

BP-POL-007

Corporate Social Responsibility & Responsible Business Policy

Proportionate governance for people, sourcing, quality, environment and communities

Blue Palm creates long-term value by combining commercial performance with integrity, responsible sourcing, care for people and practical environmental progress.

VERSION	1.0
STATUS	Approved
POLICY OWNER	Nominated Compliance Officer – Mr. Hiua Schuani
APPROVAL AUTHORITY	CEO – Mr. Hiua Schuani
APPLIES TO	Blue Palm personnel and relevant third parties in Federal Iraq, the Kurdistan Region and the UAE/Dubai

1. Purpose

This policy turns Blue Palm's values of trust, care, pride, quality, performance and integrity into a practical responsible-business framework. It reflects Blue Palm's role as a procurement and sourcing partner supplying food and non-food products to customers serving the Iraqi market, supported from the UAE and other sourcing locations.

2. Scope and approach

The policy applies to Blue Palm's own decisions and to material impacts connected to suppliers, logistics providers and other business relationships. The company will use the OECD due-diligence cycle proportionately: embed standards; identify and assess impacts; stop, prevent or mitigate harm; track results; communicate accurately; and enable or cooperate in remedy.

3. Responsible-business pillars

Pillar	Blue Palm commitment
Integrity and governance	Honest communication, confidentiality, fair dealing, accurate records, no hidden risks or unapproved substitutions, and controls against bribery, sanctions breaches and conflicts.
People and human rights	Safe, freely chosen, fairly paid work; no child labour, forced labour, trafficking, discrimination, harassment or worker-paid recruitment fees; accessible grievance and remedy.
Responsible sourcing and quality	Know suppliers, verify product and food requirements, preserve traceability, disclose material risk, and never substitute products or specifications without approval.
Environment and climate	Reduce avoidable waste, energy and fuel use, packaging impacts and food loss; manage environmental legal duties; assess climate-related obligations and practical efficiency opportunities.
Communities and local value	Support lawful local employment, skills, procurement and community initiatives where these create genuine value and do not distort public or commercial decisions.

4. Annual proportionate plan

Each year the Nominated Compliance Officer will develop a concise plan that will identify Blue Palm's most material impacts, legal or customer requirements, up to five priority actions, owners, dates and simple indicators. The plan should use existing management information and avoid burdensome reporting that does not improve decisions.

- Review significant sourcing categories, countries, routes and higher-risk suppliers.
- Select actions based on severity and likelihood of harm, then business influence and feasibility.
- Consult a practical mix of workers, customers or suppliers where useful and safe.
- Review progress at least twice a year and record decisions where an action changes.
- Prepare an annual internal summary and an accurate external summary where commercially appropriate or requested by a customer.

5. Responsible sourcing and product stewardship

- Apply BP-POL-002 due diligence and appropriate product, food-safety, quality, origin and traceability checks.
- Communicate specifications clearly and obtain customer approval before a material substitution or deviation.
- Use supplier improvement plans where credible; escalate severe, concealed or repeated harm.
- Consider total value—including reliability, quality, labour and environmental performance—not price alone.
- Protect confidential information and make sustainability requests proportionate and relevant.

6. Environment and climate

- Identify environmental permits, waste, storage, transport, emissions or reporting requirements relevant to each facility and licence.
- Prioritise avoidance and reduction of food and non-food waste; segregate and use approved recovery or disposal routes.
- Reduce unnecessary packaging and favour reusable, recyclable or lower-impact options where product safety, quality and cost remain acceptable.
- Plan orders and logistics to reduce avoidable urgent shipments, empty journeys, spoilage and fuel use.
- Track a practical baseline for electricity, fuel, business travel, waste or other material impacts where data is available and decisions can use it.
- Assess the applicability of UAE Federal Decree-Law No. 11 of 2024 on Reduction of Climate Change Effects and any implementing requirements to Blue Palm's UAE/free-zone operations.

7. Community support and donations

Community activities should respond to a genuine need, be respectful of local culture and avoid dependency, discrimination or political endorsement. Donations and sponsorships follow BP-POL-001: verified beneficiary, written purpose, transparent approval, no cash where avoidable, no link to a tender, permit or official decision, and evidence of delivery or use.

