



# Sustainability Report 2021

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## 1. Letter to stakeholders

Dear readers,

what follows is our first Sustainability Report.

The decision to share with our stakeholders Interkom's management addresses in the matter was taken in order to provide a clear exposition of the values and effects that our activities determine in the areas in which we operate, also illustrating, in full transparency, the initiatives we took during 2021 and in previous years on "sustainability."

Our Company certainly plays a non-secondary role in the subject of sustainable development, also because it interacts with economic operators who, due to the type of product treated, are in distant countries and, in many cases, in the process of development.

Our action is always characterized by a strong commitment to guarantee the highest quality of the goods marketed and the excellence of the services rendered, without neglecting a strong attention to the quality of life of our interlocutors.

We also explore innovative strategies that can be reconciled with sustainable development, both from an economic point of view and from a social and environmental point of view.

In summary, we can say that our choices, addressed to the complete satisfaction of our customers, always take into account the need to safeguard the natural heritage, leaving it as intact as possible to future generations.

We have been sensitive to our commitment to our stakeholders to ensure a high level of readability and transparency of the following document.

We felt it was important to write this text because we propose that it should become a constant reference for the planning of future strategies and help assessing the strengths and weaknesses of the choices made during the year 2021 and in previous years.

This Sustainability Report explains its function both internally, as a document addressed to the various company functions, and externally, as a tool for communicating and sharing its content with stakeholders.

The Chairman of the Board of Directors – C.E.O.  
Alfredo Delehay

## 2. Methodological note

Through its first Sustainability Report (hereinafter also “Report”) for the financial year 2021 (from January 1<sup>st</sup> to December 31<sup>st</sup> of 2021), Interkom intends to provide its stakeholders with non-financial information regarding activities, initiatives and its contribution to sustainability, understood as economic, social and environmental.

With the objective of reporting and communicating in a transparent and comparable way its sustainability performance, the Report was drawn up in accordance with the “Global Reporting Initiative Reporting Standards” (hereinafter “GRI Standards”) updated in 2018 and 2020 by the Global Reporting Initiative (GRI), under the “GRI referenced” option. The choice of the standard in the drafting of the Report is due to the desire to provide a complete, clear and comparable document. The detailed indicators reported are shown on the “GRI Content Index” of this document.

The content of the document, which reflects the principle of Materiality or relevance in line with the requirements of the GRI Standards, refers to the topics which are material to Interkom and its stakeholders. For the list of material topics, please refer to paragraph “the material topics”.

The reporting perimeter of data and information refers to Interkom S.p.A., any specific exceptions to the reporting perimeter are indicated on time in the relevant sections.

For data comparability, the data referred to the year 2020 was included in the Report. In order to ensure the reliability of the data, the use of estimates has been limited as much as possible, and, if present, these are appropriately reported and are based on the best available methodologies.

The periodicity of the reporting of non-financial information and the publication of the Sustainability Report is set on an annual basis.

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### 3. Main highlights

#### Interkom's numbers



1° Sustainability  
Report



Green coffee  
trader



73 suppliers in  
the world



14 employees in  
Italy and Vietnam

#### Quality controls



**597** Arabica coffee

**730** Robusta coffee

**578** Robusta coffee in  
Vietnam

#### Certification



Organic



Fair Trade



Rainforest Alliance

#### 4. Company profile



Coffee is the balm of the heart and spirit.  
*Giuseppe Verdi*

## 4.1 Interkom's history

Since 1977, Interkom **imports and distributes green coffee** to coffee roasters all over the world. The headquarter in Naples is the heart of the Company, where the main trading, logistics planning, and quality control activities take place. The Representative Office, in Vietnam, allows to have a direct relationship with local producers, optimizing the trading and logistics operations of the Asian continent.

Thanks to the wide network of producers, to the extensive knowledge of the various types of coffee and of the markets, Interkom is a point of reference, in Europe and worldwide, for the trading of raw coffee.

Moreover, first through its own customs warehouse and then with the participation in the company *Il Polo del Caffè*, Interkom has strategic positions and extended warehouse areas, minimizing storage costs and timing.



Figure 1, Interkom's timeline

### 4.3 Governance and compliance

Interkom's organizational structure is about maximum operational efficiency. The maximum governing body is represented by the Board of Directors, to which the following corporate departments are accountable.

