

Sustainability Report 2021



IMPORTACO



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1 Importaco

We are a food company with a focus on improving people's health and well-being, ensuring responsible production and consumption. Quality, sustainability and innovation are the three levers of our development, which, thanks to our long-term vision, is becoming increasingly inclusive. The three pillars of our Sustainability Strategy – People, Product and Planet – commit us to making a positive impact on the societies in which we are present, meeting environmental, social and governance criteria. This report transparently shows the progress we have made in implementing our strategy during the year 2021.

1.1 2021 Milestones

225
children made aware
of healthy eating

JAN → PROA Plan

In line with our passion for doing things well, at the beginning of the year we drove forward the PROA Plan to boost our quality, excellence and specialisation plans by involving all the group's professionals. Our team's professionalism has allowed us to guarantee the highest quality in all our products and to carry out many partnership projects with our stakeholders.

FEB → Commitment to innovation

Importaco joined the board of trustees of the Fundación LAB Mediterráneo, a project promoted by AVE (Asociación Valenciana de Empresarios) to promote innovation and entrepreneurship in the region of Valencia. This alliance supports the creation and attraction of technology start-ups, promotes support for companies in non-technology sectors in the region to accelerate their digital transformation, contributes to increasing private investment in innovation and R&D and helps to stimulate research.

MAR → Reducing emissions

We have committed to reducing our emissions by 20% by 2023 through our new energy efficiency strategy. This strategy is aligned with the roadmap set out in the EU's European Green Deal and sets targets to achieve 5 zero-emission production sites, drive sustainable product launches and achieve energy savings of more than 10%. Together these sustainable plans have an investment of more than 1 million euros and thus demonstrate our commitment to the UN 2030 Agenda.

APR → Zero Waste certification

Our nut plant in Beniparrell (Valencia) received AENOR's Zero Waste certification. This certification recognises Importaco's environmental management work, which has allowed more than 99% of the waste generated at the production centre to be revalued and recycled. This process is fundamental to ensuring circular, eco-efficient production, as it prevents waste from reaching landfill sites. This certification recognises our dedication to sustainability. Our goal is to certify all nut production sites by 2025.

MAY → Online seminar: "Building trust: Food safety to protect consumers' health"

In May, we organised our first webinar, called "Building trust: Food safety to protect consumers' health". The session addressed trust as a fundamental aspect of responsible business; for a consumer to buy a product, they need to be confident that the manufacturer is taking their needs into account. Speakers discussed how industry can ensure food safety and protect consumer health in the post-pandemic period.

JUN → Launch of defatted peanut flour

New consumer demands and needs are driving us to innovate our product portfolio. This year, we launched a new product in Mercadona: high-protein, defatted peanut flour. Our colleagues in the Innovation department developed this soluble, high-protein, vegan product, meeting the needs of consumers who are increasingly demanding more plant-based protein and are aiming to reduce their fat intake. In addition, the packaging incorporates a new closure to improve food preservation.

This launch boosts the development of our line of innovation associated with health and high added value products.

JUL → Our allergen-free sunflower seeds

We have improved the quality of our sunflower seeds by eliminating all allergens to reduce the risk of cross-contamination, increase process control and improve the specialisation of controls. The elimination of all allergens, moreover, ensures our product is suitable for people with food allergies. This is a very significant achievement in our commitment to food safety and access to our products for all groups.

AUG → Besana reduces its emissions

The installation of a trigeneration (CCHP) plant at Besana powered by natural gas and electricity equivalent to 400 kWh simultaneously produces electricity, heat through diathermic oil and energy for refrigeration. This project represents a significant saving in primary energy, a significant reduction in emissions of pollutants into the atmosphere and an improvement in the efficiency of the production process. In 2021, the reduction in greenhouse gas emissions amounted to 120 tonnes of CO₂. Further improvement actions are planned to

maximise thermal energy recovery and achieve annual savings of around 570 tonnes of CO₂.

SEP → Come Sano, Crece Fuerte

One of our greatest challenges is to contribute to creating a fair, healthy and environmentally friendly food system. At Importaco, as part of our commitment to health, we have launched a nutritional education project in Valencian schools and colleges with the help of nutrition experts. The slogan *Come Sano, Crece Fuerte* (Eat Healthy, Grow Strong) reflects our aim to raise awareness among young people and provide them with tools that will enable them to look after their health and increase their well-being. In 2021, we managed to convey this message to a total of 225 children from different schools in Valencia. This message addressed topics such as the influence of healthy eating on growth and development, or the benefits of healthy food and a balanced diet not influenced by the pressures of conventional beauty and fashions.

OCT → We isolated probiotic bacteria

Importaco's innovation, quality and environment team identified three probiotics from the *Lactobacillus* and *Pediococcus* genera in our nuts, which have an anti-oxidant, anti-inflammatory and immunostimulant effect according to *in vivo* and *in vitro* studies, reflecting the beneficial properties of nuts. We have developed an advanced food range consisting of almonds and walnuts enriched with these probiotics. These products combine the benefits of nuts as a source of calcium and omega 3 with the probiotic properties of the selected microorganisms, which are supplied in the recommended dosage according to several scientific studies.

NOV → We exceeded 650 hectares of our own peanut cultivation

At Importaco, we have reached 680 hectares of land in our own peanut cultivation project in Argentina, with a harvest that exceeds 3,100 tonnes. The project is part of the agricultural integration strategy, which aims to grow products that meet high standards of quality, food safety and sustainability. This crop allows the traceability of the product from the field, as well as the application of agricultural best practices aimed at guaranteeing quality, reducing defects and detecting any risks that may arise.

1.2 Key Facts



commercial presence in:

Argentina, Austria, Belgium, Brazil, Bulgaria, Burkina Faso, Cameroon, Canada, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Finland, France, French Polynesia, Germany, Greece, Hungary, India, Indonesia, Iran, Ireland, Israel, Italy, Japan, Kazakhstan, Kuwait, Latvia, Lebanon, Lithuania, Luxembourg, Malaysia, Mauritius, Netherlands, Norway, Oceania, Peru, Philippines, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, South Africa, South Korea, Sri Lanka, Sweden, Switzerland, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom and United States.

At Importaco, we are leaders in food and beverages. The company was founded in 1940 and specialises in the marketing of dried fruit and nuts and natural mineral water. We work to bring together quality, innovation and sustainability in order to improve people's health and well-being.

Our international team is made up of 2286 people who develop a health-oriented business model to meet people's expectations at every moment of consumption. To achieve this, we have an integrated value chain, an extremely professional team and highly specialised production centres.

Our business is developed with a focus on improving people's health and well-being, as well as ensuring responsible production and consumption. The group's activity is developed in two main business lines: food, focused on dried fruit and nuts, and natural drinks, focused on mineral water.

Economic and financial data

REVENUE GENERATED (IN THOUSANDS OF EUROS)

Net sales	721,710
Operating profit	20,783
Profit before tax	22,474
Profit after tax	16,550
Net equity	209,436
Investments	19,860

REVENUE DISTRIBUTED (IN THOUSANDS OF EUROS)

Operating expenses	55,606
Employee wages	80,462
Financial costs	2,428

SALES VOLUME (IN THOUSANDS)

Dried fruit and nuts	114,817 kilos
Mineral water	804,899 litres

Importaco in the world

Our Group, with headquarters in Beniparrell (Valencia, Spain), has extensive presence worldwide. We have production centres and procurement offices for our different farming areas in Spain and in Italy, Poland, United Kingdom, Turkey, Argentina, United States and China. As for sales, we supply dried fruit and nuts to 48 countries.

Number of suppliers by geographical area

	2020	2021
AMERICAS (United States, Argentina, Chile, Peru, Canada y Brazil)	74	109
ASIA (China, India, Turkey, Israel, Iran, Thailand, Philippines, Sri Lanka and Indonesia)	42	58
EUROPE (Spain, France, Italy, Bulgaria and Portugal)	51	43
AFRICA (Burkina Faso, South Africa and Tunisia)	9	14

Supply chain

Collaboration across the entire agri-food chain is key to obtain nutritional and safe food. As part of our sustainable sourcing programmes for dried fruit and nuts, we work alongside farmers and businesses in the agri-food industry. Our shared aim is to find the best variety, the best origin, the best product: a level of excellence that will exceed consumer expectations.

We classify our suppliers into four tiers according to the volume of purchases and their level of integration into our policies: strategic, preferred, transactional and challengers. With our strategic and preferred suppliers, long-term relationships allow us to further develop our food safety, quality and sustainability projects. To monitor and control suppliers' sustainability compliance, we ask them to undertake the SMETA 4P audit, which allows us to understand the working conditions in their supply chain and covers the areas of labour, health and safety, environment and business ethics. It also allows us to raise awareness and demonstrate our zero tolerance for human rights abuses, such as child and forced labour. Strategic and preferred suppliers currently supply more than 80% of our raw material volume.

1.3 Lines of Business

The Group's operations are divided into two main business lines: food and natural drinks.

FOOD More than 80 years innovating in the sector

At Importaco, we have more than 80 years of experience in the production and marketing of dried fruit and nuts. Our activity includes the manufacture, production and distribution of dried fruit and nuts, snacks, chocolate-coated nuts and seeds.

We are currently the largest distributor of dried fruit and nuts in Europe and we are active in 4 different markets: we are present in the retail market in the Iberian Peninsula, in the international retail market, in the food service market and in the market of ingredients for the food industry.

• RETAIL IBERIA AS MERCADONA'S TOTALER SUPPLIER

We approach the Retail Iberia channel by offering different packaging options aimed at home consumption. In this area, we work for Mercadona as their Totaler Supplier. Some of the items we manufacture for the Hacendado brand are natural nuts, dried fruit, dried fruit and nut cocktail mixtures, snacks and chocolate-coated nuts.

We have always sought maximum excellence through strict controls in all the processes that guarantee the maximum quality of the final product, however our close collaboration with Mercadona has made us even more demanding, if possible, when developing our products.

• INTERNATIONAL RETAIL WITH BESANA

In pursuit of a sustainable growth project based on quality and innovation, through internationalisation and specialisation in natural products and health foods, in 2020 we acquired 51% of the capital of the Italian company Besana.

This strengthened our specialisation in natural products, such as hazelnuts, cashew nuts, almonds, peanuts and seeds, and consolidated our business internationally, making us leaders in the European nut market, with a presence in

markets such as Spain, the United Kingdom, Italy, Belgium, Germany, France, Poland and the Scandinavian countries.

Besana and Importaco share the fact that they are family companies with a consolidated experience of more than one hundred years in the dried fruit and nuts sector. In addition, both companies share their customer focus and the importance they attach to healthy eating. Moreover, their business model is based on product quality, process efficiency and high production capacity through their network of factories.

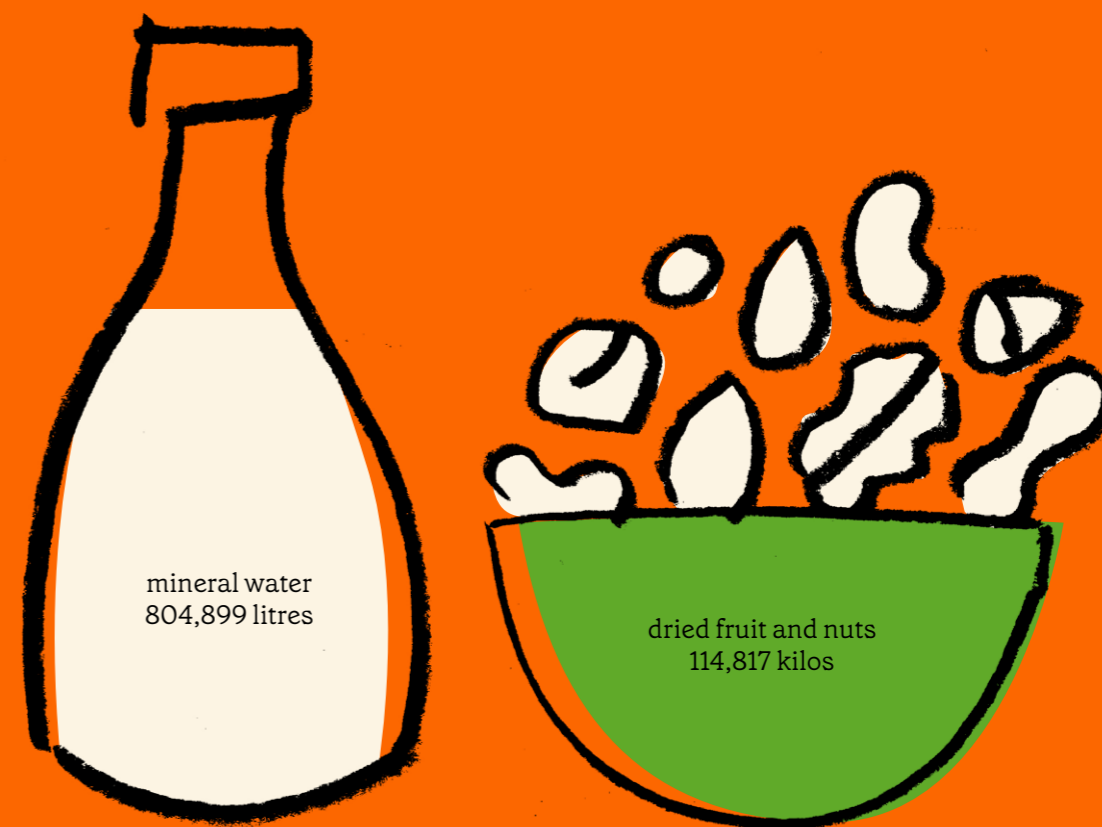
• FOOD SERVICE THROUGH THE ITAC PROFESSIONAL BRAND

Thanks to Itac Professional, at Importaco we focus our activity on supplying food service customers through a wide range of products aimed at the specialised retail trade and the hotel and catering industry, through catering distributors. We offer a wide range of raw and processed products to meet the needs of our customers. We can provide specific solutions for each of the consumer segments in the out-of-home food sector, such as catering, hotels and bars. In our range, we have a wide variety of products of our own production: nuts, dried fruit and chocolate-coated nuts.

• INDUSTRIAL MARKET THROUGH ITAC PROFESSIONAL

In the industrial market, we collaborate with national and international customers who are leaders in their sector through the sale of ingredients for their products. The main products we supply to this market are peanuts and almonds, in which we specialise thanks to a sustainable and integrated supply chain.

The factories dedicated to this market are located in Vall d'Alba (Castellón) and Bydgoszcz (Poland), dedicated to the processing of almonds and peanuts, respectively. From the source, we work with integrated producers who comply with the highest standards of quality, food safety and sustainability. Furthermore, thanks to our own cultivation projects, we analyse best practices, allowing us to then implement them in producers all over the world.



sales volume (in thousands)

2L

of water per day are needed according to the WHO

Itac Professional's product ranges for this market are aimed at companies producing bakery, ice cream, confectionery and breakfast products. Almonds and peanuts have a different nutritional profile in terms of products and processing: while almonds are mainly marketed as flour and kernels, peanuts are more often marketed as butters.

NATURAL DRINKS

We take care of the origin

Water is an essential element for human life and, according to the WHO, we need to drink at least 2 litres of water a day. However, not all water is the same. There is a great variety of water in nature, and its varied composition and effects on the body are very different. Each water is different and has a characteristic taste due to its unique mineral composition. This allows each consumer to choose one type of water or another according to their tastes and needs.

Natural Drinks, a subsidiary company of Importaco, manages four springs in Spain. In this sense, we are the third largest group of mineral water companies in Spain. With the brands Agua de Cortes, Agua de Bronchales, AguaDoy and Font S'Aritja, we have a presence in national retail, including Mercadona, where we are a Totaler supplier. Through Agua de Cortes and Font des Teix we are also present in the food service market.

