



# **Study on commitments pledged under the EU Code of Conduct on responsible food business and marketing practices**

Report 2023

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DG SANTE

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## **Abstract**

The [EU Code of Conduct on Responsible Food Business and Marketing Practices](#) sets out the actions that actors in the food industry can voluntarily commit to undertake to improve and communicate their sustainability performance. The Code includes seven aspirational objectives, each with specific targets and indicative, tangible, and measurable actions. This study, commissioned by the European Commission to Ipsos in mid-2022, aimed to review and map the commitments made under the Code, to identify the extent to which these align with the aspirational objectives, and to develop a detailed understanding of the different signatories and their characteristics. The study mapped the 136 Code signatories by their type, size, sectors, and geographical scope. It also mapped all 524 commitments made by signatory companies against the Code aspirational objectives, a range of thematic categories, and the extent to which they have defined specific targets and goals. Finally, it reviewed the reports signatories are obliged to submit annually, to explore if and how they report on the progress made against their set commitments. Based on this, the study made broadly positive conclusions on the level and relevance of activity under the Code, but also identified areas where room for improvement remains.

## Executive summary

The [EU Code of Conduct on Responsible Food Business and Marketing Practices](#) (hereinafter, the Code) was launched on 5 July 2021. It sets out the actions that the actors 'between the farm and the fork' can voluntarily commit to undertake to improve and communicate their sustainability performance. The Code includes a set of seven aspirational objectives, each with specific targets and a list of indicative, tangible and measurable actions. Both companies and industry associations can become signatories of the Code.

This study was commissioned by the European Commission and carried out by Ipsos. Its main purpose is to review and map the commitments made under the Code, in order to identify the extent to which these align with the objectives of the Code, and to develop a detailed understanding of the different signatories and their characteristics. This report presents the results of the second wave of this analysis, covering the commitments and reports that were available on 31 July 2023, building upon the first published in 2022.

It is important to note that this study is not, and does not endeavour to be, an evaluation of the Code. It is mainly descriptive in nature, in that it focuses on reviewing, structuring and synthesising the information made available by signatories themselves in their commitments and monitoring reports.

### **Signatories**

As of 31 July 2023, the EU Code of Conduct on Responsible Food Business and Marketing Practices has been signed by **136 industry stakeholders** (75 companies and 61 associations), complemented by three 'collaborative supporters' officially endorsing the Code.

Among company signatories, a significant proportion are **large businesses**, with 67 out of the 75 company signatories falling into this category. The majority of signatory companies are based in the EU, with their primary headquarters in France, Spain, Germany, Belgium, Ireland, Italy or the Netherlands. But the signatories also include a sizable number of companies that are headquartered outside of the EU (in the USA, UK, Switzerland).

The industry associations that have signed the Code mainly have an EU focus, with 50 associations operating **EU-wide**, while the remainder are **national and international associations**. Collectively, these associations now represent over 2,300 members. Among both company and association signatories, the most well-represented sectors are the **food manufacturing sector, beverage sector, and wholesale and retail sector**.

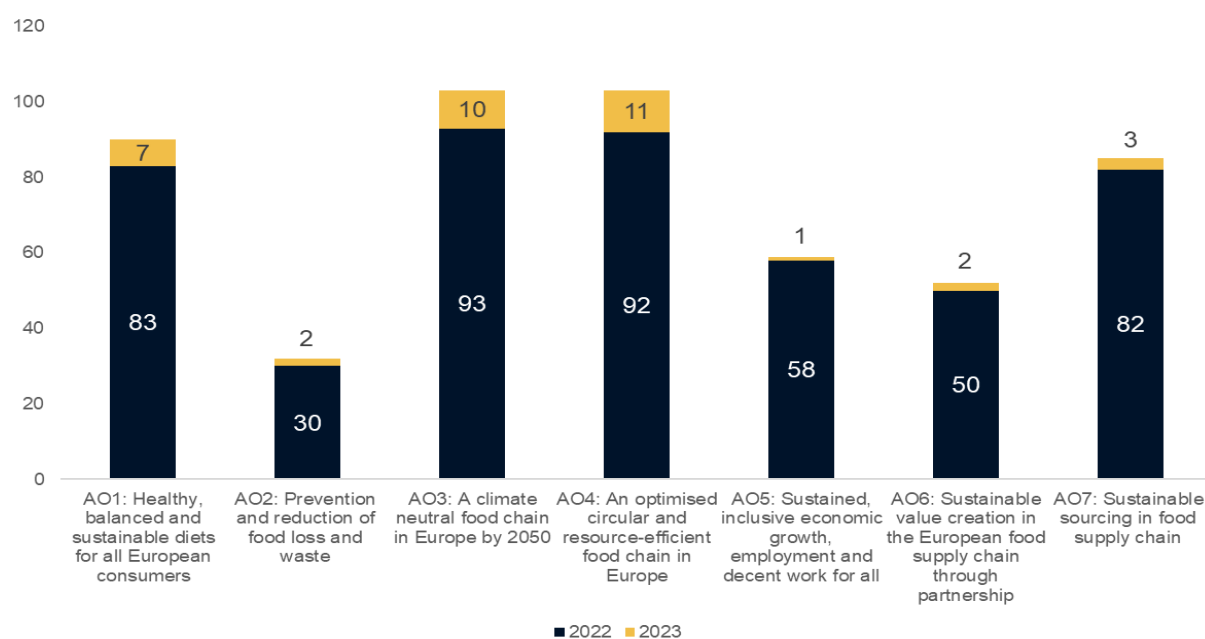
### **Commitments by signatory companies**

The 75 signatory companies have now made a **total of 524 commitments** under the Code, including **36 new commitments** made over the course of the year since the conclusion of the previous mapping exercise. Of the 524 commitments, at least 55 were new, while at least 261 had already been made by companies prior to signing the Code.

The analysis of commitments shows the majority focuses **on aspirational objectives 3 and 4**, which refer to a climate-neutral food chain by 2050 and an optimised, circular, and resource-efficient food chain in Europe, respectively. These objectives have had the highest number of commitments (103 commitments each), while objective 2, on the prevention and reduction of food loss and waste, had the least (32 commitments). In terms of timeline, almost half of all commitments made by companies expected to be achieved by 2025, and a further fifth expected to be achieved by 2030.

In light of the relatively small number of new commitments, the overall picture as regards commitment types and characteristics has not changed significantly since the previous (2022) mapping was undertaken. However, some observations can be made around the characteristics of the new commitments. In terms of themes of commitments, the new signatories mainly focused on commitments related to reducing GHG emissions in their own operations, and on composition of foods. Most of the new commitments had a clear rationale and set KPIs, but many did not have a baseline and a target year. With two of the seven new signatory companies being SMEs, the 2023 mapping has also seen an increase in the percentage of SMEs making at least one commitment under Aspirational objective 1 and Aspirational objective 4.

Figure 1. Number of commitments made by companies under each aspirational objective



Signatories from all main sectors have made commitments under these objectives, with **some variations that reflect their different markets and characteristics**. For example, under objective 1, both food and beverage manufacturers focus primarily on product composition / reformulation, but signatories from the beverages sector are also quite active in the area of education (including lifestyle modification). Retailers, on the other hand, have made a relatively higher number of commitments that relate to consumer information (including labelling). Under objective 4, both food and beverage manufacturers have committed mainly to actions to increase the use of sustainable materials for packaging, as well as (to a lesser extent) to make more efficient use of energy and/or water, while retailers tend to focus more on recycling, reducing or reusing materials.

### **Commitments by signatory associations**

The content of the pledges of the five new associations that signed up to the Code in late 2022 and early 2023 is broadly in line with those made by the earlier signatory associations. When industry associations become signatories, they implicitly (and often explicitly) commit to promoting the Code among their members, providing coordination,

fostering dialogue and partnerships, urging their members to align with the Code and reporting progress periodically.

The number of associations endorsing the Code has grown to 61, and among those, some have committed to developing sector-specific tools and resources (27 associations) or to sharing best practices (18). Several associations (8) have submitted concrete commitments, while a small number (4) intend to make specific future commitments. These tangible commitments, much like those made by companies, cover a diverse range of actions, such as the adoption of sustainable packaging solutions, the enhancement of consumer information, and the support of sectoral sustainability through research and development of indicators for carbon footprint and biodiversity. Some are 'supporting' actions for the relevant sector, such as studies to track the sector's carbon footprint or to create and test biodiversity indicators. While these commitments are appreciated, it is important to remember that not all associations can make concrete commitments on behalf of their members. The primary role of associations is to disseminate Code information and inspire their members to make commitments.

### **Monitoring and reporting of commitments**

The Code continues to highlight the importance of transparency and accountability through its annual reporting requirement. Overall, the 2023 reporting suggests that signatories are making good progress towards their targets, with more signatories reporting specifically on progress towards set targets than in the previous year. It is also noteworthy that several originally set targets have already been achieved, and that some signatories have made their commitments more specific and/or ambitious through updated or expanded targets. This shows that tangible progress has already been made, and that the process by which the Code is expected to lead signatories and commitments to become more ambitious over time is working, at least to a certain extent.

However, a key finding is also that only 62% of signatories who were expected to do so submitted a report in 2023 (compared with 85% in 2022). While committing to the Code may be voluntary, the reporting is an essential aspect of the Code's functioning structure, to monitor whether or not signatories are actually making efforts towards meeting their targets. As such, even if the quality of the content in the 2023 reports was higher than in 2022, the decreased reporting rate is a negative trend.

Another key finding is that reporting among associations varies much more than among companies, where reporting tends to follow a specific structure based on the set targets. While this can partly be explained by the lack of a requirement for associations to make specific commitments, the varied reporting structures make it somewhat less clear to understand the overall progress and performance of associations as a group.

### **Concluding reflections**

Two years after its launch in July 2021, the EU Code of Conduct on responsible food business and marketing practices continues to see a **considerable amount of activity**. The number of signatories of the Code has doubled since its launch, with 136 companies and associations now committed to its principles. The 524 commitments made by companies cover a broad spectrum of sustainability goals, from climate neutrality to resource efficiency and promotion of sustainable diets, aligning with key EU policy objectives.

Some of the positive findings of the second wave also stem from the review of reports signatories are obliged to submit annually to help monitor progress against their commitments. The reports have become **clearer and more consistent**, and some



signatories reported that they had managed to already **achieve some of their targets and thus fulfil one or more of the commitments** as set out in their original pledges. This is a sign that, at least in some cases, the Code process does seem to encourage stakeholders to submit additional or 'upgrade' their existing commitments. To acknowledge the fact that commitments can evolve, the Code could consider introducing a process for the **update of signatories' pledges** (for example, by asking signatories to submit an updated pledge).

On the other hand, progress against most of the other issues that were pinpointed in the previous (2022) report appears to have been relatively limited. There remains a need for greater geographical and sectoral coverage, with some underrepresented countries, sectors, and SMEs yet to fully engage with the Code. Additionally, the level of ambition and specificity of commitments still vary considerably, with larger companies and those in core sectors typically setting more precise targets. Perhaps most importantly, the rather modest increase of new signatories and commitments, and the reduced proportion of signatories who fulfilled their obligation to submit a progress report in 2023, signals a **need to boost the momentum** of the Code.

Progress achieved as well as challenges faced by the Code and its signatories need to be seen within the context of the broader ecosystem of voluntary initiatives in this space. A review of similar initiatives as part of this study found that **the EU Code of Conduct is quite unique in this space**, particularly in terms of having a broad scope and providing a high degree of flexibility. Assuming the Code wishes to maintain this broad, all-encompassing nature, it needs to be considered very carefully if and how the good practices identified in other initiatives could be adapted and used in the specific context of the Code. Aspects to consider include: **looking for more 'common ground' in specific areas** (if and how commitments *in specific areas* could be made more specific and concrete); **fostering greater accountability and transparency** (making use of synergies with other initiatives in the area of monitoring and reporting efforts); and **strengthening the networking / platform element of the Code** (becoming more of a forum to offer valuable information, research, tools and/or resources to strengthen companies' ability to make ambitious voluntary commitments).



## 1 Introduction

This chapter briefly introduces the subject of the study, its aims and methodology, and the structure and content of this report.

### 1.1 About the Code of Conduct

The [EU Code of Conduct on Responsible Food Business and Marketing Practices](#) (hereinafter, the Code<sup>1</sup>) is one of the first deliverables of the EU's Farm to Fork Strategy and an integral part of its action plan. It sets out the actions that the actors 'between the farm and the fork', such as food and drink manufacturers, food service and hospitality operators and retailers/wholesalers, can voluntarily commit to undertake to tangibly improve and communicate their sustainability performance. These actions can be directly relevant and implementable within their own operations, or may encourage collaboration with industry peers and other food system stakeholders (such as farmers and consumers) to make similar changes.

The process to develop the Code started in December 2020. Based on a concept note prepared by the European Commission, a technical meeting gathered a large number of stakeholders from representative industry associations as well as from other stakeholders, including NGOs, to discuss the way forward. Following this, a high-level stakeholder event took place in January 2021, with interventions from senior representatives of the European Commission, the European Parliament and industry players. On 5 July 2021, a high-level celebratory stakeholder event marked the formal launch and entry into force of the Code. On that day the first 65 signatories signed the Code and committed to help accelerate the needed transformation.

The Code includes a set of seven aspirational objectives, each with specific targets and a list of indicative, tangible and measurable actions, which are meant to contribute the following objectives:<sup>2</sup>

- To stimulate the uptake of healthier and sustainable consumption patterns by, amongst others, improving the food environment, in order to reduce the overall environmental footprint of the food system and to improve people's health and quality of life or promoting healthy and sustainable products;
- To facilitate the uptake of sustainable practices by all relevant actors in the food system, including by enabling primary producers (such as farmers and fishers) to improve their performance, contributing to fair incomes and good working conditions;
- To foster further improvement of internal processes, operations and organisation in food processing, retail and food service to ensure a high sustainability performance, responsible business and marketing practices and integration of biodiversity and natural capital considerations. This includes the reduction of food waste and loss along the food value chain and promotion of circular economy principles.

