



SUSTAINABILITY REPORT 2022-2023
INCATEMA CONSULTING & ENGINEERING, S.L.

The road to sustainable development

INDEX

- 1. LETTER FROM THE CHAIRMAN**
- 2. HIGHLIGHTS OF THE PERIOD 2022-2023**
 - Milestones
 - Key figures
- 3. ABOUT INCATEMA**
 - History
 - Purpose. Mission and vision
 - Legal nature
 - Corporate governance and management
- 4. OUR BUSINESS MODEL**
 - Products and services
 - Markets in which we operate
 - Materiality
 - Stakeholders
 - Risks and opportunities
- 5. COMMITMENT TO SUSTAINABLE DEVELOPMENT AND THE SDGs**
- 6. GOOD CORPORATE GOVERNANCE**
 - Ethical and responsible management
 - Transparency
 - Human rights
 - Fighting corruption and bribery
 - Money Laundering prevention
- 7. ENVIRONMENTAL PERFORMANCE**
 - Approach
 - Short-, medium- and long-term policies and action plan
 - Environmental indicators. Developments
- 8. EMPLOYMENT AND INDUSTRIAL RELATIONS**
 - Approach
 - Short-, medium- and long-term policies and action plan
 - Environmental indicators. Developments
- 9. SOCIETY**
 - Suppliers
 - Clients
 - Alliances
- 10. ABOUT THIS REPORT**
- 11. TABLE OF CONTENTS**

1

LETTER FROM THE CHAIRMAN

In the current global context, the relevance of sustainable performance, management of non-financial elements and transparency when communicating information related to environmental, social and governance (ESG) aspects has become imperative to corporate strategies and objectives. The urgency of addressing climate change, promoting the transition to a circular economy, safeguarding human rights and fighting corruption reflects a paradigm shift in business conduct and strategy and we at Incatema have embraced these challenges with excitement and enthusiasm.



Within this backdrop, we observe the emergence of new legislation focused on regulating the disclosure of non-financial information, evidencing an increase in the demand for reporting on environmental, social and governance performance. At this point, although Incatema is not subject to specific legal obligations in this area, we have decided to prepare this Sustainability Report, thus recognising the importance of integrating these principles into our strategy, responding to the market and stakeholder expectations, particularly for finance providers that prioritise support for projects aligned with sustainable development.

Incatema's strong commitment to sustainable development and inclusive growth in developing countries is expressed through our environmental, social and governance practices, which have defined our purpose and strategy since our founding almost thirty years ago.

Our work upholds our commitment to sustainability, integrating responsible environmental practices into each of our international projects. In Africa, for example, our company has led agricultural development projects that not only seek to improve food security but also to implement sustainable farming techniques that minimise environmental impact and promote water conservation. In Central and South America, we have significantly contributed to the construction of water infrastructure, using innovative technologies to ensure efficient water use and support water-intensive

communities and industries in adapting to climate change. These projects not only reflect our commitment to the preservation of natural resources, but also demonstrate how investments in sustainability are geared towards driving local economic development.

Furthermore, in the field of infrastructure engineering and construction, Incatema emphasises the importance of sustainable construction, using materials and methods that reduce a projects carbon footprint and promote energy efficiency. Our water infrastructure projects provide a clear example of how we address environmental challenges with innovative and sustainable solutions which aim to provide water treatment and sanitation facilities to vulnerable communities.

With this Sustainability Report, we seek to share the outcomes of our ESG performance, guided by recognised international standards such as the United Nations Global Compact Progress Report and the Global Reporting Initiative (GRI) Standards.

This voluntary initiative towards transparency and proactive reporting places us at the forefront of emerging trends in non-financial reporting. In particular, we are adapting to the requirements set by the European Parliament and European Council through the Corporate Sustainable Disclosure Directive (CSRD) adopted in December 2022, and we are preparing to implement the indicators developed by the European Financial Reporting Advisory Group (EFRAG) under this directive.

By publishing this Sustainability Report for 2022 and 2023, we are taking a step forward in our commitment to sustainability, with the aim of demonstrating to our stakeholders and society as a whole, the integrity of our ESG performance. This report not only reflects our response to external expectations, but also reaffirms our internal determination to continue to operate as a responsible company, aware of the impact of our actions on the world.

With this introduction I would like to reiterate our commitment, not only to complying with international standards, but also to adopting a culture of sustainability that permeates throughout our operations and projects. Incatema is committed to continuing to lead by example, demonstrating that business success and sustainability can go hand in hand.

Finally, as a company, we extend an invitation to our stakeholders and clients to join us on this journey towards a more sustainable future. Together we can achieve significant improvements, ensuring a legacy of prosperity, environmental protection and social equity for future generations.

2**HIGHLIGHTS FROM THE 2022-2023 FINANCIAL YEARS****MILESTONES**

Over the 2022 and 2023 financial years, three particularly significant projects stand out among others reflecting Incatema's commitment to sustainable development and its positive impact on the communities and environments we operate in. .

The first of these is the Samba Caju Integrated Development project in Angola, an initiative that combines improvements in agricultural infrastructure with a focus on food security. This project substantially improves the region's agricultural and livestock production capacity by implementing an automated live management system for livestock breeding, treatment, and care which has revitalised and integrated the local communities way of life with this industry whilst implementing the highest international quality standards and respect for the environment. This effort underlines the importance of sustainable agriculture and rural development as pillars of inclusive economic growth.

In Senegal, Incatema has carried out a second flagship project in the sanitation sector with the development of a Wastewater Treatment Plant (WWTP) in Cambérène, near Dakar, as well as the construction of a marine outfall. This project demonstrates our capacity and social commitment to implement critical infrastructure solutions which benefits over 1.6 million inhabitants who now enjoy improved standards of sanitation. The extension and upgrade of the Cambérène WWTP further highlights our commitment to sustainable water resource management and public health.

Finally, the third project, in the Dominican Republic, is the Potable Water Treatment Plant (PWTP) in Navarrete, which is an example of Incatema's dedication to improving access to safe drinking water within Latin America and the Caribbean. This project has not only rehabilitated the potable water supply system for seven towns in the province of Santiago, but it also incorporates sustainable technologies and practices to ensure the long-term availability of safe and reliable drinking water.

The projects described are just a small selection of Incatema's holistic approach to sustainability, ranging from food security and rural

development to sustainable water and sanitation management, which reflects our commitment to the Sustainable Development Goals and the well-being of the communities where we operate.

MAIN FIGURES

The following sections present the key figures relating to **ESG** performance during the 2023 financial year.

- **E - Environmental performance:** Incatema identifies the fight against climate change as one of its key material aspects and promotes a just transition towards an inclusive circular economy.

	2023	2022
Atmospheric emissions	9,00 T CO ₂ eq	8.81 T CO ₂ eq
Wastes managed	100%	100%
Electricity consumption	33,100 kWh	32,400 kWh
Water consumption	302 bottles	360 bottles
Paper consumption	0,299 T	0,723 T

Incatema only produces CO₂ emissions generated from its electricity consumption. The increase in both values is due an increased presence of employees in 2023.

- **S - Social performance:** Incatema is committed to hiring people locally within the countries where we operate, as a way of contributing to a region's economic growth. Diversity and inclusion are core values at Incatema, and we actively promote gender diversity within our workforce; the percentage of women in 2023 grew by 10 percentage points versus the end of the previous year.

	2023	2022
Employees	101	92
% Women	31%	21%

- **G - Governance:** Incatema's purpose is the sustainable construction of infrastructures indeveloping nations. All projects carried out are

classified as sustainable according to the criteria of the European green taxonomy.

	2023
Volume of revenue (€)	16.7 million
% of sustainable projects	100%

3**ABOUT INCATEMA****HISTORY**

Incatema Consulting & Engineering, hereinafter Incatema, is a Spanish engineering, consulting and project execution company, with "turnkey" projects being at the forefront of our work. It was founded in 1994 from the merger of several companies and includes an expansive team of professionals with extensive experience. The company specialises in agriculture, rural development, water supply and sanitation, fisheries and aquaculture, food markets, logistics marketing infrastructure, architecture, engineering, consulting, planning and construction. Its main objective is to contribute to the progress and quality of life in countries where it is present and is committed to continuing to generate value and continuity for continuity in the markets in which it operates.

Headquartered in Madrid (Spain), Incatema has subsidiaries in Angola, Haiti, the Dominican Republic and the United Kingdom, but operates in four continents.

It relies on a team with more than 25 years of accumulated experience implementing projects in the Agriculture, Rural Development, Fisheries, Markets, Water and Infrastructure sectors.

Incatema executes turnkey projects, which also include the necessary training, adapted to the local reality, to guarantee their proper execution and future viability.

It is characterised in the market by its commitment to its customers and to the sustainable development of the countries where it operates.

It currently carries out projects in different countries in Africa and the Americas and has worked in more than 50 countries worldwide since incorporation.