As for the history of our Natural Drinks line, it all began in 2008, when Importaco acquired the company in Cortes de Arenoso, in Castellón. In 2014, with the acquisition of Agua de Bronchales, the Natural Drinks business line was created, which gave us the opportunity to enter the very low mineralisation water market.

2016 was a very important year for Natural Drinks thanks to the acquisition of new springs and new commercial brands: Font Teix and Font S'Aritja, emanating from the Font des Teix spring in Mallorca, and AguaDoy, bottled at Fuente Arevalillo.

The Natural Drinks' springs are located in different parts of Spain, so we can offer different products with a wide variety of properties and benefits for the organism according to the needs of the consumer.

• AGUA DE BRONCHALES

Agua de Bronchales rises at an altitude of over 1,500 metres, in the Sierra de Albarracín (Teruel),

in an area of unique aquifers of pink quartzite, protected by about 1,200 hectares of forest. Its water is unique due to its mineral composition, as it is very weakly mineralised, with dry residue values well below 50 milligrams per litre. Due to this characteristic, it is a water of excellent flavour and exquisite to the palate, very healthy and diuretic, which helps to eliminate toxins and is considered ideal for preparing baby food or for low sodium diets.

• AGUA DE CORTES

Agua de Cortes is obtained from the Peñagolosa spring in the town of Cortes de Arenoso, in the province of Castellón. The company's corporate values include respect for the environment and promoting environmental sustainability by preventing pollution and protecting natural resources. Due to its chemical composition, Cortes mineral water is an oligo-metallic water, i.e., it is weakly mineralised, as it has a dry residue of less than 500 milligrams per litre. Likewise, due to its low sodium content, it is suitable for the preparation of baby food and for diets low in sodium.

• AGUADOY

The AguaDoy spring rises in one of the most extensive mountain ranges of the Central System, the Sierra de Gredos, formed by granite rocks. The purity of AguaDoy's water has its origin in a natural process that gives it excellent qualities. From the point of view of its chemical composition, it is a water of medium hardness, weak mineralisation and calcium bicarbonate. As it contains dissolved calcium, it favours bone remineralisation and helps to compensate for calcium losses. For this reason, it is a type of water recommended for children, pregnant women and the elderly. Thanks to its bicarbonate content, it aids digestion and helps neutralise excess acidity, while the calcium bicarbonate makes it especially recommended for people with kidney stones.

• FONT S'ARITJA AND FONT DES TEIX

These springs are located in the Tramontana mountain range (Mallorca), specifically in the Sóller valley. At the foot of the two springs of Font des Teix and Font S'Aritja is the Teix estate, which with its more than 4,500 hectares is the largest

area on the island preserved without any human or agricultural influence that could alter the quality of the water it contains.

This water is recommended for people prone to kidney stones, for preparing baby food and for low sodium diets. The mineral found in greatest quantity in this water is bicarbonate.

MATRIX



IMPORTACO

FOOD

NATURAL DRINKS



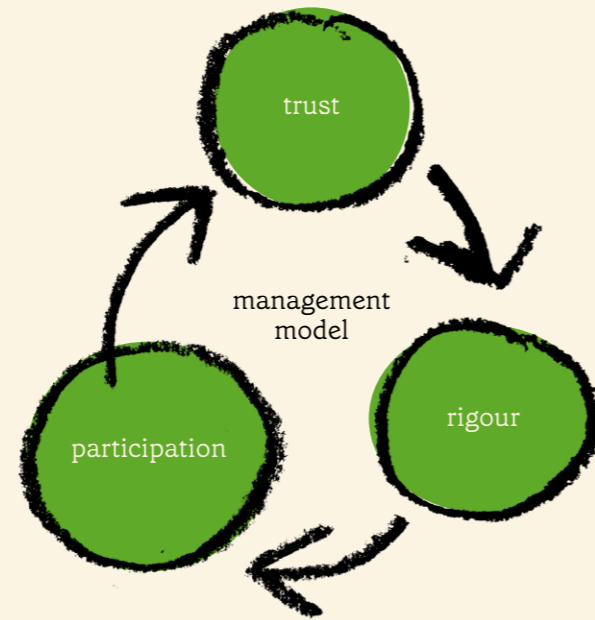
VITTORIA CHOCOLATERY



1.4 Responsible Management Model

At Importaco, we base our management model on the values of trust, rigour and participation in order to achieve our business objective of improving people's health and well-being, while guaranteeing responsible production and consumption. With this in mind, our strategic goals include not only the business priorities, but also quality, innovation, specialisation and sustainability. The corporate management model, policies and internal codes serve to ensure that our activities are conducted in an ethical, transparent and sustainable manner, and that we never stray from our values and principles.

All the elements of this model serve to create a shared, stable and robust culture capable of motivating people. Complying with the model will strengthen and optimise our current management system, at the same time as ensuring the consistency of all the actions carried out by the group's different companies. We are fully convinced that our management should integrate the challenges and opportunities presented by economic, social and environmental dimensions.



Management model

The management model integrates the set of corporate principles, commitments and lines of action that must guide Importaco's personnel. These statements should be feasible and encourage everyone's participation, and must function as a starting point for putting the company's values and purpose into practice. Therefore, Importaco's management model reflects the foundations of our business philosophy and aims to give meaning and consistency to the company's dynamism. Besides setting the way we do business, based on ethics, knowledge and experience, the model integrates the Sustainable Development Goals and provides a guideline for every professional.

Corporate principles and commitments

Our principles are the result of the combination of our values, as they define rules of conduct that guide people's actions. On the other hand, commitments are the actions and objectives that Importaco undertakes and acquires in order to comply with the defined principles and make progress in sustainable development. We have included reputation as the last link in the chain as an outcome, since it is understood as the perception our stakeholders have of the company based on our behaviour.

People

People are the very heart of this model because they will make its implementation in the business models and the business strategy possible through their exemplary behaviour and experience. Everyone who works at Importaco should comply with the model, and it is up to the general management to ensure that the strategic and management plans respect the defined principles.

Values

Our values are trust, rigour and participation, considered a virtuous circle. If you trust people, their participation will grow and, therefore, their engagement too. This in turn increases rigour at work, which fosters a climate of trust that encourages personal development. This constant interaction between corporate values and personal growth reinforces our corporate culture, guides behaviour, gives meaning to conduct and permeates every decision.

HEALTH AND WELL-BEING

We contribute to improving our consumers' health and well-being by supplying top-quality products that allow them to enjoy a good diet.

- Developing a reliable, inclusive, sustainable and efficient food system.
- Offering safe, nutritious and healthy products.
- Promoting a healthy lifestyle.

LEADERSHIP AND INTEGRITY

People are the foundation of our growth. We place our trust in exacting, committed and thorough people who share our values.

- Creating an excellent working environment.
- Fostering leadership based on our values.
- Respecting human rights.

ENVIRONMENTAL SUSTAINABILITY

We make responsible and efficient use of natural resources by seeking to strike a balance between economic development and environmental protection.

- Reducing our emissions to achieve carbon neutrality.
- Making responsible use of water.
- Applying circular economy criteria.

DEVELOPMENT AND CONTINUITY

As a family business, we maintain our values and act with a commitment to long-term development and the creation of a shared project.

- Building lasting relationships with our customers.
- Ensuring economic and financial sustainability.
- Conducting business in an ethical manner.

INNOVATION

We work in conjunction with our stakeholders to develop innovative projects that enable us to stay in line with the latest trends and create shared value.

- Creating a culture of innovation.
- Generating new opportunities through exploration.
- Creating new products based on neuroscience.

TECHNOLOGY

We incorporate technology to transform our organisation and products, using it as a tool to respond to the challenges of the future.

- Integrating digitalisation and fostering agility.
- Being more efficient and offering higher quality products.
- Creating a secure IT culture.

Business strategy

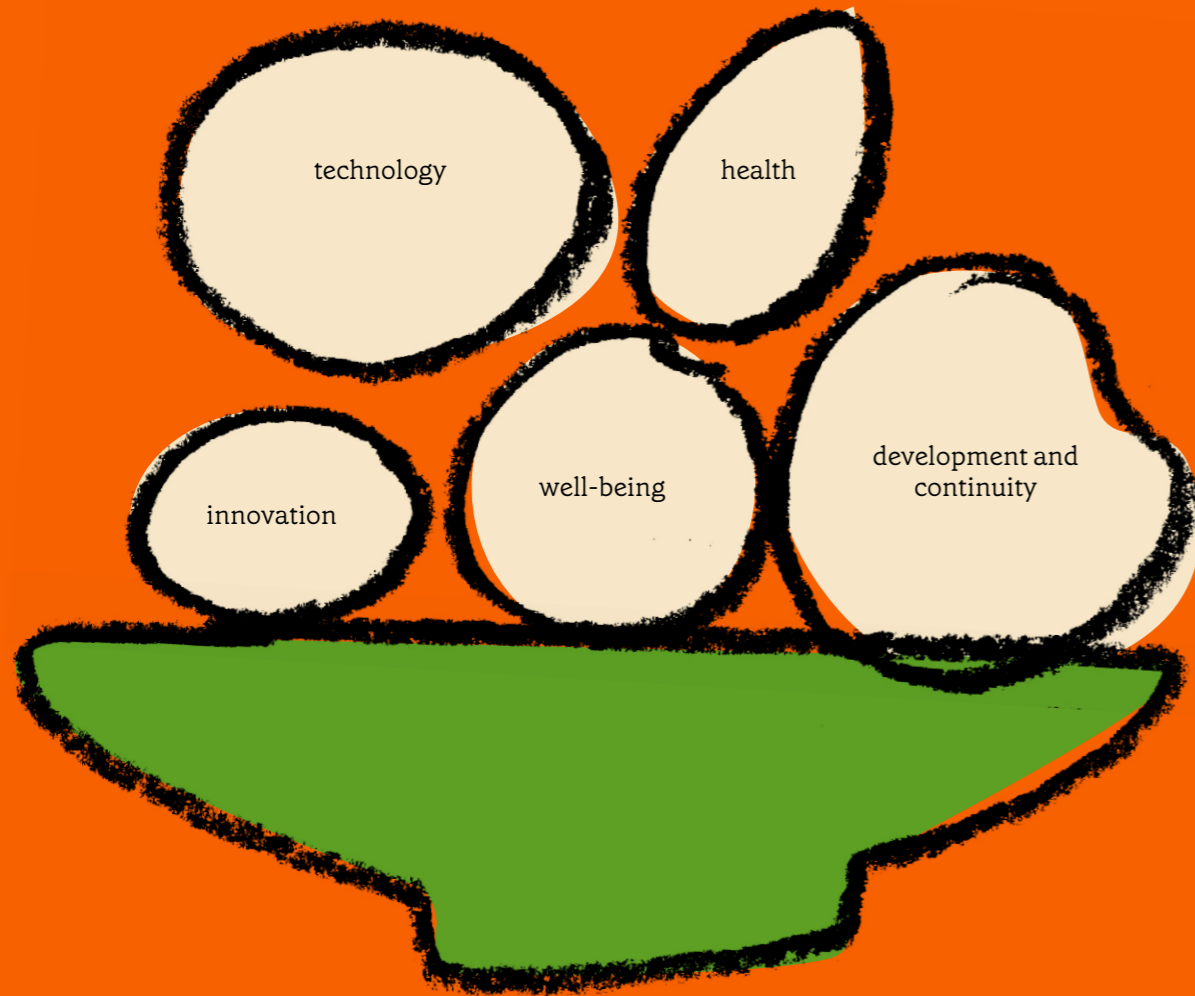
Importaco aims to consolidate its European leadership in producing and distributing dried fruit and nuts and to continue to be one of the largest mineral water suppliers in the Spanish market. To achieve this objective, we have defined a series of lines of development that guide us in each area of the company:

- Keeping the customer at the centre to achieve sustainable growth.
- Managing quality in a global, proactive and specialised way.
- Increasing factory specialisation and efficiency.
- Improving the training and job satisfaction of all our professionals.
- Obtaining greater operating efficiency with digital transformation.
- Guaranteeing environmental sustainability.
- Innovating in the development of healthy products.

2 Governance

The demands for transparency, truthfulness, best practices and responsible business behaviour from consumers, suppliers, employees and society in general lead us to a commitment to the continuous improvement of our corporate governance.

2.1 Good Corporate Governance



corporate principles and commitments

Corporate governance

Applying the principles of good corporate governance is essential to earning our stakeholders' trust and guaranteeing the sustainable growth of our company. The rules and principles that regulate the relations among the different governing and management bodies (shareholders, Board of Directors and Executive Committee) ensure all decisions create value in the long term and comply with stakeholders' expectations.

Sustainability is one of the essential elements of our system of governance. This system requires the company's governance to act diligently, ethically and transparently in the exercise of its duties. The obligations of those involved in corporate governance include acting with transparency in business management, respecting the principle of impartiality, guaranteeing equal treatment without discrimination of any kind in the exercise of their functions, taking into account ESG criteria and acting with due diligence in the performance of their duties.

GOVERNANCE BODIES Board of Directors

Importaco's Board of Directors is governed by the principles of professionalism and transparency. Its most important functions are: the approval of the management model, corporate policies and strategic plan; the monitoring of the key performance indicators; and the fulfilment of the investment plan.

Around 70% of its members are women, and it relies on external advisors to ensure excellence in its performance.

Importaco also holds shares in the companies Helados Estiu and Foener, and is a member of their boards of directors.

Composition of the Board of Directors

JUAN ANTONIO PONS CASAÑ

President	2021	Executive
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JERÓNIMA CASAÑ VERDEGUER

Vice-President	2021	Non-executive
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BÁRBARA SANCHO COSTA

Secretary	2021	Non-executive
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EVA PONS CASAÑ

Member	2021	Executive
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LUCÍA PONS SANCHO

Member	2021	Executive
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AMPARO PONS SANCHO

Member	2021	Executive
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ELENA PONS CASAÑ

Member	2021	Executive
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NATALIA PONS SANCHO

Member	2021	Executive
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FERNANDO PONS CASAÑ

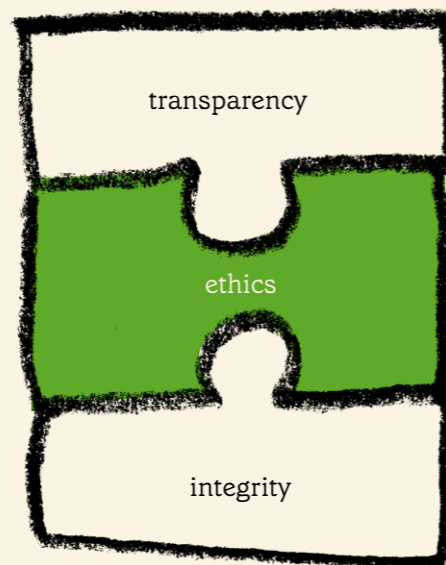
Member	2021	Executive
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FRANCISCO PONS SANCHO

Member	2021	Non-executive
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70%

women on the Board of Directors



ETHICAL MANAGEMENT

Importaco, a business based on ethics

Transparency, ethics and integrity are indispensable values for Importaco. As part of our ethical management programme, the ethical code sets out our commitments to our stakeholders, the ethics channel allows for reporting breaches and resolving concerns, and the Ethics Committee oversees the implementation of the programme.

Our ethical code reflects our commitments to our stakeholders in terms of social and environmental responsibility, and represents the basis of trust necessary for long-term development. It is compulsory for all Importaco's employees to comply with the code, irrespective of the country or department where they work. It also reflects the commitment of the Board of Directors to monitoring to make sure these principles are followed and to promote the necessary measures for their implementation. To facilitate ethical decision-making, we have included a decision tree in the code to enable employees to answer relevant questions before making a decision.

In terms of our role in respecting people, at Importaco we are strong advocates of human rights and contribute to improving the standard of living in the countries in which we operate. As such, we take into account the ongoing process of due diligence when managing our business and emphasise prudence and consistency, but we never neglect our responsibility to respect human rights.