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<sup>1</sup> Further information on the Code is available at URL: [https://food.ec.europa.eu/horizontal-topics/farm-fork-strategy/sustainable-food-processing/code-conduct\\_en](https://food.ec.europa.eu/horizontal-topics/farm-fork-strategy/sustainable-food-processing/code-conduct_en)

<sup>2</sup> Concept Note for the Code of Conduct, available at: [https://food.ec.europa.eu/system/files/2021-02/f2f\\_sfpd\\_coc\\_concept-note\\_en.pdf](https://food.ec.europa.eu/system/files/2021-02/f2f_sfpd_coc_concept-note_en.pdf)

Both companies and industry associations can become signatories of the Code:

- **Individual companies** are required to put forward at least one “ambitious, tangible and measurable” commitment in line with one or more of the Code’s aspirational objectives and in line with a set of “guiding principles”, which are laid down in the Code and are intended to ensure these commitments are science-based, align with EU law, do not compromise food safety and are implemented in a spirit of positive collaboration, collegiality, inclusiveness and transparency.
- **Associations** are expected to endorse the Code’s objectives, promote it to their members, encourage them to adhere to the Code, and provide support in the form of coordination, sharing of best practice and the possible development of tools and resources in support of the code’s implementation. In addition to this, some associations may also submit concrete commitments themselves.<sup>3</sup>

The Code can also have collaborative supporters.

## 1.2 About this Study

This study was commissioned by the European Commission, and entrusted to Ipsos, in mid-2022. Its main purpose is to review and map the commitments made under the Code, in order to identify the extent to which these align with one or more of the seven aspirational objectives and associated targets identified therein, and to develop a detailed understanding of the different signatories and their characteristics. This report presents the results of the second wave of this analysis, building on the first wave undertaken in 2022,<sup>4</sup> and covering the commitments and reports that were available until 31 July 2023.

The **main research methods and activities** that informed the 2023 mapping of Code signatories and commitments were as follows:

- **Mapping commitments:** the study team reviewed all new commitments as of 2023 and mapped them against the agreed criteria (complemented by an internal briefing document with further instructions) as set out in 2022. All results were checked by at least one other team member, and cases that were difficult to categorise were discussed and agreed during internal team meetings. It should be noted that the mapping was undertaken purely based on the information explicitly provided by signatories in their commitments and reports. To avoid double counting, each commitment was mapped against only one aspirational objective and sub-category. In cases where signatories themselves had allocated

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<sup>3</sup> It should be noted that, as regards industry associations, the situation is somewhat complicated by the fact that many sectoral associations are in turn members of an overarching ‘umbrella’ association (such as FoodDrinkEurope, which represents the food and drinks industry as a whole), which means that they could effectively sign up twice – once indirectly via the ‘umbrella’ organisation, and once in their own right. In principle, it was foreseen that in such cases, sectoral associations could sign up in their own right and be considered “associations with concrete commitments” if they would (only) submit an annual report on the Code. However, in practice this distinction between associations “with” and “without” concrete commitments based on their membership of another association has turned out to not be very meaningful, due to the lack of uniformity and clarity as to what constitutes a “concrete” commitment (as opposed to general support to the Code). In view of this, this study has followed a different approach, based on the actual content of the pledges, to identify associations that have made concrete commitments. For more detail on this, please refer to section 3.2 of this report.

<sup>4</sup> Ipsos for the European Commission (2022): Study on commitments pledged under the EU Code of Conduct on responsible food business and marketing practices – Report 2022. URL: [https://food.ec.europa.eu/system/files/2023-03/f2f\\_sfpd\\_coc\\_report\\_mapping\\_2022.pdf](https://food.ec.europa.eu/system/files/2023-03/f2f_sfpd_coc_report_mapping_2022.pdf)

their commitments to more than one objective, the study team chose the one that was deemed *most* relevant, based on the criteria and sub-categories developed and agreed with the Commission.<sup>5</sup>

- **Mapping reports:** the study team also mapped the reports submitted in 2023 on the yearly progress towards meeting the targets as set out in the reports. This was done using the framework set out in 2022, examining activities, progress towards targets, as well as whether signatories are on track to meeting their targets by the set-out date.
- **Signatories meeting:** on 17<sup>th</sup> of October 2023, the study team arranged and hosted an online meeting with signatories of the Code, presenting emerging findings from mapping of signatories, comparative review of similar initiatives, as well as key observations that warrant further attention. The meeting also provided for discussion with signatories on the mentioned topics, where they were given the opportunity to provide feedback and ask questions.
- **Analysis of commitments and reports:** the contents of the original pledges and reports have been qualitatively assessed to understand the reasons for significant improvements or sudden negative trends, identifying barriers and enablers as such. Potential lessons learned will be useful for other signatories in their efforts to meet their set targets.
- **Sector analysis:** the study team has further tried to understand in which sectors progress is most prevalent, assessing achievements in the light of types of commitments and sub-categories, for an increased understanding of patterns and trends on commitments among sectors.

It is important to note that **this study is not, and does not endeavour to be, an evaluation of the Code**. It is mainly descriptive in nature, in that it focuses on reviewing, structuring and synthesising the information made available by signatories themselves in their commitments and monitoring reports. The study is intended to further the understanding of what has happened since the launch of the Code, not to make a judgment on the appropriateness or adequacy of the commitments made, or of the impact of the Code.

In addition to the review and mapping of signatories and commitments, the study entails two other key tasks:

- 1) To provide a **mapping of other similar EU and non-EU initiatives**, to understand the Code's place within and alignment with the broader ecosystem of such voluntary initiatives. This task was completed in early 2023.<sup>6</sup>
- 2) To develop **communication materials** to help disseminate the results of the study, as well as information about the Code itself, among relevant target audiences. A first set of communication materials – namely, an interactive diagram to visualise the main results of the mapping of commitments, as well as an animation and an infographic to convey key messages about the Code itself

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<sup>5</sup> It should be noted that, in some instances, commitments included elements that could potentially have been considered similarly relevant for more than one objective and/or sub-category. In these cases, the study team made a judgment call, based on the guidance documents and internal discussions, in order to avoid having to double-count commitments.

<sup>6</sup> Ipsos for the European Commission (2023): Study on commitments pledged under the EU Code of Conduct on responsible food business and marketing practices – Report on similar initiatives (Task 3). URL: [https://food.ec.europa.eu/system/files/2023-06/f2f\\_sfpd\\_coc\\_report\\_mapping\\_2022\\_lit-review.pdf](https://food.ec.europa.eu/system/files/2023-06/f2f_sfpd_coc_report_mapping_2022_lit-review.pdf)

– has been developed and provided to the European Commission alongside this report.

Annex C provides an overview of all tasks and deliverables of this study.

### **1.3 About this Report**

This report presents the main results of the mapping of Code signatories, commitments and 2023 monitoring reports, based on the methods and criteria outlined above. It covers the period until 31 July 2023; additional signatories, commitments or reports submitted after this cut-off date are not included.

The remainder of this report is structured as follows:

- **Chapter 2** presents the data on the signatories of the Code to date, including the breakdown of associations and companies, and the sectors these represent.
- **Chapter 3** contains the results of the review of the commitments made by the signatories, covering the mapping criteria outlined previously.
- **Chapter 4** provides information on the availability and content of reports submitted by signatories to monitor and share information on the implementation of their respective commitments.
- **Chapter 5** provides concluding reflections based on the information and insights at the study team’s disposal, including suggestions for elements of the Code to focus on or revisit going forward.

## 2 The signatories of the Code

As part of the European Commission's Farm to Fork Strategy<sup>7</sup>, industry associations and individual businesses were given the opportunity to sign the Code on a voluntary basis in order to commit to tangible actions aimed to accelerate the transition of the food value chain towards sustainability.

The Code was officially launched on 5 July 2021. By 31 July 2023 (the cut-off date for the analysis contained in this report), 136 industry stakeholders (75 companies and 61 associations) had officially endorsed it. This includes 12 new signatories (seven companies and five associations) who have signed the Code over the course of the last year.<sup>8</sup> The Code has also gained the support of three 'collaborative supporters': EIT Food (in 2021), NTNU (Norwegian University of Science and Technology), and Rabobank (in 2022).

This chapter seeks to provide a description of the key characteristics of the companies and associations that signed the Code. In particular, in the sections that follow, this chapter provides an overview of the size, location, reference market, and sectors of companies, and it also seeks to establish whether the signatories are among the largest companies in their respective sectors in the EU. As regards associations, this chapter seeks to provide a summary of their scope and membership, as well as of the sectors they represent.

### 2.1 Companies

Since the previous mapping report that was published in 2022, there have been seven new companies that have signed up to the Code. This takes the total number of signatory companies up to 75.

#### 2.1.1 Size and location

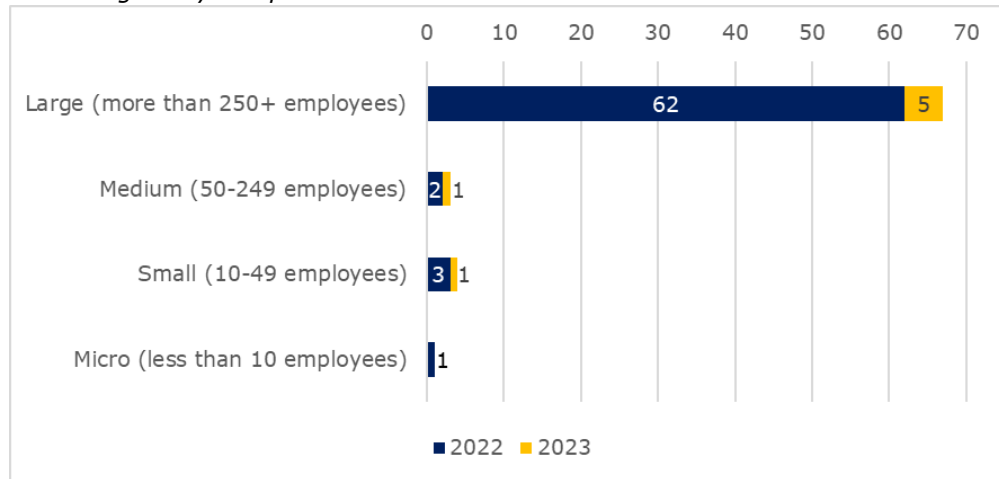
Company signatories are still predominately large businesses, with five of the seven new companies being large (more than 250 employees) businesses, as well as one medium-sized and one small business.

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<sup>7</sup> European Commission, 2022. Farm to Fork strategy for a fair, healthy, and environmentally-friendly food system, available at: [https://food.ec.europa.eu/horizontal-topics/farm-fork-strategy\\_en](https://food.ec.europa.eu/horizontal-topics/farm-fork-strategy_en) (last accessed: 11 November 2022).

<sup>8</sup> i.e. between 31 July 2022, which was the cut-off date for the previous mapping exercise, and 31 July 2023.

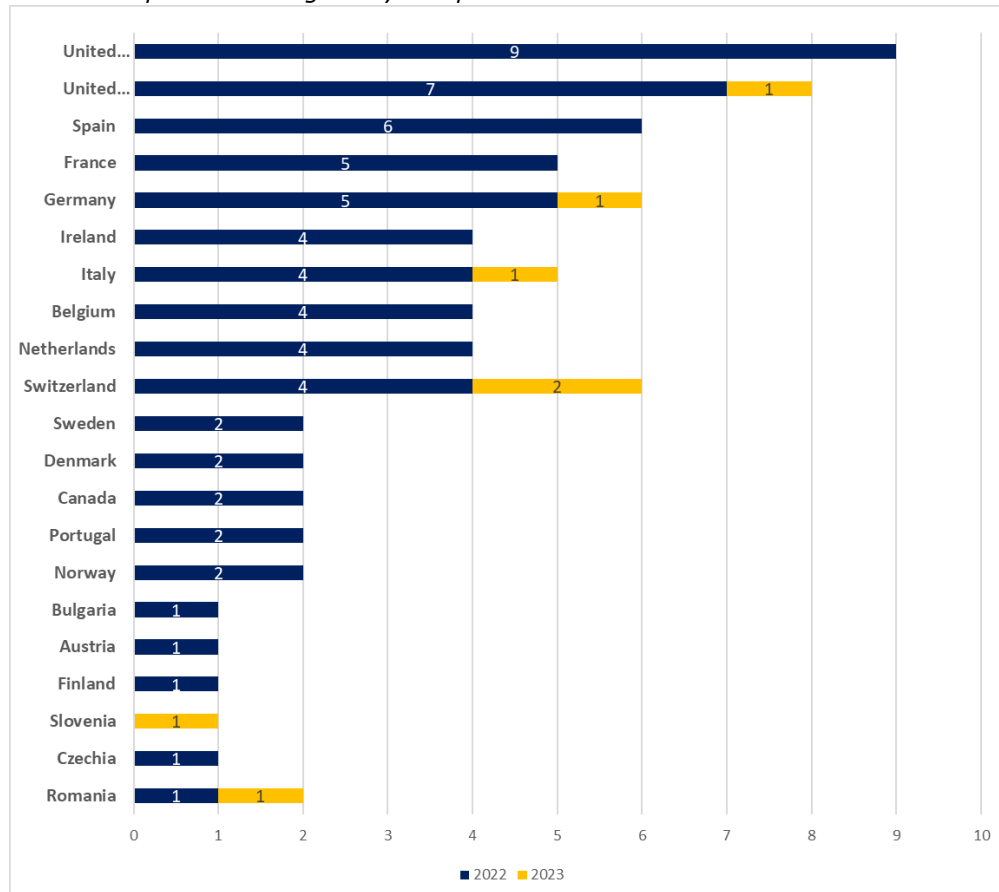
Figure 2. Size of signatory companies



Source: Ipsos’ elaboration based on reports by Code signatories, PitchBook data, and data from companies’ websites.