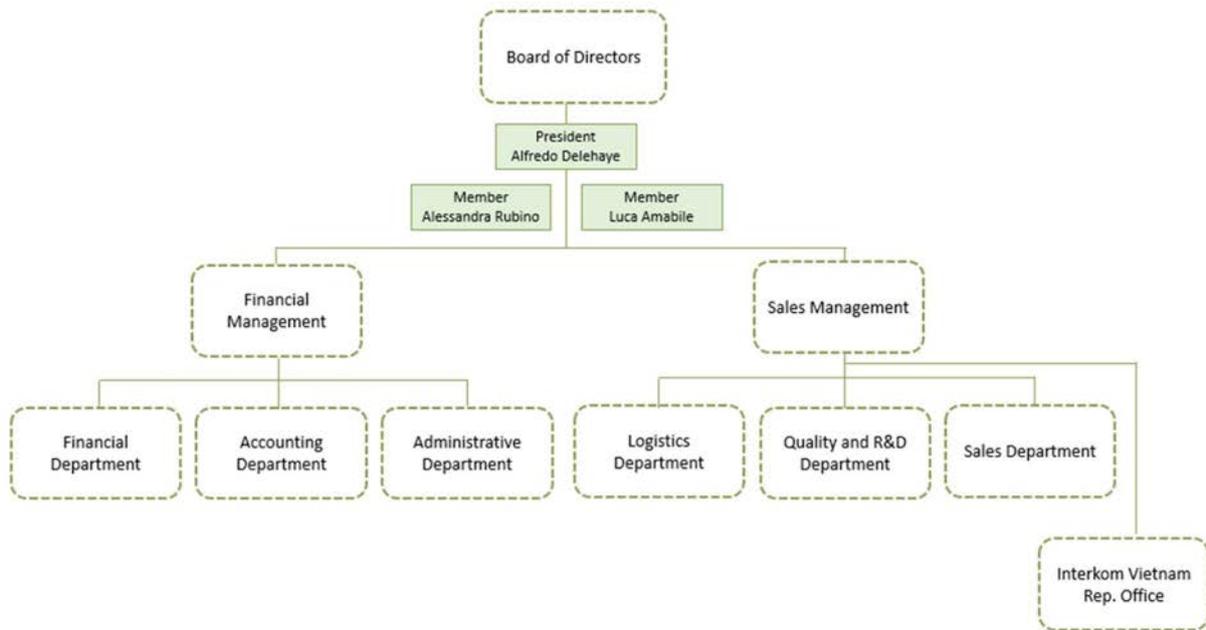


Figure 2, Interkom's governance

### *The Organizational Model*

Through the creation of its own Organization, Management and Control Models (hereinafter MOGC) aimed at the prevention of crime, the Company has set up a system of measures for the prevention of crime, in accordance with Legislative Decree no. 231/2001. In this context, all those who establish relations with Interkom have a duty to operate in accordance with the regulations and principles defined within the MOGC and the company's Code of Ethics. The supervisory body (OdV), set up in May 2021, is of a monochromatic nature and consists of an external member. It is responsible for monitoring the functioning and compliance of the model. In particular, the OdV:

- verifies the application and the respect of the model, promoting the continuous improvement of ethics in the company field.
- provides support to the recipients in the interpretation and implementation of the model.
- prepares programs for the training of the target audience aimed at the best knowledge of the objectives and contents of the MOGC, of the Code of Ethics and of the consequences of its possible violations.
- receives and analyzes the reports of violations<sup>1</sup> of the model, promoting the most appropriate checks.
- verifies the violations of the model.
- proposes to the administrative body any changes and additions to be made to the model.

In this context, the operational procedure "Flows of information to the supervisory body" defines the modalities and periodicity with which the business functions are required to send flows of information to the OdV, facilitating the activities of the body itself.

### *Externalized activities*

Interkom is supported by experts outside the company for the following roles and activities:

- Social Doctor
- Safety at work
- Job Accounting
- Software
- Legal
- GDPR and Privacy
- OdV and MOG 231
- Legal Review



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<sup>1</sup> All recipients, internal and external, are required to report in writing the non-compliance of the Code committed by other recipients to the e-mail address of the OdV, published on the company's website. The OdV undertakes to protect the authors of the reports against any retaliation they may face and to keep their identity confidential, except for specific legal obligations.

## 4.4 Our values

Within its **Code of Ethics**, Interkom contains all the fundamental principles around which the Company rotates and which it intends to qualify as fundamental moral principle. Subjects belonging to the Company and third parties who for whatever reason have contact with Interkom, must comply respectfully.

The Code is born from the attention to the respect of the legality that guides the entrepreneurial choices and that has led the Company to equip itself with an instrument aimed to orient its activities according to a clear perspective of prevention of the illicit, in conformity with the requirements of D. June 8, 2001, n. 231 concerning the liability of offenders. The drafting of this Code of Ethics therefore marks a fundamental step in the decision-making process that has led the Company to build its own Organization, Management and Control Models (hereinafter MOGC): a system of prevention measures in which this Code finds its natural place as a source of self-discipline of ethical business, regardless of the consequences of a criminal nature.

The principles and norms defined in the Code of Ethics are binding on all subjects who establish, in any way, stable or temporary relationships or relationships with the Company and, therefore, concern both the apical subjects of the Company, the employees, the collaborators and the third parties.

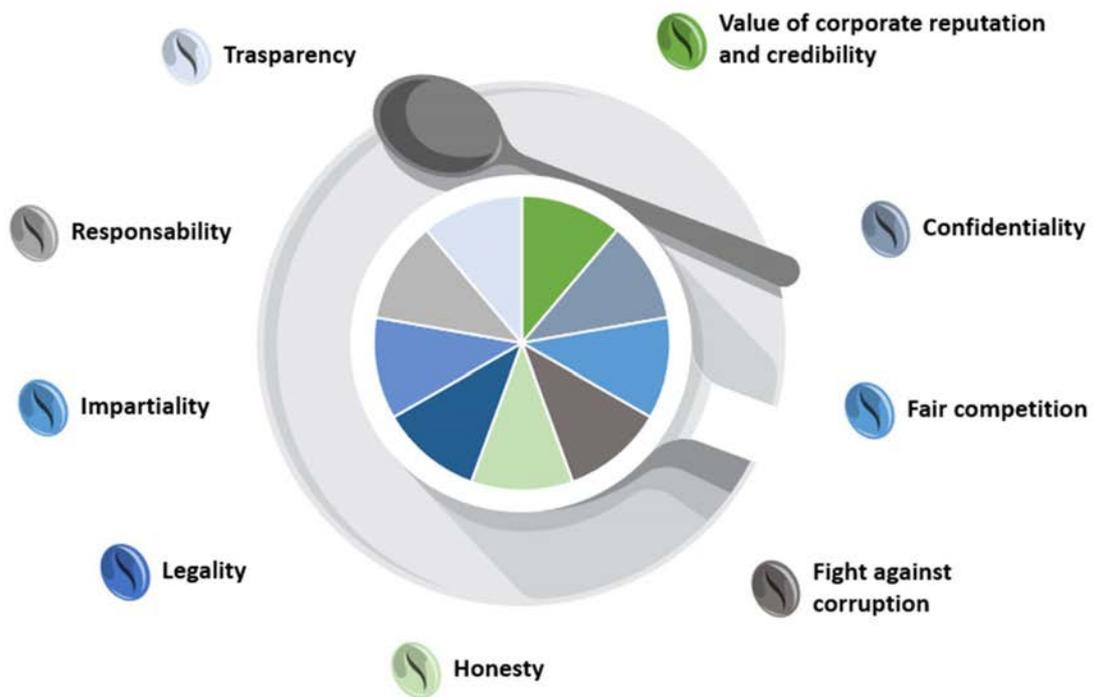


Figure 3, Interkom's values

## 4.5 The people

Interkom is committed daily to respecting and enhancing its employees and collaborators, creating a working environment capable of promoting equal opportunities, non-discrimination, in compliance with health and safety legislation, respecting and recognizing human and trade union rights.