We also reinforce human rights compliance through our supplier code of conduct. Through this document, we communicate Importaco's ethical culture to all our stakeholders and promote respect for fundamental human and labour rights in our supply chain. This code defines the minimum standards to be assumed and respected by suppliers, their employees, agents and subcontracted personnel in the development of their business activities and actions. It also includes legal requirements and the obligation to respect and comply with internationally recognised human rights and individual dignity, as well as the prohibition on abusing these rights.

In terms of labour practices, child labour and forced or compulsory labour are prohibited. Furthermore, the code highlights the obligation to guarantee equality and non-discrimination, compliance with working hours, payment of a living wage, health care and safety, and freedom of association.

To ensure business ethics, we act on anti-corruption issues through a robust policy to avoid conflicts of interest. We regulate the acceptance of gifts and entertainment, and do not enter into commitments that could affect the performance of our duties. At Importaco, it is forbidden to accept or make any form of bribe. We are also aware that we may not use our position in the company to obtain an unfair advantage or personal gain. With regard to various company-related leisure activities, we may only attend justified events and within the framework of professional relations or meetings. In this respect, we apply the regulations concerning travel expenses and promotional visits, political contributions and facilitation payments. Lastly, money laundering and the protection of intellectual property are also regulated.

In our dealings with the market and consumers, we act ethically in our business relationships and avoid unfair, misleading or deceptive practices. To this end, we provide truthful and sufficient information to consumers; we implement the necessary controls to prevent dishonest, fraudulent or unjustified behaviour; and we promote free competition and equal opportunities.

Furthermore, we respect nature and protect the environment in all our actions and we promote changes that will strike a balance between our economic development and the protection of the environment. Importaco complies with the environmental permits required for business activity and monitors compliance with the applicable legislation in each country in which it operates. All environmental practices must be aimed at reducing the consumption of natural resources, minimising waste, emissions and discharges, as well as preventing any environmental damage resulting from our activity.

Risk management

At Importaco, risk analysis and management are inherent to our business model and directly address the precautionary principle throughout our value chain. By improving the health and well-being of people, we aim to mitigate any risk arising from our operations. To this end, we have established processes to identify, assess, record and control ESG risks (those related to environ-

mental, social and corporate governance criteria) in order to ensure the best possible management to achieve our objectives.

Our corporate risk map consists of a list of 64 risks, taking into account their likelihood and the different possible impacts: economic, reputational, environmental and people-related. This map has been defined on the basis of our business model, internal and external environment, product offering, as well as our mission, vision and core values.

Having established an appropriate governance structure for effective risk management and an understanding of the company's context and strategy, we have been able to identify our risks in relation to sustainable development, and have assessed and prioritised them in order to address them effectively and consistently.

We have divided the risks into four distinct blocks: strategic, operational, regulatory and financial. Strategic risks are those relating to corporate governance, strategic planning, strategic initiatives, growth policy, internationalisation and diversification, reputation, and stakeholder communication. Operational risks cover sales and marketing, supply chain, human resources, information technology, hazards and physical assets. Regulatory risks refer to legal aspects and ethical culture. Lastly, financial risks show impacts related to market, liquidity and credit, accounting and reporting, taxation and capital structure.

Prioritising the risks in each block helps us determine the urgency required in the management response, the types of action needed and the level of investment in risk response.

In examining and reviewing sustainability-related risks, we considered changes that may significantly affect business strategy and objectives. Subsequently, we reviewed the entity's performance and sought improvement in the management of business risks.

As a final step, we conveyed information on these risks to the Board of Directors and management, improving decisions related to strategy setting and day-to-day operations, as well as the allocation of adequate resources to address risk.

Institutional relationships

The purpose of Importaco's institutional relationships programme is to collaborate with the organisation's stakeholders in order to achieve sustainable development for the group. The lines of work that we

2.2 Stakeholder Engagement

We recognise that our business activities affect numerous groups of people, and we consider our stakeholders as an essential element in our business model. For this reason, we integrate them into the company's decision-making processes through consultation and, in some cases, direct participation in certain aspects of the organisation's activity. This management model allows us to understand the expectations of our different stakeholders and identify areas for improvement by focusing on their needs. In this way, we fulfil our purpose of increasing people's well-being.

In 2021, our priorities were based on improving our positioning in terms of specialisation, quality, innovation and sustainability. In addition, we are committed to increasing international communication and differentiating our company in the sector.

Stakeholder relations

This year, we focused on our stakeholders by asking them about our level of compliance in relation to the group's priority indicators. This consultation on key economic, environmental and social issues has helped us to set a clear strategic direction to meet the challenges of the future and to achieve sustainable development by taking all opinions into account.

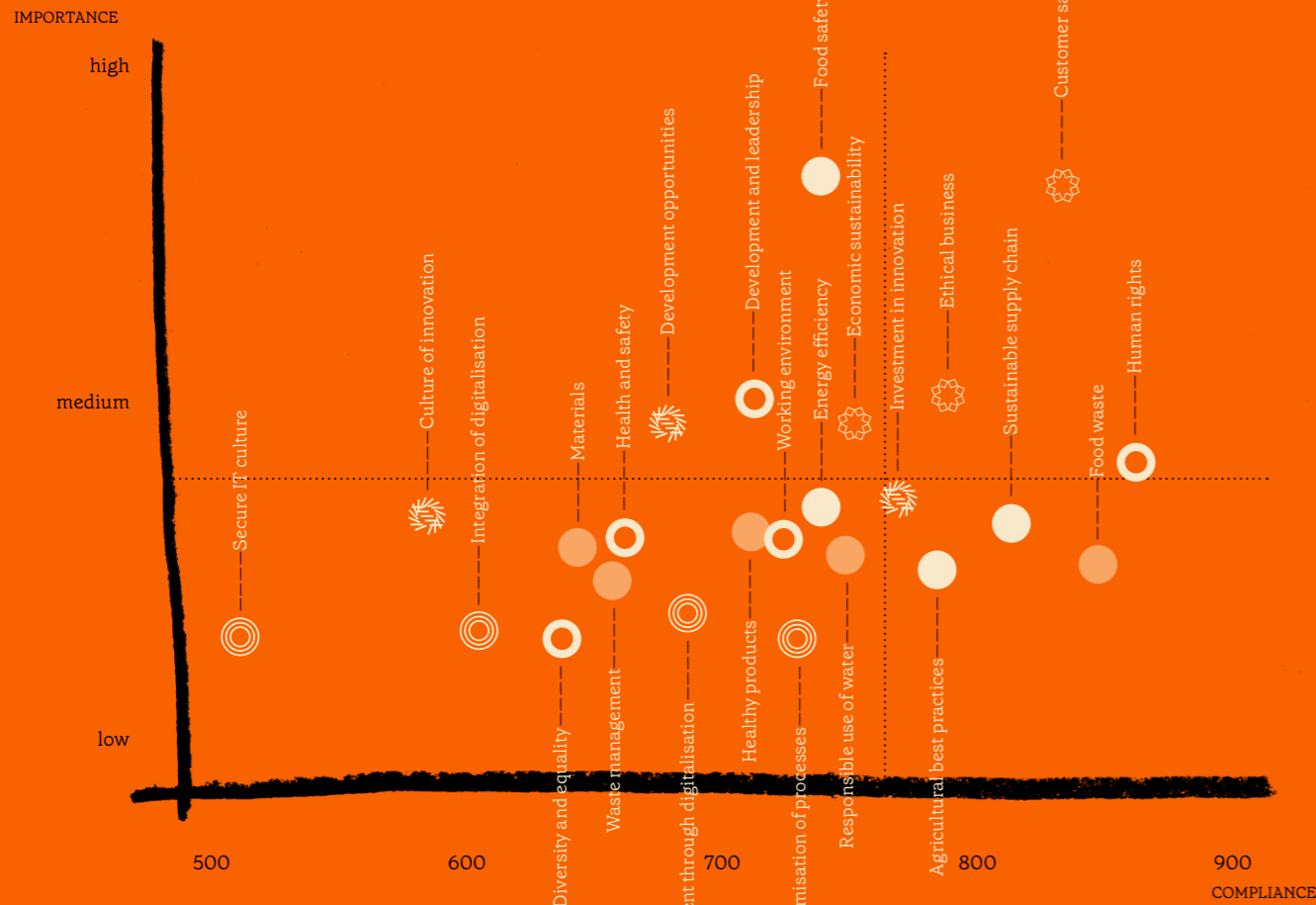
This way of working through dialogue with our stakeholders helps us to meet our objectives based on the values of participation and transparency. In this way, dialogue enables us to understand and manage stakeholder expectations more effectively. We share points of view through listening and learning and we are able to allocate the time and resources necessary to address the relevant areas for each group.

STAKEHOLDER	TOOLS FOR OPEN DIALOGUE AND TRANSPARENCY	FREQUENCY
Human team: The people who make up Importaco's staff	Importaco Convention	Annual
	Expanded Management Committee	Four-monthly
	Executive Committee	Weekly
	Works Council	Four-monthly
	Equality Committee	Four-monthly
	Internal communications	Continuous
	Health & Safety Committee	Quarterly
	Ethics Committee	Quarterly
	Importaco Connect	Daily
Suppliers: Companies that supply products or services to Importaco	Meetings and visits from procurement, quality and sustainability teams	Continuous
	Direct communications	Continuous
Customers: Companies to which Importaco supplies its products	Customer service	Daily
	Crisis Committee	On demand
	Meetings with sales and quality teams	Continuous
	Direct communications	Continuous
Institutions and NGOs: Organisations Importaco collaborates with	Meetings and events	Continuous
	Collaboration agreements	Continuous
Shareholders: Owners of Importaco	General Shareholders' Meeting	Annual
	Board of Directors	Monthly
Public administration	Meetings	Occasional
	Participation in associations	Continuous



stakeholders

2.3 Materiality Analysis



- health and well-being
- leadership and integrity
- sustainability
- development and continuity
- innovation
- technology

The materiality analysis is the process we use to identify the most relevant financial, environmental and social impacts on our business model. This analysis allows us to draw up strategies, take decisions within the framework of sustainable development and report our progress clearly.

In 2021, we conducted a study to determine the state of our reputation among key stakeholders and establish measurement tools to manage it. Thanks to this multi-stakeholder perspective, we have been able to gather direct input from stakeholders and thus discover how the most relevant interest groups see us. This will be used to define the main lines of action for the improvement of the company, telling us where, how and with whom to improve it. To develop this reputation scorecard, an *ad hoc* audit of key stakeholders was carried out.

Health and well-being, leadership and integrity, sustainability, development and continuity, innovation and technology are the six key areas for Importaco. The various material issues arising from these areas are analysed in the scorecard in order to link them to our strategy and business model so that we can improve them.

For Importaco, achieving excellent levels in our reputational objectives is key to the successful development of the company and this covers issues of development and continuity, human rights, food safety, supply chain and ethics, among others. The areas we want to strengthen in the coming years focus on principles related to leadership and integrity, especially in talent development and sustainability. We are also working on cultural integration and innovative and technological processes.

3

Importaco's Commitment to Sustainability

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-
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- Our broad commitment to sustainability is embodied in our Green Company strategy, in which we integrate sustainability into our business through three pillars: Green (Planet), Health (Product), Social (People). To meet the expectations of our stakeholders and ensure long-term profitability, each pillar of the strategy has different plans and projects.

Social: People

At Importaco, we are firmly committed to improving the lives of all the people who have a link with the company. To this end, we focus on human rights and the ethical principles that must guide the business in a responsible manner throughout the entire value chain.

Some of the specific commitments in this line of work are the development of the Social Compliance Programme, compliance with Importaco's ethical code and the promotion of an organisation committed to diversity and equality. From the People and Values department, we aim to achieve maximum well-being for the company's employees and strive to guarantee stable, quality employment.

Health: Product

This line of work reinforces Importaco's commitment to offer responsible, competitive and high-quality products. To this end, we integrate environmental, social and good governance criteria in the design and development of our products, while striving to improve our formulations so that they are aligned with the health requirements of today's increasingly demanding society.

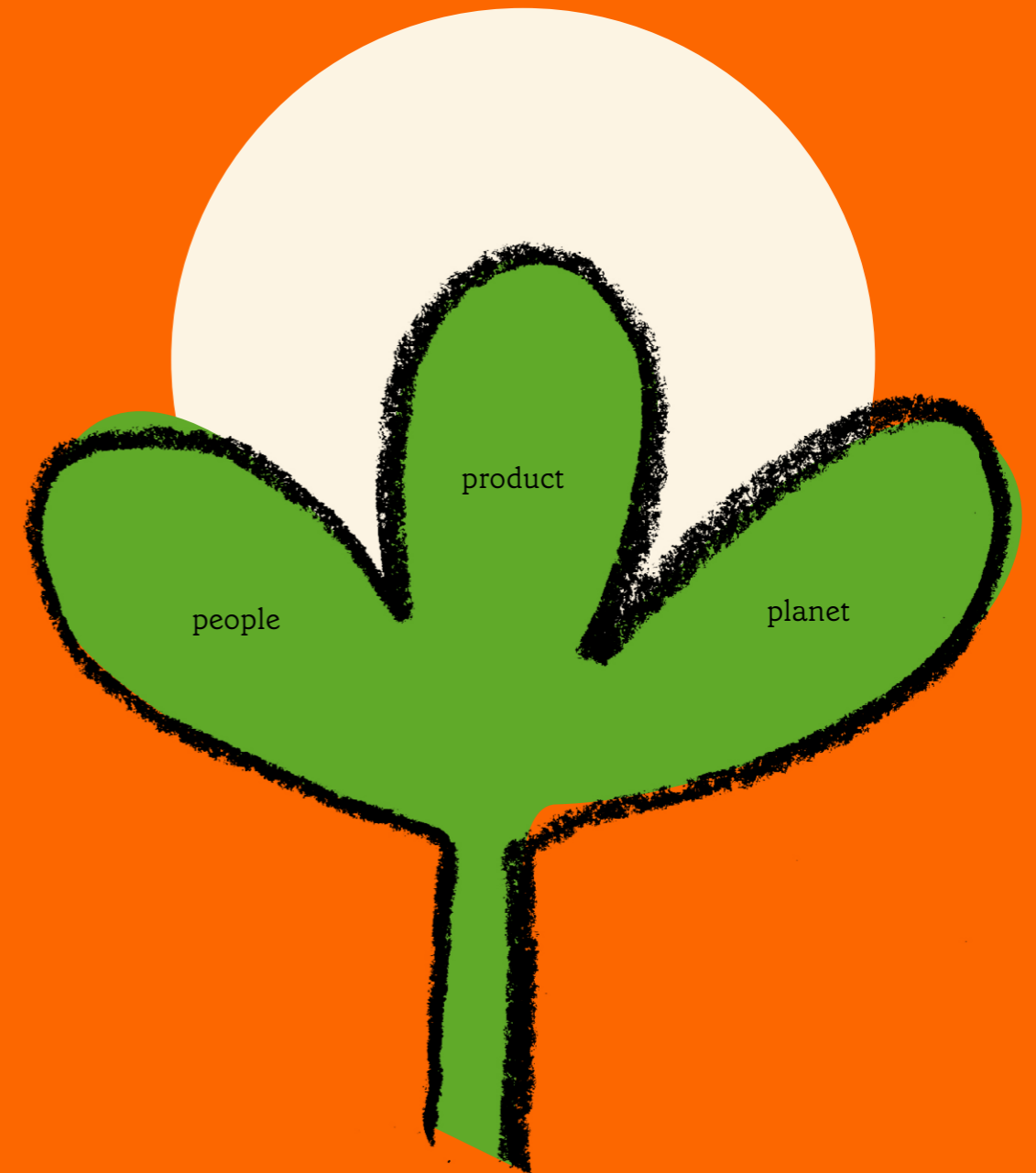
Some of the projects that have been carried out in the area of health include: the formulation of new products minimising the content of additives, salt, sugar and fats; the elimination of allergens; and the evaluation of the life cycle analysis of certain products for the assessment of the environmental impact in all its phases. Through our 360° quality model, we offer consumers safe, nutritious and healthy products. In addition, our transparent labelling allows us to inform customers of the materials used to create each product.