Incatema's accumulated experience extends to all its areas of activity: Agriculture, Fisheries, Rural Development, Wholesale Markets and Infrastructures. In each project it adopts a multidisciplinary, participatory, and results-focused approach, which guarantees the use of innovative

methods in each case, supported both by the company's human resources and by its extensive network of international expert collaborators.

Incatema has had the opportunity to meet and work with a significant number of NGOs, institutions and associations working in different countries, and sharing objectives, from different sectors and fields of action.

Its main clients include public institutions of the various countries where it operates, as well as multilateral organisations working in international development. These include the European Commission, the World Bank, the African Development Bank, the Islamic Development Bank, the Inter-American Development Bank and the Andean Development Corporation, amongst others.

PURPOSE

Incatema aims to contribute to the improvement of livelihoods in the countries where it operates through the implementation of its projects. This approach ensures to provide each project with a growth strategy in their relevant markets.. Through effective proposals, its intention is to contribute to a country's development, by designing the most innovative and sustainable solutions, which has been based on the successful outcomes and experiences achieved in Spain.

In order to build a better future, Incatema focuses its efforts on the search for success and customer satisfaction.

MISSION

Consultancy, design and execution of engineering projects for the development of basic infrastructures in the countries where it operates.

VISION

To be a global benchmark company in the provision of technical assistance and implementation of projects to promote sustainable development and improved quality of livelihoods.

VALUES

Passion, offering the best solutions to fulfil its vocation: to contribute to progress and sustainable development.

Professionalism, by having the best talent, in continuous training, with a high technical capacity for execution and the best knowledge and experience.

Commitment to clients, carrying out the entire project cycle, controlling the entire process to offer the highest quality and technology, always with the greatest possible adaptation to the environment and training local technicians in each country, to hand projects back to the clients for successful long-term management..

Commitment to the environment, constantly seeking to offer innovative solutions with the aim of helping the fight against climate change, meeting the Sustainable Development Goals and applying the principles of a circular economy.

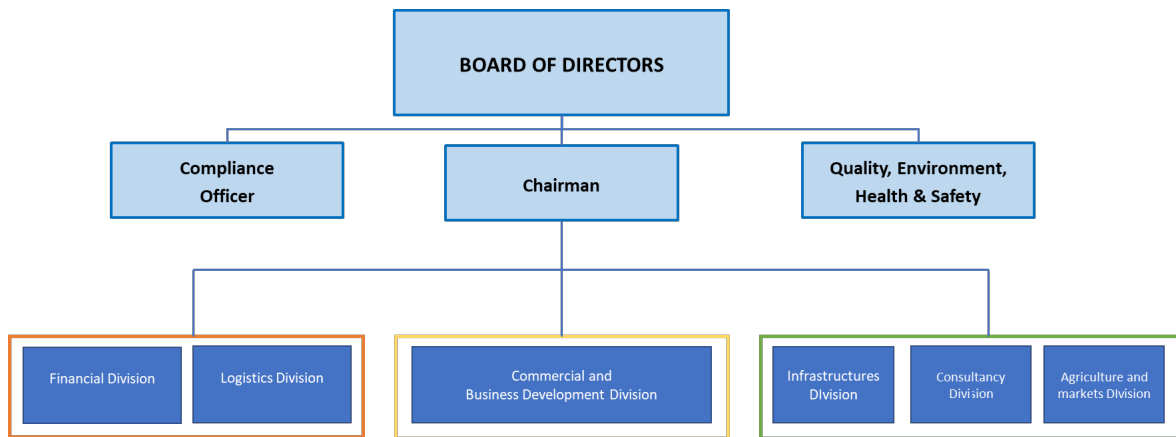
LEGAL STATUS

Incatema and its five subsidiaries have the legal status of being limited liability companies, except for CEMAEC, which takes the form of a public limited company.

Incatema, the parent company, owns almost all the shares in the capital of the subsidiaries.

CORPORATE GOVERNANCE AND MANAGEMENT

Incatema is governed by a three-member Board of Directors.



The Compliance, Quality, Environment and Health and Safety departments report to the Board of Directors.

Executive management is provided by the Chief Executive, to whom 6 operational areas report:

- **Agriculture and Rural Development DirectorateDivision.** This Division is responsible for the design, construction and management of agriculture and rural development infrastructure, implementing projects that facilitate access to markets for rural producers, improving the efficiency of the supply chain from source to final consumer. This includes, among others, the design and construction of agricultural and livestock production, processing, storage and distribution infrastructures, such as wholesale and retail markets and distribution centres, with a focus on the integration of advanced technologies for efficient management and operation. In addition, the Division works closely with producers, traders and local authorities to ensure that projects respond to market needs and contribute to rural development. Environmental sustainability and social inclusion are key elements, seeking to promote sustainable agricultural practices and ensure equitable access to markets.
- **Infrastructure Division.** The Infrastructure Division focuses on the planning, design, construction and maintenance of high quality and

sustainable infrastructures, mainly related to the integral water cycle. It ensures that projects meet quality, safety and sustainability standards, applying innovative technologies and efficient construction practices. It manages multidisciplinary and international teams in the execution of turnkey projects that include, but are not limited to, the integral water cycle, as well as other civil constructions. Coordination with governmental entities and local communities is also a crucial part of its responsibility, ensuring the alignment of projects with local policies and needs.

- **Consultancy Division.** This Division offers specialised consultancy services in the agriculture, fisheries, rural development, and natural resource management sectors. It provides expert advice, feasibility studies, and design of tailor-made solutions to address specific client challenges in projects that are generally funded by multilateral organisations and that have a clear vocation to contribute to environmental sustainability, social development, inclusion and economic growth. The Consultancy Division collaborates with international institutions, governments, and other private and public organisations, providing technical and strategic knowledge for the development of policies, programmes, and projects that contribute positively to rural growth.
- **Commercial and Business Development Division.** This division is responsible for identifying and pursuing new business opportunities, expanding the company's presence in new markets and sectors. It manages relationships with customers and partners, while formulating and executing actions to promote the company's services and projects. The Commercial and Business Development Division analyses market trends and customer needs to adapt service offerings, ensuring that the company remains competitive and relevant in the sector in which it operates. It also works in collaboration with other divisions to ensure that new projects are both technically and financially viable.
- **Financial Management.** Responsible for the company's economic resources and management. It is responsible for financial planning, including budgeting, financial forecasting, and investment strategy to support the company's growth and expansion. It oversees accounting, cash flow, and investments, ensuring that the company maintains a

sound financial position. It is also in charge of risk management, identifying and mitigating financial risks through insurance and hedging strategies. In addition, the Finance Management division negotiates with banks and financial institutions to secure financing for projects and operations, while maintaining direct and immediate relations with the company's management and decision-making bodies, providing transparent financial reporting and complying with financial regulations.

- **Logistics Management.** The Logistics Division is essential to ensure the day-to-day running of the company and that its operations function efficiently and effectively. It manages the company's assets, work centres, support, and technology areas. It works to optimise flows and processes, ensuring that resources are available and up to date. Its functions are essential for international projects, where coordination and meeting deadlines play a critical role.

Each of these divisions play a vital role in the operation and success of Incatema, working together to offer comprehensive solutions that promote sustainable development and the well-being of the communities with which they interact. Coordination between these divisions is essential to carry out complex and challenging projects, ensuring that the company's objectives and the expectations of our clients and beneficiary communities are met.

4

OUR BUSINESS MODEL**PRODUCTS AND SERVICES****AGRICULTURE, FISHERIES AND RURAL DEVELOPMENT**

Incatema offers integrated solutions in the field of agricultural production, agro-industry and productive projects for rural and fisheries development.



With a methodology based on extensive experience in international development, Incatema's services include studies, sectoral analysis or diagnostics, identification, evaluation and implementation and management of engineering or technical assistance projects. The company provides technical assistance services to public and private sector institutions, often with funding from leading multilateral organisations such as the European Commission, the FAO, the World Bank and the Inter-American Development Bank, among others.

- **Agricultural and food industries.** Incatema develops its agricultural activity with the execution of food storage and processing projects, from engineering to turnkey stages. Incatema attaches great importance to the research and implementation of innovative tools and technologies for the development of the agricultural industry.



Tomato processing plant in Benguela, Angola

- **Agriculture and livestock farming.** More than 100 studies and engineering projects endorse Incatema's experience. The company tackles the agricultural and livestock production phase through the preparation and conditioning of terrain for cultivation, the design and installation of irrigation systems and the optimisation of infrastructures and available resources to improve productivity. The services include the development of all types of projects related to the production, conservation, processing and transformation of products, ensuring quality control and traceability at all stages, from the field to the consumer. They also include knowledge, upskilling and technology transfer as a fundamental components in order to ensure a projects future sustainability and appropriation by the recipients.