These new signatories remain mainly European based, with six of the seven having their primary headquarters in countries that are part of the Single Market (the one outlier is in the United States). Two of the new signatories are based in Switzerland, and there is also one new signatory based in Slovenia.

Figure 3. Market of operation of signatory companies



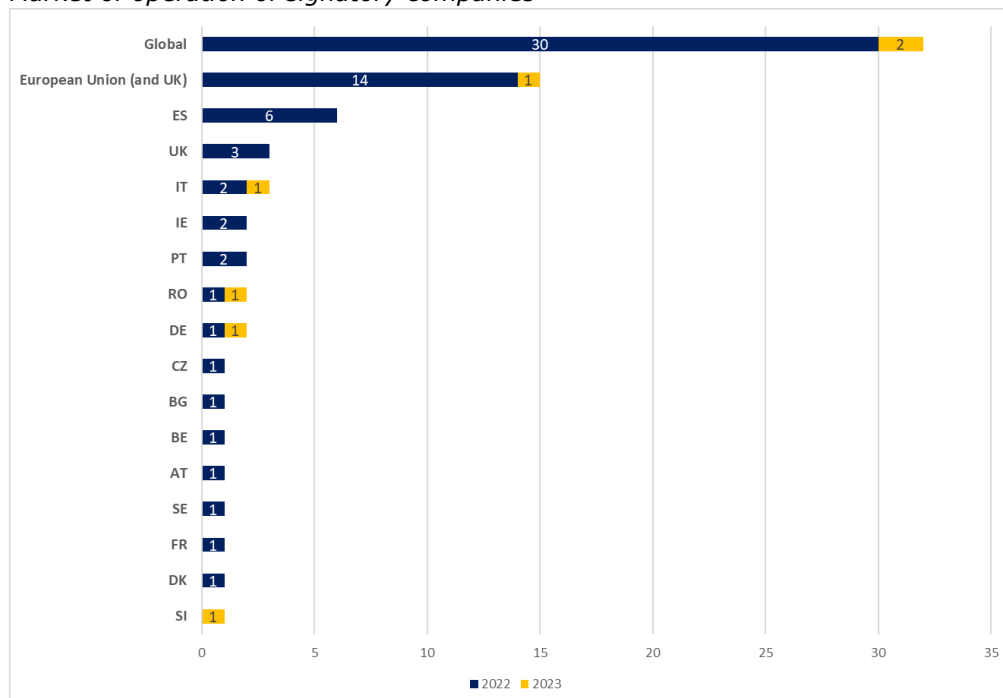
Source: Ipsos’ elaboration based on commitments, reports and/or website of Code signatories.



### 2.1.2 Markets

While the majority of the company signatories operate at global level and in more than one Member State, the operations of four new companies added to the mapping in 2023 are solely based in one country.

Figure 4. Market of operation of signatory companies



Source: Ipsos' elaboration based on commitments, reports and/or website of Code signatories.

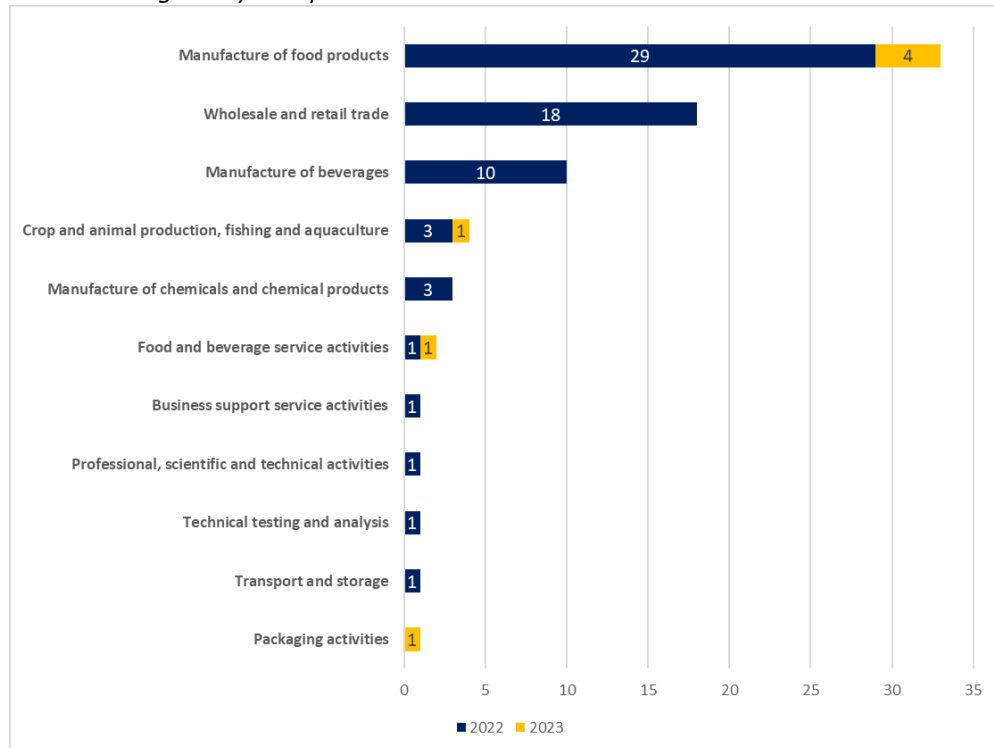
### 2.1.3 Sectors

Companies have been classified according to the sector and sub-sector they operate in. This classification was based on selected NACE Rev. 2 codes.<sup>9</sup> The primary sectors used in this analysis broadly correspond to NACE divisions, and sub-sectors are generally NACE groups, with some exceptions as required by the nature of the activities of the signatory companies and by the need to ensure that the classification struck a good balance between comprehensiveness and conciseness. Companies that are active in two or more manufacturing sub-sectors were classified as belonging to the sector of 'Manufacture of food products' and the sub-sector 'Manufacture of other food products', unless it was possible to verify that they generate 50% or more of their revenue in a specific sub-sector, in which case they were categorised under this.

Figure 4 below provides an overview of the sectors of signatories. Out of the seven new signatories, four are manufacturers of food products (57%); the remaining companies operate in the packaging activities, food and beverage services, and crop and animal productions sectors, respectively. This shows that the Code continues to attract primarily signatories from the 'middle' of the food value chain – particularly food producers.

<sup>9</sup> Eurostat: NACE Rev.2 – Statistical classification of economic activities in the European Union. URL: <https://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF>

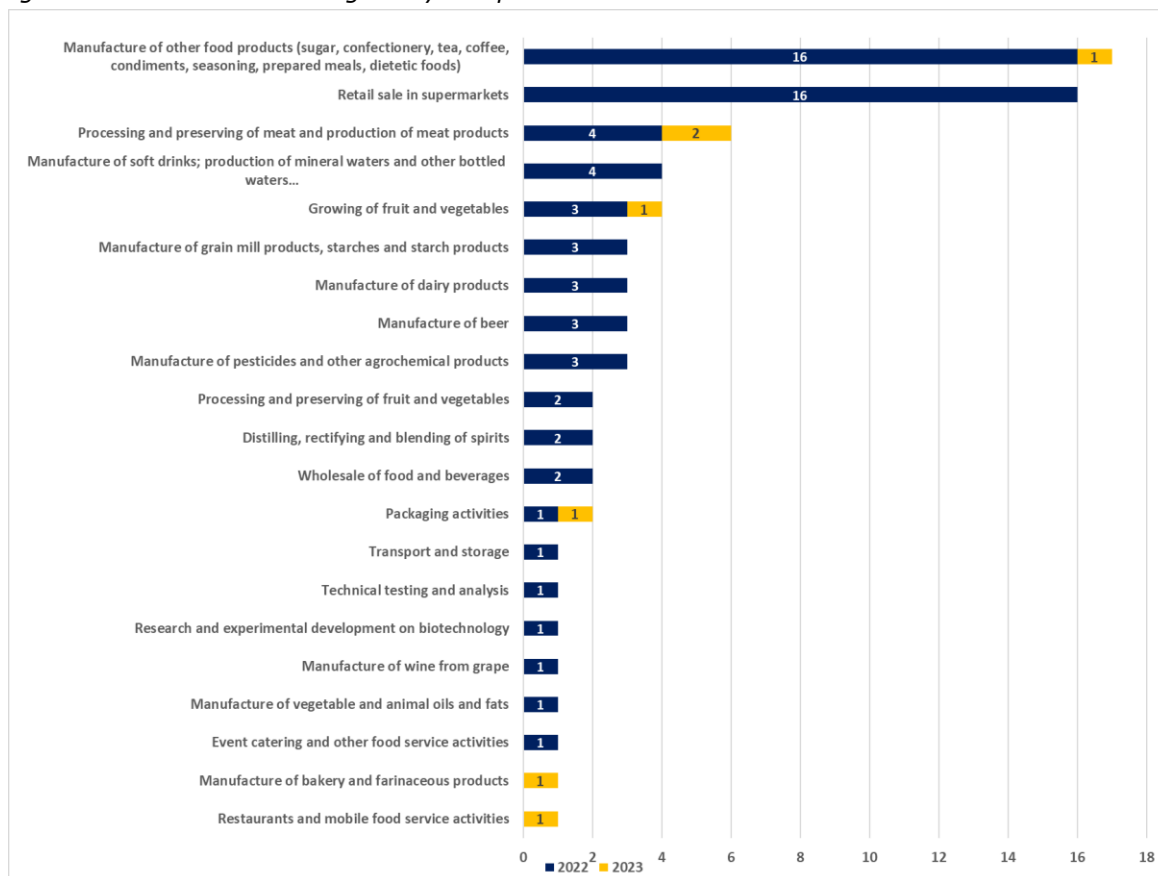
Figure 5. Sectors of signatory companies



Source: Ipsos’ elaboration based on commitments, reports and/or website of Code signatories.

The Sectors were also analysed in further detail in Figure 5 below. The two most prevalent sub-sectors for signatories continue to be 'manufacture of other food products' (which includes one new signatory) and 'supermarkets and retail'. Two of the seven new companies are in the sub-sector of 'processing and preserving of meat' (bringing the total to six), with the remainder active in 'restaurants and mobile food service activities', 'manufacture of bakery and farinaceous products', 'packaging activities', and 'growing of fruit and vegetables'.

Figure 6. Sub-sectors of signatory companies



Source: Ipsos' elaboration based on commitments, reports and/or websites of Code signatories.

### 2.1.4 Market share

This report also expands on the prior mapping of signatories' market sectors and their share, employing the same methodology. Data from PitchBook and other public sources was used to identify the ten largest companies in each sector by revenue and then cross-checked with the list of Code signatories. This method was adopted since a thorough analysis of the companies' market shares was problematic, due to unavailability of comprehensive data on the size of individual European market segments, the complexity of calculating the total revenue of signatories per sub-sector and geography, and the minimal number of SMEs signing up to the Code directly.

Previously it was found that of the top ten global food product manufacturers, eight have signed the Code. Among the top 41 largest supermarkets headquartered in the EU or the UK, Code signatories account for 34% of the revenue. Furthermore, four of the ten largest food wholesale and retail companies by revenue, and three of the ten largest drink manufacturers, are Code signatories. In total, around half of the largest companies from the middle segment of the global food value chain have committed to the Code.

Among the new signatories to the Code, TetraPak, the world's largest food packaging company, was the only significant new signatory in this regard.

## 2.2 Associations

Since the 2022 report, there have been five new association signatories. This brings the total number of associations that have signed up to the Code to 61.

### 2.2.1 Geographical scope

Out of the five new association signatories, four are active across the EU, which aligns with the overall picture of signatories' profiles, given that the vast majority of association signatories had an EU-wide scope. One of the new associations has an international scope, with members that operate across the globe.

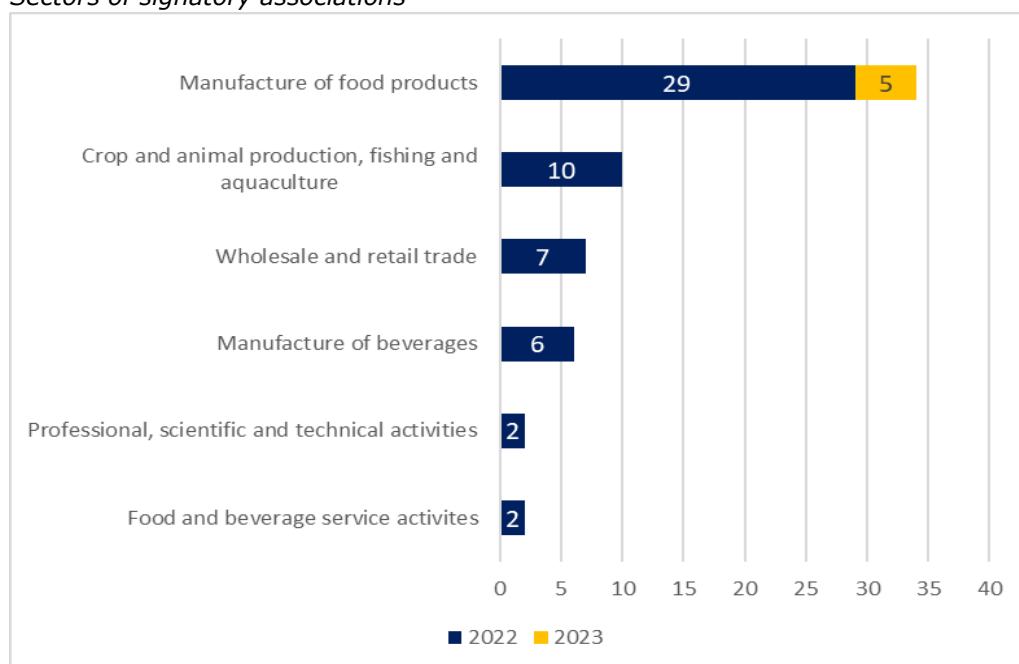
### 2.2.2 Membership

In total, the five new association signatories represent over 170 members. With the addition of these five new association signatories the Code now represents over 2,170 members across the 61 different association signatories. It is important to clarify that members can either be other associations (particularly in the case of EU associations) or individual companies. Notably, whilst the companies that signed the Code are almost exclusively large businesses, there are SMEs (or organisations that represent SMEs) among association members.