Green: Planet

At Importaco, we are committed to protecting nature with the motto "produce more with less". This could not be achieved without everyone's involvement, a commitment to the circular economy and a reduction in the consumption of natural resources and greenhouse gas emissions.

The plans under this line of work include on-going improvement of energy efficiency; raising awareness and environmental awareness among the work-

force; reducing the carbon footprint of our products and processes through emission reduction targets; implementing sustainable agricultural practices; and establishing a roadmap to achieve climate neutrality through decarbonisation.



3.1 PEOPLE

Promoting Leadership and Integrity

The UN 2030 Agenda gives companies a key role and promotes their involvement in achieving a decent standard of living for all people. The SDGs related to decent work and quality of life for workers, gender equality, health and responsible consumption and production are especially important in this respect (SDGs 3, 5, 8, and 12).

Our team: diversity, talent and commitment

At Importaco, we are aware that the people who make up our teams are the cornerstone of our growth. That is why we are committed to promoting the talent of every employee, offering quality jobs, fostering safe working environments and encouraging the personal and professional development of our entire workforce.

Our teams in different countries are made up of 2,286 people; they are our greatest asset and we owe the organisation's success to them. At Importaco, we are all part of a great team with commitment and passion, based on our values and united by the same corporate culture.

With the aim of "improving people's health and well-being", we have a diverse, expert, multidisciplinary and international team of professionals who are highly committed to achieving excellence, which is key to the success of the actions we undertake.

In this sense, at Importaco we are very focused on protecting labour rights and promoting a safe working environment for all employees, without forgetting the most vulnerable groups.

To this end, at Importaco we are committed to creating stable, quality jobs, with salaries above the sector average and in a working environment that promotes permanence and the achievement of work-life balance. Currently, 80% of Importaco's workforce has a permanent employment contract and the company's basic salary is 16% higher than that of the sectoral agreements.

Developing people

In accordance with SDG 8 on decent work and economic growth, at Importaco we promote policies aimed at the development and growth of people, the creation of decent jobs, training, creativity and innovation, and we are always committed to well-being at work. In terms of professional careers, we encourage internal promotion to guarantee the professional development

and motivation of our employees, which also favours the support and promotion of women to management positions in our organisation.

• TRAINING

We believe in the capacity and potential of each person that makes up Importaco, which is why we promote training and the generation of opportunities within our company. We are committed to a comprehensive training plan for our employees, as we know that a motivated and knowledgeable team translates into a better working environment. We recognise that the preparation and continuous improvement of our employees helps us to increase our business competitiveness and to take on many more projects.

Furthermore, investment in training allows us to have a highly professional team that, through leadership and specialisation, works together well to deliver excellent products. In 2021, we invested more than 500,000 euros in the annual training plan. In total, there have been 48,283 hours of training: 26,866 for men (26 hours on average) and 21,237 for women (21 hours on average).

All people who join the Importaco workforce follow a general induction plan, in which they receive online training called "Join In", which allows them to learn about the characteristics of the Importaco management model. In addition, this course covers issues relevant to the company, such as food safety, occupational risk prevention and the quality system.

We should also highlight three training courses that have been relevant during this financial year. Firstly, the high-performance management team training aimed at the management team, a programme designed to develop competencies and build skills to lead successfully in a High-Performance Management Team (HPMT), where participants learned to face challenges and difficulties with confidence, as well as methods to improve their work, all in an atmosphere of trust for greater team cohesion.

Secondly, the "Agile Bootcamp in Company" training, which involves the participation of employees from different departments and companies and which is based on learning agile practices and methodologies to provide better adapted responses to market demands and requirements expressed in the form of customer demands, thus creating an agile work ecosystem at an organisational level.

Finally, the training "Teamwork II: Management of One's Own Emotions", aimed at plant workers, with the

Distribution of the Workforce

By gender	2020	2021	By country	2020	2021
Men	1,407	1,099	Spain	1,408	1,489
Women	1,034	1,187	Italy	450	585
By age	2020	2021	Poland	76	80
Under 30s	247	282	United Kingdom	104	79
30 to 50	1,387	1,333	Turkey	28	27
Over 50s	448	671	Portugal	5	14
By professional category	2020	2021	China	3	4
Qualified	850	976	India	1	1
Specialists	660	698	Argentina	3	3
Technicians	277	300	Chile	1	1
Middle managers	261	278	United States	2	3
Senior managers	33	34	Diversity	2020	2021
			Disabled people	28	30

Evolution of representation in middle and senior management positions

By gender	2020	2021
Men	134	130
Women	81	79

Executive Committee

By gender	2020	2021
Men	7	6
Women	6	6
By age	2020	2021
Under 30s	0	0
30 to 50	9	8
Over 50s	4	4

Training Hours

By gender	2020	2021
Men	19,060	26,866
Women	20,758	21,237
Total	39,818	48,283
By job level	2020	2021
Specialists	11,496	8668
Clerks and office workers	2,874	13,526
Technicians	12,786	12,140
Middle managers	10,803	10,881
Senior managers	1,858	2,844

Workforce by type of contract

By gender	2020		2021	
	Permanent	Fixed-term	Permanent	Fixed-term
Men	870	177	877	222
Women	697	337	727	460
By age	2020		2021	
	Permanent	Fixed-term	Permanent	Fixed-term
Under 30s	157	90	146	136
30 to 50	1,093	293	1,044	289
Over 50s	313	135	404	267
By professional category	2020		2021	
	Permanent	Fixed-term	Permanent	Fixed-term
Qualified	362	488	344	632
Specialists	635	25	663	35
Technicians	272	5	289	11
Middle managers	261	0	265	13
Senior managers	33	0	33	1

Workforce by type of employment

By gender	2020		2021	
	Full-time	Part time	Full-time	Part time
Men	1,020	9	1,089	10
Women	990	62	1,128	59
By age	2020		2021	
	Full-time	Part time	Full-time	Part time
Under 30s	258	2	281	1
30 to 50	1,307	66	1,266	67
Over 50s	445	4	670	1
By professional category	2020		2021	
	Full-time	Part time	Full-time	Part time
Qualified	894	19	958	18
Specialists	611	38	661	37
Technicians	258	11	290	10
Middle managers	218	4	274	4
Senior managers	29	0	34	0

objective of becoming aware of their emotions and the repercussions they have on the team; recognising the emotions of others and knowing how to manage them in order to work well as a team; and learning healthy mechanisms that allow them to feel better and facilitate the well-being of the group.

• WORKING ENVIRONMENT STUDY

Maintaining an excellent working environment in which each person can develop their full potential is one of our commitments at Importaco to guarantee staff satisfaction. Workplace environment surveys are carried out every two years and are open to the entire workforce; participation is voluntary and anonymous to ensure the veracity of the answers and transparency.

The main aspects evaluated in the survey are communication, working conditions, change management, leadership and work organisation. In 2021, 982 people participated in the working environment assessment, which showed improved results over the previous one. With regard to improvement plans, 14 group exercises were held which saw the participation of 110 people to define action plans. The results obtained show an improvement compared to the previous evaluation, as it is only with the employees' contributions that we can improve working conditions and job satisfaction. In total, 556 actions have been defined, of which 201 have already been completed and 285 are in progress.

• 360° FEEDBACK

The purpose of conducting 360° feedback is to apply a comprehensive methodology to identify strengths and areas for improvement in the performance of the workforce. The first time we launched this assessment model to a large number of employees was in 2021, to a total of 480 employees at different levels.

The assessment was conducted through the SAP SuccessFactors tool, which measured the level of compliance with generic competencies. Thanks to the results obtained, these people have linked their personal development plans to the results of the assessment with the aim of reinforcing the company's culture.

Occupational health and safety

The profound changes brought about by the pandemic and the resulting lockdowns have created new challenges to be faced. The exceptional situation has led us to adapt our traditional programmes to the virtual

world, while at the same time we encourage teleworking and bubble groups. The "I take care of myself; you take care of me" strategy has been the foundation of the occupational health and safety policy during this time. In this sense, we have implemented preventive actions through hygiene measures, separations, disinfection, reduction in the size of teams, work-life balance and control of numbers, as well as transparent communication at all times about hygiene measures, protocols and results in order to motivate the workforce.

At Importaco, we strive to protect labour rights and promote a safe, healthy and risk-free working environment for all employees. To this end, we follow the ISO 45001 standard and demonstrate our commitment to continuous improvement in managing our risks to worker health and safety by reducing accidents and illnesses, as well as increasing operational efficiency by reducing emergencies and sick leave. Importaco's global health and safety management system is certified by the ISO 45001: 2018 standard in 9 workplaces, 2 more than the previous year.

Furthermore, in 2021 we provided more than 7,224 hours of health and safety training. The topics on which we have focused this year at Importaco were those related to general risks and prevention, planning drills, self-protection and emergencies. In turn, Besana has provided training in the areas of manual handling, control of hazardous substances, fires and first aid.

This year we launched a new medical check-up service in Valencia. This new company medical service serves approximately 894 workers. The aim is to replace the medical examinations carried out by Mobile Units, and these are carried out in fully equipped facilities to guarantee a better service. Some of the actions included in the company medical service are medical check-ups, vaccination campaigns or the assessment of temporary adaptations to the workplace due to health problems.

We have also continued to support the GENDER project developed by IBV (Biomechanics Institute) that identifies problems with ergonomics from a gender point of view. As for the improvements made to our production centres, we have worked in the Sagunto sunflower seed factory through an analysis of the workstations in the manual packaging section. In this work, tasks are carried out in which the manual handling of materials is habitual and repetitive: warehouse, production lines, maintenance and repair. Through this analysis, we have concluded that the ergonomics of the workplaces can be improved by integrating the char-

acteristics of both genders in the design of tasks that involve handling. In 2022, further improvement measures will be implemented that will benefit the health and safety of workers and take into account the impact and consequences of gender-specific risks.

Labour relations

Freedom of association, freedom to join a trade union and freedom to bargain collectively are fundamental rights. Through dialogue, we seek to address the needs of both sides and promote agreements that improve the well-being of employees and the company.

Within the negotiation of our own collective agreements, key points are covered, such as the provision of personal protective equipment, the creation of health and safety committees, participation, training, grievance mechanisms and the right to refuse unsafe work. Key aspects and protocols to improve working conditions in the group are also covered. These include the action protocol against sexual or gender-based harassment, environmental management, the integration of minority groups, and training.

At the same time, each professional is involved in his or her own health and well-being through participation in health and safety committees in centres with more than 50 employees. This function may be entrusted to prevention officers in smaller sites. These committees maintain gender parity and meet on a quarterly basis. Their responsibilities include promoting initiatives to improve working conditions and keeping track of all health and safety methods at the workplace.

Our collective agreements go beyond the wage conditions of sectoral agreements and focus on improving aspects such as regularity of working hours, flexibility and work-life balance. 100% of our personnel in Spain is covered by a collective agreement. In the other countries in which we operate, we follow the country's regulations. This is complemented by company policies that develop and enhance the provisions of these agreements.

In 2021, a new collective bargaining agreement came into force for the dried fruit and nuts business, bringing substantial labour improvements for its more than 1,100 employees. It is valid for two years (2021-2022) and introduces a labour architecture that guarantees the workforce a legal framework of greater labour stability and social protection in the current socio-economic context.

The agreed measures include a 1% wage increase for each year of the agreement, as well as a 5-minute increase in breaks during the 8-hour working day. In addition, an increase in overtime and holiday pay of between 4% and 19% depending on the occupational group is envisaged. Flexibility on Friday afternoons has also been extended for office staff working split shifts, and improvements have been made to paid leave.

The natural drinks business has its own agreement in force from 2020-2021. The new agreement will come into force in 2022 after a negotiation process during which we will try to meet employees' expectations through listening and consensus.

Equality, inclusion and diversity

We understand diversity as a fundamental factor for business success, as it ensures a wealth of talent. Therefore, our corporate culture is marked by the promotion of diversity, equality and inclusion in the workplace through the recruitment, promotion and development of all people regardless of their social and economic background, age, religion, gender and sexual orientation.

Through this corporate culture, we create fair and diverse work environments in which we create opportunities for equal access to employment and career development. Our workforce is made up of employees of 23 nationalities, which fosters the creation of multicultural and international teams. Both genders are equally represented: 1,187 women and 1,099 men.

Furthermore, we believe that gender equality is not only a fundamental human right, but also one of the essential foundations for building a just, prosperous and sustainable world. Therefore, with our equality plan and the measures implemented, we ensure the full and effective participation of women in the company, as well as equal opportunities for leadership at all levels of decision-making. We do this by adopting and reinforcing strong policies to drive equality and empowerment for all women at all levels, demonstrating our work to achieve SDG 5.

We are proud to be taking steps to promote women's leadership and representation in our business through our participation in #TargetGenderEquality, a United Nations Global Compact Spain accelerator programme, where we continue to learn how to align our strategy with gender equality and make a positive impact on the lives of all women and girls.





• **EQUALITY PLAN**

The principle of equality has been present from the very beginning of the Importaco Group. This principle is present in our own agreement (art. 6) and in our ethical code: “We have the obligation to respect the physical and psychological integrity of all people and recognise that they deserve equal dignity and rights.” We have reinforced our commitment to equality by developing and implementing equality plans since 2007.

In 2021, we worked with the equality committees of both businesses, dried fruit and nuts and natural drinks, through the initial diagnosis and the planning of actions. We are committed to equal treatment and opportunities for women and men in our strategic plan. As we consider equality to be a fundamental principle in labour relations and in the management of the people who make up the entire group, our main objectives are as follows:

- Promote and disseminate a corporate culture committed to diversity, as well as equal treatment and opportunities throughout the chain of command.
- Incorporate the gender perspective into management policies and systems.
- Reinforce the commitment to sustainability and the CSR principle. Comply with the principle of balanced gender presence in all areas, levels and positions.
- Promote the development of skills and competencies for internal promotion regardless of gender, age, culture and origin.
- Uphold the principle of equal pay for equal work.
- Prevent sexual and gender-based harassment by implementing awareness-raising measures.
- Ensure the use of inclusive language in the company’s internal and external communications.

Importaco’s remuneration policy is transparent and is linked to the job responsibilities and contribution. To eliminate any type of discrimination based on gender, race or social or political orientation, each position is evaluated with an independent tool based on hierarchical level and responsibility. The Importaco workforce receives an average salary of 26,001 euros, 27,934 for men and 23,859 for women.

Importaco’s work-life balance system allows each professional to benefit from different measures aimed at optimising the organisation of working time: flexible

working hours, work-life balance or reduced working hours in the event of legal guardianship. In 2021, a total of 38 women and 29 men took advantage of these work-life balance measures. 62 people took parental leave: 28 women and 34 men. In all cases, they returned to work at the end of their leave and are still working in the company one year later.

Human rights compliance

• **SOCIAL COMPLIANCE PROGRAMME**

When selecting and evaluating our suppliers, our criteria go beyond economic criteria and focus on environmental protection, compliance with human rights, labour and social standards, equality and anti-corruption policies.

Through the supplier code of conduct, we manage to transmit Importaco’s ethical culture throughout the supply chain and promote respect for fundamental human and labour rights. This code defines the minimum standards to be assumed and respected by suppliers, their employees, agents and subcontracted personnel in the development of their business activities and actions. In terms of labour practices, child labour and forced or compulsory labour are prohibited. Furthermore, the code highlights the obligation to ensure equality and non-discrimination, the provision of a decent working day and a decent wage, health and safety, and support for freedom of association.