Interkom's total workforce as of 31.12.2021 was 19, of which 14 employees and 5 employees. 100% of employees have a full-time, permanent contract. Of the total number of employees, three work and operate in Vietnam.

Employees by type of contract and gender						
Employees	at 31 december 2020			at 31 december 2021		
	Men	Women	Total	Men	Women	Total
Fixed term	-	-	-	-	-	-
Permanent	10	4	14	10	4	14
<b>Total</b>	<b>10</b>	<b>4</b>	<b>14</b>	<b>10</b>	<b>4</b>	<b>14</b>
External workers	at 31 december 2020			at 31 december 2021		
	Men	Women	Total	Men	Women	Total
Interns	-	-	-	-	-	-
Agents	4	1	5	4	1	5
<b>Total</b>	<b>4</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>5</b>
<b>Total workforce</b>	<b>14</b>	<b>5</b>	<b>19</b>	<b>14</b>	<b>5</b>	<b>19</b>

Employees by professional category and gender						
FT/PT	at 31 december 2020			at 31 december 2021		
	Men	Women	Total	Men	Women	Total
Full-time	10	4	14	10	4	14
Part-Time	-	-	-	-	-	-
<b>Total</b>	<b>10</b>	<b>4</b>	<b>14</b>	<b>10</b>	<b>4</b>	<b>14</b>

## 5. Activities and services offered



The activities and services offered by Interkom are divided into three macro-areas:



Interkom provides **360° consultancy on market performance**, supporting its customers, through tailor-made offers, in the identification of purchasing and planning strategies, on the basis of harvest forecasts and prices, with the aim of identifying the best time for the purchase.



Interkom **manages the entire process for transporting green coffee** to the country of destination according to the terms of made goods which clearly identifies the distribution between seller and buyer of the obligations, risks and costs related to the delivery of the goods (goods delivered FOB port of shipment, CFR/CIF port of destination, FCA/DDP place of departure, DAP/DDP place of destination). Furthermore, when responsible for maritime transport, Interkom undertakes to select shipping companies that demonstrate a sustainable approach and to select shorter routes in order to prevent coffee damage and reduce its carbon footprint.



Quality, a distinctive element of Interkom coffee, is assured through a selective analysis of coffee, through a cup analysis and an organoleptic analysis. The Interkom staff taste at least 2 samples for each container that is loaded: A pre-shipment sample and a sample for the same container once it arrives at its destination.

Finally, Interkom supports its customers in identifying the best methods to better enhance the various flavors of coffee, including the roasting profile and the creation of blends.

## 6. Interkom's sustainability journey



In recent years, Interkom has become aware of the need to embark on a sustainable path.

Sustainable coffee production is both an **opportunity** to make the value chain fairer, and a **need**, because coffee plantations are very vulnerable to climate change to the point that global coffee production could be halved by 2050<sup>2</sup>.

During 2022, the Company started the process of evaluating its level of sustainability management by **EcoVadis**<sup>3</sup>. The analysis of sustainable purchases, working practices and human rights, ethics, and the environment is a starting point for identifying areas of improvement.

Furthermore, aware that unity is strength, Interkom is determined to work with its partners, both in terms of suppliers and customers, to define sustainable practices in the sector and to ensure the long-term sustainability of coffee.

A first step in this respect is that Interkom intends to resume **audits at suppliers**, an activity that has historically been carried out on an annual basis and that has temporarily been suspended due to the pandemic. Another activity that the company intends to resume is the selection of Specialty Coffee, also an activity closely linked to on-site visits.

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<sup>2</sup> Grüter et al. 2022. Expected global suitability of coffee, cashew and avocado due to climate change. PLoS ONE.

<sup>3</sup> Ecovadis is one of the most important international sustainability rating platforms. It adopts an evaluation model based on internationally recognized standards such as the Global Reporting Initiative (GRI), UNGC (United Nations World Pact), ISO 26000 and supervised by an international scientific committee. It consists in verifying, through a questionnaire, the performance of the operators along the supply chain in relation to 4 macro-areas: Environment, Labor and Human Rights, Ethics and Sustainable procurement.

*The material topics*

As a first step in its sustainability path, Interkom identified the environmental, social and governance issues, so-called ESG, which are most relevant to the Company. This relevance, both current and potential, is dictated by the direct impact that Interkom has on the topic and, vice versa, by the indirect impact the topic has on the Company.

The process of identifying material topics included sector trends’ analysis, an analysis of the main peers and, finally, a discussion among the Top Management on the results. The topics that emerged as material are shown below.