### 2.2.3 Sectors

All five of the new association signatories belong primarily to the manufacturing of food products sector. Figure 6 below shows that this sector now accounts for over 55% of total signatory associations. Associations representing the agriculture and fishing, wholesale and retail, and beverages manufacturing sectors are also well represented.

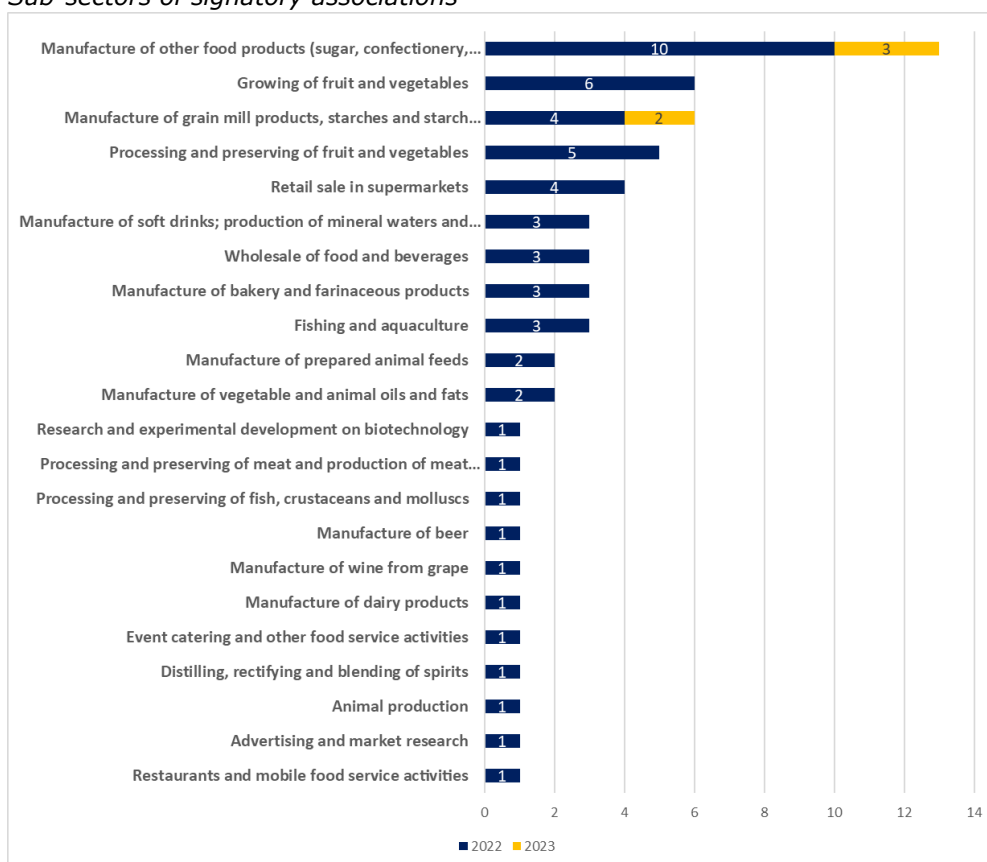
Figure 7. Sectors of signatory associations



Source: Ipsos' elaboration based on commitments, reports and/or websites of Code signatories

Figure 7 illustrates the sub-sectors of the associations that signed up to the Code. Three of the five new association signatories reside in the category representing manufacturers of 'other' food products, meaning this continues to be the most prominent sub-sector among signatory associations.

Figure 8. Sub-sectors of signatory associations



Source: Ipsos' elaboration based on commitments, reports and/or websites of Code signatories.

### Key findings

As already outlined in the previous (2022) mapping report, the Code has attracted company and association signatories from across the food value chain, but particularly among the middle segments, i.e. those involved in the transformation of food products and retail. Whilst company signatories tend to be large businesses, SMEs are represented primarily by the association signatories. Overall, signatories in the key sectors represented in the analysis (food manufacturing, beverage manufacturing, and retail) appear to be well representative of the top players in the EU and global market in their respective categories, but there might be gaps in other sector at the fringes of the food value chain. In addition, whilst most of the signatories operate at global or EU level, few national companies and associations have signed up to the Code. In particular, most signatories are from larger Member States, and there are no industry actors from some Member States among the signatories.

The addition of 12 new signatories to the Code in the past year has not profoundly changed the landscape in terms of prevalent sectors and company sizes. However, the new signatories introduce some encouraging diversity. Notably, the recent additions include two new SMEs, a major player in the packaging industry, as well as two companies from EU-12 Member States. These new additions have not only improved

representation of the SME cohort but have also added a more diverse geographical representation, which may introduce new perspectives and approaches to the Code's objectives. The introduction of associations that represent additional food manufacturing sub-sectors has also further broadened the scope of the Code's influence.

### 3 The commitments made to date

This chapter presents the results of the mapping of commitments in 2023. This includes the mapping of commitments made since the last reporting period (concluded in November 2022) and until the cut-off date of 31<sup>st</sup> July 2023. This chapter reports separately on the concrete commitments of companies and on the commitments of associations, given the differences in expectations and nature of commitments foreseen by the Code. The chapter also outlines how the new commitments affect the overall mapping and includes further analysis of existing commitments by sub-categories and sectors.

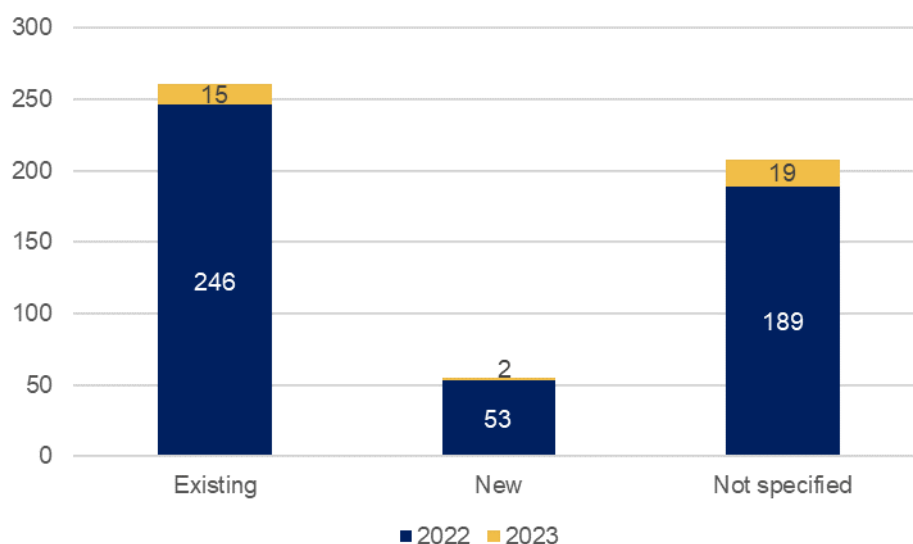
#### 3.1 Companies

This section presents an overview of new commitments made by companies in 2023, their characteristics, and the results of mapping them under the Code of Conduct aspirational objectives, as well as under sub-categories of aspirational objectives and by sector. Where relevant, comparisons with the 2022 mapping are drawn to illustrate progress made since the last reporting period.

Between them, seven new company signatories and two existing company signatories made **36** new commitments, bringing the total of commitments since the start of the Code to **524**.

According to the Code, signatories can submit both **new and existing commitments** (commitment made prior to the launch of the Code). Companies considered in the 2023 mapping provided this information for 17 out of the 36 new commitments. Of these, 15 concerned existing commitments while two were new commitments.

Figure 9. Number of new and existing commitments by signatory companies



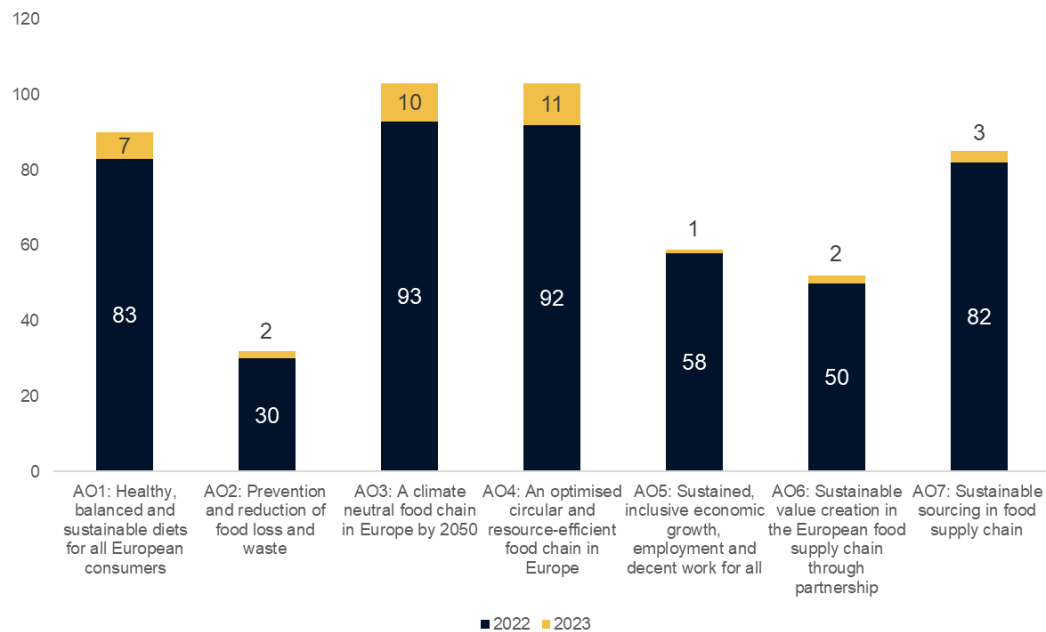
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

The commitments were categorised against the Code's seven aspirational objectives. Overall, the new commitments did not shift the picture on the **most common aspirational objectives**. Most new commitments (28 out of 36 commitments) were under Aspirational objective 4 (An optimised circular and resource efficient food chain in Europe – 11 commitments), Aspirational objective 3 (A climate neutral food chain in

Europe by 2050 – 10 commitments), and Aspirational objective 1 (Healthy, balanced, and sustainable diets for all European Consumers – 7 commitments).

On the other hand, only one new commitment was made under Aspirational Objective 5 (Sustained, inclusive economic growth).

Figure 10. Number of commitments by signatory companies under each aspirational objective



Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

Table 1 below shows the percentage of signatories making at least one commitment under each aspirational objective, by type of signatory company. In light of the relatively small number of new commitments, the overall picture is largely unchanged from the one that emerged from the 2022 mapping. Nonetheless, there are a few differences that are worth noting among SMEs (as two of the seven new signatories were SMEs) and among the sectors that were represented among the new signatories. The new signatories led to an increase in the percentage of SMEs making at least one commitment under Aspirational objective 1 and Aspirational objective 4. The 2023 mapping also showed a slight increase among manufacturers of food products committing to aspirational objective 1, and a decrease in the percentage of signatories committing to aspirational objectives 5 and 6. Among the other sectors<sup>10</sup> there has been an increase in the percentage of signatories making at least one commitment under aspirational objective 4.