• **DUE DILIGENCE**

We apply due diligence in our value chain through different initiatives: on the one hand, we assess human rights compliance per country by monitoring compliance and through the Human Development Index; depending on the level of compliance in each country, we define the requirements within the Social Compliance Programme. Among the strategies we follow are the signing of the code of conduct, membership in Sedex and the SMETA 4P audit requirement. Both internal stakeholders (procurement and quality departments) and external stakeholders (customers, alliances such as Sustainable Agriculture Initiative, suppliers and local NGOs) are involved in this process.

• **TOPICS INCLUDED IN OUR CODE OF CONDUCT FOR COMPANY SUPPLIERS**

- Commitment to respecting human rights
- Regular employment
- Prohibition of forced labour
- Prohibition of sexual, physical, verbal or any other form of abuse
- Prohibition of child labour
- Compliance with environmental legislation
- Fighting against discrimination
- Reducing natural resource consumption
- Freedom of association and collective bargaining
- Prevention of environmental impact
- Safe and healthy working conditions
- Prohibition of bribes
- Decent wages
- Right to privacy
- No excessive working hours
- Knowledge protection

Suppliers

	2020	2021
Within the Social Compliance Programme	68	57
Who have signed the code of conduct	53	53
Audited	37	39

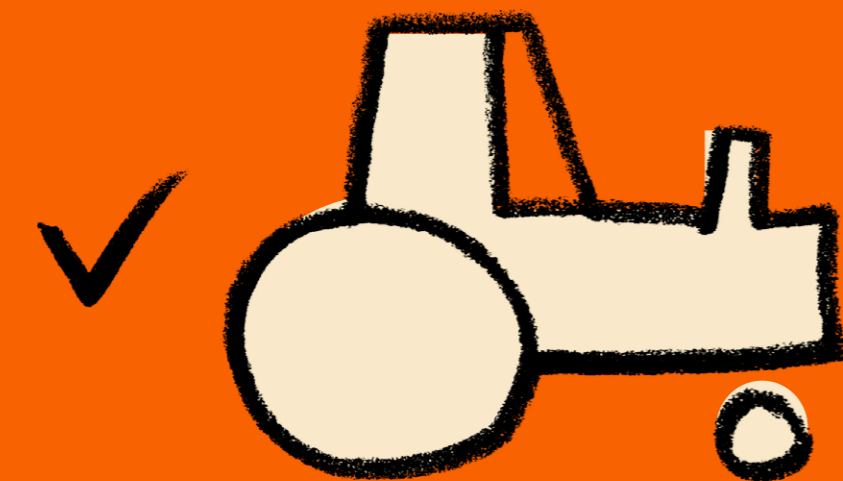
Social actions to improve people’s health

Importaco works with social entities to improve people’s health and well-being through their diet. In 2021, we collaborated with public entities, such as the Town Council of Sagunto, by donating mineral water and dried fruit and nuts to benefit UNICEF. We also collaborated with social organisations such as the Spanish Cancer Association, the Refugee Aid Commission and the Sagunto Food Solidarity Centre.

In line with our aim to improve people’s health and well-being, we have promoted a social action project called *Come Sano, Crece Fuerte* (Eat Healthy, Grow Strong), based on nutritional education sessions aimed at pupils in the last cycle of primary and first cycle of

secondary school. The aim is to raise awareness and provide young people with tools that enable them to look after their health and increase their well-being by promoting healthy eating and healthy habits and encouraging the consumption of fruit, vegetables, pulses and nuts. In 2021, we managed to reach 225 children, and our goal is to reach 1,000 children during 2022.

With regard to the social development of the communities in which we are present, we have collaborated with the “Maestro Ponce” Municipal Conservatory of Chella through the contribution of 5,100 euros for the acquisition of new musical equipment. In this way, we manage to promote the socio-cultural activities of the municipality, especially those that contribute to the personal development and well-being of its inhabitants.



suppliers:
123 certified in food safety and quality (BRC/IFS Food)

3.2 PRODUCT Caring for People's Health and Well-Being

There is growing evidence of the importance of maintaining a conscious and healthy diet. Our diet can improve not only our health, but also that of the planet we live on, and this is leading people to seek a healthier diet.

Achieving the UN 2030 Agenda as a whole requires a transformation of the agri-food system towards healthy and sustainable diets, involving all stakeholders in the food chain, from production to consumption. Reducing food waste (SDG 12.3) and preserving terrestrial ecosystems (SDG 15) are some of the challenges related to this sustainable transformation. The way in which companies can contribute to these challenges is by including sustainability in food production systems, fighting hunger in all its forms (SDG 2), maintaining the health of ecosystems and improving the nutritional profile of our products to contribute to people's health (SDG 3).

At Importaco, we are convinced that healthy food must be appetising in order to meet society's demands. Nuts, dried fruit, seeds and mineral water are part of a healthy and sustainable diet, as they have beneficial health characteristics and can also be enjoyed thanks to their texture and flavour. In addition, we apply the principles of responsible innovation in all research projects, where we integrate ethics, social responsibility and scientific collaboration. The main objective of our studies is to benefit the health of consumers by promoting healthy and more conscious eating, as well as to improve food safety and quality.

Technology Centre

The Technology Centre is where the company's innovation and quality strategy is born. Importaco aims to use its annual investment of more than 6 million euros to become a benchmark in food safety, quality and innovation through the generation of knowledge, open innovation and applied research. The Centre has a team of forty professionals, more than 10 of whom hold PhDs specialising in science and technology, who carry out research, innovation and product reformulation projects.

The centre's co-creation spaces include 7 laboratories for sensory, physical, chemical and microbiological analyses, with the capacity to carry out more than 31,000 analyses per year. The laboratory specialised in chemical and microbiological controls has been granted ISO 17025 accreditation for the determination of aflatoxins and ochratoxin A. These mycotoxins are

chemical compounds produced naturally by various genera of fungi under certain humidity and temperature conditions that could be harmful to consumer health.

We also have kitchens for the design of innovative products, which allow us to develop prototypes and test product development. We have a pilot plant for pre-scaling, prior to fine-tuning in the group's production centres. In 2021, we inaugurated our semi-industrial plant to complete the scale-up process with the aim of rapidly launching innovative products. This plant is designed to address the needs of the market, capable of adapting its processes to the product design with maximum quality and flexibility.

Culture of excellence: PROA Plan

The pursuit of excellence is the purpose of our PROA Plan. This plan aims to ensure that all the people who make up Importaco are committed to quality and know how their daily work contributes to improving the company's products.

The culture of excellence seeks to achieve a product of the highest quality. To achieve this, our plan puts customers and consumers at the centre of decisions through multiple initiatives, such as the detection of individual contributions, the product-person tandem and the cells of excellence.

The contribution workshops are meeting points where each professional establishes his or her contribution to the creation of a perfect product. Through the PROA Plan, we value each process, and this is seen as an opportunity to improve the quality of the products we offer. Each professional has defined their DO practices, the key areas of their work to achieve maximum quality, and their PROA practices, which are the continuous improvement processes that will allow them to achieve excellence. In total, we have defined 44 practices that will be integrated into the performance evaluation of each professional.

The cells of excellence are cross-disciplinary teams created for a specific challenge and are always linked to innovation, excellence, the improvement of product and the implementation of process. This network is made up of cells involving a multitude of professionals who use their knowledge to address challenges related to maximum quality, or quality 10 (Q10), the selection of raw materials and product preservation.

22,593

hectares cultivated following agricultural best practices



360° Quality Model

At Importaco, we have created a 360° quality model with the aim of offering consumers safe, nutritious and healthy products. Through a transversal model, we manage quality from four dimensions: corrective, preventive, predictive and exploratory, which allow us to manage quality requirements globally and guarantee integration in every phase of the value chain.

The origin of this model is our specialised knowledge in three areas: the customer, the product and the process. At Importaco, we employ neuroscience studies that contribute to people's well-being by understanding mental health and cognition. Through this research, which focuses on consumer perception of natural products, we discover how dried fruit and nuts interact with the human brain. These processes are developed with transparency and from a multidisciplinary perspective, and involve different social players with the aim of guaranteeing the highest standards of quality and food safety.

• CORRECTIVE QUALITY

Corrective quality is focused on quality control and the implementation of improvements detected through customer service processes. Our centres are equipped with the best technology, which guarantees the stability and specialisation of each process. In terms of controls, the production lines have uninterrupted monitoring processes, and each product we supply is analysed for an average of 150 parameters, and 25% of those measure food safety. For example, in the natural drinks business, a total of 96,853 physico-chemical analyses and 163,384 microbiological analyses have been carried out to ensure the highest standards of food safety and quality.

In addition, we have an expert customer support team that analyses and manages the recommendations regarding our products. The protocols in place regulate response times to different queries, as our commitment is to respond immediately to possible food safety incidents. This team also leads customer audits and the deployment of improvements to the process regarding the technical specifications of the product.

• PREVENTIVE QUALITY

Preventive quality processes guarantee the application of strict quality and food safety protocols in the different stages of the value chain.

Through the agricultural integration project, we work annually with more than 340 farmers who cultivate a total of 22,593 hectares of products such as peanuts, sunflower seeds, almonds, maize or pumpkin seeds. This project integrates all stages of cultivation and enables product traceability from the field, as well as the application of agricultural best practices aimed at maximising quality, reducing defects and detecting new risks.

We also have our own almond and peanut cultivation project with the aim of generating knowledge about cultivation processes and the integration of sustainable practices. In this way, we achieve a crop free of endemic diseases, guarantee traceability and adapt cultivation techniques to the needs of our customers. In 2021, at Importaco we have reached 680 hectares of land in our own peanut cultivation project in Argentina, with a harvest that exceeds 3,100 tonnes.

As for almonds, Importaco and Proalmendra, a nut farmers' company in the region of Valencia, have joined forces to eliminate the presence of bitter almonds in the Maestrazgo region. The aim of the project was to completely eliminate the presence of these nuts by 2022. With the implementation of the bitter almond control plan, the number of integrated producers has increased by 12% compared to the previous year. The next steps of this project are to continue with the monitoring of Marcona almond producers and to extend the project to the Largueta variety.

The Quality at Origin Programme aims to collaborate with direct suppliers to create a common project for quality and food safety aligned with Importaco's criteria. To this end, we have two lines of work: audits at source and the implementation of quality management systems aligned with the culture of excellence. In 2021, we collaborated with 125 companies on various projects, such as the integration of new suppliers, the implementation of procedures for the selection of raw materials and the control of defects.

With an average of 70 audits per year in 25 countries, at Importaco we monitor parameters such as allergen management or the stability of the product's nutri-

tional values. In these approval processes, a specialised team verifies that the suppliers are audited according to international GFSI standards and that their processes comply with Importaco's standards of excellence. Following this process, on-going work is carried out with the supplier through the application of quality controls, the characterisation of defects and the improvement of their process capabilities. In addition, emerging risks are also managed through monitoring and the implementation of extraordinary plans according to their evolution.

Once the product arrives at our facilities, we apply strict controls on raw materials and storage to verify the technical parameters of our products. These controls are based on product data sheets and continue throughout the production process to ensure that all defined risks are monitored. To achieve this, control systems comply with the Six Sigma methodology, we assess emerging risks on an ongoing basis and implement new technologies. Our production processes are certified to international BRC and IFS Food quality and food safety standards, as well as through verification systems for religious community practices, such as kosher and halal.

• EXPLORATORY QUALITY

Exploratory Quality researches new technologies to solve challenges regarding quality. Thus, we carry out open innovation projects where, through collaboration with technology centres and start-ups, we carry out a cross-sector analysis to test both consolidated technologies in other sectors and emerging technologies with the capacity to evolve.

• PREDICTIVE QUALITY

Lastly, through predictive quality, we apply smart methodologies to model product behaviour. This is an emerging line of work that aims to reduce product deviations through multivariate data analysis. By collecting on-line and at-line data, we detect changes in the processes and prevent deviations in production. To achieve this, we have annual process reports, trend analyses of critical quality characteristics and continuous monitoring systems via quality cells.

Suppliers

	2020	2021
Within the Quality at Origin Programme	153	125
Certified in Food Safety and Quality (BRC/IFS Food)	92	123
Audited	73	79

Agricultural integration

	2020	2021
Farmers	453	346
Hectares	19,854	22,593
Tonnes	61,372	69,933

Advanced food and research

At Importaco, we remain true to our values, which are based on quality, health, food safety and sustainability, and we apply the principles of responsible innovation in our research projects. The purpose of the advanced food project is to promote the health benefits of dried fruit and nuts to improve people's health through a healthy diet. To this end, we carry out research into the design of products associated with the needs of special groups, such as the elderly or children, the functional properties of dried fruit and nuts and their capacity to maintain people's well-being.

Advanced nutrition stems from the knowledge we have accumulated at Importaco about dried fruit and nuts and the benefits they have for human health. Through transparent processes, and from a multidisciplinary perspective, we collaborate with clients, technology centres, start-ups and researchers in social sciences and nutrition. In addition, we explore new avenues of research based on three health benefits: emotional well-being, the relationship between diet and well-being, and the possibility of slowing down the ageing process.

The year 2021 was a milestone in our innovation and research trajectory, as we carried out the group's first disruptive innovation project. Thanks to the collaboration with Darwin Biospecting, at Importaco we have managed to isolate probiotic bacteria of the *Lactobacillus* and *Pediococcus* genera from nuts. These have antioxidant, anti-inflammatory and immunostimulant properties according to *in vitro* and *in vivo* studies. These activities represent potential therapeutic targets that open up the possibility of developing solutions to prevent cellular ageing and stimulate the anti-inflammatory response.

Based on these findings, Importaco has developed a range of advanced food products consisting of probiotic-enriched almonds and walnuts. These products combine the benefits of nuts as a source of calcium and omega 3 with the probiotic properties of selected microorganisms.

The projects we are developing at Importaco in this line of research include nutrigenetics, where we start from the human genetic component to improve the absorption of nutrients, the extraction of elements with nutritional potential to enrich products and the elimination of additives and allergens to ensure that dried fruit and nuts reach a greater number of people.

The innovation tree

The innovation associated with the development of new products stems from our aim to create products that are both healthy and attractive to people. To this end, we analyse the consumer profile and market trends in detail, as well as the production processes that make the most of our products. Our innovation tree strategy covers the possibilities of creating healthy products with dried fruit and nuts through their transformation and integration at different times of consumption.

This strategy stems from the study of the profile of nut consumers. These people are looking for healthy foods that are good for their health and for the planet; that have an intense flavour and a very crunchy texture. Through this line of work, we put our knowledge at the service of the customer to co-design optimal products that integrate the balance between organoleptic profile, consumer adaptation and use.

With Importaco's innovation tree applied to the dried fruit and nuts business, we aim to make use of everything that the processing of a product offers, from the moment it is harvested, to produce products adapt-

ed to the current and future needs of our consumers. It is about being innovative through the responsible use of the elements that nature provides us with. These processes are carried out in collaboration with our customers and, thanks to them, we launched 26 products in the retail and industrial markets in 2021.

Furthermore, Besana has launched 150 products in the retail market within the innovation areas of health, snacks and confectionery. These launches have been carried out in partnership with strategic customers, and the most important projects are the introduction of new organic lines, healthy products such as defatted flours and special actions to promote Italian gastronomy and Christmas campaigns. Furthermore, in line with consumer trends, work has been done on the development of ranges suitable for vegans through the integration of vegetable proteins.



176 new products in 2021

3.3 PLANET

Caring for the Environment and Sustainability

In line with the UN definition, environmental sustainability is about acting in a way that ensures future generations have the natural resources available to live an equal, if not better, way of life as current generations. Therefore, our company focuses on the ecological footprint of its activity and how to reduce it in order to improve our life on the planet.

In accordance with the European New Deal, we are committed to achieving our environmental objectives in a fair, profitable and competitive way. In this respect, at Importaco we are committed to inclusive economic and social growth. Environmental sustainability is a cross-cutting objective of the UN 2030 Agenda, and can only be achieved through the coordinated action of all groups and social players that act on the economic, political and social stage.