MATERIAL TOPIC	DESCRIPTION	KPI
 <p>Climate change</p>	<p>The Organization manages the risks associated with climate change, through the efficiency of the impacts deriving from its direct and indirect activities. It works with industry associations to minimize its carbon footprint and contribute to a low carbon economy</p>	<p>GRI 302-1 – Energy consumption within the organization                      GRI 305-1 - Direct (Scope 1) GHG emissions                      GRI 305-2 Energy indirect (Scope 2) GHG emissions</p>
 <p>Efficiency of transport emissions</p>	<p>The Organization is committed to the efficiency of emissions resulting from the transport and trade of coffee, making commercial choices with respect for sustainability</p>	<p>Efficiency of emissions linked to the transport of coffee</p>
 <p>Protection of biodiversity</p>	<p>The Organization works in a way that respects biodiversity and aims to preserve the habitats from which the coffee marketed comes</p>	<p>Activities carried out for environmental protection with local producers                      Participation to associations for the respect of biodiversity</p>



<p>The Organization is committed to spreading its principles and values toward its suppliers, working with respect for human rights</p>	<p>Geographic areas of supplier origin</p>
<p>The organization adopts the highest standards of product quality analysis with the aim of offering products in line with the needs of its customers</p>	<p># of tests per year on the quality of coffee purchased # of audits from the suppliers to guarantee the quality of the products</p>
<p>The Organization guarantees a working environment in line with health and safety standards and that can ensure that its suppliers respect human rights, through the signing of the Code of Ethics</p>	<p>Description of the commitments that suppliers make to carry out activities with the Organization</p>
<p>The Organization spreads sustainability in the cultivation of coffee through the provision of continuous training to the producers with which it operates</p>	<p>Description of training activities carried out with local producers to raise awareness of the correct cultivation of coffee # hours of training provided</p>

 <p><b>Anticorruption and compliance</b></p>	<p>The Organization operates in compliance with the values of legality, honesty and transparency, through the adoption of the Organizational Model 231 and the Code of Ethics</p>	<p>Description of Mod. 231 and the Code of Ethics</p>
 <p><b>Market stability and raw material price</b></p>	<p>The Organization shall take the necessary measures to prevent price fluctuations and to stabilize as far as possible the price of coffee for its customers</p>	<p>Monitoring activities to stabilize prices and predict price fluctuations</p>
 <p><b>Contribute to the development of countries it operates in</b></p>	<p>The Organization, through its activities, guarantees the sustainable development of the territories in which it operates, guaranteeing medium- and long-term economic investments</p>	<p>Description of projects undertaken with producers to support the local economy</p>

Figure 4, Interkom's material topics

## 7. Sustainability in a coffee bean



## 7.1 The origins of coffee

[GRI 102-9]

The most loved beverage by Italians is originally from the Kaffa region, in Ethiopia, where, already in 500 A.D., coffee plants grew. The legend tells that, between the 13th and 14th centuries, the Ethiopian warriors used it as a corroborating force during the military campaigns, making it arrive in Yemen and, soon after, in Mecca and Medina where, around the end of the 1400, the first coffee shops were born.

After the 17th century, coffee arrived in Europe, brought by Venetian merchants, until it became famous in North America as well. In order to meet the growing demand, the coffee culture was exported to Latin America and finally to Asia.

### Areas of origins of Interkom's coffee

Coffee is produced in many areas of the world, with Brazil and Vietnam as the main producers. In fact, Interkom buys from producers located on the African, Asian and Latin America continent. Compared to 2020, the number of Robusta coffee suppliers remained unchanged, while for Arabica coffee, suppliers rose by an absolute value of 3.



Figure 5, number of suppliers divided by geographical area

In particular, most of the suppliers of Arabica coffee are from Central and South America (72%), while Robusta coffee is mainly from Asia (74%).

## 7.2 Types of coffee

The coffee is a perennial shrub of the Rubiaceae's family, genus *Coffea*. It is a plant that sprouts in a continuous cycle, after every rain. It becomes productive about 4-5 years of age and is maintained for 25-30 years, with an average life of about 50 years and a two-year trend.

The genus *Coffea* is divided into about 90 species. From a commercial point of view, these different species are presented as different varieties of coffee. The most important are:

- ***Coffea Arabica***, originating in East Africa (Ethiopia, Sudan, Kenya), is the oldest domestication species.
- ***Coffea Canephora***, better known as ***Coffea Robusta***, originating in West Africa (Uganda, Congo, Gulf of Guinea), is the most widely cultivated species



Figure 6, general characteristics of the main types of coffee

### Harvesting methods

The main harvesting methods, both for Arabica coffee and for Robusta coffee, are the **manual harvesting**, with a bean-to-bean harvesting method (“picking” methodology) that guarantees the selection of cherries that have reached the point of ripening and, therefore, a high quality of the product, or with branch-to-branch harvesting method (“stripping” methodology) which involves the collection of all the cherries in the branch, regardless of the level of ripening. Alternatively, in **mechanical harvesting**, machines are used that collect cherries all together.

### *Processing methods*

Following the harvest, the cherries undergo a series of processes suitable to separate the seeds (or coffee beans) from the pulp that wraps them and to dry them to allow them to be preserved. In this case as well, two different methods can be used:

**Dry process**, in which cherries are left whole to dry in the sun, on piles or cement patios, for 15-20 days. When the skin, pulp and seeds are completely dry, machines are used to separate the beans. The coffee obtained is called natural coffee.

**Wet process**, in which the cherries, picked by hand, are dusted with special machines. The beans, wrapped in the parchment<sup>4</sup>, to which pulp residues are still attached, are immersed in tanks with water and left to ferment. After fermentation, the pulp is washed away, and the parchment seeds are dried. At this point, the machines separate the coffee beans from the parchment, obtaining the so-called washed coffee.

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<sup>4</sup> The parchment is a membrane that protects coffee bean.

### *Quality controls*

The Interkom staff checks at least 2 samples for each container loaded, one pre-shipment sample and one sample for the same container when it is loaded. The quality or possible defects shall be determined by the evaluation of the organoleptic characteristics.

**Visual analysis** assesses defects in the shape, appearance and color of the grains, as well as the presence of foreign bodies.

**Olfactory analysis** evaluates the quality and intensity of the aroma, as well as the presence of foreign odors. Generally, these defects can originate on the plant but above all during the processing of cherries.

