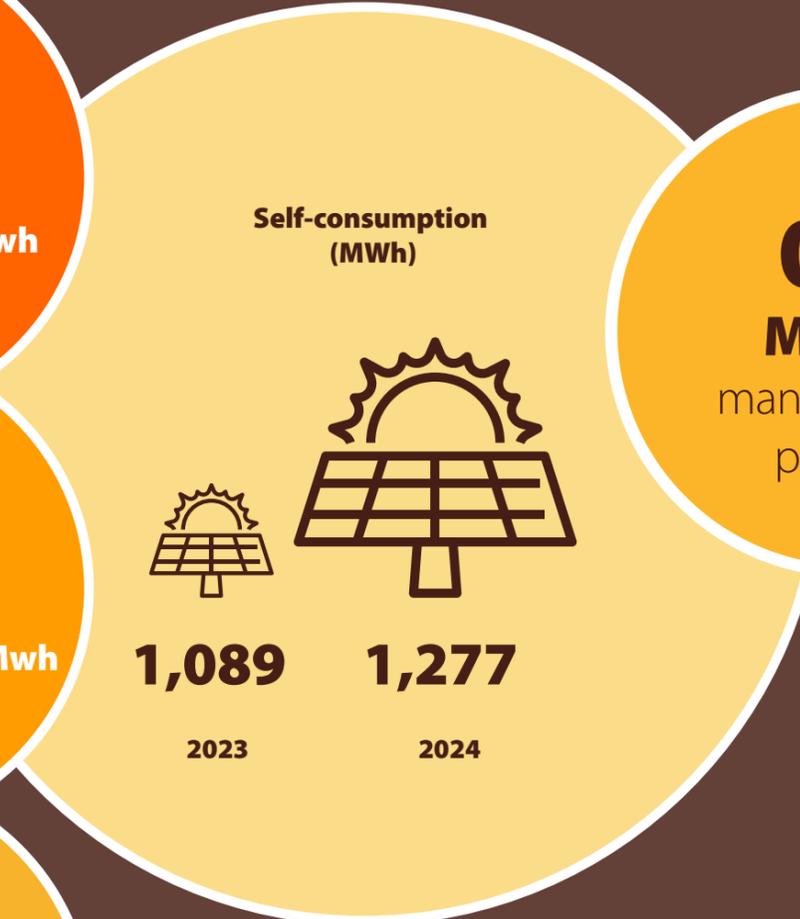
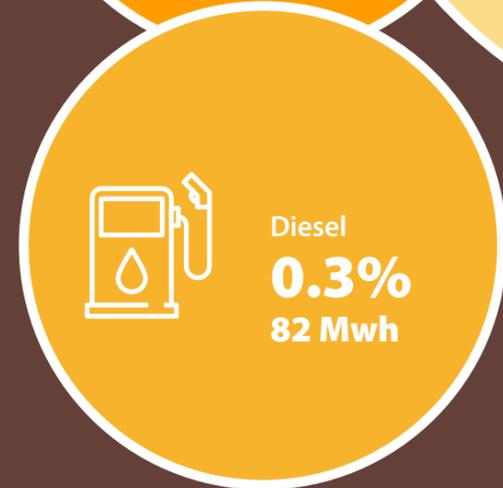
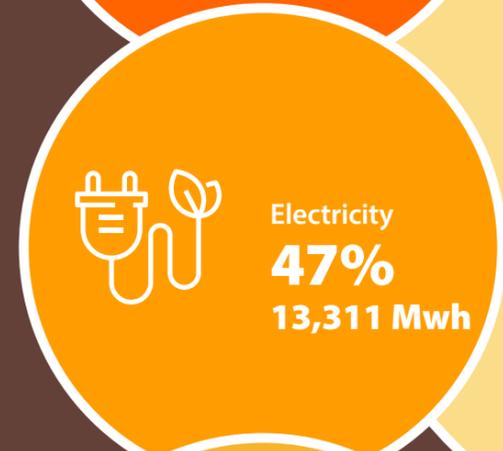
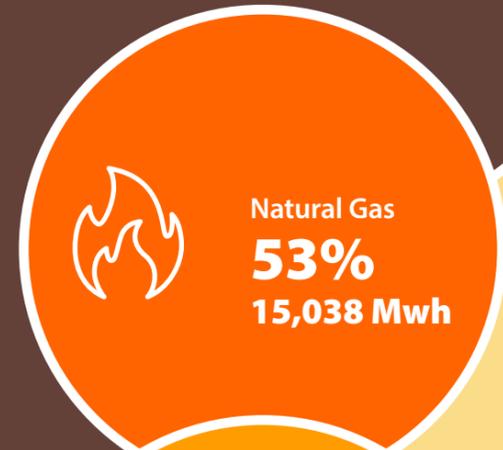


2024



# Energy efficiency

## Consumptions 2024



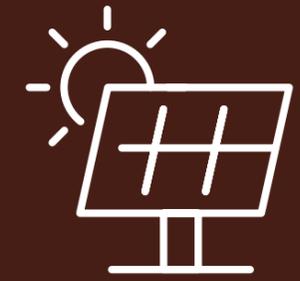
## Targets for 2030



Origin guarantees:  
100% RENEWABLE  
electricity



60% of our  
GREEN ENERGY



Continue towards  
SELF-CONSUMPTION

## Biodiversity and deforestation

We continue advancing our sustainability goals and promoting positive change within the cocoa sector.

This year, we updated our Responsible Sourcing Policy to include the requirements of the EUDR.

We are also members of the WCF (World Cocoa Foundation), which promotes collaboration and strategic relationships with stakeholders in the sector, supporting collaborative programmes with cocoa-producing communities, governments and civil society.

We are signatories of the Cocoa Forest Initiative (CFI), a collective action organisation aimed at ending cocoa-related deforestation. Programmes carried out in forest protection, sustainable production, and community engagement through CFI reflect our commitment to protecting biodiversity and our dedication to generating a meaningful impact for cocoa farmers and their communities.

Additionally, during 2024 we strengthened our capacities to comply with the new European Deforestation Regulation (EUDR), as we are convinced that it will be decisive in the fight against forest loss.