Our goal at Importaco is to continue at the forefront of the transition towards a carbon neutral economy from the food sector with an approach that prioritises the energy transition (SDG 7) and the reduction of greenhouse gas emissions (SDG 13) to contribute to the progress of society and care for the planet. As a part of raising environmental awareness, at Importaco we train our employees in sustainable practices (SDG 8). Furthermore, we try to make our customers aware of responsible consumption (SDG 12) and promote a sustainable lifestyle.

From our business position, we know that, in order to achieve sustainability, we must achieve a level of proactive and forward-looking leadership and work hard to change the system by driving the transition to a climate-neutral economy.

Climate change policy

Faced with the social, economic and environmental impacts caused by climate change, at Importaco we wanted to take a step forward on the road to a low-carbon economy, and in 2021 we began to define our new climate change policy. By prioritising SDG 13, we have chosen to adopt urgent measures to combat climate change and its effects. Along these lines, we are developing a specific roadmap to define Importaco's decarbonisation strategy in which compliance with the national and international objectives currently in force is guaranteed.

To this end, we have calculated the carbon footprint of all our production centres, we have analysed the actions already taken to reduce emissions and we have

developed those planned for the coming years. In addition, we have added several innovative proposals that could help us reach zero emissions by 2050.

This climate change policy aims to define the path we must follow to reach our goal of being a Net Zero company by 2050. In doing so, we establish a low greenhouse gas emissions trajectory linked to the science-based targets initiative (SBTi) in order to avoid future emissions as our business grows. We will also make our operations and supply chains more efficient, greener and more resilient.

Energy transition

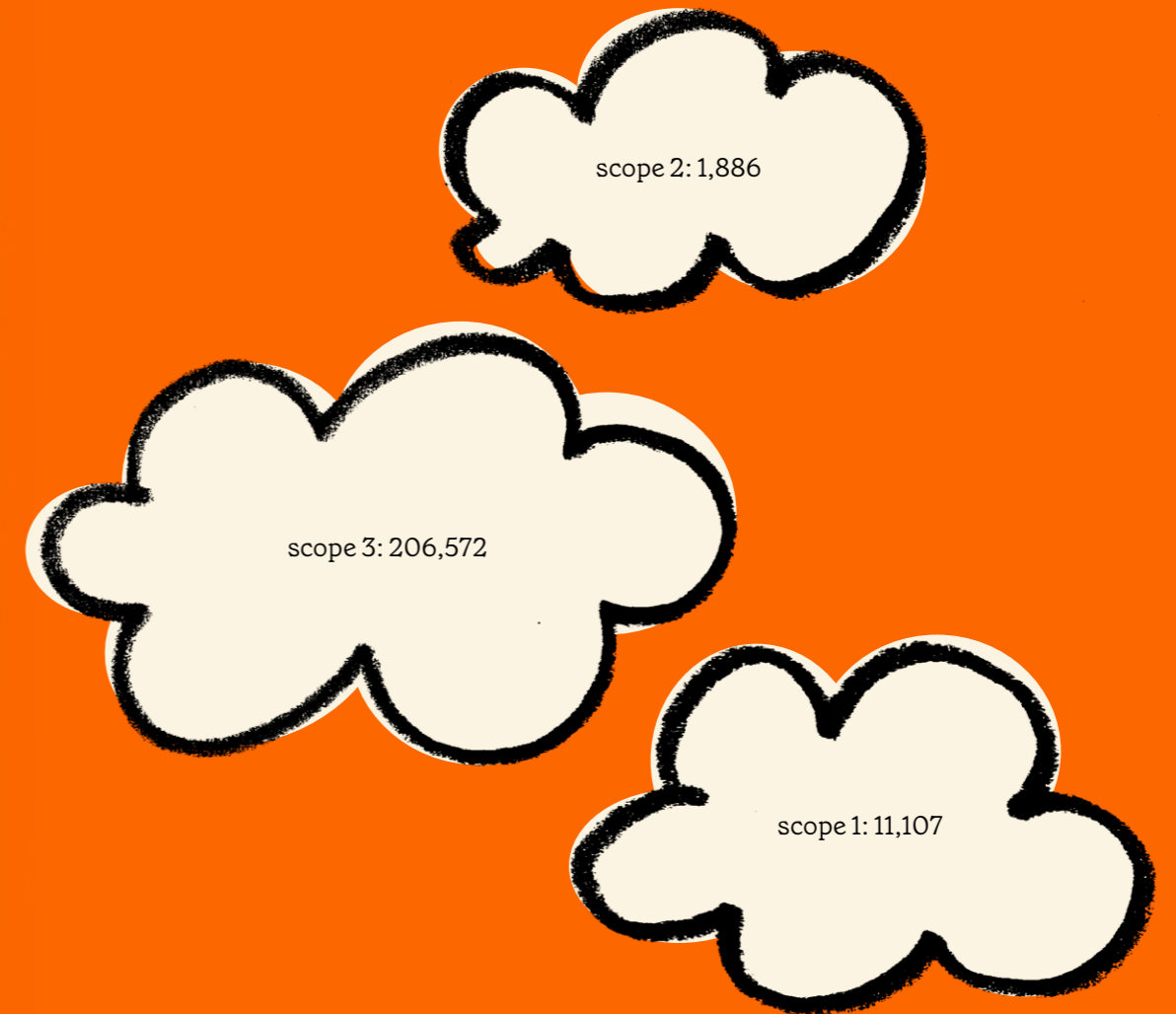
To ensure access to affordable, secure, sustainable and modern energy, in line with SDG 7, we are making considerable efforts to reduce our emissions. We use renewable electricity, optimise our energy consumption and have an internal sustainable mobility plan and a plan to offset direct emissions.

In order to improve our ecological footprint, an energy transition towards a sustainable business model is necessary. For this reason, in 2018 Importaco launched our commitment to energy efficiency: a commitment to reduce consumption in our production centres and promote the use of renewable energies. In 2021, we have continued to make progress in our goal of reducing our energy consumption: 12% since 2018.

This measure implies a reduction in CO₂ emissions of 2,218 tonnes per year at our production sites in Spain. We also prioritise using clean energy, such as renewable electricity and heat produced by a biomass boiler. In this way, we avoid the emission of 15,612 tonnes of CO₂ per year. At present, over 90% electricity consumed comes from renewable sources, which is 50% of the total. Our goal is to keep increasing this percentage every year.

This plan engages people in supporting a sustainable use of energy and uses technology to reduce consumption that is monitored in real time. Also, it adds environmental sustainability criteria to all projects and promotes a sustainable and efficient investment in natural resources. The performance of the processes and installations has improved dramatically and we can now confirm that we are heading towards a low-carbon economy. With these measures, we cut our energy consumption by 869 MWh.

This year, we have initiated a sustainable mobility plan to promote the use of electric vehicles for inter-company travel within the group to reduce fossil fuel



results of the carbon footprint calculation emissions (tonnes of CO₂ equivalent)

15,612

tonnes of CO₂ prevented due to renewable energy use

consumption and emissions and to incorporate the use of renewable energies. The project has begun with the installation of 9 charging points in several of our centres. Thanks to this project, for every kilometre we drive in an electric vehicle, we will reduce CO₂ emissions by 2.7 kg per litre of fuel.

As for improvements in the natural drinks business, at Agua de Cortes and Fuente Arevalillo we have improved the performance of our blowers by replacing the current ovens with ceramic ones and the diesel burner with a propane gas one. In addition, we have replaced the conventional lighting with LED lights. At Besana, we have improved energy efficiency by installing a trigeneration system and have managed to reduce CO₂ emissions thanks to the self-production of nitrogen.

Sustainable use of water

Water is one of the most valuable natural resources on the planet and its responsible use is of vital importance in the current context in order to preserve the environment and move towards a sustainable development model. We optimise water and sanitation management without losing sight of its risks and favouring sustainable development.

Serious and urgent environmental problems, such as climate change and water pollution, remind us that we cannot continue consuming water at the current rate and in a wasteful manner. Aware of this, at Importaco we have set out to further advance our commitment to SDG 6. In order to carry out this action, it is essential to measure and control water consumption in our company, which has led us to calculate and understand a key indicator for us: our water footprint. In this way, we can raise awareness of the wasteful use of this resource, develop plans to reuse water in the process, improve our wastewater recycling systems and optimise cleaning tasks in the plants to make them more efficient.

In the dried fruit and nuts business, we have undertaken a number of actions in both cultivation and industrial processing. In this respect, we cooperate with farmers to make efficient use of water and ensure water quality by reducing the use of chemicals. On the industrial side, we carry out cleaning tasks efficiently and continue to explore ways to reuse processing water. To this end, we are equipped with wastewater recycling systems through which we reuse 14,844 tonnes for biogas production and treat 135,565 cubic metres in compliance with water quality standards.

Moreover, the natural drinks business activities require purity of springs and sustainable use of water throughout the process. For this reason, our springs are surrounded by security barriers to protect them and prevent contamination by external factors. Throughout the process, we use aquifer condition monitoring to protect water resources. In the area of cleaning the bottling lines, we have CIP (cleaning in place) stations in the production lines of the Agua de Cortes, Agua de Bronchales, Fuente Arevalillo and Font des Teix springs, which use recirculation systems to minimise the use of cleaning products and water.

The water we consume comes from the public water supply network (dried fruit and nuts business) and from underground catchment (natural drinks business). In 2021, we consumed a total of 989,487 cubic metres of water in both businesses.

Circular economy

According to Ellen McArthur, the circular economy is a continuous cycle of positive development that conserves and enhances natural capital, optimises resource use and minimises system risks by managing a finite quantity of renewable stocks and flows. Through this type of system, economic and social growth is created by efficiently organising all the elements and resources that make up the supply chain and maximising the use of processed and manufactured materials.

During 2021, we made progress in our sustainable packaging project, whose objective is for 100% of Importaco's packaging to be recyclable, reusable or compostable by 2025. We launched three references with 100% recycled flowpacks, one that is advertised on the packaging for the food service market and two others as a blind test in the retail market. In the natural drinks business, we have achieved 25% rPET in all 1-litre water bottles. In addition, during this year, we have conducted research on compostable or cellulose-based materials.

In the natural drinks business, 100% of the packaging is already recyclable. With regard to our Agua de Bronchales products, the implementation of 50% recycled shrink film, the incorporation of 50% recycled non-stick film and the replacement of the plastic label of the LpC format with a paper label have become effective. At Agua de Cortes, meanwhile, the weight of the plastic handle on carafes for the foodservice market has been reduced. In order to raise consumer awareness of the

Energy consumption and emissions by energy source

	2020		2021	
	MWh	Tonnes of CO ₂	MWh	Tonnes of CO ₂
Electricity	46,175	1,031	51,467	1,444
Gas	29,167	7,440	40,858	8,946
Propane	2,850	724	2,838	718
Diesel	2,631	818	1,690	520
Almond shells	3,735	0	5,221	0
Total	84,559	10,014	102,075	11,722

Material consumption (t)

	2020	2021
Cardboard	1,747	2,744
Plastic	15,231	16,547
Glass	10	79
Metal	42	93

Water consumption and wastewater

	2020	2021
Consumption (m ³)	892,037	989,487
Wastewater (m ³)	82,752	135,565
Wastewater (t)	10,308	14,844

Carbon footprint

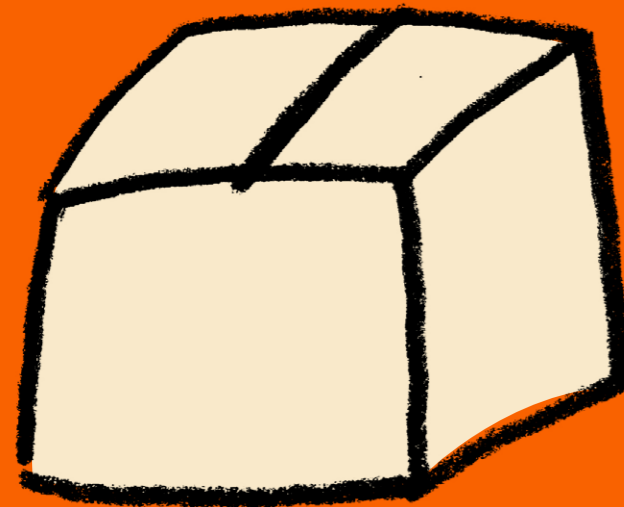
Scope emissions (tonnes of CO ₂ equivalent)	
Scope 1	11,107
Scope 2	1,886
Scope 3	206,572

Waste generated (t)

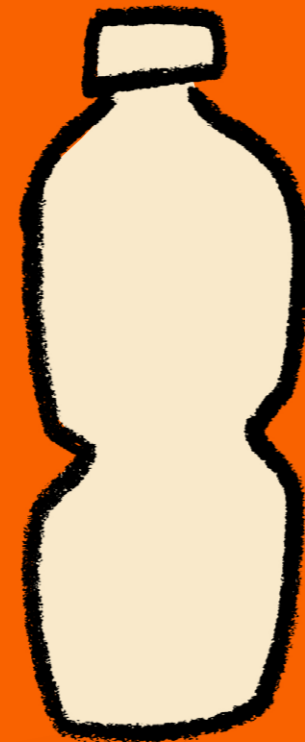
	2020	2021	Elimination method
Cardboard	1,646	2,435	Recycling
Plastic	447	929	Recycling and energy recovery
Organic	2,492	2,581	Reuse
Raffia	331	447	Recycling
Industrial waste	902	797	Energy recovery
Wood	193	147	Recycling and reuse
Scrap metal	19	136	Recycling
Oil	313	411	Recycling
Total non-hazardous waste	5,091	6,539	Recycling, recovery and reuse
Total hazardous waste	65	58	Treated according to the nature of each waste product

66%

more recycled plastic compared to previous year



cardboard: 2,744 t



plastic: 16,547 t



glass: 79 t



metal: 93 t

material consumption (in tonnes)

need to recycle, the recycling symbol has already been included on the labels of all Agua de Bronchales formats.

In 2021, the materials used to package and bottle our products were cardboard, plastic, glass and metal. As for the cardboard used, more than 70% is made with recycled materials and 4,907 tonnes come from sustainable forests under FSC certification. At Besana, we have managed to increase recyclable packaging by 5% compared to 2020.

Waste management

We always express our commitment to sustainability as a strategic framework for the development of our activity with the motto “zero waste” and we try to revalue the different waste fractions we generate to avoid their final disposal in landfill sites. Our aim is that the waste from one process can be the raw material for another through an appropriate revaluation and recycling process. With our systems of reduction, classification and recycling of the waste generated, more than 5,000 tonnes per year are revalued, which are converted into energy and materials, such as cardboard or plastic. In this way, we maximise the value of raw materials, increase energy savings and reduce greenhouse gas emissions.

SDG 12 includes the effective management of resources by implementing appropriate measures for the reduction, recovery and recycling of resources, ensuring the proper disposal of non-recoverable waste. Our efforts are focused on achieving zero waste certification at 100% of our sites; researching and developing future sustainable product launches; and redesigning our sites to make them eco-efficient.

In the dried fruit and nuts business, this year we have improved the proper separation of waste and achieved zero waste to landfill certification at one of our plants. We have also improved the separation of plastics at the plant. Relevant indicators in this area include a 20% reduction in industrial waste compared to 2020. In addition, we have increased recycled plastic by 66% thanks to improved separation of waste generated and awareness raising.

In the natural drinks business, in terms of waste generation and recovery, a total of 277 containers were removed, representing a total of 479,360 kg. This withdrawal represented a 10% reduction in the amount of waste generated and a 4.8% reduction in the number of containers compared to last year.

In terms of organic waste generation, we combat food waste throughout the product's useful life by improving industrial processes and collaborating with social organisations.

Sustainable products

We are what we eat, so we know that maintaining a sustainable diet helps to reduce our impact on the environment and increase our well-being. At Importaco, we are committed to creating increasingly sustainable end products, starting with the cultivation itself, where we apply a series of agricultural best practices that protect biodiversity and ecosystems.