8. Claims and communication

- Use specific, evidence-based claims and state the reporting period, entity, geography and limitations.
- Do not describe an aspiration as an achieved result or imply that a certification covers more products or sites than it does.
- Correct material errors promptly and retain the evidence behind public or customer claims.
- Protect personal, confidential and commercially sensitive information when reporting progress.

9. Suggested indicators

Area	Examples—select only those material and measurable
Governance	Relevant training completion; higher-risk relationships with current due diligence; substantiated concerns and corrective actions.
People	On-time payroll; working-time exceptions; grievances closed; recruitment-fee, child-labour or forced-labour findings and remedy.
Sourcing and quality	Strategic suppliers reviewed; approved corrective actions completed; material product deviations disclosed and authorised.

Area	Examples—select only those material and measurable
Environment	Food/product loss; waste by route where known; electricity or fuel trend; logistics consolidation; packaging improvement actions.
Community	Local procurement or employment where lawful and relevant; beneficiary due diligence; outputs and lessons from supported initiatives.

Roles and responsibilities

Role	Core responsibility
CEO	Approves the policy; sets the tone; authorises high-risk exceptions or relationships; ensures adequate resources and independent escalation.
Nominated Compliance Officer	Maintains the legal register, advice channel, risk records and registers; coordinates training, screening, investigations and annual review.
Managers and supervisors	Apply the controls in daily decisions, create a respectful environment, prevent retaliation and escalate concerns without delay.
All workers	Read and follow the policy, complete required training, keep accurate records, ask when unsure and report suspected breaches.
Business and relationship owners	Identify impacts and opportunities in decisions, carry out agreed actions and provide accurate evidence.
Finance / Purchasing / Operations	Provide practical data, apply procurement and donation controls, and integrate priorities into routine processes.
Suppliers and logistics providers	Meet contractual standards, disclose material issues, provide proportionate information and cooperate in improvement or remedy.

Training, records and monitoring

Training

Induction must cover the parts of this policy relevant to each role. Refresher training is required at least annually for exposed roles and when a material change occurs. Training may be brief and practical, but attendance and comprehension must be recorded.

Minimum records

- Annual materiality/risk note, approved plan, actions, progress and management review.
- Evidence supporting indicators, customer responses and external claims.
- Environmental legal register, permits or applicability assessments; supplier and community due diligence.

Proportionate indicators

- Completion of the selected annual actions.
- Trends in the limited set of material indicators chosen for the year.
- Overdue corrective actions or severe impacts requiring escalation.
- Accuracy and evidence review for external sustainability claims.

Records must be accurate, access-controlled and retained for the period required by applicable law, contract and Blue Palm’s retention schedule. Personal data and sensitive reports must be restricted to those with a legitimate need to know.

Breaches, protection and review

A breach may result in corrective action or discipline up to and including dismissal, subject to applicable law and a fair process. Third-party breaches may lead to remediation plans, suspension, termination, recovery of loss and reporting to a competent authority where required.

Blue Palm prohibits retaliation against anyone who raises a concern, assists an investigation or refuses conduct they reasonably believe would breach law or this policy. Deliberately false or malicious allegations may be addressed through a fair disciplinary process; a concern that is not substantiated is not, by itself, misconduct.

The Nominated Compliance Officer will review this policy at least annually, after a significant incident, and when relevant law, sanctions, licensing conditions or operations change. Material changes require CEO approval.

Legal and standards reference

This section is a concise implementation map, not a complete statement of the law. The current official text, local legal advice and the applicable entity or licence conditions must be checked before relying on a provision.

Instrument	Relevance to this policy
Iraq Environmental Protection and Improvement Law No. 27 of 2009	Principal federal environmental protection framework relevant to impacts and legal-register obligations in Iraq. official/source text
Iraq National Strategy for the Protection and Improvement of the Environment 2024–2030	Current national policy context for environmental priorities in Iraq. official/source text
UAE Federal Decree-Law No. 11 of 2024 on Reduction of Climate Change Effects	UAE climate framework applying to public and private legal persons and enterprises within its scope, including free zones, in force from 30 May 2025. official/source text

Voluntary European and international benchmarks

OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023) — [source](#) • OECD Due Diligence Guidance for Responsible Business Conduct (2018) — [source](#) • UN Guiding Principles on Business and Human Rights — [source](#)