**Cocoa & Forests Initiative**



Signatories since 2019



Action plans in Ghana (2019-2023) and Ivory Coast (2023-2024), the main supplier of our cocoa



**PROTECTION AND RESTORATION OF FORESTS**



**SUSTAINABLE COCOA PRODUCTION**



**SOCIAL INCLUSION AND COMMUNITY COMMITMENT**



**€ 133,976**  
Invested in CFI programs



**3,194**  
Farmers who have received training



**2,291**  
Plantation mapped



**11,221**  
Trees distributed



**World Cocoa Foundation**

**Drive the prosperous and equitable cocoa sector to:**



Improve farmers' incomes



Reverse deforestation



Combat child labour



Connect with companies, governments and communities



Promote large-scale collaborative programmes



## Responsible sourcing

We understand that protecting natural ecosystems is key to conserving biodiversity, combating climate change and safeguarding livelihoods. In the cocoa sector, we are aware that cultivation can involve risks such as deforestation, biodiversity loss and direct climate impacts, as well as human rights violations in some producing countries.

For this reason, we are committed to working to eliminate deforestation and ecosystem conversion throughout our supply chain, as well as to ensuring respect for human rights in all our operations. This commitment is reflected in **the new Responsible Cocoa Sourcing Policy** and is aligned with **Indcresa's Code of Ethics** and current legislation.



## Our responsible sourcing in 5 points

1

Increase in the purchase of cocoa with sustainability certifications



2

Implementation of the EU Regulation on Deforestation-Free Products (EUDR)