Agro-pastoral project in Cameroon

- **Fisheries and aquaculture.** Incatema's services cover all phases from planning and support for aquaculture and fisheries production,

through consulting, supply of equipment, installation and construction of land-based infrastructure, to downstream stages such as preservation, processing and transformation of products. Support is also provided to the value chain and retail trade through the creation of auctions and markets, including the cold chain.



Institutional strengthening programme for fishermen's organisations in Turkey for their alignment with the EU fisheries policy

INFRASTRUCTURE

Incatema is aware of the crucial role played by infrastructure as the backbone for development. From the experience of its team of engineers, it offers comprehensive solutions to implement large-scale industrial and urban infrastructure projects.

In addition, the experience of Incatema's multidisciplinary technical team allows us to execute projects in the area of construction as well as to provide specific technical support in engineering projects.

Our activity begins with preliminary studies and continues with projects in all their phases, project management, construction and final delivery to client.

Incatema carries out holistic projects, allowing the implementation of the most varied range of "turnkey" proposals.

- **Water.** Incatema's commitment and responsibility lies in its utmost rigour in preserving, managing and valuing water resources in all the

phases of its integral cycle: collection, transport, treatment, storage, regulation and distribution within the supply sector, and sewerage and purification collectors, networks, as well as its subsequent reuse. The implementation of these projects is always carried out taking into account the sustainable development of the countries where they are carried out, as well as the protection of the environment. Incatema also carries out the transfer of technical and management knowledge to the institutions responsible for the supply and sanitation networks.



Ozama River wastewater treatment plant in Santo Domingo, Dominican Republic.

- **Construction.** The experience of Incatema's team of professionals allows us to provide comprehensive technical assistance, execute key projects within the construction sector and provide specific technical support for the different departments of the company. The activity is developed on the basis of initial preliminary studies, and continues with all the phases of the project, construction management, construction and final turnkey commissioning.



Luanda Logistics Distribution Centre. Angola

- **Planning, urban and civil engineering.** The diversity of Incatema's technical team allows it to carry out projects where it is necessary to combine different areas of knowledge to address problems and propose solutions, in the medium and long term, in regions and communities, through urban planning.



Basic Fisheries Training School (Cefopescas). Angola

PERISHABLE FOOD MARKETS

Incatema carries out all kinds of actions aimed at food storage and distribution, from the construction of collection centres and logistics platforms, storage, cold chain and distribution at source, to the design and construction of markets at destination for the wholesale or retail sale of food, as well as gastronomic market projects, which combine retail and leisure.



Ouanaminthe market. Haiti

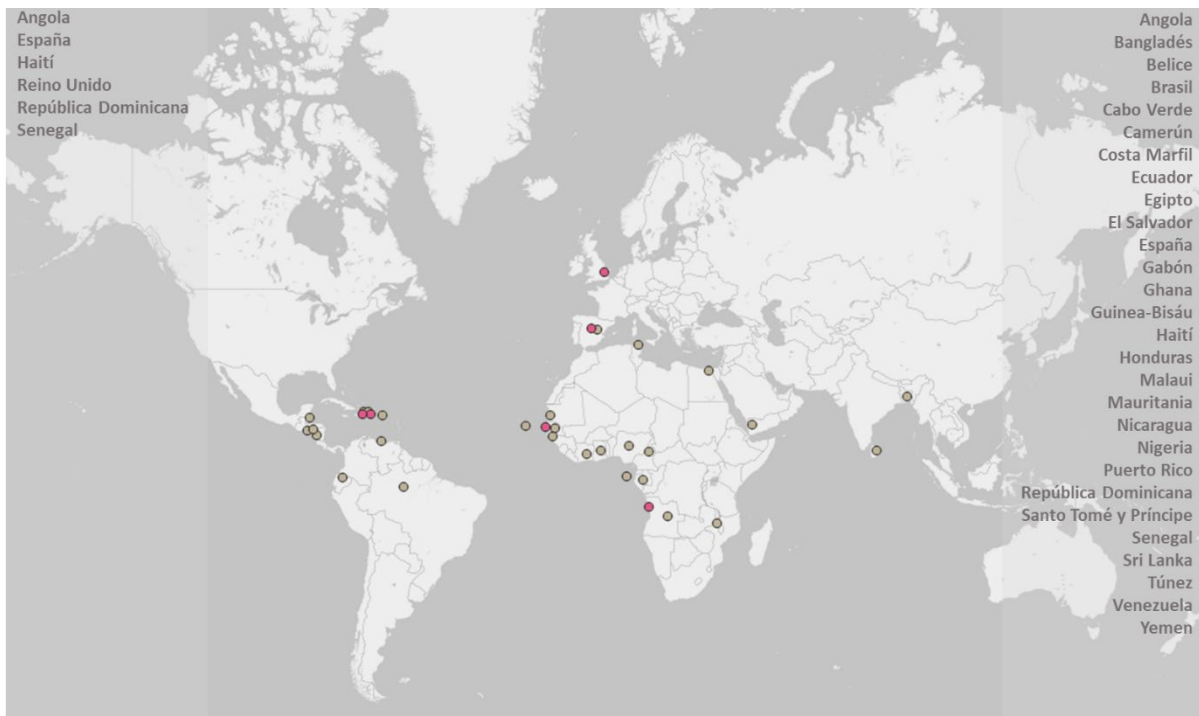
Guaranteeing food safety, laboratory control, traceability and respect for the environment are key aspects in all of Incatema's food product distribution studies and projects.

Since 2000, Incatema has shared its experience in the African and American markets, where it has transferred expertise to carry out projects in countries such as Angola, Senegal, Puerto Rico, Dominican Republic, Haiti, Ecuador and El Salvador.

- **Shopping centres.** Incatema seeks to create quality spaces that contribute to the generation of social, environmental and financial value in diverse communities. The creation of high quality environments that create social, environmental and economic value for clients defines our area of expertise. Incatema combines shopping centre know-how with local market knowledge and a proven ability to deliver the expected results.
- **Wholesale and retail markets.** Incatema specialises in tailoring activities to the specific needs of each client. The tasks carried out range from consultancy to operational support. The knowledge of the local market is vital to adapt projects to the specific needs of each area. Our experts in retail and wholesale distribution allow us to respond to the challenges posed by society, thus gaining a competitive advantage. With experience in carrying out feasibility studies for each project, Incatema helps its clients to successfully overcome complex challenges, from advising on the development of food chains to supporting the operation of implemented projects.

WHERE WE OPERATE

During its early years, Incatema, based in Madrid, focused on the local domestic market. Towards the end of the 1990s, Incatema began a process of internationalisation that has been consolidated over time and has led the company to operate in more than 50 countries.



The company's differentiating feature is its total identification with its clients and a strong vocation for permanence where it operates, which has led creating local subsidiaries in Angola, Senegal, Haiti, the Dominican Republic and the United Kingdom.

MATERIALITY

The analysis of the main aspects that Incatema considers significant and on which it can have an impact in the through its presence and project work has been carried out with the participation of all areas of the organisation, and with the indirect participation of stakeholders, thanks to the experience and information accumulated by Incatema over the years.

It should be noted that in most of the projects executed by Incatema, significant resources are invested in the execution of Social and Environmental Impact Studies and Management Plans, as well as the long-term monitoring of projects to ensure that all the commitments are met and respected.

We work with local government and external expert consultants to carry out *Environmental and Social Impact Assessments* (ESIAs) that provide us with a full understanding of how our projects will influence society, the economy and the environment within a projects area of influence. These studies in turn allow us to monitor, control and adapt projects as required to avoid and mitigate negative impacts to the local environments and communities. These studies are fundamental components of the project development process and aim to identify and assess potential impacts to local communities, ecosystems and wider social factors.

KEY ASPECTS FOR SOCIAL, ECONOMIC AND ENVIRONMENTAL IMPACT STUDIES

Baseline Assessment: When defining the scope of the ESIA, identifying the key stakeholders and performing reference assessments, we learn about the current environmental and social conditions within the area of the project.

Impact assessment: On the grounds of the reference information, we carry out an impact assessment and assess and value the potential environmental and social effects of the project including direct, indirect and accumulated impacts throughout time.

Participation of stakeholders: Active participation of local communities is guaranteed, indigenous groups, governmental bodies, NGOs and other relevant stakeholders throughout the whole process of the ESIA. Their contribution and concern are highly valued in the decision-making process and planning of projects.

Development of Mitigation and Management plans: Based on the results of the impact assessment, we prepare holistic management plans to mitigate and manage the risks and impacts identified. These plans describe actions, measures and protocols specific to minimize the negative effects and improve positive results.

Monitoring and follow-up: After the implementation of the project, we carry out periodical activities to monitor, assess and follow-up the effectiveness of our mitigation measures and to guarantee compliance of the regulatory requirements and commitments of the interested parties. Monitoring efforts may include field research, sampling, environment, community surveys and other methods of data reconciliation.