<sup>10</sup> The “other” sectors include the signatories from all sectors listed in 4 that are not shown separately in **Error! Reference source not found.**



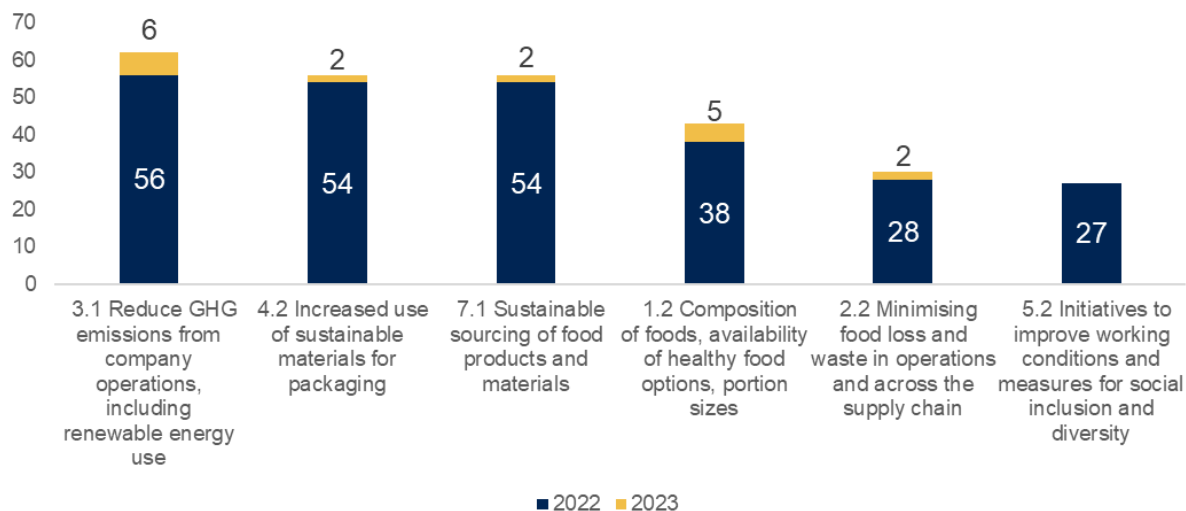
Table 1. Percentage of signatory companies making at least one commitment under each aspirational objective, by size and sector

	AO1		AO2		AO3		AO4		AO5		AO6		AO7	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
All companies	60%	61%	40%	37%	85%	85%	62%	65%	34%	32%	43%	41%	54%	53%
Large	65%	64%	35%	34%	89%	90%	63%	66%	35%	34%	42%	42%	55%	55%
SMEs	17%	38%	83%	63%	50%	50%	50%	63%	17%	13%	50%	38%	50%	38%
Manufacture of food products	55%	58%	38%	36%	93%	91%	69%	70%	31%	27%	38%	33%	62%	61%
Wholesale and retail trade	78%	78%	50%	50%	72%	72%	50%	50%	33%	33%	33%	33%	39%	39%
Manufacture of beverages	90%	90%	30%	30%	90%	90%	80%	80%	50%	50%	60%	60%	70%	70%
Other sectors	18%	29%	36%	29%	82%	86%	45%	64%	27%	29%	55%	57%	45%	43%

Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

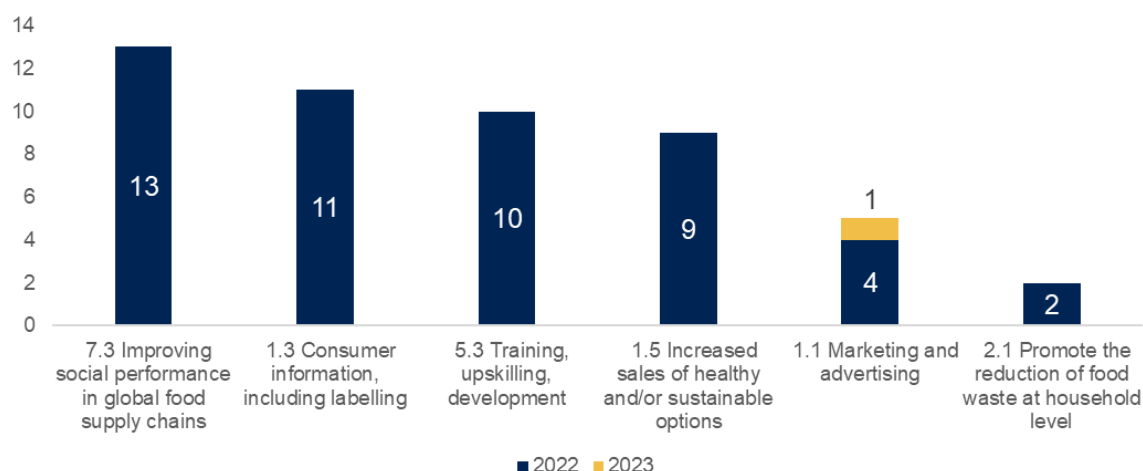
To investigate in more depth the type of actions that companies committed to, each aspirational objective was further divided into sub-categories (full list in Annex). As shown in the figures below, the sub-categories with most commitments identified in the 2022 mapping continue to be relevant (making up 17 out of the 36 new commitments), and the sub-categories with fewest commitments continue to be less of a focus for signatories, with only one new commitment in 2023.

Figure 11. Top 6 sub-categories (number of commitments)



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Figure 12. Bottom 6 sub-categories (number of commitments)



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

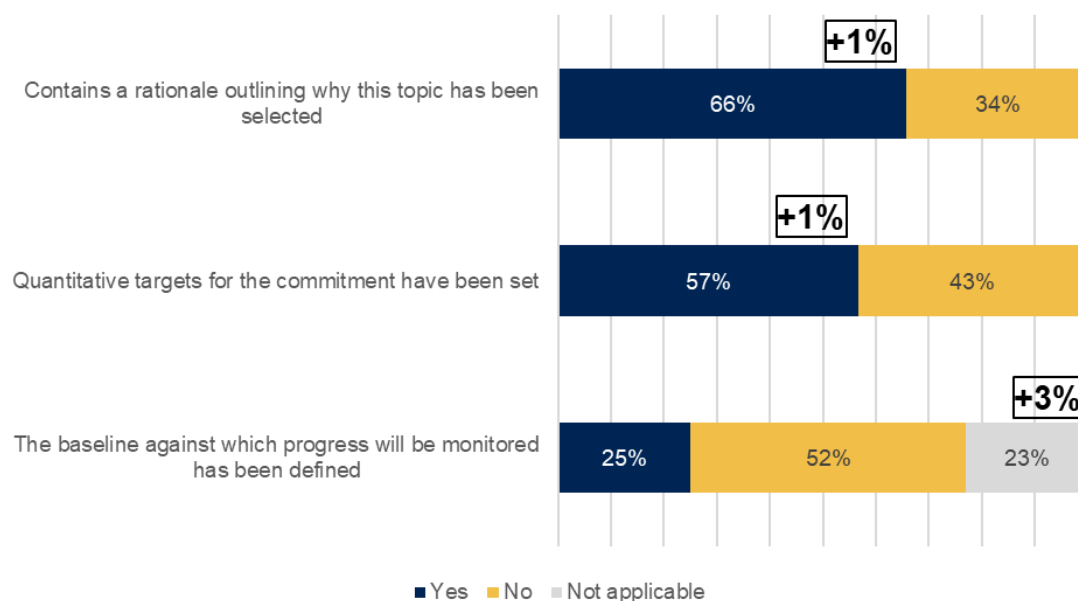
For some aspirational objectives (AO1 and AO3), the sub-category "Other", which includes commitments under the objective that do not fall under any of the other sub-categories, was further analysed. This led to the introduction of two new sub-categories, one under aspirational objective 1 (1.5, Increased sales of healthy or sustainable options) and one under aspirational objective 3 (3.4, Reduce emissions from all scopes, achieve carbon neutrality, climate neutrality, or net zero). This allowed to capture commitments on wider climate ambitions of signatories and on increased sales of healthy products, as further analysed in sections 3.1.1 and 3.1.3, respectively.

In terms of characteristics of the commitments made in this reporting period, most of the new commitments in 2023 **had a clear rationale and set KPIs**.

Among the new commitments in 2023, 81% contain a rationale as to why they were selected, and 61% also have quantitative targets set. On the other hand, 61% of new commitments do not specify an applicable baseline for monitoring. This is often because the nature of the commitment does not foresee a measurement against a baseline. For example, types of commitments without an applicable baseline are goals to achieve net zero or 100% recyclable packaging, or goals concerning launching new programmes (for employees, supply chain partners, or other beneficiaries).

The new commitments are slightly more likely to include a rationale and/or quantitative targets than those that were submitted in previous years, but this does not make a significant difference to the characteristics of the total set of commitments made by signatories of the Code so far. Overall, 66% of commitments contain a rationale as to why they were selected (+1% compared to 2022). 57% of commitments specify quantitative targets (+1% compared to 2022). In total, a quarter of commitments have a baseline for monitoring progress. However, it should be noted that of the 75% that do not have a baseline, for almost a third of them the type of commitment does not foresee a measurement, so they don't have an applicable baseline (23% of all commitments, +3% since 2022).

Figure 13. Characteristics of overall commitments (percentage)

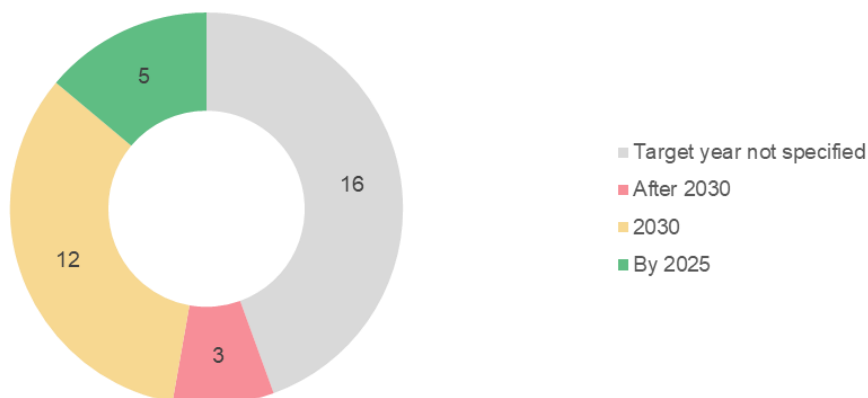


Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

In terms of (key performance) **indicators**, most of the new commitments had implicitly stated indicators (19), while eight stated indicators to measure achievements explicitly, and nine commitments did not provide indicators.

Of the 36 new commitments, 16 do not specify a **target year**. Of those that do, most aim to achieve the goals **by 2030** (12 commitments by companies in the manufacturing, crop and animal production, and packaging sectors), or **earlier than 2030** (five commitments by companies in the wholesale and food manufacturing sectors).

Figure 14. Target year of new commitments



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

**Key findings**

Since the launch of the Code of Conduct, **75 signatory companies** have made **524 commitments** covering all seven aspirational objectives of the Code. Of the 524

commitments, at least 55 were new, while at least 261 had already been made by companies prior to signing the Code. Overall, the highest number of commitments were related to a climate neutral food system, a resource efficient and circular food chain, and healthy and sustainable diets (under aspirational objectives 3, 4, and 1, respectively).

Overall, two thirds of commitments made by companies contain a rationale as to why they were selected, and more than half of commitments specify quantitative targets. In total, a quarter of commitments have a baseline for monitoring progress. However, it should be noted that almost a quarter of commitments does not have an applicable baseline (the type of commitment does not foresee a measurement).

In terms of timeline, the commitments by companies were quite ambitious, with almost half of all commitments made by companies expected to be achieved by 2025, and a further fifth expected to be achieved by 2030.

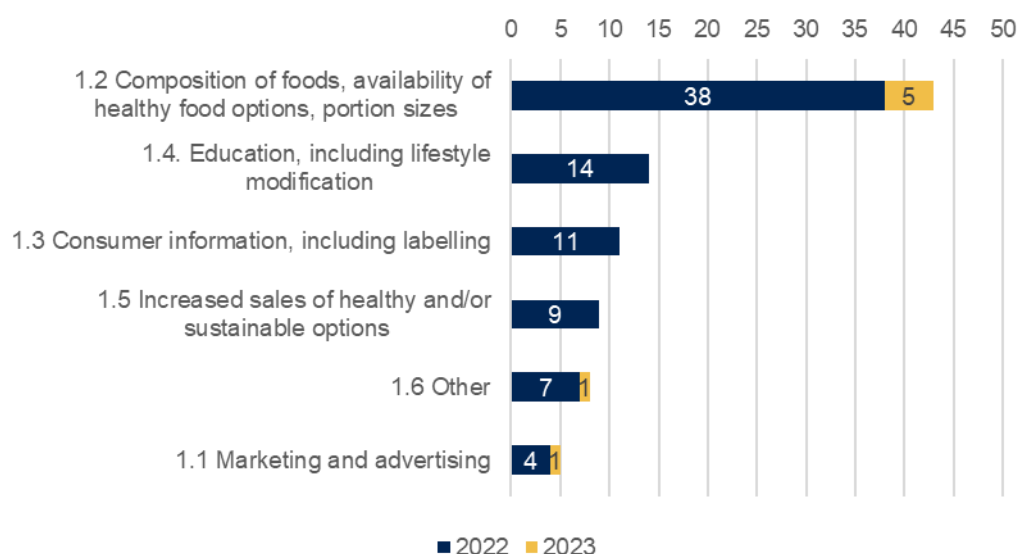
In light of the relatively small number of new commitments, the overall picture as regards commitment types and characteristics has not changed significantly since the previous (2022) mapping was undertaken. However, some observations can be made around the characteristics of the new commitments. In terms of themes of commitments, the new signatories mainly focused on commitments related to reducing GHG emissions in their own operations, and on composition of foods. Most of the new commitments had a clear rationale and set KPIs, but many did not have a baseline and a target year. With two of the seven new signatory companies being SMEs, the 2023 mapping has also seen an increase in the percentage of SMEs making at least one commitment under Aspirational objective 1 and Aspirational objective 4.

### **3.1.1 Objective 1: Healthy, balanced and sustainable diets for all European consumers**

Of the 36 new commitments mapped in 2023, **seven** were related to Aspirational objective 1 on healthy, balanced, and sustainable diets, bringing the total of commitments against this objective to **90**.

Most of the new commitments under this objective (5) belonged to sub-category 1.2 "**Composition of foods, availability of healthy food options, portion sizes**". These were mainly focused on supporting better food consumption practices, including supporting consumers shifting their consumption habits towards more sustainable diets (in particular plant-based diets), improving the nutritional value of products and/or its sustainability (organic products). The new commitments bring the total number under this sub-category to 43 (almost half of the total commitments under this objective, and 8% of all commitments). The remaining two commitments have been categorised under sub-categories that had a low number of commitments overall, 1.1 "Marketing and advertising" (related to certification projects to market and present the importance of short-distance and regional products), and 1.6 "Other" (related to investing in local and national projects to promote healthy diets).

Figure 15. Commitments under aspirational objective 1 subcategories



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

As part of the 2023 analysis, the category that was classified in 2022 as "Other", which had 16 commitments, has been re-analysed to further explore the type of actions taken by signatories under this objective. As a result of this analysis, a new sub-category has been added to the framework: 1.5 "Increased sales of healthy/and or sustainable options". The analysis found that nine commitments that were previously classified as "Other" were related to increasing the sale of products categorised as healthier or more sustainable, but usually without specifying how the higher sales targets would be achieved. For example, four commitments related to increasing sales of plant-based products (plant-based meat, dairy alternatives) to promote the shift to healthier and more sustainable diets. Other commitments did not specify the type of products that companies aim to increase the sale of, defining them more generally as enabling health and wellbeing of people and the planet.