3

Indcresa's own Responsible Cocoa Sourcing Policy



4

Commitment to the principles of the UN Global Compact



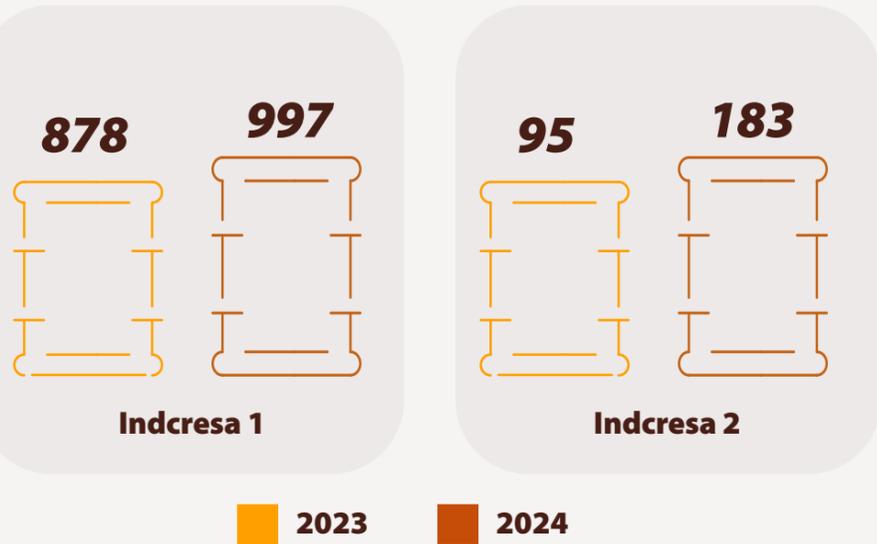
5

Supply chain transparency

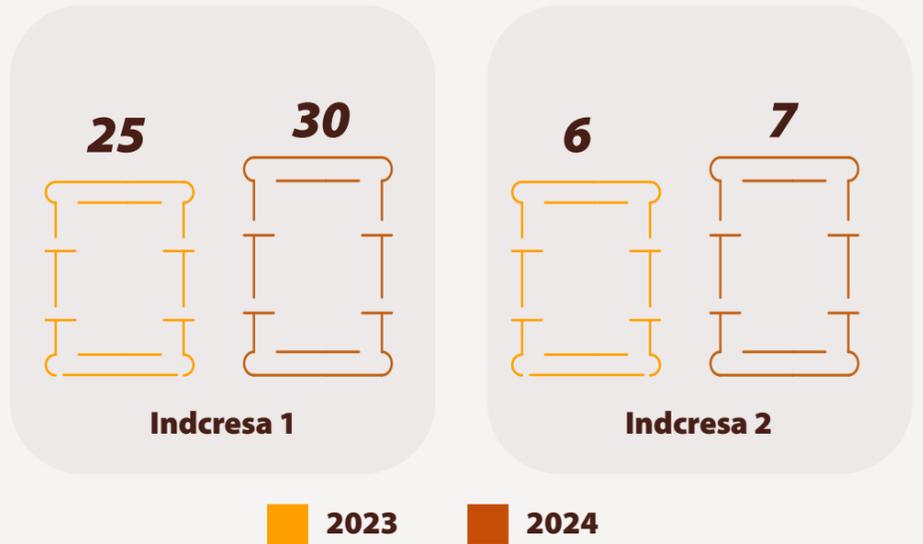


# Circular economy and waste management

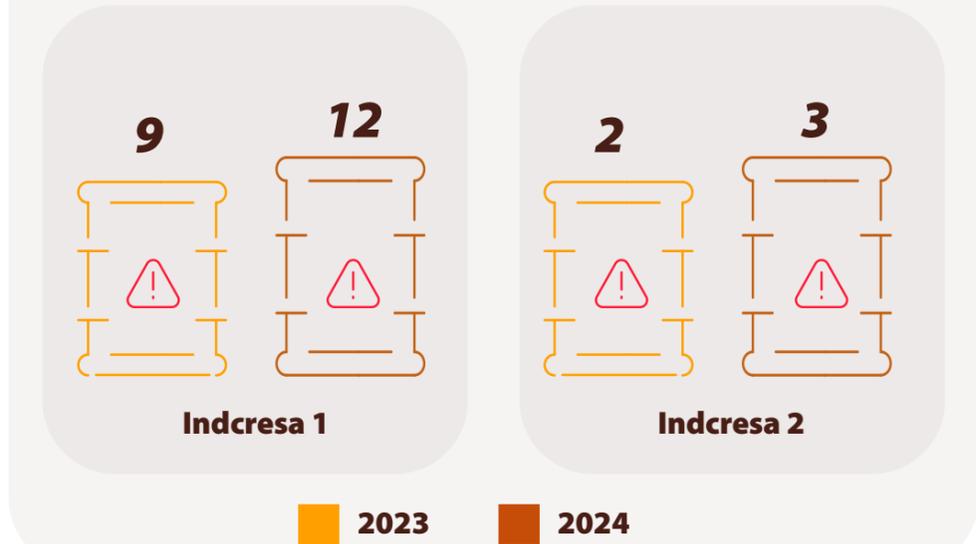
**TOTAL waste by facility (t)**



**TOTAL non-hazardous waste by facility (t)**



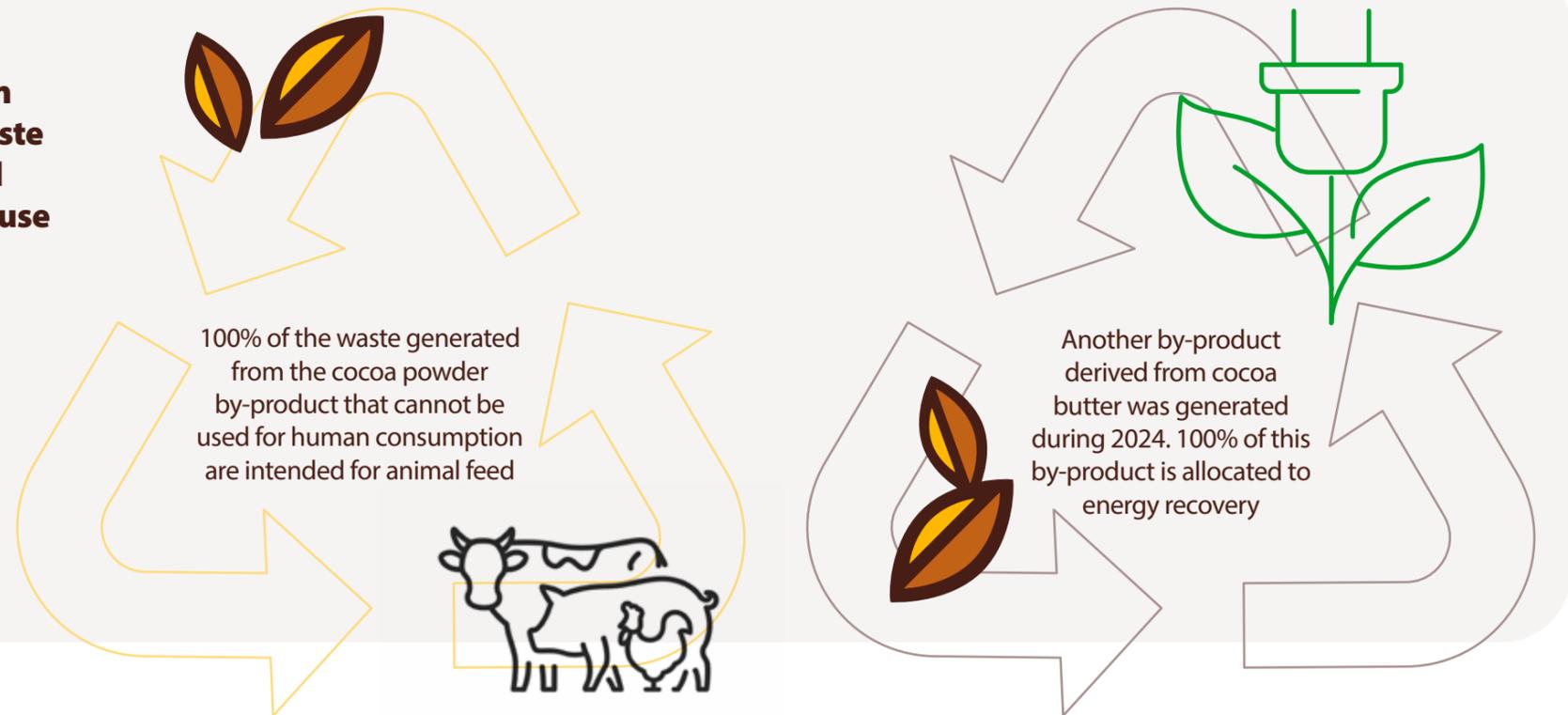
**Hazardous waste by facility (t)**



**Waste recovered (%)**



**We follow the Zero Waste Plan to minimise waste generation and maximise its reuse and recycling**



### Sustainable water usage



■ Indcresa 1    
 ■ Indcresa 2    
 ■ Indcresa 1+2



Increased water consumption in both factories due to increased activity and personnel

The increase in water consumption is mainly due to the high demand of one of our processes



Project for waste-water treatment and water reuse

### Targets for 2030



**REDUCE** water consumption by **15%**



Installation of a water treatment line to reuse water gas scrubbing



Calculation of the water footprint



Renewal of the annual CDP Water Security questionnaire

### Water consumption in L/t of final product





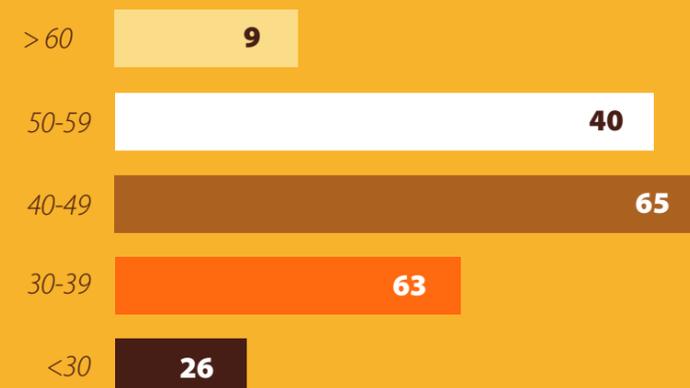
People:  
Empowering our people

## Our human team

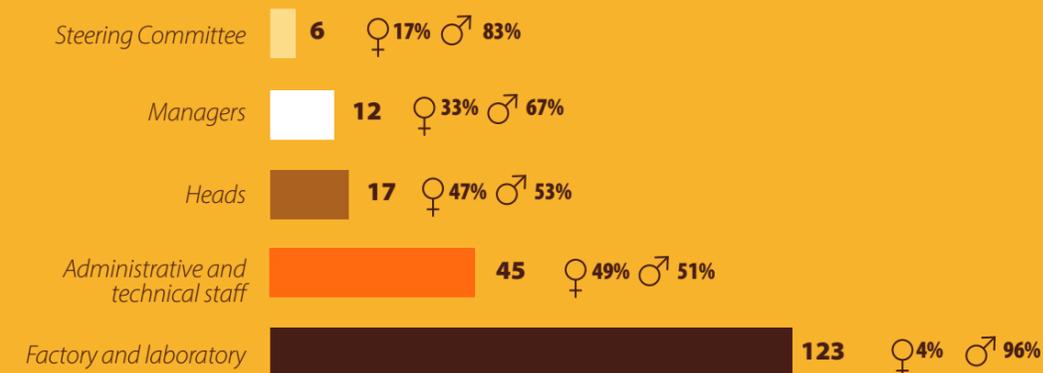
Our employees are the heart of Indcresa and key to our commitment to being the cocoa supplier that our clients trust to continue growing.