Adaptive Management: Incatema adopts an adaptive management approach which provides flexibility and response capacity to the changing circumstances and emerging problems throughout the life cycle of the project. This allows us to continuously improve our practices, face new challenges and maximize the positive social and environmental results.

By investing resources in these areas, we are ensuring the long-term sustainability and positive legacy of our operations, which in turn fosters ongoing collaborations with our stakeholders and contributes to the well-being of the communities and ecosystems where we operate.

Incatema classifies material aspects on the basis of the performance area to which each of them relates:

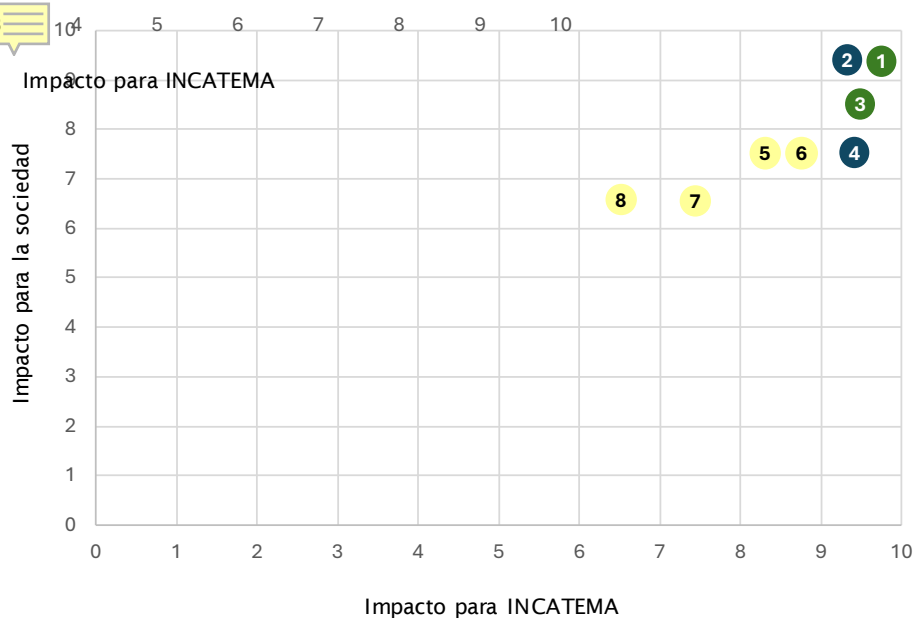
-  Material environmental aspects
-  Material aspects of a social nature
-  Material aspects of corporate governance

In its analysis, Incatema has identified the following material aspects:

-  **1 Fight against climate change.** The implementation and certification of an environmental management system based on the requirements of the ISO 14001 standard allows Incatema to identify the environmental impacts of its projects, and to establish the necessary processes and controls in its objective of helping to reverse climate change in the countries where the projects are implemented.
-  **2 Development and economic growth of communities in developing countries.** Incatema considers that one of the objectives of implementing safe and reliable infrastructure contributes to the economic growth of the countries in which the projects are executed. For this reason, priority is given to the population and suppliers of the country in which the project is located for the execution of the projects and the supply of the materials necessary for their development.
-  **3 Sustainable production (construction).** Because of its commitment to the fight against climate change, Incatema designs projects with a view to greater energy efficiency and the use of materials that minimise the consumption of natural resources and come from sustainable and environmentally friendly sources.
-  **4 Health and safety at work.** The health and safety of workers is an essential aspect for Incatema, which is why, in addition to complying with local legislation, it transfers to the countries in which the projects are carried out the same legal requirements that are required in Spain by current legislation on occupational risk prevention. The control of this requirement is carried out through the processes and indicators established in the occupational health and safety management system, based on the requirements of the ISO 45001 standard.

- 5 Ethical and responsible management. Fight against corruption and bribery.** In the development of its activity, Incatema frequently interacts with public administrations of various countries. For this reason, it is considered essential to create a corporate culture of ethical and responsible management that is known and implemented by all its staff. The control of this requirement is carried out through the processes and indicators established in the compliance management system, based on the requirements of ISO 37001 and UNE 19601 standards.
- 6 Regulatory compliance.** Along these same lines, identifying the legislation in force in each and every one of the countries in which Incatema works in is essential for its success. The control of this requirement and the evaluation of compliance is carried out through the processes and indicators established in the compliance management system, based on the requirements of ISO 37001 and UNE 19601 standards.
- 7 Human rights.** Incatema carries out its projects in a large number of countries in America and Africa, with less demanding legislation in relation to several of the human rights recognised by the United Nations. The importance of defending the human and labour rights of the people who work in the organisation, and of the final beneficiaries of the infrastructure carried out, is an inalienable aspect. Incatema is a signatory to the 10 Principles of the United Nations Global Compact.
- 8 Cooperation (partnership development).** Incatema significantly values collaboration and alliances with national and international institutions that provide added value for the development of projects.

After identifying the material aspects, Incatema assessed each of them to define the degree of significance. This assessment, which considers their impact on society, especially for the communities within projects area of influence, and the impact on the company itself in terms of the resources required to achieve them, has enabled the definition of the following materiality matrix:



STAKEHOLDERS

Incatema considers its stakeholders as one of the factors that positively influence the company's productivity. Since obtaining synergies is a key aspect in any company, identifying stakeholders, what they oversee and how they impact the company, is essential to develop an efficient and coordinated working environment.

The process of identifying stakeholders' needs and expectations involves all corporate units, which provide the information gathered from all the years of accumulated experience.

- **Shareholders.** Incatema's shareholders.
- **Investors.** Entities interested in the development of Incatema's activity and that decide to financially support the projects Incatema develops. They value Incatema's commitment to the sustainable development of the regions where the projects are implemented.

- **Clients.** Entities for which Incatema develops projects. Likewise, they value the sustainable development of the communities that benefit from the projects.
- **Staff.** Professionals who make up Incatema's staff.
- **Subcontractors.** Entities or professionals to whom Incatema entrusts the execution of certain works within the projects. Sometimes, these are entities or professionals established in the country or community where the projects are carried out. Incatema is clearly committed to the growth of these communities and local commerce.
- **Business partners.** Entities with which Incatema forms temporary joint ventures (UTEs) or other forms of association for the development of projects.
- **Suppliers.** They form part of the supply chain and therefore are closely linked to the company. In the search for suppliers, Incatema analyses and evaluates their commitment to the environment (carbon footprint, management of raw materials of sustainable origin, etc.), to local communities and to ethical employment. Generally, these are entities or professionals based in the country from which the projects are financed, although they are also contracted in third countries or in the countries or communities where the projects are developed. Incatema is clearly committed to the growth of these communities and local trade.
- **Financial entities.** Insurance and banking entities that allow Incatema to develop its projects globally.
- **Competence.** Entities that develop projects similar to Incatema.
- **Public administrations.** Public bodies and entities in the countries in which Incatema develops its projects, with which a constant relationship is maintained to ensure the success of the projects.
- **Local communities.** Regions or areas benefiting from the work carried out. Incatema is fully aware of the role it plays in the growth and sustainable development of local communities. Hence, one of the

company's main objectives is the fight against poverty in the countries where it is present.

- **Media.** In a world where information travels freely through the media, information management has become a crucial activity for companies. Therefore, communication with the relevant media players is important to try to ensure the veracity of all information concerning the company.
- **Partnerships.** Incatema seeks to sign bi-national partnerships in order to acquire more information, experiences and collaboration around the countries and regions where a project will be developed.

RISKS AND OPPORTUNITIES

The identification of risks and opportunities and the evaluation of their impacts is carried out in Incatema with the participation of all internal areas.

Incatema classifies risks into:

- **Environmental risks.** Risks associated with the environmental impact of its activity in the office and in the execution of the projects it carries out. The main environmental impacts are associated with the management of waste generated in the development of projects, although this is not identified as a significant risk.

The control of environmental impacts is carried out on the basis of the requirements established by the ISO 14001 standard for the implementation of an environmental management system, developed by Incatema and certified by an accredited entity.

- **Risks relating to the health and safety of workers.** Particularly for those who carry out works in countries where legislation on the prevention of occupational risks is more lax or non-existent.
- **Compliance risks.** Risks associated with ethical and responsible management, in particular compliance with current legislation. The main risks arise from the difficulty in identifying legal requirements in some of the countries where Incatema operates.

In order to control compliance risks, Incatema has implemented and certified a criminal compliance management system based on the UNE 19601 standard.

- **Reputational risks.** Risks derived from actions carried out by Incatema or other companies in the sector that directly or indirectly have an impact on the reputation and credibility of the company. They are generally associated with news published in the press.

Incatema does not identify any significant reputational risk.

- **Financial risks.** Risks associated with the economic and financial capacity to carry out projects. These risks refer to the relationship with the financial institutions with which Incatema has commercial relations.