The **taste analysis** can show defects of smell and taste very often not detectable before toasting. The main parameters that are evaluated are the body and the presence of foreign flavors.

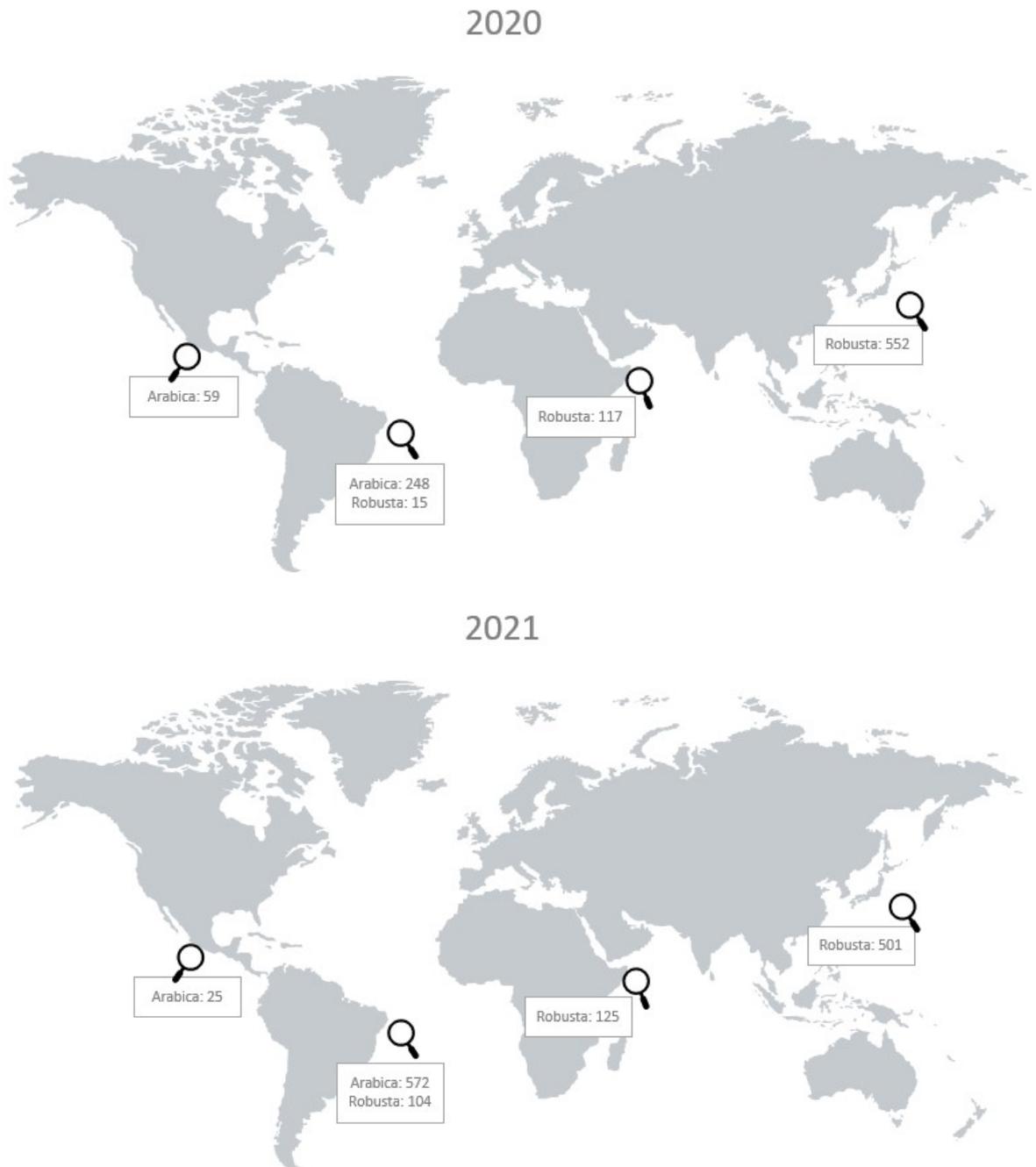
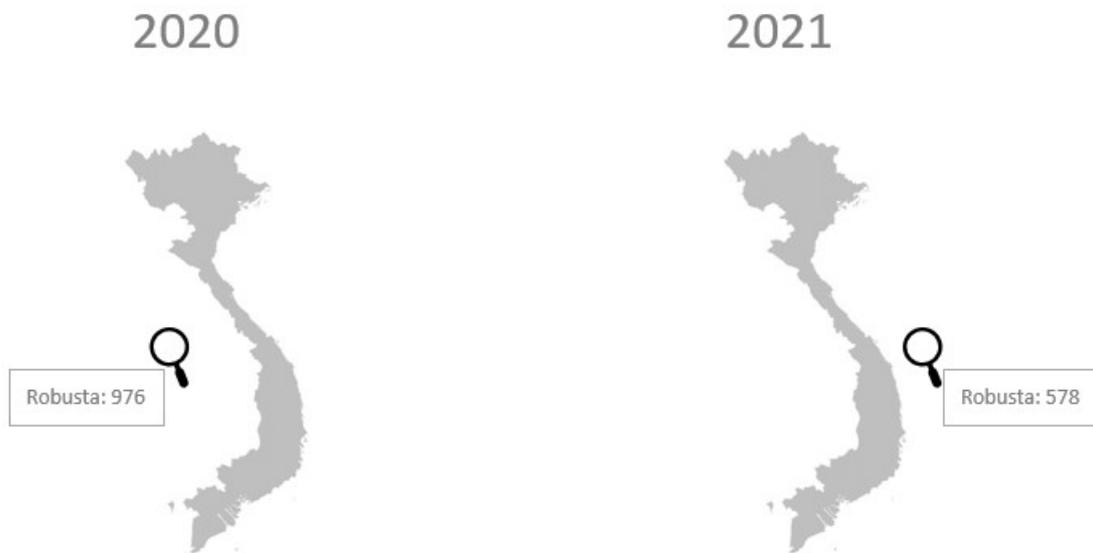


Figure 7, Number of quality tests carried out in Italy, broken down by type and area of origin

For coffee purchased from South-East Asia, the representative office of Vietnam is responsible for tasting.