We promote gender equality, diversity and inclusion, rejecting any form of discrimination in the workplace. We also strive to maintain a positive social environment, as set out in our Code of Ethics and Equality Plan, signed on 13/06/2022.

### Number of employees by age group



### Employees by department



### Type of contract



Full-time	<b>96%</b>
Part-time	<b>4%</b>
Temporary contracts	<b>13%</b>
Permanent contracts	<b>87%</b>

### % employees with disabilities



**3%** employees with disabilities (2024)

### Cultural diversity



59 non-Spanish nationals were employed, 2 of them in managerial/technical positions. In 2024, we have employees of **11 different nationalities**

### Total training

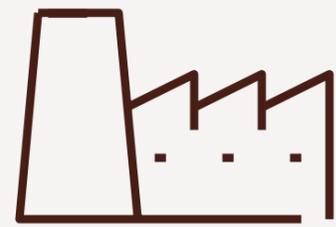


Total hours of training by type	
<b>362</b>	Languages
<b>826</b>	Quality and food safety
<b>1,380</b>	OHS
<b>368</b>	ESG
<b>730</b>	Professional development
<b>460</b>	Technical specialisation

### Training per employee



**20 Hours** of training per employee



**Start-up of the new factory**



**Job creation**



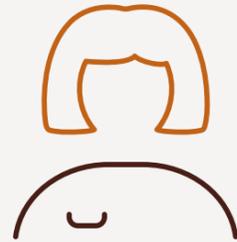
**Mostly production and maintenance personnel**



**Revitalisation of the local environment**



**In 2024, due to the growth and plans of the company**



**Incorporation of 3 women in our technical team**



**The trend towards male recruitment continues for factory posts**



**Recruitment of younger staff**

## **HUMAN RESOURCES CHALLENGES 2025**

**We adapt to the CSRD directive**



**For 2025, we will update the code of ethics and anti-corruption manual**

**We adapt to possible new regulatory changes in personal and work life**





**Partial teleworking  
for office staff**



**Measures to achieve  
work-life balance**



**Flexible hours  
Freedom of choice of  
holidays in specific  
periods**



**For the WELL-BEING of EMPLOYEES**



**PHYSIOTHERAPY service  
for all staff**  
(Approved to start in 2025)



**CLUB STAFF - PARC VALLÉS  
(in-house staff)**  
(Approved to start in 2025)



**PERIODIC CAMPAIGNS  
GOOD HABITS**  
Recognition and measures  
against strokes, mental health  
and stress

We take care of the well-being  
of our employees:  
Indcresa's most important asset

**TRAINING PROGRAMMES 2024**



**Annual Food Safety,  
Sustainability and  
Environment  
training**



**Information  
Capsule on Gender**



**Equality  
Training Plan  
for Equality  
2022-2026**



**Road Safety  
Training as part  
of OHS**

**EQUALITY PLAN**



**Workplace  
Harassment  
Protocol**



**Sexual  
Protocol**



**Protocol on  
gender-based  
violence**



**LGTBI+  
Protocol**

Training imparted in 2024 to employees to explain the content of the Plan, as well as the rights of individuals

## Health and safety at work

### Risk reduction measures



#### Indcresa 1

- Fixed structure assembly for access to bagging machines



#### Indcresa 2

- Automatic dosing system to tanks
- Change of conveyor belt blocks (25 kg)

#### Indcresa

- Specific protocol for adverse weather conditions
- "Man down" devices to stop machinery or activate alarms

### Safety innovation



Automatic dosing systems of finished product to the tank mouths



Weightless manipulators for handling loads



Installation of air renovations in process rooms



Use of collective protection equipment

**SMETA**

Según auditoría

### STRENGTHS

1

**High implementation of the management system**

2

**Awareness-raising actions carried out with staff**

3

**Involvement of the company staff for the correct performance of the management system**

### Promotion of preventive safety culture



#### Safety corners

(Posters at strategic points on the two floors)



**Company Intranet (Sharepoint)**



**Suggestions and complaints mailbox**



**Meetings of the Occupational Safety and Health Committee**



**Active and accessible preventive culture for the entire workforce**



### OHS training

#### Road Safety

**Second intervention teams**

**Safe handling of forklifts**

**Working at height**

**Operation of aerial platforms**

**Confined spaces**

**Process-specific risks**

**Training on management system protocols**

**100% participation of staff in the road safety course**

**OBJECTIVES 2025**



**Specific training for plant operations**



**Digitisation strategy**

**OBJECTIVES 2030**



**Increased integration of preventive culture with the activities of other departments**



**Digitisation of most records and documents associated with the OHS function**

# Creation, professional development and talent retention

## Talent retention



Stable organisation, more than 100 years old and growing due to the new factory



Change in shift rotation: from quarterly to monthly cycles in reverse order (morning, night, afternoon), applied mainly to production and maintenance



Two-week closure in August to facilitate maintenance work and provide additional rest for production; warehouse operating with minimal services