Incatema does not identify any significant financial risk.

Incatema has implemented and certified an occupational health and safety management system based on the requirements of ISO 45001.

5

COMMITMENT TO SUSTAINABLE DEVELOPMENT AND THE SDGs

Incatema has a clear and firm commitment to the 2030 Agenda and the Sustainable Development Goals (SDGs) it defines. It believes that engineering and technology can contribute to improving well-being from a more sustainable and environmentally friendly perspective.

Therefore, in its **ESG** performance, Incatema always includes in all its projects actions aligned with at least three of the sustainable development goals defined by the United Nations.



In its contribution to sustainable development, Incatema:

- Values and improves water resources
- Improves livelihoods in developing countries through the types of projects it implements
- Includes green energy into projects
- Advocates fair trade through competent markets and local markets.

In analysing the material aspects, Incatema has identified nine SDGs on which it can have an impact in its activity:



Incatema is firmly committed to the economic growth and development of the countries where it operates and the people who live there. The staff hired in the offices located outside Spain and some of the subcontractors and suppliers of the projects, are from the regions and communities where the projects are carried out.



The agri-food projects that Incatema designs, implements, maintains and operates contribute significantly to the goal of eradicating hunger. The focus is on promoting food security and sustainable development by implementing innovative agricultural and agro-industrial projects in developing countries, working closely with local communities and governments to improve agricultural production, strengthen food supply chains, reduce post-harvest losses and promote sustainable agricultural practices. In addition, the company is committed to improving access to nutritious food and boosting economic development in vulnerable regions, thereby making a significant contribution to the eradication of hunger and poverty in the world.

Incatema has implemented and certified an occupational health and safety management system that meets the requirements of ISO 45001 standard. This is a demonstration of Incatema's commitment to the health and safety of its entire workforce, especially those who carry out their tasks in the execution of projects.



Some of the infrastructures built by Incatema are aimed at supplying drinking water to the regions and communities in which they are developed. Incatema has a clear commitment to people's health.

With the development of its projects in less developed countries and communities, Incatema seeks to provide them with the necessary infrastructure to achieve a better quality of life.



Incatema is firmly committed to the economic growth and sustainable development where they operate. The fight against climate change, the promotion of a circular economy and the protection of the environment mark Incatema's course of action.

Incatema is aligned with the objective of combating climate change as a means of achieving the goals of reducing the planet's temperature and moving towards a circular economy that allows the reuse of materials.



In the development of projects related to fisheries and aquaculture, Incatema seeks sustainability and the preservation of biodiversity.

For Incatema, alliances with associations in the sector and with public and private organisations and bodies generate synergies that improve the success of projects. For this reason, it has signed various agreements with entities equally committed to sustainability, such as the FAO and Fundación La Caixa (more information in the section on ALLIANCES, page 44 of this report).



6**GOOD CORPORATE GOVERNANCE**

True to its commitment to sustainable development and its support for the sustainability initiatives of the United Nations, Incatema has completed its adherence to the 10 Principles of the Global Compact during the 2023 financial year.

ETHICAL AND RESPONSIBLE MANAGEMENT

Incatema has a very strict code of conduct in terms of ethical, social and environmental principles. It affects all stakeholders and are required all of know, understand and respect this and this includes: staff, managers, suppliers, subcontractors, customers or any third party that has a legal relationship with Incatema.

The code of conduct is directly involved with the following points and can be consulted in this document on the Incatema website:

- Quality and excellence.
- Anti-bribery and corruption.
- Confidentiality and transparency.
- Law Enforcement and Human Rights.
- Protection and promotion of human resources.
- Commitment, efficiency and professional development.
- Respect and commitment to the community and the environment.

In the period 2022 - 2023 Incatema does not record any breach of the principles and values of its code of conduct.

TRANSPARENCY

Responsible management also extends to a commitment to transparency in ESG performance and sustainability.

Incatema is not obliged to present the Statement of Non-Financial Information regulated by Law 11/2018 of 28 December. However, for the sake of its commitment to transparency, this report was prepared taking the

GRI standards as a reference, and incorporating, the information requirements of the aforementioned law 11/2018.

In 2024, Incatema will incorporate the UN Global Compact's 10 Principles Progress Report to its commitment to transparency.

HUMAN RIGHTS

Incatema has a clear commitment to defend the human rights of all, , including the labour rights of its workers and those of the companies that collaborate with Incatema.

In order to ensure respect for the human and labour rights of workers, Incatema applies European standards in the recruitment processes in all countries it operates in.. The aim is to ensure that there is no child or forced labour, and to apply the protocols for the prevention of forced labour and harassment in the workplace, in accordance with the values, principles and requirements established in the Code of Ethics.

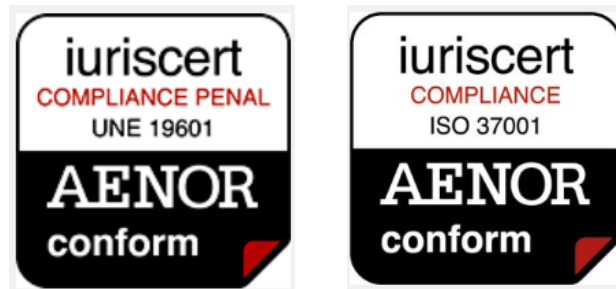
This commitment is underpinned by the recent adherence to the 10 Principles of the United Nations Global Compact.

In the period from 1 January 2022 to 31 December 2023, there are no complaints of human rights or labour rights violations.

FIGHT AGAINST CORRUPTION AND BRIBERY

Incatema has implemented a compliance management system, with which it manages and controls compliance for all legal and voluntary requirements.

The compliance management system (certified by AENOR in accordance with the requirements of the UNE 19601 and ISO 37001 standards) is complemented by the principles and values of ethical and responsible management included in the code of conduct. In addition, Incatema has an approved policy on gifts, donations and other similar benefits, which establishes the prohibition of receiving or giving gifts.



Adherence to the 10 Principles of the Global Compact during the 2023 financial year only reinforces this commitment to fight against all forms of corruption and bribery.

In the period 2022 - 2023 there are no reports of corruption, bribery or non-compliance with legal or voluntary requirements.

MONEY LAUNDERING PREVENTION

The commitment to money laundering prevention is reflected in the code of conduct and the policies related to the compliance model implemented by Incatema.

In the period 2022 - 2023 Incatema has not recorded any money laundering activity.

7**ENVIRONMENTAL PERFORMANCE**

Incatema ensures sustainable management for all projects, and seeks to reconcile society, natural resources and economic well-being, as well as the essential principles of a circular economy: reducing, reusing and recycling. In addition, Incatema includes in its production process:

- Protection of the natural environment and ecosystems, and biodiversity.
- Rationalisation of water use and management.
- Pollution prevention.
- The promotion of energy saving and efficiency.
- Responsible use of natural resources.

APPROACH

Incatema is fully aware of the environmental challenges faced by the planet and humanity, especially the fight against climate change, which affects the disadvantaged and vulnerable populations in the countries where the company operates.

Incatema identifies the environmental aspects inherent to each of the projects it carries out and identifies and evaluates the environmental impact generated by their development with the aim of reducing and mitigating environmental risks.

In relation to internal environmental performance, it transfers the same principles of reduction and mitigation to the development of the functions carried out by Incatema's staff, establishing actions and objectives in relation to the responsible consumption of natural resources, waste management and the control of greenhouse gas emissions generated.

In order to manage and control the impact of its environmental aspects, Incatema has an environmental management system that complies with the requirements of ISO 14001 standard, as certified by AENOR.

SHORT, MEDIUM AND LONG-TERM POLICIES AND ACTION PLANS

Incatema has an approved policy that defines the following environmental commitments:

- Reducing the environmental impact of all our activities
- Protecting the environment, including the prevention of pollution and the sustainable use of resources
- Complying with all applicable regulatory and environmental compliance obligations in the management of our operations

Environmental aspects. Incatema's environmental management system identifies the following environmental aspects:

- Consumption of natural resources
- Waste generation
- Pollution
- Biodiversity

Resources. Incatema has designated a unit responsible for the environmental management system, with responsibility and authority in relation to the control and monitoring of environmental performance.

All projects carried out by Incatema begin with an environmental impact study. Environmental risks are covered by the general civil liability policy taken out by the company. As a result, Incatema does not require a specific item in its budget for environmental performance.

Precautionary Principle. Through its ISO 14001 environmental management system, Incatema establishes controls to mitigate or reduce risk and its environmental impact.

Incatema takes out "All-Risks Construction Insurance" for each project, which covers any eventuality that may occur during the execution of the project, including environmental damage.

ENVIRONMENTAL INDICATORS. EVOLUTION

The information below only includes data from the head office in Spain.