To this end, we have initiated a project that will be completed in 2025, which consists of analysing the life cycle of our main products. The assessments carried out cover the cultivation and processing of almonds and peanuts, and have enabled us to understand the environmental impacts of their production in order to establish improvements. Some of the actions implemented in Importaco Terra during the 2021 financial year are the sustainable use of water through automatic irrigation probes, fertilisation programmes with stomata pressure chambers and the application of integrated pest management.

Sustainability must be present in every process in the value chain. For this reason, we ensure the continuity of sustainable processes by working with our raw material suppliers and carrying out regular social and environmental audits at their production sites. The analysis of these audits allows us to understand their environmental impact and establish improvement plans to reduce it. In 2021, we collaborated with all 58 raw material supply companies to comply with environmental standards and we have 13 ISO 14001 certified materials companies. In addition, we use RSPO (Roundtable on Sustainable Palm Oil) certified palm oil, which guarantees that it comes from sustainable forests.

Environmental culture

All our production centres in Spain and Turkey are currently certified under the ISO 14001 environmental management standard. In terms of environmental assessment or certification procedures, an environmental management system is implemented in each production centre according to its processes and under the



control of corporate management with the aim of reducing its footprint. This certification verifies that Importaco complies with all laws and regulations related to the environment.

Before implementing any new processes, we assess their effects on the environment in order to avoid any negative impact. Our aim is always to prevent, reduce and remedy pollution. To achieve this, we monitor carbon emissions as well as noise and light pollution that may affect our environment.

In addition, Besana has provided training for employees on the green generation, including relevant topics such as circular energy, logistics and packaging or ethical marketing.

Sustainable agricultural practices

Importaco's agricultural integration strategy aims to grow products that meet high standards of quality, food safety and sustainability. In terms of sustainability, Importaco is part of the Sustainable Agriculture Initiative (SAI), and implements practices to reduce the environmental impact of farming. These practices include integrated pest and disease management, the use of precision machinery and the application of soil care practices.

In this line, we are working on two projects to achieve sustainable almonds in Spain and Portugal, and sustainable peanuts in Argentina. Both projects involve best practices aimed at minimising soil erosion to conserve soil structure, microbial diversity and nutrient availability. They also address integrated pest management, maximising energy use and waste management.

This year, we have carried out a sustainability assessment of farms through the SAI platform to ensure sustainable peanut cultivation through analysis and a review of practices. In the absence of certification, for the time being a self-assessment has been carried out. Critical social issues being assessed include working conditions, health and safety, and the local community. On the environmental side, elements include farm management, planting, soil management, nutrient management, crop protection, agrochemicals, waste management and water management.

Protection of biodiversity

To preserve the integrity and vitality of natural resources for future generations, and to ensure long-

term socio-economic growth and prosperity, sustainable land management is essential. Securing the future supply of natural resources and raw materials is one of our goals at Importaco. We have therefore increased our efforts to restore degraded land and protect the ecosystems where we work by expanding measures to protect biodiversity.

In order to achieve a biological balance in the almond orchards, we have installed nesting boxes, shelters for reptiles, bats and other animals, as well as drinking troughs for birds. Our next steps in this project are aimed at the verification of the La Guita farm by the Farm Sustainability Assessment (FSA). In this way, we will be able to show our level of performance and the improvement of our social, environmental, economic and general agricultural production management practices.

4 Annex



4.1 Statement of Non-Financial Information

The report's Table of Contents shows the contents as required by Law 11/2018 and their connection with the GRI standard. The report's contents were compiled by applying the principles contained in the GRI 101 Standard: Foundation 2016.

Inclusion of stakeholders

The contents of the report are based on the stakeholder engagement processes carried out in 2021 (detailed in the chapter "Stakeholder Engagement").

Sustainability context

Throughout the report, we have tried to convey how we perceive sustainable development and how we put it into practice through our processes and products. All the information included refers to our own impact, taking into account the geographical areas we have a presence in.

Materiality

When deciding on material issues, we have taken into account the economic, environmental and social impact we are exposed to as a company working in the food and beverage industry. In addition, prior to the report, we assessed the key issues and future challenges to contribute to achieving sustainable development.

Completeness

The information included herein reflects the most significant action and impacts that took place in the period covered by the report. In terms of coverage, we have included information regarding our supply chain when considering which aspects, such as respect for human rights, apply inside and outside our organisation.

4.2 GRI Content Index

INFORMATION DISCLOSURE REQUIRED BY LAW 11/2018	PAGE / RESPONSE	GRI STANDARD
GENERAL INFORMATION		
Brief description of the group's business model, including its business environment, organisation and structure	8-13	GRI 102-2
Markets it operates in	9	GRI 102-4 GRI 102-6
Organisation's goals and strategies	13-15	GRI 102-14
Key factors and trends that may affect its future development	21, 27, 28	GRI 102-14 GRI 102-15
Reporting <i>framework</i> used	54	GRI 102-54
Materiality criteria	24, 25	GRI 102-46 GRI 102-47
ENVIRONMENTAL MATTERS		
Management approach: description and results of the policies relating to these issues, as well as the main risks related to them and linked to the group's activities	44-51	GRI 102-15 GRI 103-2
DETAILED GENERAL INFORMATION		
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where applicable, health and safety	44-51	GRI 102-15 GRI 103-2
Assessment procedures and environmental certification	50, 51	GRI 102-11 GRI 102-29
Resources devoted to environmental risk prevention	44-51	GRI 103-2
Implementation of the precautionary principle	49-51	GRI 102-11
Amount of provisions and guarantees against environmental risks	21, 49-51	GRI 103-2
POLLUTION		
Measures to prevent, reduce or remedy emissions that seriously affect the environment taking into account any form of activity-specific air pollution, including noise and light pollution	44, 47, 49	GRI 103-2
CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT		
Measures for waste prevention, recycling, reuse or other forms of recovery and disposal	46-49	GRI 103-2 GRI 301-3 GRI 306-1 GRI 306-2
Actions against food waste	49	

SUSTAINABLE USE OF RESOURCES

Water consumption and supply according to local limitations	46, 47	GRI 303-1 GRI 303-5
Raw material consumption and measures adopted for more efficient use	47-49	GRI 301-1 GRI 301-2
Energy consumption, direct and indirect	44-47	GRI 302-1 GRI 302-4
Measures taken for better energy efficiency	44-47	GRI 103-2 GRI 302-3 GRI 302-4
Use of renewable energy	44-46	GRI 302-1

CLIMATE CHANGE

Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	45-47	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4 GRI 305-5
Measures taken to adapt to the consequences of climate change	44	GRI 201-2
Voluntary reduction targets established in the medium and long term to reduce greenhouse gas emissions and the means implemented to this end	44	GRI 103-2 GRI 305-5

PROTECTION OF BIODIVERSITY

Measures taken to preserve or restore biodiversity	50, 51	GRI 304-3
Impact caused by activities or operations in protected areas	N/A	GRI 304-2

SOCIAL MATTERS AND TOPICS RELATED TO THE WORKFORCE

Management approach: description and results of the policies relating to these issues, as well as the main risks related to them and linked to the group's activities	30-38	GRI 102-15 GRI 103-2
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EMPLOYMENT

Total number and distribution of employees by country, gender, age and professional category	31-32	GRI 102-8 GRI 405-1
Total number and distribution of types of employment contracts and yearly average of permanent contracts, fixed-term contracts and part-time contracts by gender, age and professional category	31-32	GRI 102-8
Number of lay-offs by gender, age, and professional category	In 2021, there have been 45 redundancies and 135 voluntary departures taking Importaco and Besana into account. Importaco's turnover rate is 0.68%	GRI 103-2
Average remuneration and its evolution by gender, age and professional category or equal value	36	GRI 405-2
Gender pay gap, remuneration of equal job positions or average remuneration in the company	34-36	GRI 405-2
Average remuneration of directors and senior managers, including variable remuneration, allowances, severance packages, payments to long-term savings schemes and any other item broken down by gender	Information included in the financial statements	GRI 405-2
Implementation of policies to disconnect from work	34-36	GRI 103-2
Employees with a disability	31	GRI 405-1

WORK ORGANISATION

Organisation of working hours	30	GRI 103-2
Number of absentee hours	The Group's absenteeism rate is about 4.95% at Importaco, 4% at Besana Italy and 2.04% at Besana United Kingdom	GRI 403-9
Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents	34-36	GRI 401-3

HEALTH AND SAFETY

Occupational health and safety conditions	33, 34	GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-5 GRI 403-6 GRI 403-7
Occupational accidents, in particular their frequency and severity, as well as occupational diseases, broken down by gender	In 2021, there were 103 accidents with sick leave and 186 without sick leave	GRI 403-9 GRI 403-10

SOCIAL RELATIONS

Organisation of the social dialogue, including procedures to inform or consult staff and negotiate with them	22, 34	GRI 103-2 GRI 102-43
Percentage of employees covered by a collective bargaining agreement by country	34	GRI 102-41
Results of the collective bargaining agreements, especially in occupational health and safety	34	GRI 403-4

TRAINING

Policies implemented for training	30-33	GRI 103-2 GRI 404-2
Total amount of training hours by professional category	31	GRI 404-1

UNIVERSAL ACCESSIBILITY

Universal accessibility for disabled people	34	GRI 103-2
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EQUALITY

Measures taken to promote equal treatment and opportunities for men and women	34-36	GRI 103-2
Equality plans, measures taken to promote employment, protocols against sexual harassment and sorted by gender	34-36	GRI 103-2
Policy against all types of discrimination and, if any, for diversity management	34-36	GRI 103-2

RESPECTING HUMAN RIGHTS

Management approach: description and results of the policies relating to these issues, as well as the main risks related to them and linked to the group's activities	20, 36, 37	GRI 102-15 GRI 103-2
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IMPLEMENTATION OF DUE DILIGENCE PROCEDURES

Implementation of human rights due diligence procedures and prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and remedy potential human rights abuses	37	GRI 102-16 GRI 102-17 GRI 412-1 GRI 412-3
Complaints about human right violations	In 2021, no violations were reported	GRI 406-1
Measures implemented to promote and comply with the fundamental International Labour Organisation pacts regarding freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced labour and compulsory labour; the effective abolition of child labour	33-38	GRI 103-2 GRI 407-1 GRI 408-1 GRI 409-1

FIGHT AGAINST CORRUPTION AND BRIBERY

Management approach: description and results of the policies relating to these issues, as well as the main risks related to them and linked to the group's activities	20, 21, 36, 37	GRI 102-15 GRI 103-2
Measures taken to prevent corruption and bribery	20, 21, 36, 37	GRI 103-2 GRI 102-16 GRI 102-17 GRI 205-2 GRI 205-3
Measures to fight money laundering	20	GRI 103-2 GRI 102-16 GRI 102-17
Contributions to foundations and non-profit organisations	37	GRI 102-13 GRI 201-1

INFORMATION ABOUT THE COMPANY

Management approach: description and results of the policies relating to these issues, as well as the main risks related to them and linked to the group's activities	27-29	GRI 102-15 GRI 103-2
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COMPANY COMMITMENTS TO SUSTAINABLE DEVELOPMENT

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The information contained in this report refers to the year 2021. The reporting cycle is annual and the last report was published in May 2021. As a novelty, the data included in this report includes the annual performance of the BESANA company, as the previous report included data relating to its performance between September and December 2020. If you have any queries or doubts about the information published, please contact us at:

Department of External Relations and CSR
 Importaco Headquarters
 Ctra. Real de Madrid, 81-89
 46469 Beniparrell (Valencia)
comunicacion@importaco.com





Commitment to the SDGs 2021



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Challenges to Building a More Sustainable Future

The challenges of dealing with the pandemic situation offer sobering insights into the prospects for managing future global risks, as the World Economic Forum points out in its Global Risks Report 2022.

Humanity faces a number of common threats that will require a coordinated global response. A number of risks have become more acute in recent years and have been accentuated by the COVID-19 crisis. These risks span the economic, environmental, geopolitical, social and technological domains.

The social risks relate to the loss of social cohesion, the cost-of-living crisis and the deterioration of mental health. At the socio-economic level, there are concerns about a diverging recovery, economic hardship and growing inequality, along with a sense of disenfranchisement among large segments of the world's population. In addition, the digital leap in recent years has been accompanied by increased vulnerability. In this sense, the digital divide and cybersecurity failures are two imminent risks society faces today.

However, the most threatening long-term threats are environmental. Climate change is affecting natural and human systems around the world through increases in global average surface temperature, extreme weather events, changes in precipitation patterns, sea level rise and ocean acidification.

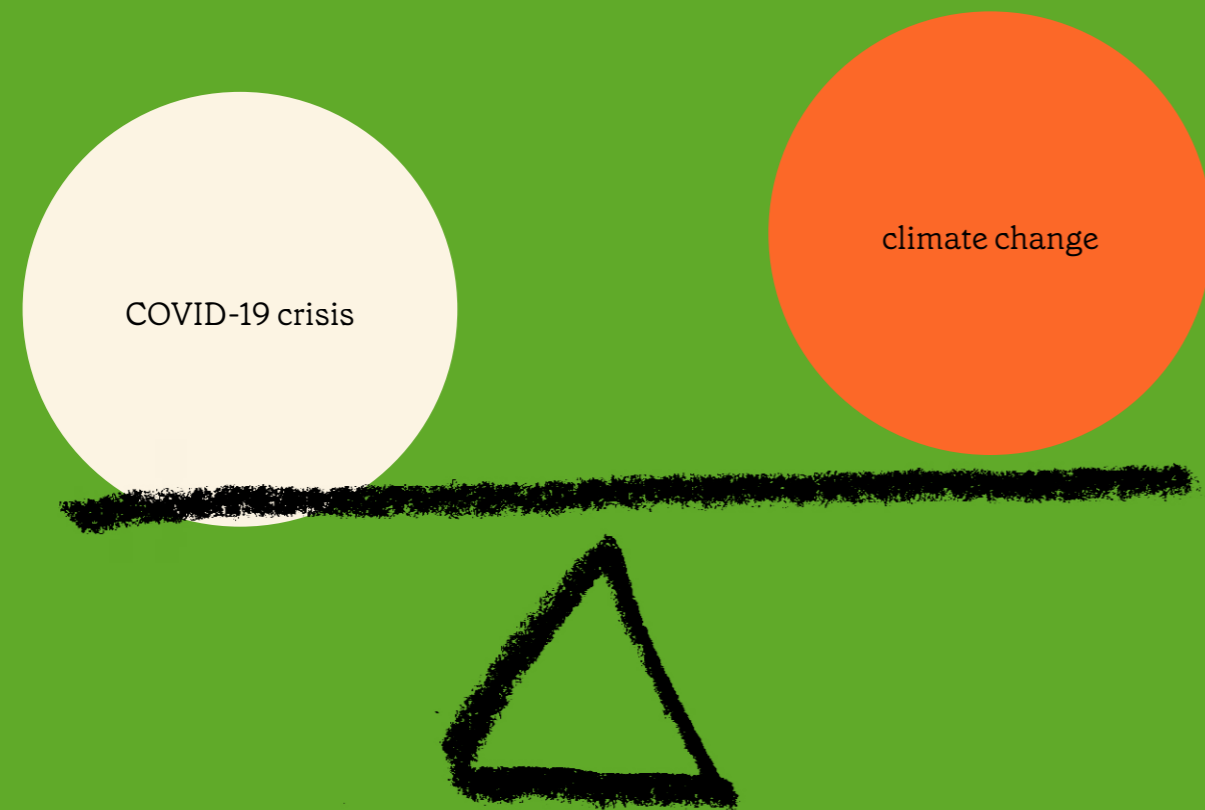
These risks will eventually affect people's livelihoods, with even more impact on marginalised groups such as women, children and the elderly, as resources, food and water become increasingly scarce. These effects also hinder the achievement of the SDGs. Importaco is therefore aware of the need to anticipate, adapt and be resilient to current and expected future impacts.