Flexible schedules for technical positions



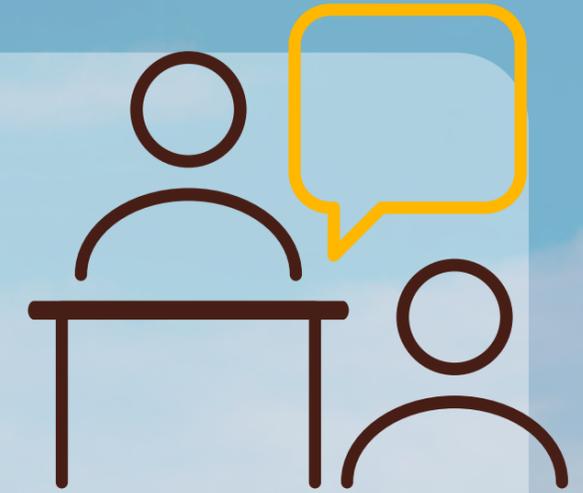
Internal development opportunities



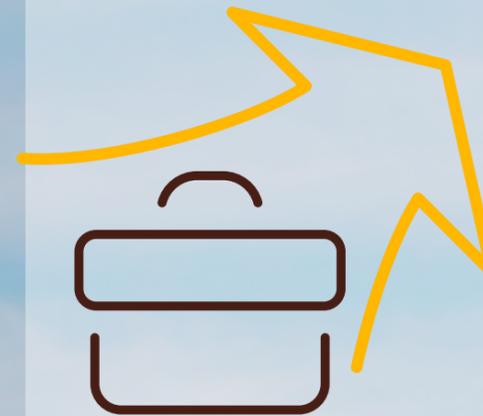
Continuous and annual training according to the needs of each department

## Team building

Theoretical and practical sessions imparted to employees throughout the year



Focused on LEADERSHIP and CONFLICT RESOLUTION



To reinforce five key areas

- TRUST
- COMMITMENT
- COMMUNICATION
- COORDINATION
- COMPLEMENTARITY



### OBJECTIVES

Performance improvement, promotion of the culture of continuous improvement, innovation and success





Governance:  
Encouraging  
good practices

## Compliance, Human Rights and Combating Child Labour

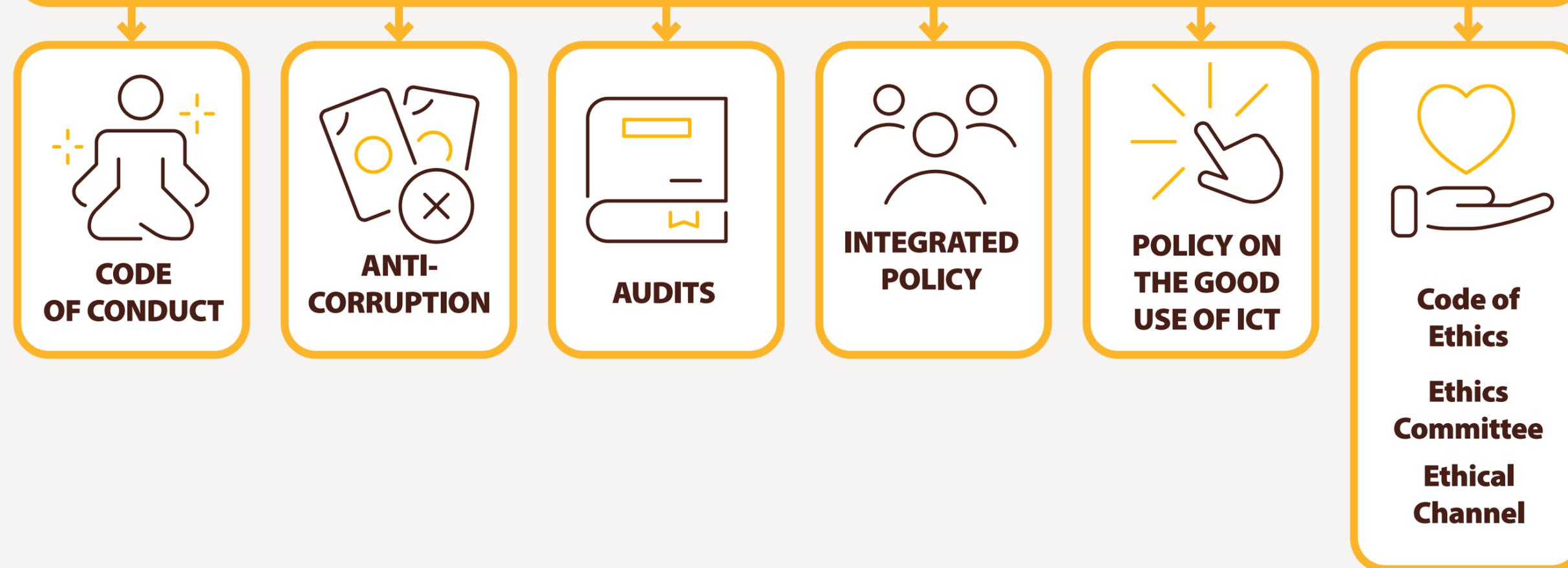
We are committed to the care of people and the planet, ensuring an effective and transparent compliance system. To achieve this, we have various mechanisms in place that help us integrate this commitment across our organisation:



### ICI (International Cocoa Initiative) for child labour

We are members of the International Cocoa Initiative, an organisation that works to improve the living conditions of children and protect their rights in cocoa-producing communities, especially in West Africa, where most of the world's cocoa is grown. Its main goal is to combat child labour in cocoa plantations and promote sustainable and ethical production. This initiative reinforces our commitment to improving working conditions and protecting children in countries of origin.

### Effective and transparent COMPLIANCE



Additionally, to continue improving in this area, we emphasise periodic audits on ethical practices through the SEDEX platform, annual social and environmental responsibility questionnaires (SAQ and ESAQ), as well as the triennial SMETA audits, designed to assess working conditions, health and safety, the environment and business ethics.

During 2024, we conducted the 4-pillar SMETA audit for both sites, with satisfactory results and no deviations.