Consumption of natural resources

▪ Electricity



kWh	kWh/employee
2023: 33,100	662
2022: 32,400	675
2021: 31,300	-----

According to the information on energy sources provided by the utility company, it can be stated that 33% of Incatema's electricity consumption in 2023 came from renewable energy sources, compared to 16.1% in 2022.

Consumption has been adjusted between years due to differences in metering and billing cycles.

▪ Water

Incatema monitors bottled water consumption.



Number of bottles	Bottles/employee
2023: 302.40	2023: 6.05
2022: 360.00	2022: 7.50

The bottled water is purchased from Auara, a company that is committed to caring for its springs and sustainably managing natural resources. All their bottles contain 10% reused plastic and are fully recyclable. This company allocates all of its dividends to projects that bring drinking water to the disadvantaged communities.

- **Paper**



	Ton	Ton/employee
2023:	0.299	2023: 0.006
2022:	0.723	2022: 0.015
2021:	0.798	2021: -----

All paper consumed by Incatema is white, non-recycled paper.

Circular economy. Waste prevention and management

Through its ISO 14001 environmental management system, Incatema segregates the waste it generates in the course of its activities, which is removed and managed according to the nature of the waste itself.

- **Paper and cardboard (Kgs)**

	Collected	Managed	Managed/ used
2023	108	100%	2.16
2022	75	100%	1.56
2021	73	100%	----

Paper and cardboard waste is deposited in common containers set up in facilities where Incatema's offices are located. Prior to disposal, the waste generated is weighed and recorded for control and monitoring purposes.

▪ **Cells and batteries (units)**

	Collected	Managed	Managed/ used
2023	128	100%	2.56
2022	100	100%	2.08
2021	sd	sd	sd

The removed batteries are deposited in the corresponding municipally supplied containers.

▪ **Coffee capsules (units)**

	Collected	Managed	Managed/ used
2023		100%	2.56
2022		100%	2.08
2021	sd	sd	sd

The waste coffee capsules are handed over to the supplier for disposal.

▪ **Toner and ink cartridges (units)**

	Collected	Managed	Managed/ used
2023		100%	2.56
2022	38	100%	2.08
2021	116	100%	----

Empty toner and ink cartridges are removed and managed by a company certified for the collection of this type of waste.

▪ **Other waste:**

Plastic: Incatema deposits the consumed water bottles in yellow bins located in the general facilities of the office building.

IT equipment: No IT equipment has been replaced in the period 2022 - 2023.

Furniture: In the period 2022 - 2023 no waste was generated by the replacement of office furniture.

Fluorescent tubes: Incatema's offices are equipped with a *LED* lighting system, so it does not generate waste from the replacement of fluorescent tubes.

Pollution prevention. Emissions

Incatema does not have its own fleet of cars and therefore does not generate direct Scope 1 emissions.

Indirect Scope 2 emissions from electricity consumption were as follows:

	kWh consumed	Emission factor (*)	Ton CO ₂ equivalent
2023	33,100	0.272	9.00
2022	32,400	0.272	8.81
2021	31,300	0.258	8.08

(*) Emission factors declared by the Ministry of Ecological Transition. For 2023 consumption, the emission factor for 2022 is applied as the corresponding factor for that year had not been published as of the date of preparation of this report.

In 2023, Incatema began to study the indirect Scope 3 emissions produced in the development of its activity. The aim is to have the necessary information by 2024 to calculate the carbon footprint produced by employees traveling to their work centres and business trips.

Biodiversity

Certain projects carried out by Incatema may have an impact on biodiversity. For this reason, the risks to different species that could be affected are identified, and the necessary measures are established to avoid the risk or minimise the impact.

During the period from 1 January 2022 to 31 December 2023, Incatema did not record any incidents related to biodiversity..

8
EMPLOYMENT AND INDUSTRIAL RELATIONS
APPROACH

In its commitment to the economic growth and sustainable development of the countries and communities, Incatema hires people locally..

With the exception of specific contracts for short-term projects and in the delegations and subsidiaries in other geographies, Incatema is committed to quality work, which is why the entire local workforce has a permanent contract, as required by Spanish labour legislation since 2022.

SHORT, MEDIUM AND LONG-TERM POLICIES AND ACTION PLAN

Incatema's management is committed to continuity in the labour relations model, adapted at all times to the new legal requirements that may be approved by the authorities in each country.

INDICATORS. EVOLUTION
▪ Employment

At year-end 2023, Incatema employed 101 people, an increase of ten percent over the previous year-end.

30.7% of the workforce were women at the end of 2023 (20.7% at the end of 2022).

The breakdown of the workforce by professional group, sex and age bracket is shown in the table below:

PROFESSIONAL GROUP SEX	UNDER 30		BETWEEN 30 AND 50 YEARS OLD		OVER 50		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
DIRECTORS	0	0	1	2	2	1	3	3

PROFESSIONAL GROUP SEX	UNDER 30		BETWEEN 30 AND 50 YEARS OLD		OVER 50		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
<i>Women</i>	0	0	0	0	0	0	0	0
<i>Men</i>	0	0	1	2	2	1	3	3
UNIVERSITY GRADUATES	5	3	34	36	14	12	53	51
<i>Women</i>	1	0	9	7	1	1	11	8
<i>Men</i>	4	3	25	29	13	11	42	43
GRADUATES	5	4	9	10	2	2	16	16
<i>Women</i>	2	2	5	6	1	0	8	8
<i>Men</i>	3	2	4	4	1	2	8	8
SUPERIOR CHIEF	0	0	1	1	2	4	3	5
<i>Women</i>	0	0	0	0	0	0	0	0
<i>Men</i>	0	0	1	1	2	4	3	5
FIRST OFFICER	0	5	5	3	4	0	9	8
<i>Women</i>	0	0	1	1	0	0	1	1
<i>Men</i>	0	5	4	2	4	0	8	7
SECOND OFFICER	1	1	11	1	4	1	16	3
<i>Women</i>	1	0	6	0	3	0	10	0
<i>Men</i>	0	1	5	1	1	1	6	3
ADMINISTRATIVE ASSISTANT	1	0	0	6	0	0	1	6
<i>Women</i>	1	0	0	2	0	0	1	2
<i>Men</i>	0	0	0	4	0	0	0	4
TOTAL	12	13	61	59	28	20	101	92
<i>Women</i>	5	2	21	16	5	1	31	19
<i>Men</i>	7	11	40	43	23	19	70	73

▪ Staff with disabilities

Incatema's workforce in Spain includes one employee with a disability.

▪ Diversity

Incatema is committed to and promotes diversity in its workforce by hiring people originating or residing in the countries where its work centres and projects are located.

▪ Types of contract

Contracts are in line with the labour legislation required in the countries of operation. This is the reason why in Spain all contracts for staff based in the Madrid headquarters are indefinite and, in other geographies, contracts are temporary. Considering this situation, at the end of 2023, 53% of the total workforce of the group of companies, branches and subsidiaries will have permanent contracts.

2023	2022
------	------

TYPE OF CONTRACT	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
INDEFINITE	16	37	53	12	40	52
Board Members and Executives		3	3		3	3
Graduates	10	24	34	8	21	29
Middle graduates	4	1	5	3	4	7
Senior management		3	3		5	5
First officers	1	6	7	1	6	7
Seconded officers					1	1
Administrative	1		1			
TEMPORARY	15	33	48	7	33	40
Board Members and Executives						
Graduates	1	18	19		22	22
Middle graduates	4	7	11	5	4	9
Senior management			0			0
First officers		2	2		1	1
Seconded officers	10	6	16		2	2
Administrative			0	2	4	6
TOTAL	31	70	101	19	73	92

▪ Working hours

At Incatema, all workers work full-time, with the possibility of taking reducing hours as per the current Spanish legislation. During the period 2022 - 2023, three women took advantage of reduced working hours for childcare purposes.

▪ Health and safety

During the period from 1 January 2022 to 31 December 2023, two occupational accidents were recorded that did not require leave of absence; one in each of the years of the period. Both accidents occurred *in itinere*, on the way to work, and had no adverse consequences. Both were considered minor incidents that did not cause leave of absence or modification to working conditions.

▪ Training

During the period 2022 - 2023, Incatema has carried out training actions related to professional specialisation, occupational health and safety, compliance and languages. The management and staff spent a total of 1,825 hours on training during this period. 76% of the hours corresponded to language training actions.

9**SOCIETY****SUPPLIERS**

Incatema's purchasing policy for goods and services is based on local trade, by contracting local suppliers, and always respecting the limits imposed by the export credit insurance agencies that insure the financing of the projects.

To the best possible extent, Incatema conveys to suppliers its commitment to sustainability and ethical and responsible management, through its environmental management system and its compliance management system.

During the period 2022 - 2023, Incatema does not record any significant incidents with suppliers.

CUSTOMERS

Economic growth, sustainable development and the safety and health of communities and end beneficiaries are the requirements of the projects being implemented.

