

Annex 1: Code of Ethics

1. Introduction

This Code of Ethics defines the principles and standards that guide the behavior of all employees, management, and business partners.

2. Integrity and Compliance

- Act honestly and transparently in all business dealings
- Comply with all applicable laws and regulations in Europe and Peru
- Maintain accurate records and documentation

3. Anti-Bribery and Corruption

- Zero tolerance for bribery, corruption, and facilitation payments
- Gifts and hospitality must be reasonable and not influence decisions

4. Fair Competition

- Compete fairly and avoid anti-competitive practices
- Respect confidential information and intellectual property

5. Human Rights and Labour Standards

- Respect human rights at all times
- No child labour, forced labour, or discrimination
- Ensure fair wages and decent working conditions

6. Environmental Responsibility

- Support sustainable farming and trading practices
- Use resources efficiently and minimize environmental impact

7. Reporting Concerns

- Employees and partners are encouraged to report unethical behavior
- Whistleblowers are protected from retaliation

Annex 2: One-Page ESG Summary

(for Customers & Retailers)

Company ESG Commitment

We are a European blueberry trading company with vertically integrated production in Peru, committed to sustainable agriculture, ethical sourcing, and transparent governance.

Certifications

Europe: IFS Broker, Organic, GlobalG.A.P. CoC

Peru: GlobalG.A.P., SPRING, GRASP, SMETA

Environmental

- Target: -20% CO2 emissions per kg within 5 years
- Optimized logistics (sea freight preference, load efficiency)
- Water stewardship and efficient irrigation in Peru
- Reduction of packaging and shift to recyclable, reusable, and recycled materials
- Active waste minimization at farm level and across the supply chain

Social

- No child or forced labour
- Living wage commitment
- Worker safety and training programs
- Community support in Peru

Governance

- Anti-bribery and anti-corruption policy
- Full traceability from farm to customer
- Supplier Code of Conduct in place
- Regular third-party audits

Alignment with Retailer Standards

Our ESG approach is aligned with leading European retailer requirements, including expectations from Tesco, Lidl, and Aldi:

- Ethical sourcing and SMETA compliance
- Full traceability and food safety (IFS Broker)
- Environmental impact reduction and responsible packaging
- Social compliance (GRASP, living wage, worker welfare)

Contact

For ESG information or documentation, please contact: carla@byblue.nu

Annex 3: ESG KPI Dashboard

(for Audits)

ENVIRONMENTAL KPIS

KPI	TARGET	FREQUENCY	RESPONSIBILITY
CO ₂ emissions per kg product	-20% / 5 yr	Annual	ESG Manager
Energy consumption (kWh/ton)	-10% / 3 yr	Quarterly	Operations
Water usage (m ³ /hectare)	-15% / 5 yr	Seasonal	Farm Management
Recyclable packaging	>80%	Annual	Procurement
Food waste	<2%	Monthly	Logistics

Targets subject to annual review. Baseline year: 2025.

SOCIAL KPIS

KPI	TARGET	FREQUENCY	RESPONSIBILITY
Lost Time Injury Rate (LTIR)	0 incidents	Monthly	HSE Manager
% workers paid living wage	100%	Annual	HR
Training hours per employee	>20 hrs/year	Annual	HR
Employee turnover rate	<10%	Annual	HR
Supplier social compliance	100% audited	Annual	Procurement

Targets subject to annual review. Baseline year: 2025.

GOVERNANCE KPIS

KPI	TARGET	FREQUENCY	RESPONSIBILITY
Code of Ethics training completion	100%	Annual	HR
Anti-bribery training completion	100%	Annual	Compliance
Number of reported violations	Tracked & resolved	Ongoing	Compliance
Supplier Code of Conduct signed	100%	Annual	Procurement
Audit non-conformities closed	100% within deadline	Quarterly	ESG Manager

Targets subject to annual review. Baseline year: 2025.

Annex 4: Retailer Alignment

(Tesco, Lidl, JerónimoMartins)

Alignment with Tesco Nurture / Ethical Trading Requirements

- Full traceability from farm to customer
- Compliance with GlobalG.A.P., GRASP, and SMETA standards
- Demonstrated reduction in carbon footprint and environmental impact
- Ethical labour practices including no child labour and fair wages
- Transparent supplier approval and monitoring processes

Alignment with Lidl Sustainability Requirements

- Responsible sourcing with certified suppliers
- Reduction of plastic packaging and improved recyclability
- Climate protection targets and emissions monitoring
- Social standards aligned with international conventions
- Regular third-party audits and continuous improvement

Alignment with Jerónimo Martins Standards

- Strong food safety systems (IFS Broker certification)
- Sustainable agriculture practices in primary production
- Supplier compliance with ethical and environmental standards
- Focus on energy efficiency and water conservation
- Community engagement and worker welfare initiatives

Continuous Improvement Commitment

The company commits to ongoing alignment with evolving retailer ESG expectations, including periodic reviews, audits, and updates to internal policies and procedures.

Annex 5: Supplier Onboarding Checklist & Required

Documents

1. Pre-Qualification Checklist

- Company registration and legal entity verification completed
- Acceptance and signature of Supplier Code of Conduct
- Confirmation of compliance with retailer ethical requirements (Tesco, Lidl, Jerónimo Martins)
- Confirmation of no child labour, no forced labour, and fair employment practices
- Agreement to audits (announced and unannounced)

2. Certifications & Audit Requirements (Mandatory for Fruit Suppliers)

- Valid GRASP or SMETA social audit report (latest version)
- GlobalG.A.P. certificate (if applicable to production)
- Any additional certifications (Organic, SPRING, etc. if relevant)
- Audit corrective action plans (CAP) and closure evidence

3. Human Rights & Ethical Compliance

- Human Rights Policy or statement
- Evidence of human rights due diligence process
- Worker grievance mechanism description
- Proof of fair wage practices / payroll samples (if required)

4. Environmental Compliance

- Environmental policy or procedures
- Water and energy usage monitoring (if applicable)
- Waste management practices (including farm-level waste minimization)
- Packaging approach (recyclable / recycled materials)

5. Operational & Food Safety Requirements

- Product specifications and quality standards
- Traceability system description (farm to shipment)
- Food safety certifications (e.g., GlobalG.A.P., HACCP where applicable)
- Residue compliance (MRL adherence)

6. Documentation Checklist (To Be Submitted)

- Company registration certificate
- Tax identification number
- Insurance documents (if applicable)
- Bank details (verified)
- Signed contracts and agreements
- Latest audit reports (GRASP / SMETA)
- Certifications (GlobalG.A.P., Organic, etc.)
- Policies (Human Rights, Environmental, Code of Conduct)

7. Risk Assessment & Approval

- Supplier risk assessment completed (country, product, audit results)
- Risk level assigned (Low / Medium / High)
- Additional audit or documentation required (if high risk)
- Final approval by ESG / Procurement Manager

8. Ongoing Monitoring Requirements

- Annual update of certifications and audits
- Continuous compliance with ESG and ethical standards
- Periodic performance reviews (quality, ESG, compliance)
- Immediate notification of any non-compliance or incidents