World Cocoa  
Foundation



International  
**COCOA**  
Initiative



FCC

FEDERATION OF  
COCOA COMMERCE



Strategic collaborations and alliances

**MAGIC  
LINE**  
SJD



**SJD** Sant Joan de Déu  
Barcelona · Hospital

As we do every year, we also took part in the "Magic Line" organised by the Sant Joan de Déu Hospital. We participated as a team comprising Indcresa staff and their families, raising a total of €473



2024  
sponsors



**CHOCOLATADA  
SOLIDARIA**  
Para impulsar la investigación  
del cáncer infantil  
A beneficio de SJD Sant Joan de Déu

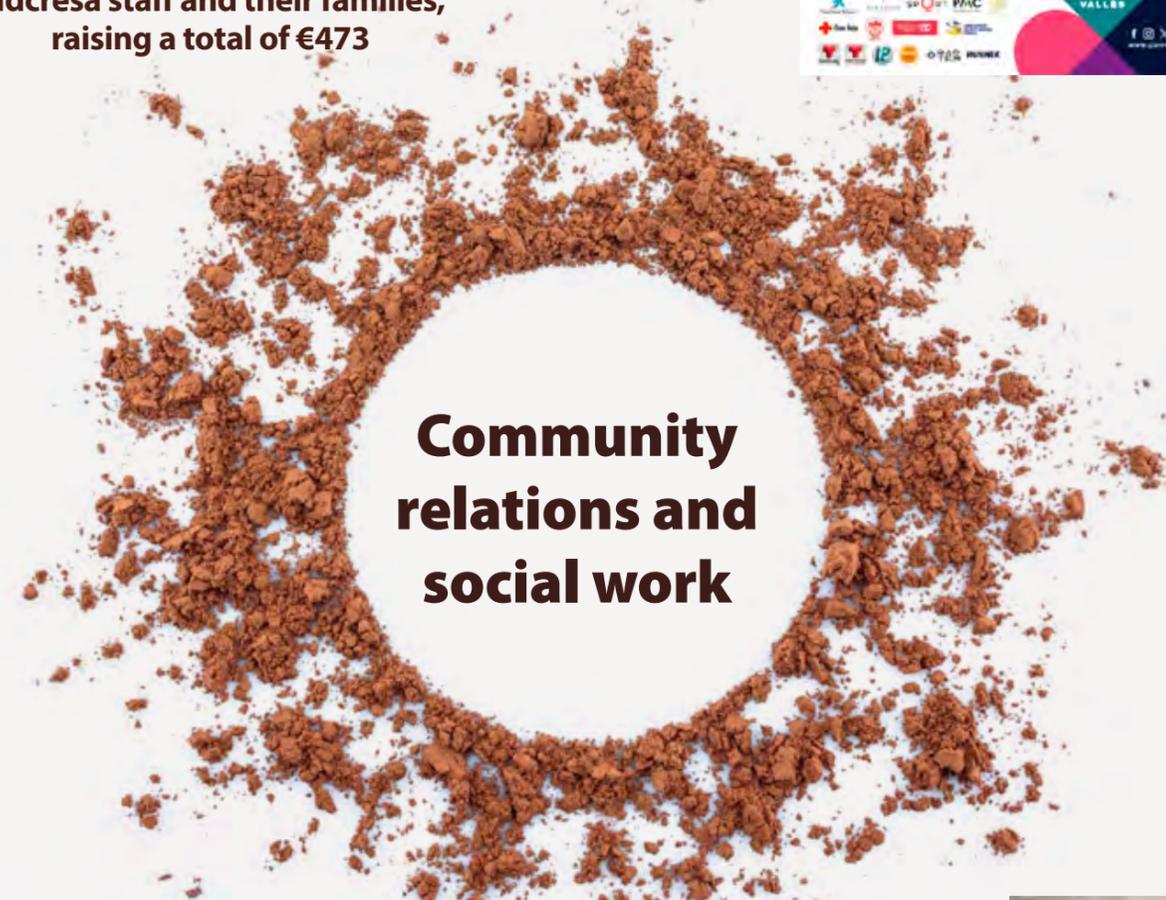
Once again this year, we participated in "Chocolatada Solidaria" organised by the Sant Joan de Déu Paediatric Hospital.

This annual event raises funds for childhood cancer research.

**codespa**  
de la pobreza a la prosperidad

We continue collaborating with CODESPA through our regular donations. Its mission is to promote inclusive and sustainable economic development for people living in poverty and vulnerability. Notably, its work supports cocoa-growing communities in Latin America and the Caribbean, assisting small producers.

## Community relations and social work



Diploma awarded to Indcresa employees with 25 years of service



**8 March – International Women's Day**  
Representative photo of the 39 women who are part of Indcresa



**17 May – Recycling Day Award** for the winners of the voluntary quiz



**Prize** for the winners of this weekly contest before Christmas





Annexes

## Methodology and sources



### Internal documents

Sustainability Policy  
Internal audits  
Surveys of employees and clients  
Analysis of sector trends



### Based on international standards

GRI  
SDGs  
UN Global Compact



### Purpose

Ensure rigour and quality  
Measure and communicate sustainability performance in a consistent and comparable way

# Joining forces

A low-angle, upward-looking photograph of a dense forest canopy. The image is filled with vibrant green leaves and dark tree branches, creating a complex, organic pattern. Sunlight filters through the foliage, creating bright highlights and a dappled light effect. The sky is a clear, pale blue, visible through the gaps in the leaves. The overall mood is fresh, natural, and hopeful.

## Complete visual table of Issues, Completed Actions, Ongoing Actions and ESG Objectives: Environment, People and Governance

### ENVIRONMENT

ISSUE & OBJECTIVE	COMPLETED ACTIONS 2024	ACTIONS IN PROGRESS 2025	SDG
<b>GHG EMISSIONS</b>	<ul style="list-style-type: none"> <li>Establish a Decarbonisation Plan 2030.</li> <li>Update the annual CDP Climate Questionnaire.</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the carbon footprint across all scopes and have it third-party certified</li> <li>Update the CDP Climate Questionnaire for our stakeholders</li> <li>Monitor actions to reduce our carbon footprint by 20% by 2030</li> <li>Monitor the Decarbonisation Plan</li> </ul>	
<b>RESPONSIBLE PRODUCTION AND CONSUMPTION</b>	<ul style="list-style-type: none"> <li>Renewal of Fairtrade and Rainforest audits</li> <li>Implementation of an ISO 14001 system for the new factory</li> <li>Internal ISO 14001 audit for the main factory</li> </ul>	<ul style="list-style-type: none"> <li>Annual Fairtrade and Rainforest Audit</li> <li>Internal ISO 14001 audit for both factories</li> <li>Optimisation of production processes to increase output efficiently</li> </ul>	
<b>ENERGY EFFICIENCY</b>	<ul style="list-style-type: none"> <li>Automation improvements to reduce product transfers to other warehouses</li> <li>Implementation of the second phase photovoltaic installation project in both factories</li> </ul>	<ul style="list-style-type: none"> <li>Complete the second phase of photovoltaic installation in the main factory</li> <li>Conduct an energy audit</li> </ul>	
<b>WATER MANAGEMENT</b>	<ul style="list-style-type: none"> <li>Final implementation of the new alkalisation line to reuse condensed water</li> <li>Adaptation of potential new water restrictions due to drought</li> <li>Renewal of the annual CDP Water Security Questionnaire with a B score</li> </ul>	<ul style="list-style-type: none"> <li>Respond to CDP Water Security and maintain a B score</li> <li>Calculation of the water footprint</li> <li>Installation of a chemical oxidation water treatment process</li> </ul>	 