Due to the nature of its projects, Incatema does not carry out customer or end-user satisfaction surveys. Their response is measured by the number of complaints and claims received during the execution of the project and in the period after its delivery.

The best proof of the satisfaction of Incatema's clients is the contracting of new projects, something that happens frequently and allows Incatema's ongoing presence in its main countries of activity.

Incatema did not register any complaints or claims during the period from 1 January 2022 to 31 December 2023.

ALLIANCES



In accordance with the policy of collaborations and alliances, Incatema is always looking for complementary partners who have experience in different sectors, and specific subject matter expertise, which allows us to offer a wide range of technical assistance services.

During the period 2022 - 2023, Incatema has had the following active alliances:

- **Agrónomos sin fronteras**: The aim of this alliance is to reduce poverty through agricultural activity. It is linked to the prestigious School of Agricultural, Food and Biosystems Engineering in Madrid.
- **AUARA**: Social enterprise aimed at achieving access to drinking water for societies in extreme poverty.
- **Exporters and Investors Club**: An independent, multi-sector business association. Its objective is to represent and defend the interests of its members related to their international activity.
- **Entrepreneurs' Circle**: Aims to increase the value of entrepreneurs and companies.
- **CEOE**: Spanish organisation comprising public and private companies from all activities and sectors.
- **CEPYME**: Professional organisation of a national confederation and intersectoral nature. Its objective is to defend, represent and promote the interests of SMEs.
- **FAO**: UN organisation that specialises in international activities aimed at eradicating hunger.
- **Fundación La Caixa**: Alliance for Childhood Vaccination, an initiative of 'la Caixa.
- **Tecniberia**: Spanish association of engineering, consultancy and technological services companies.

10**ABOUT THIS REPORT****EXTENSION**

The information included in this report covers the period from 1 January 2022 to 31 December 2023.

PRINCIPLES FOR SUSTAINABILITY REPORTING

- **Disclosure of significant information:** The information included in this report is necessary to know the policies approved and actions carried out by Incatema in relation to its ESG performance, and the impact derived from these policies and actions and their evolution with respect to previous years.
- **Accurate, balanced and comprehensible information:** The information used by Incatema to prepare this report is obtained from reliable sources and accurately reflects the ESG risks and opportunities arising from its activity.

The use of sector-specific terminology has been eliminated wherever possible in order to make it easily understandable for all stakeholders. Wherever possible, information on the impact of policies and strategies is presented in tables and graphs.

Incatema has not submitted this report for independent external verification.

- **Comprehensive and concise information:** Significant ESG performance information is reported in this report. The reporting requirements of the Global Reporting Initiative (GRI) standards have been followed.

Where information was not available for one of the issues, an indicative and explanatory text explaining the reason for the omission has been included.

To avoid repetition of information, cross-references have been used within the Report itself, indicating the page on which the same

information can be found. In the case of external references, the document, heading or web address where the information can be found or expanded is indicated.

- **Strategic and forward-looking information:** Information has been included on the objectives defined in relation to ESG aspects and the results achieved. Whenever the necessary content is available, the results obtained in previous years have also been reported in order to provide information on the evolution and progress of ESG performance. This document is the first Sustainability Report prepared by Incatema.
- **Stakeholder-oriented information:** Incatema uses different tools to collect comments, suggestions and complaints from stakeholders.
- **Consistent and systematic reporting:** The Sustainability Report is aligned with the management report for the same year, to which reference is made when the content so requires.
- **Respect for privacy and the right to protection of personal data:** In preparing the report, current legislation on the protection of personal data has been taken into account so information that violates the privacy of stakeholders is not presented.

CONTACT DETAILS

For any information required in relation to this report, Incatema provides the following contact details:

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In order to facilitate the search for the information contained in this report, the following pages include a table indicating where in the document the information related to each indicator can be found. In cases where the information required is not significant, a short text is included in the same table explaining how Incatema addresses performance in that area.

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
1 - FUNDAMENTALS					
2 - GENERAL CONTENTS					
2.1	Organisational details	----	----	3. ABOUT INCATEMA	9 to 14
2.2	Entities included in the report	----	----	10. ABOUT THIS REPORT. Contact details	48
2.3	Reporting period, periodicity and point of contact	----	----	3. ABOUT INCATEMA	9
2.4	Updating of information	----	----	10. ABOUT THIS REPORT. Extension	48
2.5	External verification	----	----	10. ABOUT THIS REPORT	48 and 49
2.6	Activities, value chain and other business relationships	----	----	Incatema does not submit this report for independent expert verification.	----
2.7	Employees	----	----	4. OUR BUSINESS MODEL	15 to 29
2.8	Non-employee workers	----	----	5. SOCIETY. Alliances	30
2.9	Governance structure and composition	----	----	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 44
2.10	Appointment and selection of the highest governance body	----	----	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 44
2.11	Chairman of the highest governing body	----	----	3. ABOUT INCATEMA	11 to 14
2.12	Role of the highest governance body in overseeing the management of impacts	----	----	3. ABOUT INCATEMA	11 to 14
2.13	Delegation of responsibility for impact management	----	----	3. ABOUT INCATEMA	11 to 14
2.14	Role of the highest governance body in sustainability reporting	----	----	3. ABOUT INCATEMA	11 to 14
2.15	Conflicts of interest	----	----	Incatema has implemented and certified a compliance management system based on international standards.	----
2.16	Communication of critical concerns	----	----	Incatema has implemented and certified a compliance management system based on international standards.	----
2.17	Collective knowledge of the highest governance body	----	----	3. ABOUT INCATEMA	11 to 14
2.18	Performance evaluation of the highest governance body	----	----	Incatema does not carry out a specific performance evaluation of governing body members.	----
2.19	Remuneration policies	----	----	Remuneration at Incatema is defined by the collective bargaining agreement applicable in each case.	----
2.20	Process for determining remuneration	----	----	Remuneration at Incatema is defined by the collective bargaining agreement applicable in each case.	----

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
2.21	Total annual compensation ratio	----	----	For strategic reasons, Incatema does not disclose its remuneration policy.	----
2.22	Sustainable Development Strategy Statement	----	----	5. COMMITMENT TO SUSTAINABLE DEVELOPMENT AND THE SDG	29 to 31
2.23	Commitments and policies	----	16	6. GOOD CORPORATE GOVERNANCE	33 to 35
2.24	Mainstreaming commitments and policies	----	16	6. GOOD CORPORATE GOVERNANCE	33 to 35
2.25	Processes to remedy negative impacts	----	16	6. GOOD CORPORATE GOVERNANCE	33 to 35
2.26	Mechanisms for seeking advice and raising concerns	----	16	Incatema has implemented and certified a compliance management system based on international standards.	----
2.27	Compliance with legislation and regulations	----	16	Incatema has implemented and certified a compliance management system based on international standards.	----
2.28	Membership of associations	----	----	Incatema does not promote or restrict membership of its management and staff to associations.	----
2.29	Approach to Stakeholder Engagement	----	----	4. OUR BUSINESS MODEL. Stakeholders	26 to 28
2.30	Collective bargaining agreements	----	----	Incatema's labour relations are regulated by the office and office workers' agreement.	----
3 - MATERIAL ISSUES					
3.1	Process of determining the material issues	----	----	4. OUR BUSINESS MODEL. Materiality	22 to 26
3.2	List of material items	----	----	4. OUR BUSINESS MODEL. Materiality	22 to 26
3.3	Management of material issues	----	----	4. OUR BUSINESS MODEL. Materiality	22 to 26
201 - ECONOMIC PERFORMANCE					
201-1	Direct economic value generated and distributed	----	----	2. HIGHLIGHTS OF THE PERIOD 2022-2023. Key figures 4. OUR BUSINESS MODEL	9 15 to 21
201-2	Financial implications and other risks and opportunities arising from climate change	Principles 7, 8 and 9	13	4. OUR BUSINESS MODEL. Risks and opportunities	28 and 29
201-3	Defined benefit and other pension plan obligations	----	----	Incatema has no obligations for benefits or retirement plans.	----
201-4	Financial assistance received from the government	----	----	Incatema does not receive public subsidies or aid	----
202 - MARKET PRESENCE					
202-2	Proportion of senior executives recruited from the local community	----	10	5. COMMITMENT TO SUSTAINABLE DEVELOPMENT AND THE SDG	30
203 - INDIRECT ECONOMIC IMPACTS					