As a result, the number of commitments left in the "Other" sub-category has decreased. They now relate to a wide range of activities under this objective, such as customer satisfaction around healthy products (2), healthy meals distribution to people in need (2), ethical issues around animal welfare and GMO-free products (2), offering customers the opportunity to grow and harvest vegetables (1) and among the 2023 commitments, as mentioned earlier, investing in local projects working to promote healthier diets (1).

When looking at the sectors of companies making commitments under objective 1 (overall since the launch of the Code), some patterns emerge in relation to the sub-categories.

- The food manufacturing sector focused mostly on composition of foods. Commitments in this sector often related to product reformulation (for example, on reducing sugars, salt, saturated fats, and increasing fibre-rich grains, nuts and seeds, and micronutrients). Some companies referred to their own nutrition criteria for the reformulation of food products, while others referred to Nutri-Score targets (aiming to achieve a score of A or B).<sup>11</sup>

<sup>11</sup> For more information on this front-of pack nutrition label: [https://www.iarc.who.int/wp-content/uploads/2021/09/IARC\\_Evidence\\_Summary\\_Brief\\_2.pdf](https://www.iarc.who.int/wp-content/uploads/2021/09/IARC_Evidence_Summary_Brief_2.pdf)

- Commitments by the beverages sector were also highly focused on composition (subcategory 1.2, mostly aiming to reduce added sugar in drinks formulation), but also on subcategory 1.4, primarily on education about hydration, on messages of moderation and reducing alcohol related harm.
- Food composition (1.2) was also a recurring theme in commitments from the wholesale and retail sector, which focused on reducing sugar, fat and salt contents in the products sold. This sector also had a relatively higher percentage of companies committing to improving consumer information (e.g. using customer-facing nutritional information and improving labelling), and education (promoting food education through communication to consumers and initiatives partnering with schools, educators and families).
- Only a few commitments were made on ‘Marketing and advertising’ (subcategory 1.1). These focused on not marketing products to children under the age of 13, not selling soft drinks in primary schools and limit the sales of unhealthy products in secondary schools. In this context, it is also important to mention two commitments by a signatory *association* (the WFA), namely the EU Pledge (on advertising to children) and the Responsible Marketing Pact (on the exposure of minors to alcohol marketing). Both of these have been signed by several signatory companies of the Code, which may help explain why these have chosen not to make additional *individual* commitments on marketing and advertising.

Table 2. Percentage of companies making at least one commitment, by sector and subcategories.

Sub-category	Manufacture of food products	Manufacture of beverages	Wholesale and retail trade	Other sectors	Total
1.1 Marketing and advertising	6%	10%	0%	8%	5%
1.2 Composition of foods, availability of healthy food options, portion sizes	45%	60%	39%	23%	42%
1.3 Consumer information, including labelling	15%	10%	28%	0%	15%
1.4. Education, including lifestyle modification	3%	40%	22%	0%	12%
1.5 Increased sales of healthy and/or sustainable options	12%	10%	17%	0%	11%
1.6 Other	3%	0%	11%	23%	8%

Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

### 3.1.2 Objective 2: Prevention and reduction of food loss and waste

The second aspirational objective relates to the prevention and reduction of food loss and waste at consumer and company levels. Two of the new 36 commitments fall under this aspirational objective, bringing the total commitments to 32.

The two commitments, by a company in the food manufacturing sector, both belong to sub-category 2.2 “**Minimising food loss and waste in operations and across the supply chain**”. In one commitment, the company aims to prevent and reduce food waste via implementing innovative projects within internal operations to repurpose

waste into new products and making logistical changes to minimise food loss. The other new commitment under this objective consists in a programme to redistribute food surplus to people in need facing food insecurity.

When looking at the sectors of companies making commitments under aspirational objective 2 (overall since the launch of the Code), the distribution is fairly consistent across sectors. Generally, a very low percentage of signatories across sectors committed to at least one commitment under sub-category 2.1 on promoting reduction of food waste at household level, while a higher percentage of companies made at least one commitment under sub-category 2.2.

- The sector with the highest percentage of signatories committing to minimising food loss and waste in operations is the wholesale and retail sector, with 44% of companies making at least one commitment. Examples of types of commitments by this sector include supermarkets pledging to reduce by at least 50% food waste in their own operations (e.g. in stores and warehouses).
- Manufacturers of food and beverage products were also mostly active on minimising food loss in operations and across the supply chain. This included, for example, commitments on percentage change of food wasted in operations (measured in kilograms of food wasted per tonne of food handled), improving waste management, and reverting waste from the supply chain in other food products.

Table 3. Percentage of companies making at least one commitment, by sector and subcategories

Sub-category	Manufacture of food products	Manufacture of beverages	Wholesale and retail trade	Other sectors	Total
2.1 Promote the reduction of food waste at household level	3%	0%	6%	0%	3%
2.2 Minimising food loss and waste in operations and across the supply chain	36%	30%	44%	31%	36%

Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

### 3.1.3 Objective 3: A climate neutral food chain in Europe by 2050

The third aspirational objective of the Code is to achieve a climate neutral food chain in Europe by 2050, by targeting companies' internal and external processes.

Of the 36 new commitments, **10** were related to this aspirational objective, made by seven companies (five new companies, and two who had already signed the Code), and bringing the total of commitments against this objective to **103** (20% of all commitments). This is the aspirational objective where the highest number of signatories (85% of all companies) has made at least one commitment. The signatories committing to this objective belonged to a range of sectors: manufacturing (4), wholesale and retail (1), packaging (1), crop and animal production (1).

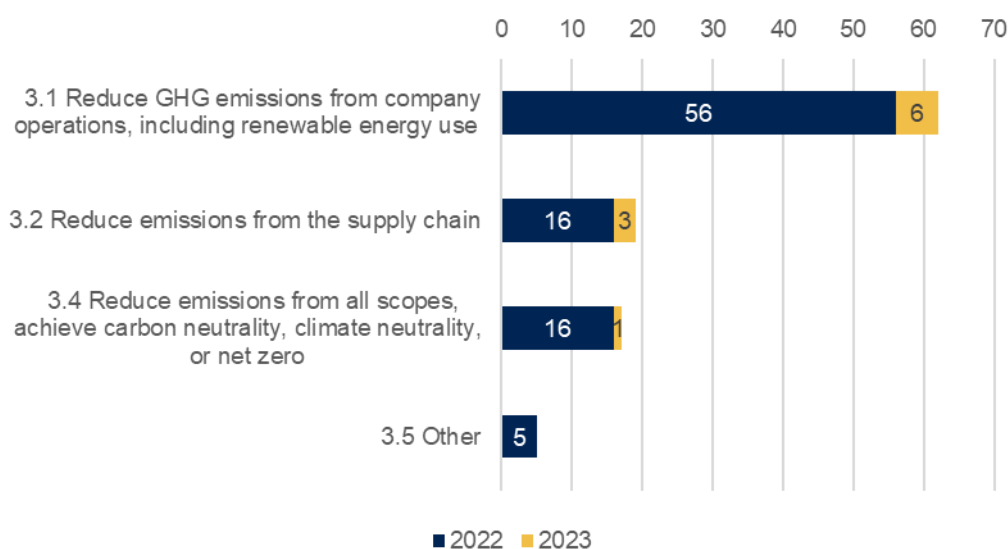
The majority of the new commitments under this objective belonged to sub-category 3.1 "**Reduce GHG emissions from company operations, including renewable energy use**" (6 commitments). As shown in section 3.1, this is also the sub-category where most commitments have been made overall (62 commitments, 12% of total

commitments). The new commitments under this sub-category mainly focused on reducing scope 1 and 2 emissions (from internal operations and energy supply) and had the following characteristics:

- **Quantitative targets:** four out of the six commitments contained specific quantitative targets (reduction percentage or percentage of renewable energy installed).
- **Target date:** five out of the six commitments had a target date specified for achieving the reduction. Most commitments had 2030 as a target date, with only one indicating a date after 2030 (in 2040).
- **Level of ambition and reduction percentage:** While considering the low absolute number of new commitments, the emissions reduction ambition of the new commitments range was slightly higher than in the previous mapping (where most companies had a range of 20%-50% emissions reduction), between 40% and 70% reduction, and one commitment contained the ambition to reach net zero from internal operations.
- **Planned measures to reduce emissions:** similar to the 2022 commitments, most companies did not specify how they intended to achieve the emissions reduction (with only one commitment specifying that they planned to achieve the reduction via optimal resource usage in the production facilities).

Three new commitments related to reducing emissions **from the supply chain** (from two companies in the manufacturing and packaging sectors), for example, by reducing emissions by 30% per ton of crop, or the ambition of halving emissions across the whole supply chain. One commitment aimed at reducing emissions **from all scopes** (to achieve net zero in internal operations from global factories, warehouses and offices, and setting ambitious targets for the reduction across the value chain).

Figure 16. Commitments under aspirational objective 3 subcategories



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Note: No commitments were made under sub-category "3.3 Offsetting emissions"

Sub-category 3.4, **"Reduce emissions from all scopes, achieve carbon neutrality, climate neutrality, or net zero"** is a new sub-category that was introduced in the 2023 mapping following further analysis of the relatively high number of commitments that had previously been mapped in the "Other" category under this objective. 16 of



these 21 commitments, as well as one new commitment, concerned *all* emissions scopes, or achieving carbon/climate neutrality or net zero.

This helps **capture a wider scope of climate change related commitments** that do not focus on a specific scope of GHG emissions, but on broader climate ambitions. For example, while some signatories were specific in setting targets for each scope of emissions, others pledged in more general terms to become climate neutral (achieving net zero greenhouse gas emissions) or net positive (removing more emissions than the ones generated), mostly by 2050.

When looking at the sectors of companies making commitments under objective 3 (overall since the launch of the Code), some patterns emerge in relation to the sub-categories. While food manufacturing companies and wholesale/retail companies tend to focus more on the reduction of emissions from their own operations (sub-category 3.1), the beverage sector tends to include more the supply chain in the commitments to reduce emissions (sub-categories 3.2 and 3.4).

- The **manufacturing of food products** sector, when committing to reducing emissions, seems to particularly consider the role of energy consumption in emissions from internal operations. Often, commitments under sub-category 3.1 relate to use of renewable energy for electricity, increasing the percentage of energy coming from their own production, or becoming energy independent (and in one case, even a net producer of clean energy by 2025).
- Companies in the **wholesale and retail sector** also seem to focus primarily on emissions from their own operations. In this sector, commitments that specify how they aim to reduce emissions include an emphasis on shipping and storage (e.g. optimising shipping, carbon-free storage), and in one instance also including the cutting of climate impact of customers’ grocery purchases.
- When looking at examples from the **beverage sector**, achieving carbon neutrality (and therefore reducing emissions from all scopes) seems recurring among the commitments. In some instances, commitments also specified the timeline and reduction percentage of emissions for each scope as part of the wider ambition of achieving carbon neutrality. However, in most cases companies did not specify how they are planning to achieve this.

Table 4. *Percentage of companies making at least one commitment, by sector and subcategories.*

Sub-category	Manufacture of food products	Manufacture of beverages	Wholesale and retail trade	Other sectors	Total
3.1 Reduce GHG emissions from company operations, including renewable energy use	61%	40%	56%	69%	58%
3.2 Reduce emissions from the supply chain	21%	40%	17%	31%	24%
3.4 Reduce emissions from all scopes, achieve carbon neutrality, climate neutrality, or net zero	27%	50%	17%	0%	23%
3.5 Other	9%	0%	6%	8%	7%

Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

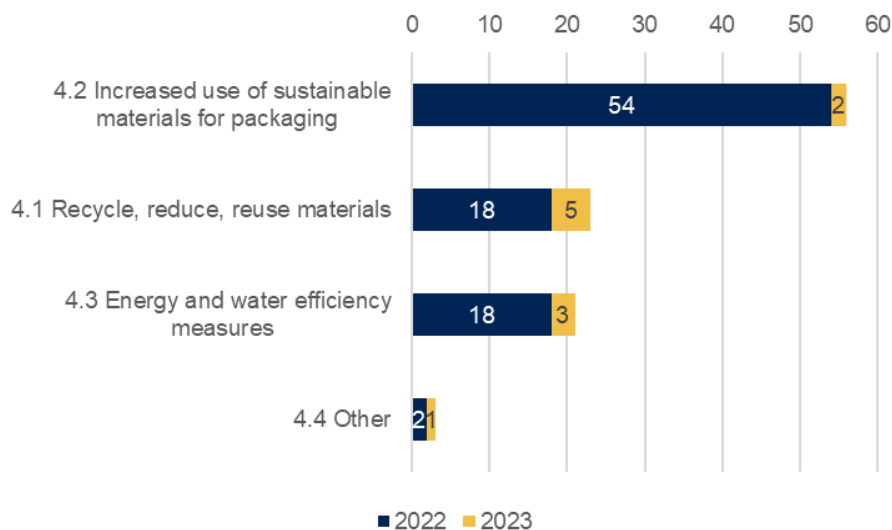
### 3.1.4 Objective 4: An optimised circular and resource-efficient food chain in Europe

The fourth aspirational objective is an optimised circular and resource-efficient food chain in Europe. Eight signatory companies (six of the new company signatories, and two existing signatories) made 11 new commitments under this objective included in the 2023 mapping, bringing the total number of commitments to 103. Together with objective 3, and aligned with 2022 findings, this objective has the highest number of commitments overall (20% of total commitments), and also a high percentage of companies making at least one commitment (65% of all companies).

Of the 11 new commitments made under this objective, five were related to **recycling, reducing and reusing materials** (sub-category 4.1), and three were made under sub-category 4.3 (Energy and water efficiency measures). However, looking at the overall commitments made to date, sub-category 4.2 (Increased use of sustainable materials for packaging) continues to have the highest number of commitments, including two new commitments this year.