## ENVIRONMENT

ISSUE & OBJECTIVE	COMPLETED ACTIONS 2024	ACTIONS IN PROGRESS 2025	SDG
<b>WASTE MANAGEMENT</b>	<ul style="list-style-type: none"> <li>• Analysis of non-hazardous waste to improve segregation and continue reducing it</li> <li>• 10% reduction in total waste generated at Indcresa 1 compared to the previous year</li> <li>• Adaptation to the new RD1055/2022 on industrial commercial packaging, and submission of declarations for 2022 and 2023</li> <li>• Adaptation of the new warehouse for the relocation of the workshop and waste</li> </ul>	<ul style="list-style-type: none"> <li>• Monitoring of the Zero-Waste Plan</li> <li>• Adherence to and participation in Collective Systems of Extended Producer Responsibility (EPR)</li> <li>• Develop the necessary requirements in our ERP system to include the EPR fees for packaging placed on the market</li> </ul>	 
<b>FOOD WASTE AND CIRCULAR ECONOMY</b>	<ul style="list-style-type: none"> <li>• Automation of process lines in the new factory for maximum efficiency</li> <li>• Innovation and development of a new range of cocoa paste according to customer needs</li> </ul>	<ul style="list-style-type: none"> <li>• Reduction of by-product generated per tonne of finished product</li> <li>• Implementation of a cocoa paste steriliser</li> </ul>	 
<b>CLIMATE CHANGE AND BIODIVERSITY</b>	<ul style="list-style-type: none"> <li>• Cocoa Forest Initiative 2023 Report</li> <li>• Search for a specialist consultant to adapt our documents to the new EUDR</li> <li>• Development of a new cocoa procurement policy according to the new EUDR law, aligning with the Due Diligence Declaration</li> <li>• Monitoring the reduction of printed paper in our management systems</li> </ul>	<ul style="list-style-type: none"> <li>• Cocoa Forest Initiative 2024 Report</li> <li>• Procurement and implementation of an IT platform to monitor and map the new EUDR law</li> </ul>	 
<b>ODOURS AND AIR QUALITY</b>	<ul style="list-style-type: none"> <li>• Optimisation of gas treatment in our new process line to prevent odour impact</li> <li>• Annual monitoring of neighbour complaints regarding odours</li> <li>• Regulatory checks of emission sources every 3 years</li> </ul>	<ul style="list-style-type: none"> <li>• Annual tracking of odours and potential neighbour complaints</li> <li>• Improvements in the operation of our industrial pollution control equipment</li> </ul>	 

PEOPLE

ISSUE & OBJECTIVE	COMPLETED ACTIONS 2024	ACTIONS IN PROGRESS 2025	SDG
<b>PRODUCT QUALITY AND SAFETY</b>	<ul style="list-style-type: none"> <li>• Audits of product suppliers, halted due to COVID-19</li> <li>• Design and development of a Food Safety (FS) and quality system for the new factory</li> <li>• Design and implement FS and quality certifications for the new factory (BRC, FSSC, Kosher and Halal)</li> <li>• Maintain our quality and food safety certifications</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain quality and food safety certifications in both factories</li> <li>• Client approval for the new cocoa paste and cocoa butter business line</li> <li>• Strengthen trust with high-impact suppliers</li> <li>• Reduction of client complaints</li> </ul>	 
<b>INNOVATION AND DIGITALISATION</b>	<ul style="list-style-type: none"> <li>• Digitalisation of printed processes in the departments of our management systems</li> <li>• Improvements to the systems for our product bagging and sealing processes</li> <li>• Continue innovating and improving processes in the new factory</li> </ul>	<ul style="list-style-type: none"> <li>• Automation of I2 traceability</li> <li>• New website and its traceability</li> <li>• New software restructuring plan</li> <li>• Expansion of storage capacity</li> </ul>	
<b>TALENT AND DEVELOPMENT</b>	<ul style="list-style-type: none"> <li>• Cultural plans 2024 for each management system</li> <li>• Update job descriptions according to position for the new factory</li> <li>• Continuous talent search</li> <li>• Update onboarding training for new employees</li> </ul>	<ul style="list-style-type: none"> <li>• 2025 Cultural Plans for each management system</li> <li>• Develop in our ERP the staff multi-skills matrix and career development plan</li> <li>• Ongoing talent search and development</li> </ul>	
<b>FAIR AND DECENT WORKPLACE</b>	<ul style="list-style-type: none"> <li>• New ethics channel available to everyone</li> <li>• Quadrennial trade union elections</li> <li>• Update and develop the workplace harassment protocol and the positive workplace conflict management protocol</li> <li>• Team-building sessions conducted</li> </ul>	<ul style="list-style-type: none"> <li>• Continuous monitoring of our ethics channel</li> <li>• Implementation of workplace harassment and conflict management protocols</li> <li>• Structural definition of a fourth shift for the new factory</li> <li>• Team-building sessions conducted</li> </ul>	