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
203-1	Investments in infrastructure and services supported	----	----	4. OUR BUSINESS MODEL	15 to 21
203-2	Significant indirect economic impacts	----	----	Incatema does not assess the indirect impact generated by the investments made.	----
204 - SOURCING PRACTICES					
204-1	Proportion of expenditure on local suppliers			9. SOCIETY. Suppliers	46
205 - ANTI-CORRUPTION					
205-1	Operations assessed for corruption-related risks	Principle 10	16	6. GOOD CORPORATE GOVERNANCE	33 to 35
205-2	Communication and training on anti-corruption policies and procedures		16	6. GOOD CORPORATE GOVERNANCE	33 to 35
205-3	Confirmed incidents of corruption and measures taken		16	6. GOOD CORPORATE GOVERNANCE	33 to 35
206 - UNFAIR COMPETITION					
206-1	Legal actions relating to unfair competition and monopolistic and anti-competitive practices	Principle 10	16	Incatema has not initiated any legal action arising from unfair competition from its competitors. Nor has Incatema been charged for actions considered as unfair competition.	----
207 - TAXATION					
207-1	Fiscal approach	----	----	Incatema has implemented and certified a compliance management system that monitors strict compliance with the law.	----
207-2	Fiscal governance, control and risk management	----	----		
207-3	Stakeholder engagement and management of stakeholder concerns on tax issues	----	----		
301 - MATERIALS					
301-1	Materials used by weight or volume	Principles 7, 8 and 9	12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
301-2	Recycled inputs used	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
301-3	Recovered products and packaging materials	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
302 - ENERGY					
302-1	Energy consumption within the organisation	Principles 7, 8 and 9	9 and 12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
302-2	Energy consumption outside the organisation	Principles 7, 8 and 9	9 and 12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
302-3	Energy intensity	Principles 7, 8 and 9	12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
302-4	Reduction of energy consumption	Principles 7, 8 and 9	12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
302-5	Reducing the energy requirements of products and services	Principles 7, 8 and 9	12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
303 - WATER AND EFFLUENTS					
303-1	Interaction with water as a shared resource	Principles 7, 8 and 9	12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
303-2	Management of impacts related to water discharges	Principles 7, 8 and 9	6 and 12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
303-3	Water abstraction	Principles 7, 8 and 9	12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
303-4	Water discharge	Principles 7, 8 and 9	6 and 12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
303-5	Water consumption	Principles 7, 8 and 9	12	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Consumption of natural resources	37 and 38
304 - BIODIVERSITY					
304-1	Operational sites owned, leased or managed within or adjacent to protected areas or areas of high biodiversity value outside protected areas	Principles 7, 8 and 9	14 and 15	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Biodiversity	41
304-2	Significant impacts of activities, products and services on biodiversity	Principles 7, 8 and 9	14 and 15	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Biodiversity	41
304-3	Protected or restored habitats	Principles 7, 8 and 9	14 and 15	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Biodiversity	41

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
304-4	Species on the IUCN Red List and on national conservation lists whose habitats occur in areas affected by operations	Principles 7, 8 and 9	14 and 15	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Biodiversity	41
305 - EMISSIONS					
305-1	Direct GHG emissions (Scope 1)	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Emissions	41
305-2	Indirect GHG emissions associated with energy (Scope 2)	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Emissions	41
305-3	Other indirect GHG emissions (scope 3)	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Emissions	41
305-4	GHG emissions intensity	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Emissions	41
305-5	Reduction of GHG emissions	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Emissions	41
305-6	Emissions of Ozone Depleting Substances (ODS)	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Emissions	41
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant emissions to air	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Emissions	41
306 - WASTE					
306-1	Waste generation and significant waste-related impacts	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Waste prevention and management	39 and 41
306-2	Management of significant waste-related impacts	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Waste prevention and management	39 and 41
306-3	Waste generated	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Waste prevention and management	39 and 41
306-4	Wastes not destined for disposal	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Waste prevention and management	39 and 41
306-5	Waste for disposal	Principles 7, 8 and 9	13	7. ENVIRONMENTAL PERFORMANCE. Pollution prevention. Waste prevention and management	39 and 41
308 - ENVIRONMENTAL ASSESSMENT OF SUPPLIERS					

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
308-1	New suppliers that have passed selection filters according to environmental criteria	Principles 7, 8 and 9	12	9. SOCIETY. Suppliers	45
308-2	Negative environmental impacts in the supply chain and measures taken	Principles 7, 8 and 9	12	There have been no negative impacts caused by the performance of suppliers.	----
401 - EMPLOYMENT					
401-1	Recruitment of new employees and staff turnover	Principles 3, 4, 5 and 6	5 and 8	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
401-2	Benefits for full-time employees that are not provided to part-time or temporary employees.	Principles 3, 4, 5 and 6	5 and 8	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
401-3	Parental leave	Principles 3, 4, 5 and 6	5 and 8	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
402 - EMPLOYEE-MANAGEMENT RELATIONS					
402-1	Minimum notice periods for operational changes	Principles 3, 4, 5 and 6	8	Incatema does not have defined minimum notice periods for operational changes.	----
403 - HEALTH AND SAFETY AT WORK					
403-1	Occupational health and safety management system	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-2	Hazard identification, risk assessment and incident investigation	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-3	Occupational health services	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-4	Worker participation, consultation and communication on occupational health and safety at work	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-5	Training of workers on occupational health and safety at work	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-6	Promoting workers' health	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
403-7	Prevention and mitigation of occupational health and safety impacts directly linked through business relationships	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-8	Coverage of the occupational health and safety management system	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-9	Injuries due to accidents at work	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
403-10	Occupational diseases and illnesses	Principles 3, 4, 5 and 6	3	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
404- TRAINING AND EDUCATION					
404-1	Average hours of training per employee per year	Principles 3, 4, 5 and 6	5 and 8	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
404-2	Programmes to develop employee skills and transition assistance programmes	Principles 3, 4, 5 and 6	5 and 8	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
404-3	Percentage of employees who receive regular performance and career development appraisals	Principles 3, 4, 5 and 6	5 and 8	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
405 - DIVERSITY AND EQUAL OPPORTUNITIES					
405-1	Diversity of governing bodies and employees	Principles 3, 4, 5 and 6	5	3. ABOUT INCATEMA. Corporate Governance and Management	11 to 14
405-2	Ratio between the basic salary and remuneration of women and men	Principles 3, 4, 5 and 6	5	For strategic reasons, Incatema does not report on the remuneration of its employees.	----
406 - NON-DISCRIMINATION					
406-1	Cases of discrimination and remedial action taken	Principles 3, 4, 5 and 6	5 and 10	8. EMPLOYMENT AND INDUSTRIAL RELATIONS	43 to 45
407 - FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING					
407-1	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	Principles 3, 4, 5 and 6	16	All Incatema staff are subject to a collective bargaining agreement.	43 to 45

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
408 - CHILD LABOUR					
408-1	Operations and suppliers with significant risk of child labour cases	Principles 1 and 2	16	6. GOOD CORPORATE GOVERNANCE. Ethical and responsible management Human rights	33 and 34
409 - FORCED OR COMPULSORY LABOUR					
409-1	Operations and suppliers with significant risk of cases of forced or compulsory labour	Principles 3, 4, 5 and 6	16	6. GOOD CORPORATE GOVERNANCE. Ethical and responsible management Human rights	33 and 34
410 - SECURITY PRACTICES					
410-1	Security personnel trained in human rights policies or procedures	Principles 1 and 2	16	Incatema has no contracted security personnel.	----
411 - INDIGENOUS PEOPLES' RIGHTS					
411-1	Cases of violations of indigenous peoples' rights	Principles 1 and 2	16	6. GOOD CORPORATE GOVERNANCE. Ethical and responsible management Human rights	33 and 34
413 - LOCAL COMMUNITIES					
413-1	Operations with local community engagement programmes, impact assessments and development	----	11	5. COMMITMENT TO SUSTAINABLE DEVELOPMENT AND THE ODS 9. SOCIETY	30 to 32 45
413-2	Operations with significant negative impacts - actual or potential - on local communities	----	11	No negative impacts have been recorded	----
414 - SOCIAL ASSESSMENT OF SUPPLIERS					
414-1	New suppliers that have passed selection filters according to social criteria	----	10	9. SOCIETY. Suppliers	46
414-2	Negative social impacts on the supply chain and measures taken				
415 - PUBLIC POLICY					
415-1	Contribution to political parties and/or representatives	Principle 10	16	Incatema does not make contributions to political parties and representatives.	----
416 - HEALTH AND SAFETY OF CLIENTS					
416-1	Assessing the health and safety impacts of product and service categories	Principles 1 and 2	3	9. SOCIETY. Clients	46
416-2	Cases of non-compliance relating to the impacts of the categories of products and services in health and safety	Principles 1 and 2	3	9. SOCIETY. Clients	46
417 - MARKETING AND LABELLING					
417-1	Requirements for information and labelling of products and services	----	12	Not applicable. Incatema does not label products	----

GRI	DESCRIPTION	GLOBAL PACT	SDG	CHAPTER	PAGE
417-2	Cases of non-compliance related to product and service information and labelling				
417-3	Cases of non-compliance related to marketing communications				
418 - CUSTOMER PRIVACY					
418-1	substantiated complaints regarding breaches of customer privacy and loss of customer data	Principle 2	----	9. SOCIETY. Clients	46