New commitments under sub-category 4.1 mostly related to the **reduction in the use of virgin plastic, paper, glass, and other materials**, and in one instance a recycling rate target for used packaging. New commitments in sub-category 4.3 covered both water and energy use. In terms of increasing sustainable materials for packaging (4.2), both commitments mapped in 2023, from two different companies, related to ensuring recyclability of plastic packaging.

Figure 17. Commitments under aspirational objective 4 subcategories



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

When analysing sub-categories by sector of all commitments, it is worth noting that sub-category 4.2 on "**Increased use of sustainable materials for packaging**", despite being covered overall by a high percentage of companies across sectors, has been addressed by fewer signatories from the wholesale and retail sector. Some sectors have also focused more than others on the sub-category on "**Energy and water efficiency**" (4.3).

- The **beverage manufacturing sector** has a very high percentage of companies committing to action under sub-category 4.2, mostly related to

virgin and single use plastic for bottles and beverage packaging. For example, commitments under this sub-category include reducing the amount of plastic in each bottle, increasing the recycled plastic content, or ensuring the packaging is 100% recyclable and designed for circularity. Beverage manufacturers are also very active on energy and water efficiency (4.3), with 50% of companies in this sector having made at least one commitment related to this category (for example, around reducing energy and water consumption, or introducing a water management strategy).

- The **food manufacturing sector** has also been active in these areas, although to a slightly lesser extent. Under sub-category 4.2, food manufacturers mostly focused on packaging components (with particular attention to plastic, cardboard and paper), and ensuring they are designed to be recycle-ready. Almost a quarter of manufacturing companies have made at least one commitment related to energy and water efficiency (for example, committing to regenerating the water cycle and reducing water intensity, improving wastewater management, or generally committing to improve resource efficiency in their operations).
- The **wholesale and retail sector** seems to focus mostly on recycling, reducing and reusing materials, with nearly all the commitments made by this sector under sub-category 4.1 focused on reducing plastic, both in their own-brand products and on packaging and transport.
- **Other sectors** were also active on sub-categories 4.2 and 4.3. Almost a third of companies from other sectors (crop and animal production, packaging, and manufacture of chemicals) made at least one commitment under these sub-categories. For example, under 4.3, crop and animal production companies' commitments focused on water efficiency (conservation, having water management plans in place, and assessing water risks).

Table 5. Percentage of companies making at least one commitment, by sector and subcategories.

Sub-category	Manufacture of food products	Manufacture of beverages	Wholesale and retail trade	Other sectors	Total
4.1 Recycle, reduce, reuse materials	15%	30%	33%	23%	23%
4.2 Increased use of sustainable materials for packaging	55%	80%	22%	31%	46%
4.3 Energy and water efficiency measures	24%	50%	0%	31%	23%
4.4 Other	0%	0%	11%	8%	4%

Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

### 3.1.5 Objective 5: Sustained, inclusive economic growth, employment and decent work for all

One new commitment was made since the last reporting period under aspirational objective 5 on "Sustained, inclusive economic growth, employment and decent work for all".

The commitment, made by a company in the manufacturing sector, fell under sub-category 5.1 "**Business development and new business models towards food sustainability**", and focused on the safe use of agricultural solutions products, as well

as increasing the share of sustainable solutions. Overall, objective 5 has 59 commitments (11% of total commitments), and 32% of signatory companies have made at least one commitment.

The analysis of sub-categories by sector shows a high level of consistency across sectors in the percentage of companies making at least one commitment. However, sub-category 5.1 seems under-represented in the wholesale and retail sector, while both this sub-category and 5.3 on training, upskilling and development have relatively higher percentages of companies classified as “other sectors” (food service activities, crop and animal production, manufacture of chemicals) committing to these types of commitments. For example, commitments of crop and animal production companies under this objective focused on training employees on sustainable practices, on human rights, and on safe use.

Table 6. Percentage of companies making at least one commitment, by sector and subcategories.

Sub-category	Manufacture of food products	Manufacture of beverages	Wholesale and retail trade	Other sectors	Total
5.1 Business development and new business models towards food sustainability	12%	20%	6%	23%	14%
5.2 Initiatives to improve working conditions and measures for social inclusion and diversity	21%	30%	28%	23%	24%
5.3 Training, upskilling, development	12%	10%	11%	23%	14%
5.4 Other	6%	0%	0%	0%	3%

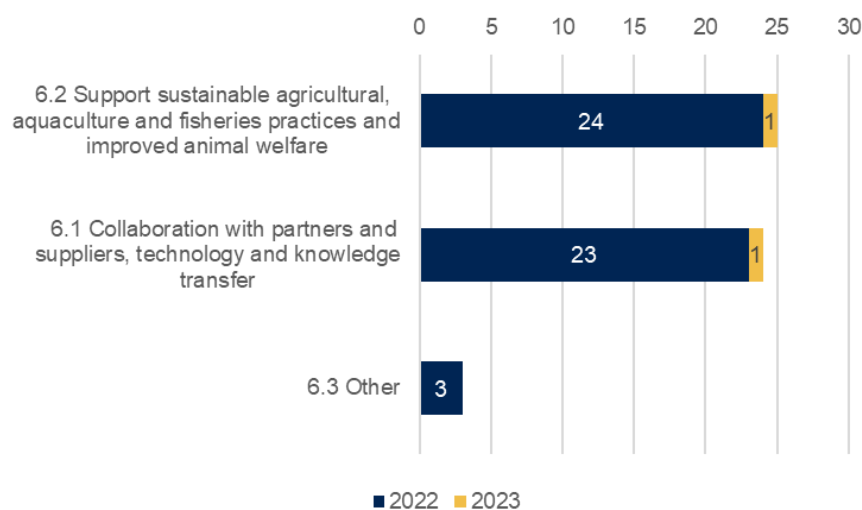
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

### 3.1.6 Objective 6: Sustainable value creation in the European food supply chain through partnership

Objective 6 is focused on sustainable value creation in the European food supply chain through partnerships. The 2023 mapping identified two new commitments related to this objective, bringing the total number of commitments to 52.

The two new commitments were made by one company in the manufacturing and one in the crop and animal production sectors. They were categorised under sub-category 6.1 (Collaboration with partners and suppliers, technology and knowledge transfer), with a focus on **engaging with partners along the food value chain**, and sub-category 6.2 (Support sustainable agriculture, aquaculture and fisheries practices and improve animal welfare), **focused on animal welfare standards**, respectively.

Figure 18. Commitments under aspirational objective 6 subcategories



Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

Looking at all of the commitments made under this objective, some differences between sector emerge when considering sub-categories. The sectors with the highest percentage of companies making at least one commitment across all subcategories were those classified as “other sectors” (in this case, **chemical manufacturers, crop and animal production, and technical testing and analysis**).

In particular, sub-category **6.2** (on supporting sustainable practices in the supply chain and animal welfare) seems very relevant for these sectors. When looking at the commitment in more detail, some examples include:

- Supporting the sustainable use of fertilizers and less chemical input in agricultural practices
- Investing in technology for sustainable agriculture
- Reducing the environmental impact of crop production.

Other sectors also had the highest percentage of signatories with at least one commitment under sub-category **6.1**, on collaboration with partners and suppliers, technology and knowledge transfer. These commitments are quite varied: some, for example, relate to knowledge transfers between industry, academia and farmers on the latest innovations. Another example concerned improving the resilience of smallholder farmers through specific capacity building programmes.

Looking at companies making at least one commitment on these categories from the food and beverages manufacturing and wholesale/retail sectors, the results seem consistent across sectors, with the exception of sub-category 6.1 for the food manufacturing sector (only 15% of companies making at least one commitment). Most of the commitments from the manufacturing sector in this sub-category concern engaging with small and medium sized enterprises and farmers to involve them in the supply chain and supporting them towards sustainability goals.

Table 7. Percentage of companies making at least one commitment, by sector and subcategories.

Sub-category	Manufacture of food products	Manufacture of beverages	Wholesale and retail trade	Other sectors	Total
6.1 Collaboration with partners and suppliers, technology and knowledge transfer	15%	30%	28%	31%	23%
6.2 Support sustainable agricultural, aquaculture and fisheries practices and improved animal welfare	24%	20%	17%	46%	26%
6.3 Other	0%	10%	0%	15%	4%

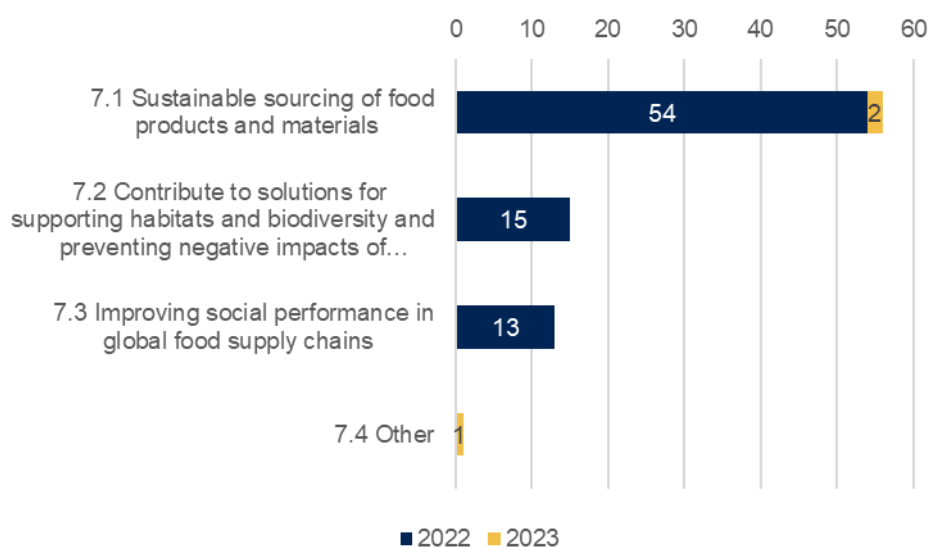
Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

### 3.1.7 Objective 7: Sustainable sourcing in food supply chains

The seventh aspirational objective of the Code focuses on sustainable sourcing in food supply chains. Of the 36 new commitments made by signatory companies, three were mapped under this aspirational objective, which now has 85 commitments in total, and 53% of signatory companies making at least one commitment.

Two commitments were mapped under the most common sub-category within this objective: **sustainable sourcing of food products and materials** (7.1). Made by two companies in the food manufacturing and crop and animal production sectors, respectively, both commitments contain goals for ensuring a minimum percentage of materials sourced from responsible supply chains (raw materials and paper-based packaging). One of the commitments defines responsible supply chain as sustainable, local, and vertically integrated production. The third commitment, by a food manufacturing company, has been categorised as “Other”, concerning a grain purchasing campaign through a purchasing programme for local producers to both encourage the local economy and improve the efficiency of logistics.

Figure 19. Commitments under aspirational objective 6 subcategories



Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

When considering the full set of commitments made by signatory companies under this objective, some sub-categories emerge as the focus of particular sectors. Manufacturers of both food products and beverages are more active than the wholesale and retail sector across all sub-categories. However, the relative prominence between sub-categories and sectors is similar, with all sectors focusing mostly on sub-category 7.1 (sustainable sourcing of food products and materials).

There was slightly more variation for sub-category 7.3 (improving social performance in global supply chains). No commitments have been made by the wholesale and retail sector, while almost a quarter of companies classified as “other sectors” (in this case all in the crop and animal production sector) made at least one commitment falling under this sub-category. These included, for example:

- A gender equality programmes for suppliers;
- Completing independent human rights impact assessments;
- Obtaining social compliance certification for suppliers;
- Ensuring fair labour across the supply chain.

Table 8. Percentage of companies making at least one commitment, by sector and subcategories.

Sub-category	Manufacture of food products	Manufacture of beverages	Wholesale and retail trade	Other sectors	Total
7.1 Sustainable sourcing of food products and materials	55%	50%	39%	23%	45%
7.2 Contribute to solutions for supporting habitats and biodiversity and preventing negative impacts of operations on air, land, soil, water, forests	18%	20%	11%	15%	16%
7.3 Improving social performance in global food supply chains	15%	10%	0%	23%	12%
7.4 Other	3%	0%	0%	0%	1%

Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

### 3.2 Associations

The Code specifies that European associations can be signatories of the Code, thereby pledging to endorse its objectives (where applicable), promote it among their membership, encourage their members to align their actions and practices to the Code, etc. The Code goes on to state that, within their capacities and mandates, associations “are welcome” to support the Code by putting forward, on a voluntary basis, “concrete contributions (e.g. sector guidelines, roadmaps, studies)” or “ambitious commitments on behalf of their members.”

In light of this (i.e. the fact that, unlike company signatories of the Code, associations are not required to make any concrete commitments), and following on from the previous reporting, the pledges of associations were mapped against a different set of criteria (Figure 19). This aims to visualise the number of associations who have explicitly committed to a series of activities. Since the previous mapping report, five new associations have pledged their commitment to the Code, with four of these specifying that they would promote the Code among their members, provide support in the form of coordination, and encourage their members to align their actions with the Code. Further, three new signatories have committed to regularly reporting on their progress. However, it is important to emphasise that, as per the text of the Code itself (see above), their signature commits associations to all of these activities implicitly and automatically – and therefore, whether or not they also feature *explicitly* in the text of a given association’s pledge may be considered of secondary importance.