As a company, we are on track to meet our environmental, social and corporate governance (ESG) commitments, while strengthening the resilience of our supply chains, adapting to rapid social and technological change and remaining vigilant and alert to threats such as cyber-attacks. At Importaco, we aspire to be the most sustainable company in the industry. We do this by focusing on improving people's health through responsible production and consumption.

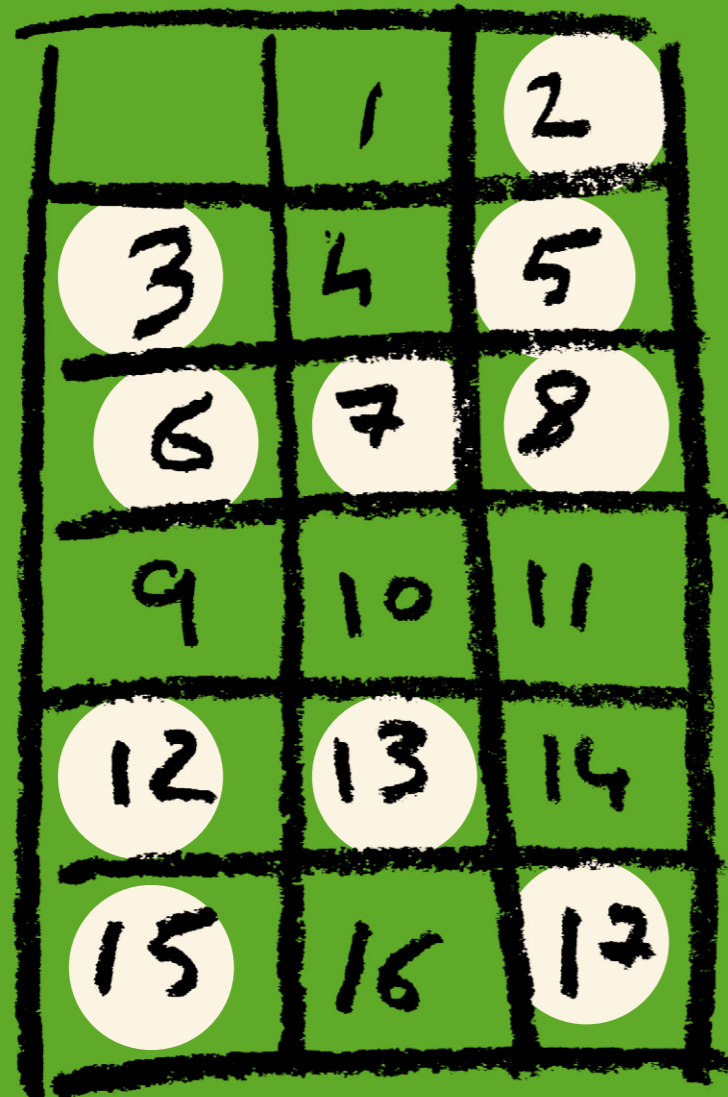
With our sustainability strategy, we aim to go beyond compliance with legal, fiscal or labour obligations, as we increase investment in human capital, the environment and stakeholder relations. By doing so, we have succeeded in creating a framework to manage our operations in a way that supports economic growth and

competitiveness, while ensuring environmental protection and guaranteeing a positive impact on society.

Bearing in mind that a company committed to sustainable development is one that "meets the needs of present generations without compromising the needs of future generations", at Importaco we make decisions according to sustainability criteria, create shared value for all stakeholders and transform challenges into opportunities for development.



Contribution to the Sustainable Development Goals



Current context

The arrival of COVID-19 marked a turning point in existing economic, social and political structures. The historical context has meant the opening of barriers to collective action and the configuration of a new social, economic and political model. In this scenario, the UN 2030 Agenda takes on crucial importance, as it represents a project to transform the economy and the relationship between people and the planet.

This scenario, coupled with on-going dialogue with stakeholders, makes us increasingly aware of the economic, social and environmental impact of all our activities and the risks associated with this impact.

The integration of the Sustainable Development Goals (SDGs) into the framework of our business strategy involves a major effort and investment in different areas of the company to achieve the shared global goal of building a sustainable future. To this end, we have made a strong commitment to the UN 2030 Agenda and aligned our sustainability strategy with it. Thus, we have oriented our value creation in a sustainable way and with a focus on respect for human rights.

We know that we can make a big social and environmental impact beyond the scope of the assets we own and control, so we seek to contribute to the achievement of the SDGs by analysing impact areas and mapping the business value chain, from the supply base, through production and operations, to distribution, use and end-of-life of products.

Identifying and prioritising our contribution to the SDGs

In recent years, we have made progress in contributing to the 17 Sustainable Development Goals, although we are aware that there is still much room for improvement and implementation. To this end, and following the call made by Ban Ki-moon, Secretary General of the United Nations, at Importaco we evaluate our impact on the different SDGs, set ambitious targets and communicate our results in a transparent manner.

In line with these values, we carry out projects and initiatives that contribute to a fairer, more equal and healthier society. Despite our conscious and active commitment to help achieve the 17 SDGs, the UN 2030 Agenda is truly ambitious, which forces us to set out a

strategy in which we prioritise those sustainable challenges that most affect us and where we have the most opportunities to contribute.

Due to the very nature of our business model, in which we have an extensive value chain with a large number of suppliers in different countries, as well as our activity in the food sector, we are focusing our efforts on making an important and visible contribution to SDGs 2, 3, 5, 6, 7, 8, 12, 13, 15 and 17.



SDG → 2

End hunger, achieve food security and improved nutrition, and promote sustainable agriculture.

In the face of the many challenges facing global agriculture and food systems, at Importaco we want to be part of the process of continuous improvement to design and deliver effective, scalable and practical solutions for a safe and sustainable food and agriculture system. To contribute to solving the challenges of eradicating hunger and improving food and agriculture systems, we work to produce and market healthy and affordable food with transparent labelling. In addition, we implement agricultural practices and collaborate with other players across our agricultural value chain. In doing so, we seek to improve the quality of agricultural produce, as well as raising consumer awareness and investment in this sector.

We collaborate with associations and cooperatives to support smallholder farmers.

346 farmers involved in the agricultural best practices programme.

We invest in sustainable agricultural technology and protect the biodiversity of our environment.

69,933 tonnes cultivated following agricultural best practices.

We promote knowledge and data sharing to contribute to international initiatives.

Members of the SAI platform, European Snacks Association, International Nut Council and FRUCOM.

We meet the highest standards of sustainability in sourcing practices and improve traceability of raw materials.

39 SMETA audits.

22,593 hectares cultivated following agricultural best practices.



SDG → 3

Ensure healthy lives and promote well-being for all at all ages.

Health is a fundamental human right and a key indicator of sustainable development. Poor health threatens children's right to education, limits economic opportunities for men and women, and increases poverty in communities and countries around the world. To accelerate progress and address new health challenges, Importaco is committed to developing health solutions that contribute to meeting needs around the world through our products, services and business activities, including value chains and distribution networks, communication activities, occupational health and safety practices, and the provision of employee benefits. By ensuring that our employees have safe working conditions and access to health services, we build a healthier workforce and better interpersonal relationships, which translates into a positive impact on productivity.

We have increased access to specific health services for workers.

New company medical service for 894 employees.

We are investing in health as a priority in business operations.

7,224 hours of health and safety training.

We offer business resources for investment in innovation and the search for healthier food for the public.

6.5 million euros invested in innovation and quality.

Advanced food project.



SDG → 5

Achieve gender equality and empower all women and girls.

Gender equality is a fundamental and inviolable human right, and the empowerment of women and girls is essential to expand economic growth, promote social development and improve business performance. At Importaco, we invest in women's training and empowerment through our core activities, social investment, public policy engagement and partnerships.

Integrating gender equality in all areas of our corporate sustainability is fundamental. To this end, we increasingly develop and adapt policies and practices to promote women's empowerment in their workplaces, markets and communities. Relevant issues for Importaco in this area include equal pay for women and men, diversity and equal opportunities, and increased visibility of women in leadership positions.

We ensure sufficient participation of women (30% or more) in decision-making and governance at all levels and in all business areas.

70% women on the Board of Directors.

50% women on the Executive Committee.

We pay equal wages, including benefits, for work of equal value.

There is no pay gap between men and women in the same jobs.

We create alliances in order to train and develop policies that are adapted to current social demands.

We are part of the United Nations Global Compact programme #targetgenderequality.

Zero tolerance for gender-based violence and harassment.

Protocol in cases of corporate harassment included in collective bargaining agreements.



SDG → 6

Ensure availability and sustainable management of water and sanitation for all.

Two of the key challenges for sustainable development are access to water and sanitation. The effects of climate change are increasing the pressure on water quality and availability, posing a growing risk to businesses, governments, communities and the environment.

As a company, we adopt a water management strategy that addresses the economic, environmental and social dimensions of water. In doing so, we aim to make a positive contribution to improving the management and governance of water and sanitation, as well as addressing its risks, while contributing to sustainable development. To achieve this, we improve water efficiency by applying the 5R principles: reduce, reuse, recover, recycle and replenish. We are also committed to protecting water-related ecosystems and biodiversity.

We prioritise water efficiency and conservation in all operations.

989,487 m³ consumed.

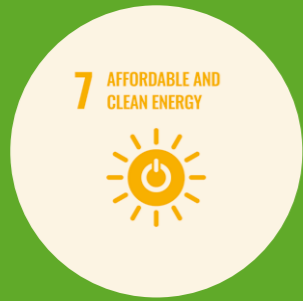
Water consumption reduction plans.

We invest in water treatment so that municipal treatment facilities are not overburdened by industrial wastewater.

135,565 m³ and 14,844 tonnes of treated water.

We prohibit the use of chemicals and materials that can be particularly harmful to water quality if they are disposed of improperly.

Clean-up and pollution prevention programmes.



SDG → 7

Ensure access to affordable, reliable, sustainable and modern energy for all.

Intensive development models dependent on fossil fuels and energy consumption are a major source of greenhouse gas emissions that have an impact on climate change. New clean technologies are now available that can redirect development towards a more sustainable system.

At Importaco, we seek to accelerate the transition to an affordable, secure and sustainable energy system. We do this by investing in renewable energy resources, prioritising energy efficiency practices and adopting clean energy technologies and infrastructure.

90% of energy is from renewable sources.

3,266 MWh generated.

We reduce internal transport demand and prioritise less energy-intensive telecommunications and travel.

Corporate teleworking plan.

Implementation of our own fleet of electric vehicles for corporate travel.

We prioritise energy efficiency in all operations.

Reduction of energy consumption.

4 centres certified according to ISO 50001.

248 hours of sustainability training.

We are developing plans to achieve zero-emission products.

Calculation of carbon footprint by scope and work centres.

Life Cycle Assessment (LCA) of almonds and peanuts.



SDG → 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Poor working conditions are often linked to poverty, inequality and discrimination. In many contexts, certain groups (such as workers with disabilities, female workers, young and migrant workers, among others) face particular barriers to accessing decent work and can be especially vulnerable to abuse.

At Importaco, as a driver of job creation and economic growth, we seek to promote economic activity throughout the value chain. We recognise the importance of decent work opportunities for society. We therefore respect labour standards in our own operations and value chains, leading to a lower risk of reputational damage and legal liability. Establishing non-discriminatory practices and embracing diversity and inclusion also contributes to greater access to skilled and productive talent in our company.

We offer a variety of internal training and learning opportunities.

We average 26 hours of training per employee per year.

We implement mechanisms to identify child and forced labour throughout our global supply chain and take corrective actions when abuses are discovered.

39 SMETA audits of our suppliers.



SDG → 12

Ensure sustainable consumption and production patterns.

Upcoming socio-economic and demographic changes are expected to increase the demand for already limited natural resources. Therefore, at Importa-co, we strive to actively participate in the search for fair and equitable ways of satisfying individual needs and aspirations within the ecological limits of the planet. Our contribution is essential to achieving sustainable consumption patterns, especially in industrialised societies, as well as to reduce our ecological footprint and enable the regeneration of the natural resources on which human life and biodiversity depend. To this end, we aim to identify our “hotspots” within the value chain; those points where our interventions have the greatest potential to improve the environmental and social impact of the system as a whole.

We study and analyse new solutions that enable sustainable consumption and production models.

Clean label policy.

Advanced food project.

We invest in understanding and analysing the environmental and social impact of our products and their life cycles.

Analysis of the life cycle of almonds and peanuts.

We implement product portfolio analysis tools to understand the environmental and social footprint of products.

Carbon footprint calculation.

Water footprint calculation.

We significantly reduce waste and ensure that any unavoidable waste is recycled.

All sites in Spain certified to the Zero Waste standard by 2025.



SDG → 13

Take urgent action to combat climate change and its impacts.

In order to anticipate, adapt and be resilient to the current and expected future impacts of climate change, we contribute to this SDG through decarbonisation plans in our operations and supply chains and by continuously improving energy efficiency, reducing the carbon footprint of our products and processes, as well as setting ambitious emissions reduction targets in line with climate science. The key business issues we address in relation to this SDG are improving energy efficiency, calculating and analysing GHG emissions for our reduction plan and the decarbonisation roadmap.

We invest in renewable sources.

95% of the total electricity consumed comes from renewable sources.

Various projects linked to the creation of a new energy model.

We adopt climate change measures in national policies, strategies and plans.

Publication of climate change policy and Net Zero target for 2050.

We are designing plans to reduce the carbon footprint and increase efficiency.

Compliance with energy efficiency strategy.

Life Cycle Assessment (LCA) of almonds and peanuts.



SDG → 15

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss.

Business and ecosystems are linked as the former affect the latter. The continuing degradation and devaluation of planet Earth's natural resources has reached an alarming level. The long-term consequences of this situation are global and the scale is highly relevant for business. This situation presents both risks and opportunities. At Importaco, we measure, manage and seek to mitigate our impact on land and ecosystems. To this end, we promote sustainable land use, responsible management of forests and springs, and care for the environment. Increased research and development in natural infrastructures enables us to implement responsible sourcing policies. In doing so, we not only promote sustainable land use, but also maintain the trust of our consumers.

We strive to expand best practices in land use planning and management year after year.

Implementation of plant cover at Importaco Terra.

We apply responsible sourcing practices beyond compliance for our raw materials and products.

22,593 hectares cultivated following agricultural best practices.

We raise awareness and demand environmental requirements from our suppliers.

Supplier code of conduct.

Agricultural best practice programme.



SDG → 17

Strengthen the means of implementation and revitalise the global partnership for sustainable development.

Only through the collaboration of all forces in society and the redirection of resources to the most disadvantaged areas can the goals and targets of the new global agenda be achieved. Strong international cooperation is therefore more necessary than ever to guarantee universal sustainable development. This cooperation must be composed of multi-stakeholder partnerships that mobilise and share knowledge, expertise, technology and financial resources to support the achievement of the Sustainable Development Goals in all countries, especially in developing countries. At Importaco, we are open to strategic partnerships to ensure that no one is left behind when it comes to ending poverty, reducing inequality and combating climate change. In this way, we can mobilise technology, financial resources and know-how in all countries along our value chain.

We align our social responsibility strategy with the Sustainable Development Goals and integrate them into the company culture.

Come Sano, Crece Fuerte Project (Eat Healthy, Grow Strong).

Collaboration with associations and projects linked to local development and the creation of healthy habits.

We maximise our contributions to the developing countries in which Importaco operates by creating decent jobs and promoting the transfer of knowledge, technical capacity and technology.

Our quality at source and agricultural best practices programmes are led by local teams and work with suppliers on a daily basis.

We contribute through effective public-private-civil society partnerships to leverage partnership expertise and resourcing strategies.

Institutional relations and corporate affairs plan.

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