

# 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: \_\_\_\_\_

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## Annex 3: ESG KPI Dashboard (for Audits)

### Environmental KPIs

KPI	Target	Measurement Frequency	Responsibility
CO2 emissions per kg product	-20% in 5 years	Annual	ESG Manager
Energy consumption (kWh/ton)	-10% in 3 years	Quarterly	Operations
Water usage (m3/hectare)	-15% in 5 years	Seasonal	Farm Management
% recyclable packaging	>80%	Annual	Procurement
Food waste (%)	<2%	Monthly	Logistics

### Social KPIs

KPI	Target	Measurement Frequency	Responsibility
Lost Time Injury Rate (LTIR)	صفر 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

### Governance KPIs

KPI	Target	Measurement Frequency	Responsibility
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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

## Annex 4: Retailer Alignment (Tesco, Lidl, Jerónimo Martins)

### 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.

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## 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