*Figure 8, Number of quality tests carried out in Vietnam*

The significant difference between the two years is due to the fact that, in 2021, with the post-Covid recovery, there has been a transport crisis as a result of large container requests compared to the actual supply on the market. The crisis, which first broke out in China, then affected all countries, causing an exponential increase in freight transport costs. This context has led Interkom to undertake the following market strategies:

1. Partial change of quality purchased: Those qualities that came from countries of the world that had a lower impact on transport costs have been favored.
2. Purchase of goods already available in European ports: goods which obviously had been shipped before the beginning of the crisis and which therefore suffered very marginally from the impact of these increases.

### 7.3 The coffee's path from the plant to the cup

Here are the steps that coffee takes to become the beverage we all know.

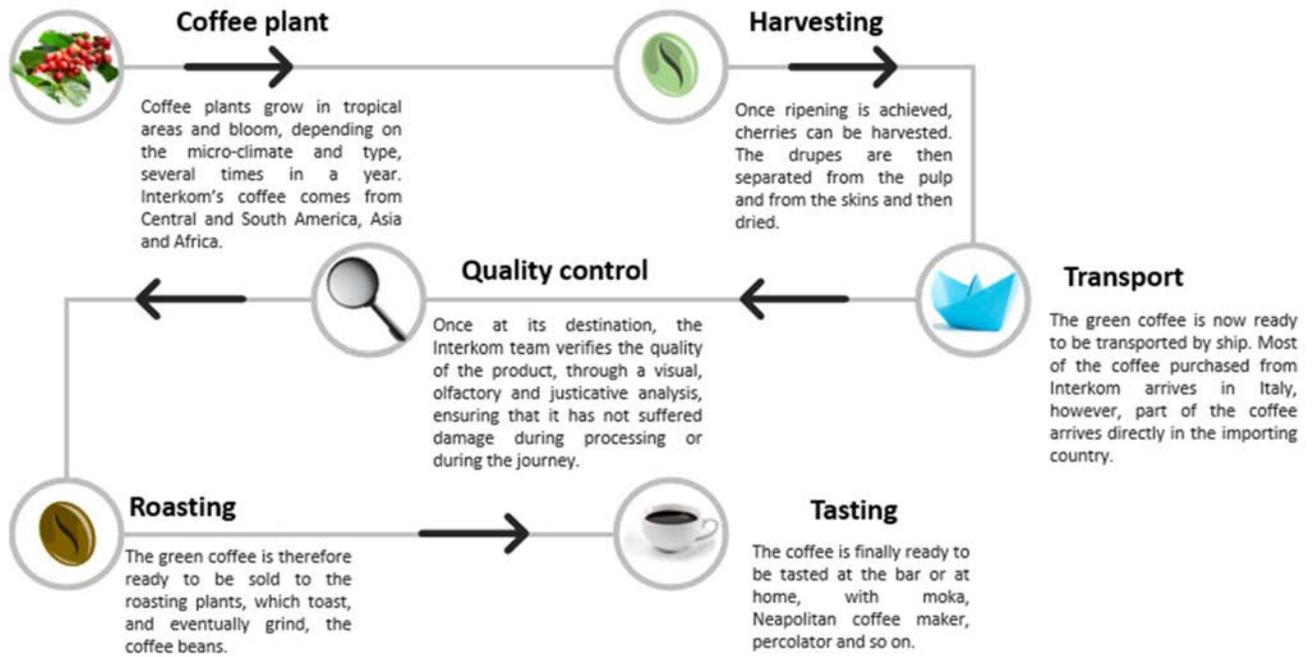


Figure 9, the coffee's path from the plant to the cup

## Quality certification

### Organic

The organic certification guarantees that the entire production process complies with European standards according to the Reg. CE 848/18. Organic cultivation, through the absence of chemical substances and genetically modified organisms, protects biodiversity, and protects the health of producers and consumers.



### FairTrade

Fairtrade certification guarantees fair and supportive working conditions for all persons involved in the production of raw coffee. Fairtrade, together with farmers, sets the market price needed to cover the costs of sustainable production.



### Rainforest Alliance

Since 2018, Rainforest Alliance has joined forces with the UTZ certification program, with the aim of creating a better future for people and nature and being more supportive to its stakeholders. With the merge, the UTZ Certification Program and Rainforest Alliance Program have run in parallel until 2020, when they jointly launched a new agricultural standard, the 2020 Rainforest Alliance Certification Program. The new certification is based on both organizations' strengths and on decades of combined experience. With this update, the UTZ certification is progressively being phased out.



Interkom is transitioning to the latest version of the certification.



Part of the **RAINFOREST ALLIANCE**

## 7.4 Energy consumption and emissions

[GRI 302; GRI 305]

In 2021, Interkom's energy consumption amounted to 151 GJ, an increase of 10% compared to 2020, due to the more frequent return to the office after a 2020 characterized by lockdowns. These consumptions are attributable to the use of electricity (67%) and natural gas (33%) and include both the Neapolitan office and the representative office in Vietnam.