## PEOPLE

ISSUE & OBJECTIVE	COMPLETED ACTIONS 2024	ACTIONS IN PROGRESS 2025	SDG
<b>SUSTAINABLE COMMUNITIES AND LOCAL SUPPORT</b>	<ul style="list-style-type: none"> <li>• Continue collaborating with local associations to prevent poverty and promote a healthy lifestyle</li> <li>• Continue supporting cocoa-origin farmers through our CFI Plan</li> <li>• CFI 2024 Report</li> </ul>	<ul style="list-style-type: none"> <li>• Continue collaborating with local associations to prevent poverty and promote a healthy lifestyle</li> <li>• Continue supporting cocoa-origin farmers through our CFI Plan</li> <li>• CFI 2025 Report</li> </ul>	
<b>FORCED AND CHILD LABOUR</b>	<ul style="list-style-type: none"> <li>• Application of the Due Diligence Directive in our Responsible Sourcing Code, taking into account child labour</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of the new Sourcing Code according to Due Diligence Directive for all our cocoa suppliers</li> <li>• Monitoring of ICI actions as members of the initiative</li> </ul>	
<b>EMPLOYEE HEALTH AND SAFETY</b>	<ul style="list-style-type: none"> <li>• Conduct of emergency drills for both factories, with the first in the new factory</li> <li>• Completion of the Self-Protection Plan for the new factory</li> <li>• Control of chemical product safety conditions</li> <li>• Internal ISO45001 audit</li> <li>• Workplace road safety training</li> </ul>	<ul style="list-style-type: none"> <li>• Development of the Preventive Measures Plan for both factories</li> <li>• Reduction of work-related accidents resulting in leave</li> <li>• Drafting of the protocol for action in adverse weather conditions</li> <li>• Implementation of the Mobility Plan</li> <li>• Performance of emergency drills</li> </ul>	
<b>GENDER EQUALITY</b>	<ul style="list-style-type: none"> <li>• Training on the 2022–2026 Equality Plan for all employees</li> <li>• Training module on definitions of gender equality</li> <li>• Inclusion of training modules on Equality and Ethics in the Cultural Sustainability and Environment Plan, developed together with the HR department</li> </ul>	<ul style="list-style-type: none"> <li>• Annual equality campaigns for our employees</li> <li>• Monitoring of equality actions in the Cultural Sustainability and Environment Plan</li> </ul>	

## GOVERNANCE

### ISSUE & OBJECTIVE

### COMPLETED ACTIONS 2024

### ACTIONS IN PROGRESS 2025

### SDG

#### ETHICS AND GOVERNANCE

- New Due Diligence policy
- Review of our Code of Ethics
- Development of LGTBIQ+ protocol
- Renewal of SMETA 4-pillar audit, with 0 deviations
- Update of ECOVADIS questionnaire with Silver medal

- Regain ECOVADIS Gold medal
- Update of our Code of Ethics
- Development of Good Governance and Integrity Policy



#### PARTNERSHIP FOR BUSINESS TRANSPARENCY

- Search for corporate partnerships aligned with the SDGs to help our local communities achieve better economic growth
- 2023 Sustainability Report

- Annual sustainability report with double materiality following the new EFRAG standards



#### ANTI-CORRUPTION MANAGEMENT

- Review and update of the anti-corruption manual considering the Due Diligence process

- Implementation of the new anti-corruption manual according to the Due Diligence process



# GRI / Global Compact / SDG Index

UN principles

GRI indicators

SDGs

Chapter of the report

## Human Rights

### Principle 1:

Businesses must support and respect the protection of internationally recognised fundamental human rights within their sphere of influence.

- **GRI 2 General Issues | 2-7, 2-9, 2-23, 2-26**
- **GRI 300 Environmental Issues | 308-1**
- **GRI 400 Social Issues | 401, 403, 404, 406, 407, 408, 409, 410, 413-1, 414-1**



- 4.3 Responsible sourcing
- 5.1 Our human team
- 5.2 Health and safety at work
- 5.3 Creation, professional development and talent retention.
- 6 Governance: Promoting good practices
- 6.1 Compliance, human rights and fight against child labour
- 7 Relationship with the community and social work

### Principle 2:

Companies must ensure that they are not complicit in human rights violations.

- **GRI 300 Environmental Issues | 308-1**
- **GRI 400 Social Issues | 414-1**



- 4.3 Responsible sourcing
- 6 Governance: Promoting good practices
- 6.1 Compliance, human rights and fight against child labour

## Labour standards

### Principle 3:

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

- **GRI 2 General Issues | 2-23, 2-28**
- **GRI 400 Social Issues | 407**



- 5.1 Our human team
- 6 Governance: Promoting good practices
- 6.1 Compliance, human rights and fight against child labour

### Principle 4:

Businesses should support the elimination of all forms of forced or coerced labour.

- **GRI 400 Social Issues | 409**



- 6 Governance: Promoting good practices
- 6.1 Compliance, human rights and fight against child labour

### Principle 5:

Businesses must support the eradication of child labour.

- **GRI 2 General Issues | 2-28**
- **GRI 400 Social Issues | 408**



- 6 Governance: Promoting good practices
- 6.1 Compliance, human rights and fight against child labour

### Principle 6:

Businesses should support the abolition of discriminatory practices in employment.

- **GRI 2 General Issues | 2-23, 2-24**
- **GRI 400 Social Issues | 401-1, 402, 405, 406**



- 5.1 Our human team
- 5.3 Creation, professional development and talent retention
- 6 Governance: Promoting good practices
- 6.1 Compliance, human rights and fight against child labour

# GRI / Global Compact / SDG Index

UN principles

GRI indicators

SDGs

Chapter of the report

## Environment

### Principle 7:

Companies should maintain a preventive approach that favours the environment.

### Principle 8:

Businesses should encourage initiatives that promote greater environmental responsibility.

### Principle 9:

Companies should encourage the development and dissemination of environmentally friendly technologies.

- **GRI 3 Material Issues | 3-1, 3-2 3-3**
- **GRI 300 Environmental Issues | 301-2, 302-1, 302-1, 302-3, 302-4, 303-3, 303-5, 304-2, 304-3, 305-1, 305-2, 305-5, 306, 308-1**
- **GRI 400 Social Issues | 414-1**



- 3.1 Strategy, Sustainability Committee and Environmental Management
- 3.2 Materiality matrix
- 3.3 Stakeholder groups
- 3.4 Alignment with the SDGs and link with the Global Compact
- 4 Environment: Protecting our planet
  - 4.1 Climate change: emissions and energy efficiency
  - 4.2 Biodiversity and deforestation
  - 4.3 Responsible sourcing
  - 4.4 Circular economy and waste management
  - 4.5 Sustainable use of water

## Anti-corruption

### Principle 10:

Businesses must work against corruption in all its forms, including extortion and bribery.

- **GRI 2 General Issues | 2-23, 2-26, 2-28**
- **GRI 200 Economic Issues | 205, 206**



- 6 Governance: Promoting good practices
- 6.1 Compliance, human rights and fight against child labour



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