

Blueyou Services LTD

Disclosure Report Date Submitted: March 21st, 2025

Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- Be transparent about details of the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue
- 3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company

Disclosure Questionnaire

Industries and Products

	Yes	Νο
Please indicate if the company is involved in production of or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	$\mathbf{\mathbf{\nabla}}$	
Biodiversity Impacts	\mathbf{Y}	
Chemicals		\mathbf{Y}
Disclosure Alcohol		\mathbf{Y}
Disclosure Firearms Weapons		$\mathbf{\mathbf{Y}}$
Disclosure Mining		\mathbf{Y}
Disclosure Pornography		\mathbf{Y}
Disclosure Tobacco		\mathbf{Y}
Energy and Emissions Intensive Industries		Y
Gambling		\mathbf{Y}
Genetically Modified Organisms		\mathbf{Y}
Illegal Products or Subject to Phase Out		Y
Industries at Risk of Human Rights Violations		Y
Monoculture Agriculture		\mathbf{Y}
Nuclear Power or Hazardous Materials		Y
Payday, Short Term, or High Interest Lending		Y
Water Intensive Industries		\mathbf{Y}
Tax Advisory Services		V

Outcomes & Penalties

	Yes	Νο
Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply.		
Anti-Competitive Behavior		\checkmark
Breaches of Confidential Information		$\mathbf{\mathbf{Y}}$
Bribery, Fraud, or Corruption		$\mathbf{\nabla}$
Company has filed for bankruptcy		$\mathbf{\nabla}$
Consumer Protection		\checkmark
Financial Reporting, Taxes, Investments, or Loans		\mathbf{Y}
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)		$\mathbf{\mathbf{Y}}$
Labor Issues		$\mathbf{\nabla}$
Large Scale Land Conversion, Acquisition, or Relocation		\checkmark
Litigation or Arbitration		$\mathbf{\nabla}$
On-Site Fatality		$\mathbf{\nabla}$
Penalties Assessed For Environmental Issues		\checkmark
Political Contributions or International Affairs		\checkmark
Recalls		$\mathbf{\nabla}$
Significant Layoffs		$\mathbf{\nabla}$
Violation of Indigenous Peoples Rights		\checkmark
Other		$\mathbf{\nabla}$

Practices

	Yes	No
Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No."		
Animal Testing		\leq
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)		$\mathbf{\nabla}$
Company prohibits freedom of association/collective bargaining		\checkmark
Company workers are prisoners		\mathbf{Y}
Conduct Business in Conflict Zones		\leq
Confirmation of Right to Work		\leq
Does not transparently report corporate financials to government		\checkmark
Employs Individuals on Zero-Hour Contracts		$\mathbf{\langle}$
Facilities located in sensitive ecosystems		$\mathbf{\mathbf{\nabla}}$
ID Cards Withheld or Penalties for Resignation		$\mathbf{\mathbf{\nabla}}$
No formal Registration Under Domestic Regulations		$\mathbf{\nabla}$
No signed employment contracts for all workers		\checkmark
Overtime For Hourly Workers Is Compulsory		\checkmark
Payslips not provided to show wage calculation and deductions		$\mathbf{\nabla}$

	Yes	Νο
Sale of Data		\checkmark
Tax Reduction Through Corporate Shells		$\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{\mathbf{$
Workers cannot leave site during non-working hours		$\mathbf{\mathbf{\nabla}}$
Workers not Provided Clean Drinking Water or Toilets		\checkmark
Workers paid below minimum wage		\leq
Workers Under Bond		$\mathbf{\mathbf{\nabla}}$
Other		\checkmark

Supply Chain Disclosures

	Yes	No
Please indicate if any of the following statements are true regarding your company's significant suppliers.		
Business in Conflict Zones		\checkmark
Child or Forced Labor		\checkmark
Negative Environmental Impact		$\mathbf{\mathbf{\nabla}}$
Negative Social Impact		\checkmark
Other		\checkmark

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Biodiversity and/or Monoculture

Blueyou Services LTD is involved in activities that could affect local biodiversity, meaning that they are more likely to have significant impacts on the environment given its interference with the balance of local fauna and flora. Certified B Corps are required to make transparent their involvement in such practices.

For more information about the company's practices regarding this topic, please visit the company's webpage/ sustainability report, accessible <u>here</u>.

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Animal Products and Services

Торіс	Company sources and retails animal products
Summary of Issue	Blueyou Services LTD, a Switzerland-based company specializing in sourcing, wholesale, and retail of fish and seafood products (such as fresh, frozen, and canned fish), develops and operates its own improvement and certification programs with community-based fisheries and smallholder aquaculture operations in the Global South, ensuring that the majority of its seafood products and supply chains are certified as sustainable, fair trade, and fully traceable, following its general policy that all seafood origins must be independently certified by an ISEAL-approved program (such as ASC, MSC, Organic, or Fair Trade); however, as Blueyou focuses on sustainable, climate-smart, and restorative practices with smallholder-based fisheries and aquaculture, not all its suppliers can fully meet these certification standards, as is the case in the Philippines (Meliomar Inc.), where coastal community fisheries and farmers applying low-input, low-impact practices can never reach these requirements, leading Blueyou to establish the ARTESMAR program to provide market access and livelihood support for these communities, with less than 5% of its total fish supply coming from non-certified or not-yet-certified sources within this program.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	100% of the company's revenue consists of products from the fishing, fisheries, and aquaculture industry.
Impact on Stakeholder(s)	The fishing industry may have negative environmental impacts on their affected marine ecosystems, e.g., overfishing, loss of biodiversity, pollution. Furthermore, the fishing industry is at risk of human rights violations in their supply chains.
Implemented Management Practices	>95% of the sources and supply chains are certified by an independent, ISEAL Alliance approved Certification program, uniting one or a combination of seafood industry standards characterized by the following Certification schemes. MSC (Wild), Fair Trade (Wild or Farmed), Organic (Farmed) or ASC (Farmed). These 3rd party certified products and supply chains incur an annual audit on both primary production (fishing and farming) and secondary production (manufacturing).

	The remaining 5% of the company's portfolio, represented by the Yellowfin Tuna product is not yet certified by a third party. Blueyou has an artisanal fishery program called Artesmar which focuses on providing support and improvement work with community-based fisheries which catch fish using very selective, low impact gear and in coastal range fisheries. For every new origin from wild capture fisheries or aquaculture, Blueyou's technical team assesses and evaluates existing traceability schemes – and if required improves the traceability so requirements are met, accordingly. Depending on the origin / type of operation / type of product, traceability is visible and can be tracked to individual fishing vessels or farms / ponds (highest granularity) – or to specific consolidation and collection points. 100% of Blueyou's products are traceable according to EU standards and regulations. In relation to human rights in the fishing industry, Blueyou puts an emphasis on working with small-scale, coastal range and community-based fisheries to avoid this risk and in line with this policy, Blueyou is developing and managing its own Fair Trade programs for fisheries. For products sourced by off-shore fisheries (minority of product portfolio) Blueyou's policy is to collaborate with other institutions and NGOs in order to assess conditions and improve conditions whenever required – all these sources are MSC certified and as such subject to the
Management Comments	MSC social risk framework and improvement program. With regards to the certification programs (MSC, ASC, Organic, Fair Trade), please be aware that for Blueyou's impact and policy framework these standards are just our baseline and minimum requirements - our policy framework creates a much more robust, holistic and inclusive impact assessment framework as we include important environmental and social parameters and dimensions which are not included in the currently existing seafood certification standards (such as carbon footprint, LCA environmental footprint, ecological packaging, animal welfare etc.)