Energy consumption			
Fonte energetica <sup>5</sup>	UoM	2020	2021
Natural gas	GJ	31	49
Electricity	GJ	94	102
<b>Total</b>	<b>GJ</b>	<b>125</b>	<b>151</b>

Direct and indirect CO <sub>2</sub> emissions			
	UoM	2020	2021
Scope 1 <sup>6</sup>	tCO <sub>2</sub>	1,81	2,84
Scope 2 – Location Based <sup>7</sup>	tCO <sub>2</sub>	8,93	12,20
Scope 2 – Market Based <sup>8</sup>	tCO <sub>2</sub>	9,01	13,07

In line with the increase in energy consumption, direct and indirect CO<sub>2</sub> emissions increased in 2021. Scope 1 emissions are equal to 2,84 tons of CO<sub>2</sub> and Scope 2 emissions, according to the Location based approach, are equal to 12,20 tons of CO<sub>2</sub>.

<sup>5</sup> The source used for conversion factors into GJ is the "National Standard Parameters Table 2021 - Ministry of the Environment". In particular:

- Natural gas = 0,035281 GJ/smc
- Electricity = 0,0036 GJ/kWh

<sup>6</sup> Direct CO<sub>2</sub> emissions, or Scope 1, are emissions from sources owned or controlled by an organization; the direct emissions of Interkom come from the use of natural gas. The source used in the calculation is the Ministry of the Environment - Table of national standard parameters for the monitoring and communication of greenhouse gases. In particular:

- Natural gas (2020) = 1,984 kgCO<sub>2</sub>/smc
- Natural gas (2021) = 1,983 kgCO<sub>2</sub>/smc

<sup>7</sup> Indirect CO<sub>2</sub> emissions, or Scope 2, ovvero le emissioni indirette di CO<sub>2</sub>, are associated with the generation of electricity. The location-based approach takes into account the average intensity of CO<sub>2</sub> emissions from the national network. The source used in the calculation of consumption is Terna. The emission factors used for the Italian perimeter are:

- Electricity (2020) = 336 gCO<sub>2</sub>/kWh
- Electricity (2021) = 315 gCO<sub>2</sub>/kWh

For the Vietnam perimeter these are:

- Electricity (2020) = 577 gCO<sub>2</sub>/kWh
- Electricity (2021) = 576 gCO<sub>2</sub>/kWh

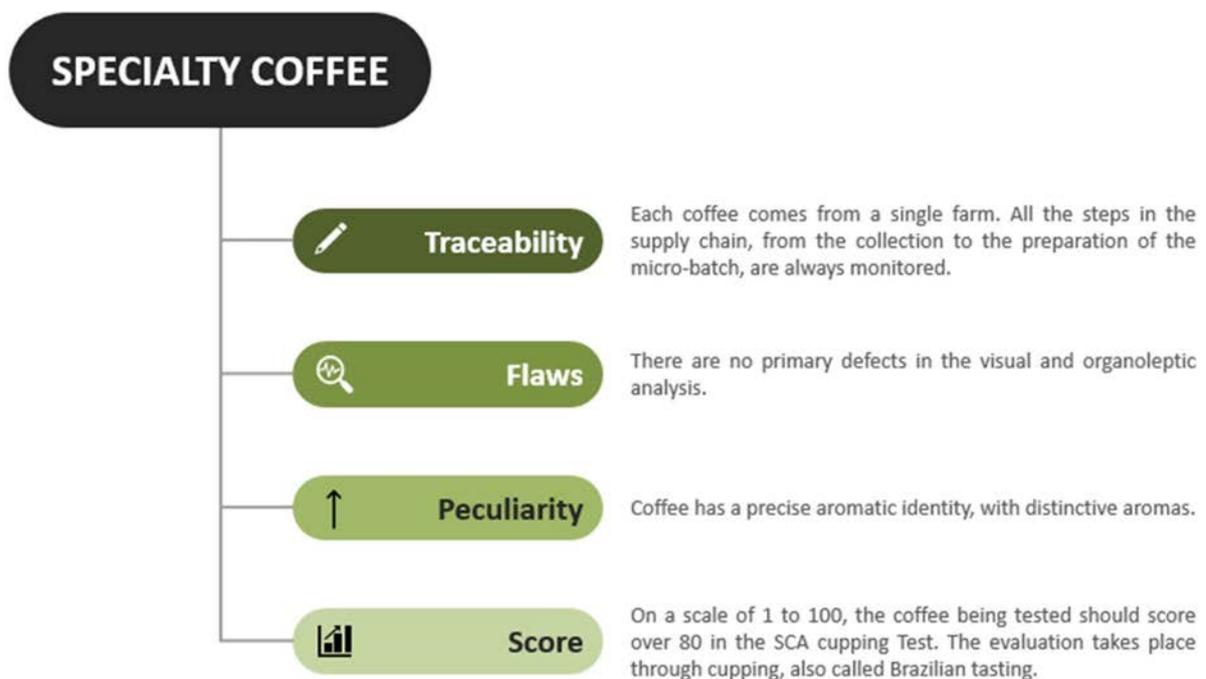
<sup>8</sup> The Market Based approach considers the contractual form (from renewable or non-renewable sources) chosen in the supply of electricity. The source used in the calculation for the Italian perimeter is AIB - European residual mixes 2020 (Vers. (Ver. 1.0, 2021-05-31). In particular, Electricity = 459 gCO<sub>2</sub>/kWh. For the Vietnam perimeter the source used is Terna. In particular, Electricity = 576 gCO<sub>2</sub>/kWh.

## 8. The social value of coffee

### *Specialty Coffee*

Specialty Coffee is a **top-quality** coffee with no defects in beans and a unique personality in the cup. It is a **100% traceable** coffee, where all the steps in the chain, from the collection to the preparation of the micro-batch, are always monitored.

Specialty Coffee is selected on site by Interkom experts and receives the highest attention during all stages to maintain quality, from cultivation to cup preparation. In fact, it is cultivated at the perfect altitude and on the best soil, collected at the right time and worked with extreme care and professionalism.



The direct relationship with manufacturers enables Interkom to support these realities in creating shared value. Here are some of the local realities that the Company supports through Specialty Coffee.

### **Finca La Guamera**

For more than 25 years, a family-run farm, in the Colombian mountains, produces a coffee with rich flavors and aromas. Finca La Guamera is adjacent to a village and, together with the local community, cultivates plants with care, selecting mature fruits by hand.

Thanks to its mountain position, La Guamera is classified as a “finca de Altura”, an attribute that can be felt in the excellent quality and the profile of the cup of its coffees. The purpose of the Finca is to produce a sustainable coffee, through continuous training of the local community with an interdisciplinary group and with local and national authorities in the application of the Buenas Prácticas Agrícolas.



### **Finca la Esperanza**

With a unique location, on the top of Volcán de San Salvador with a magnificent view over the Zapotitán Valley, Finca La Esperanza is committed to preserving the traditional coffee types of the area, including Bourbon, Pacas and Arabigo, a genetic evolution of Typica, very common in the first plantations of late 1800, when coffee was introduced in America.

The production process is defined through an integrated business management system. The harvest is done by hand when the cherries are at the peak of their ripening, to ensure that the maximum potential of the aromatic characteristics of the coffee is expressed.

The meticulous work of the Men and Women working in the collection and processing, the highest altitude, the microclimate and the volcanic soil are the main characteristics that



characterize the aroma and profile of the cup of coffee produced by this finca.

### **Training projects**

Interkom has always been involved in the professional development of its experts and, more generally, of the sector. Therefore, when he has the opportunity, he is committed to training employees, both through internal and external courses. For example, over the years they have

been held by Interkom on sensory analysis and coffee tasting. During 2020 and 2021, due to restrictions on the containment of the spread of Covid-19, these activities were suspended because they were not remotely carried out.

In addition, with the staff of the office in Vietnam, two annual meetings are scheduled to allow all the employees in the panel of tasters to set the common parameters for *cupping* activities.

### Sensory analysis for coffee

It is a scientific discipline which evaluates the characteristics of a product of any kind through the senses (vision, hearing, smell, taste and touch).



### Why is it done?

In case of food products, the aim of the sensory analysis is to OBJECTIVIZE THE SUBJECTIVE (tasting)

## 9. GRI Content Index

GRI Standard	Information	Paragraph	Omission/Notes
GRI 102 – General disclosure (2016)			
Organizational profile			
102-1	Name of the organization	Interkom’s history	
102-2	Activities, brands, products, and services	Interkom’s history	
102-3	Location of headquarters	Methodological note	
102-4	Location of operations	Methodological note	
102-5	Ownership and legal form	Governance and compliance	
102-6	Market served	Activities and services offered. Areas of origins of Interkom’s coffee	
102-7	Scale of the organization	Main highlights	
102-8	Information on employees and other workers	The people	
102-9	Supply chain	Activities and services offered. Areas of origins of Interkom’s coffee	
102-10	Significant changes to the organization and its supply chain	Methodological note	
102-12	External activities	The social value of coffee	
Strategy			
102-14	Statement from senior decision-maker	Letter to stakeholders	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	Our values	
Governance			
102-18	Governance structure	Governance and compliance	

Stakeholder engagement			
102-44	Key topics and concerns raised	Interkom's sustainability journey	
Reporting practices			
102-45	Entities included in the consolidated financial	Methodological note	
102-46	Defining report content and topic boundaries	Methodological note	
102-47	List of material topics	The material topics	
102-48	Restatement of information		The document has not been revised
102-49	Changes in reporting	Methodological note	
102-50	Reporting period	Methodological note	
102-51	Date of most recent report		The document is Interkom's first Sustainability Report
102-52	Report cycle	Methodological note	
102-53	Contact point for questions regarding the report	Methodological note	
102-54	Claims of reporting in accordance with the GRI Standard	Methodological note	
102-55	GRI Content index	GRI Content Index	
TOPIC-SPECIFIC STANDARDS			
Environmental aspects			
Fight against climate change			
Topic: Energy			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Energy consumptions and emissions	

103-3	Evaluation of the management approach	Energy consumptions and emissions	
GRI 302: Energy (2016)			
302-1	Energy consumption within the organization	Energy consumptions and emissions	
Topic: Emissions			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Energy consumptions and emissions	
103-3	Evaluation of the management approach	Energy consumptions and emissions	
GRI 305: Emissions (2016)			
305-1	Direct (Scope 1) GHG emissions	Energy consumptions and emissions	
305-2	Energy indirect (Scope 2) GHG emissions	Energy consumptions and emissions	
Efficiency of transport emissions			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Activities and services offered	
103-3	Evaluation of the management approach	Activities and services offered	
Protection of biodiversity			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Quality certification	

103-3	Evaluation of the management approach	Quality certification	
<b>Social aspects and Human Rights</b>			
<b>Transparency in the supply chain</b>			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	The social value of coffee	
103-3	Evaluation of the management approach	The social value of coffee	
<b>Product quality certification</b>			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Types of coffee. The coffee's path from the plantation to the cup	
103-3	Evaluation of the management approach	Types of coffee. The coffee's path from the plantation to the cup	
<b>Decent working conditions</b>			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	The people	
103-3	Evaluation of the management approach	The people	
<b>Dissemination of sustainability –Training</b>			
GRI 103: Management Approach (2016)			

103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Training projects	
103-3	Evaluation of the management approach	Training projects	
<b>Governance aspects</b>			
<b>Anticorruption and compliance</b>			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Governance and compliance	
103-3	Evaluation of the management approach	Governance and compliance	
<b>Market stability and raw material price</b>			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	Activities and services offered	
103-3	Evaluation of the management approach	Activities and services offered	
<b>Contribute to the development of countries it operates in</b>			
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its boundaries	The material topics	
103-2	The management approach and its components	The social value of coffee	
103-3	Evaluation of the management approach	The social value of coffee	