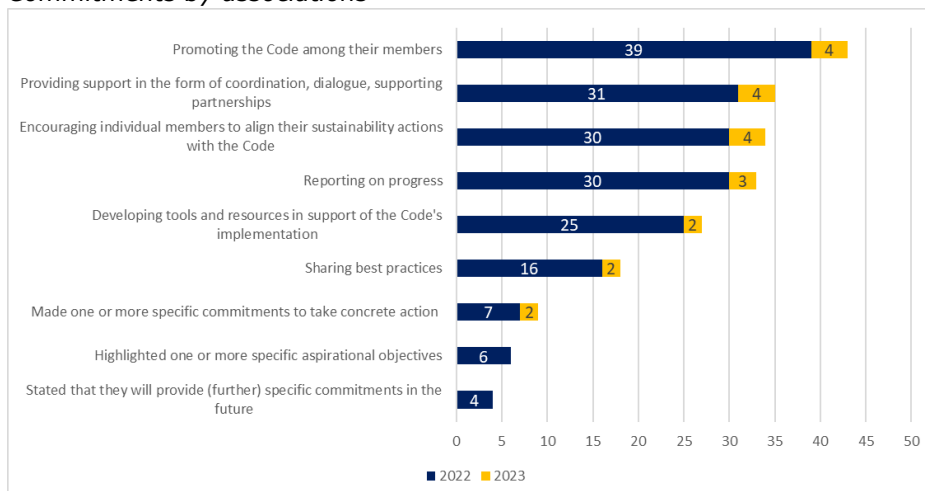
The other areas that were mapped were all voluntary for associations. For example, the Code invites associations to “explore the possibility” of developing sector-specific tools and resources in support of this Code; two of the new signatories explicitly mentioned their intention to do so in their pledge documents, bringing the total to 27. One new signatory also committed to sharing best practices, bringing the total to 18, and two new associations made one or more specific commitments, which brings the total to nine. Among those who did not make a specific commitment, none of the new associations highlighted one or more specific aspirational objectives, nor stated their intention to provide (further) commitments in the future, with these totals remaining at six and four, respectively.<sup>12</sup>

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<sup>12</sup> On the distinction between associations that did or did not make ‘concrete’ commitments, please also see footnote **Error! Bookmark not defined.** in chapter 1.



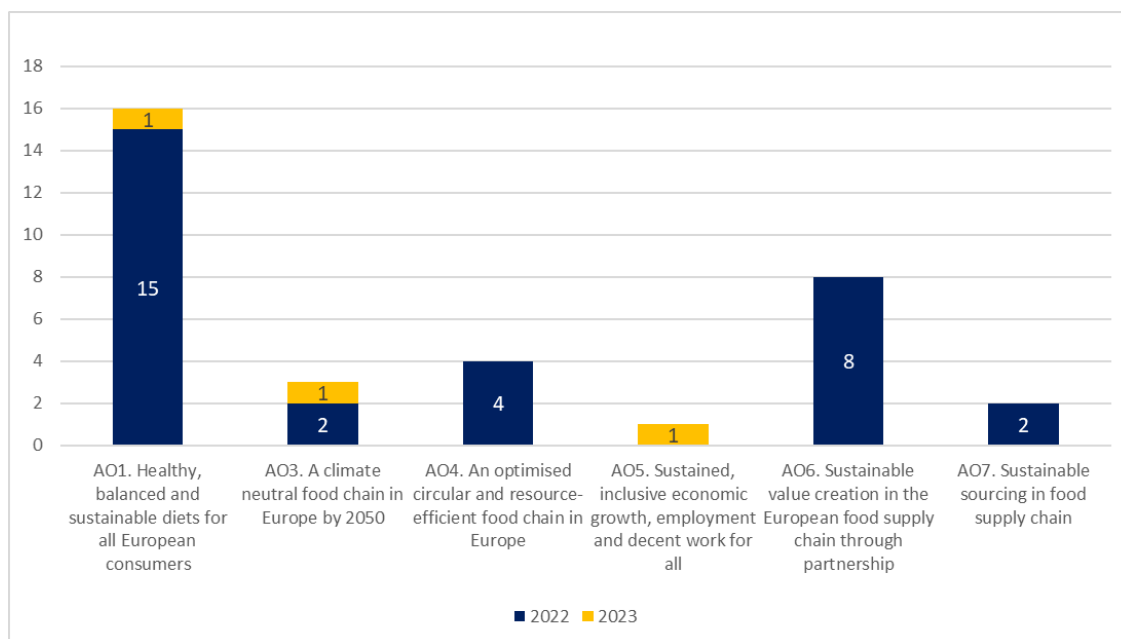
Figure 20. Commitments by associations



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Out of the five new association signatories, two made specific commitments under an aspirational objective. One association made a commitment under AO1: Healthy, balanced and sustainable diets for all European consumers. The other association made two commitments, one under AO3: a climate neutral food chain in Europe by 2050, and one under AO5: Sustained, inclusive economic growth, employment and decent work for all. This brings up the total to 16 for AO1, as shown in Figure 20 below, three commitments under AO3, and for AO5 the new commitment represents the first specific commitment from associations under this aspirational objective.

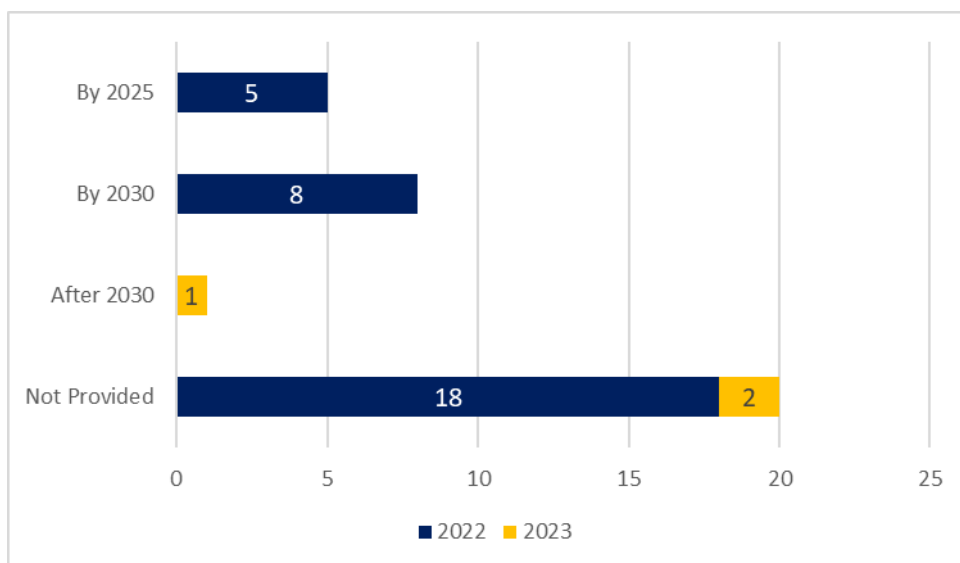
Figure 21. Number of commitments made by associations under each aspirational objective



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Figure 21 below shows the projected achievement date of all the association commitments made under the aspirational objectives. Among the new commitments, one has a target year after 2030, but overall, pledges without a specific target year remain the most prevalent.

Figure 22. Earliest target year of association commitments



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

### Key findings

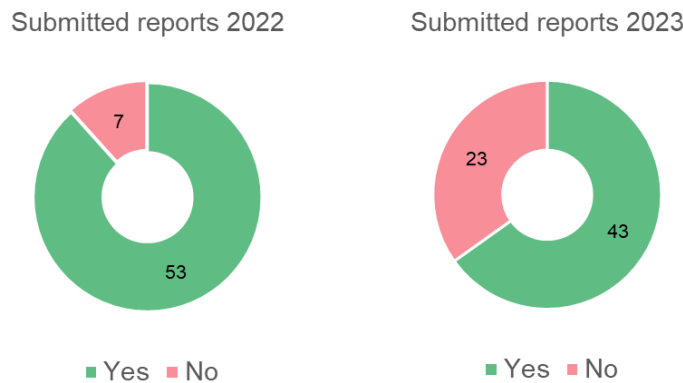
The content of the pledges of the five new associations that signed up to the Code in late 2022 and early 2023 is broadly in line with those made by the earlier signatory associations. When industry associations become signatories, they implicitly (and often explicitly) commit to promoting the Code among their members, providing coordination, fostering dialogue and partnerships, urging their members to align with the Code and reporting progress periodically. Among the 61 associations that pledged to the Code, some have committed to developing sector-specific tools and resources (27 associations) or to sharing best practices (18). Several associations (8) have submitted concrete commitments, while a small number (4) intend to make specific future commitments. These tangible commitments, much like those made by companies, cover a variety of areas from sustainable packaging to consumer information. Some are 'supporting' actions for the relevant sector, such as studies to track the sector's carbon footprint or to create and test biodiversity indicators. While these commitments are appreciated, it is important to remember that not all associations can make concrete commitments on behalf of their members. The primary role of associations is to disseminate Code information and inspire their members to make commitments.

## 4 Monitoring and reporting of commitments

Signatories to the Code are required to submit a report annually to provide an update on the activities and results on the commitments made in their pledges. For companies, however, requirements to submit a report vary depending on the size of the organisation. While large companies shall provide an annual report, SMEs can provide simplified, less frequent reports.

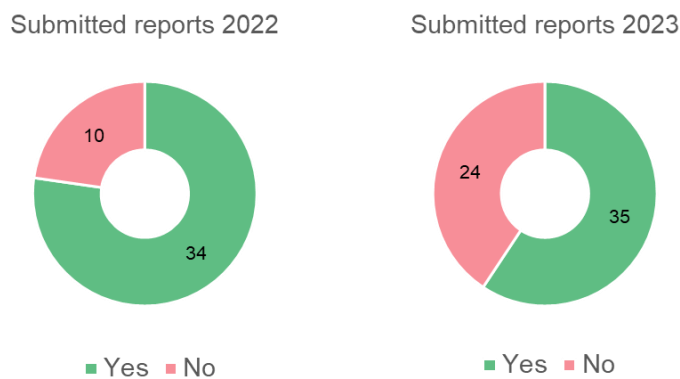
In 2023, 78 signatories to the Code submitted a report, making up 62% of the 125 signatories expected to do so<sup>13</sup>. Of these reports submitted, 43 were from companies (65% of the 66 expected) and 35 were from associations (59% of the 59 expected). Of these 78, 41 signatories (53%) submitted their reports before the deadline at the end of April 2023. The 78 reports submitted in 2023 were fewer than the 87 signatories who submitted a report in 2022 (out of 102 who were expected to submit a report, accounting for 85%),

Figure 23. Companies reporting 2022 and 2023



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Figure 24. Associations reporting 2022 and 2023



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

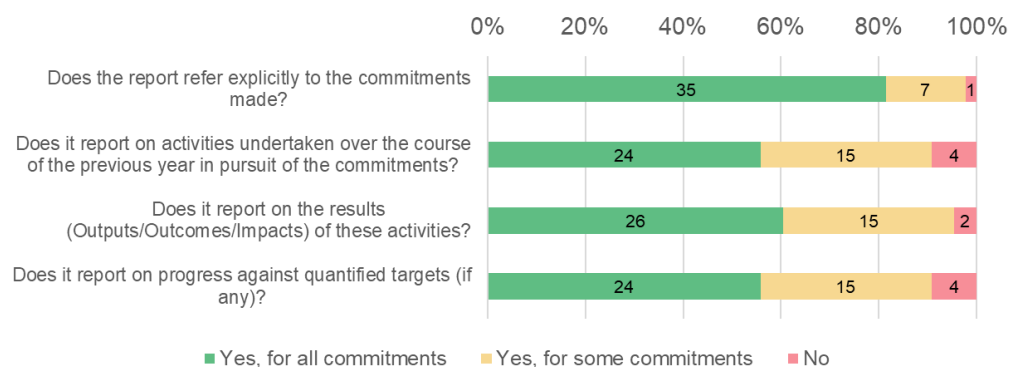
As regards the content of the reports, a higher proportion of signatories reported explicitly on commitments in 2023 than in 2022. Similarly, a higher proportion of companies reported on progress against targets in 2023 than in 2022, but a majority still did not specify whether they were on track to achieving said targets or not.

<sup>13</sup> The signatories expected to submit a report in 2023 were all those who had made a pledge to the Code before 2023, not including SMEs, for whom there is no reporting requirement.

Moreover, in 2023, 24 commitments from 12 companies were reported as achieved, in some instances having led to the setting of a more ambitious further commitment.

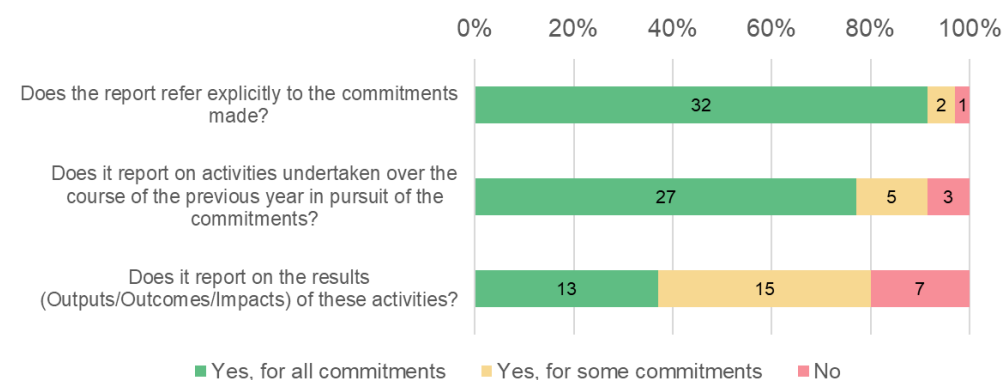
Overall, most companies and associations reported explicitly on all commitments made. Similarly, more than half of companies and almost 80% of associations reported on activities undertaken for all the commitments made, with most also reporting on results, as outlined in the figures below. Notably, most companies also reported on their progress against quantified targets, while associations are not required to have quantified targets in the first place.

Figure 25. Companies reporting characteristics



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Figure 26. Associations reporting characteristics



Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

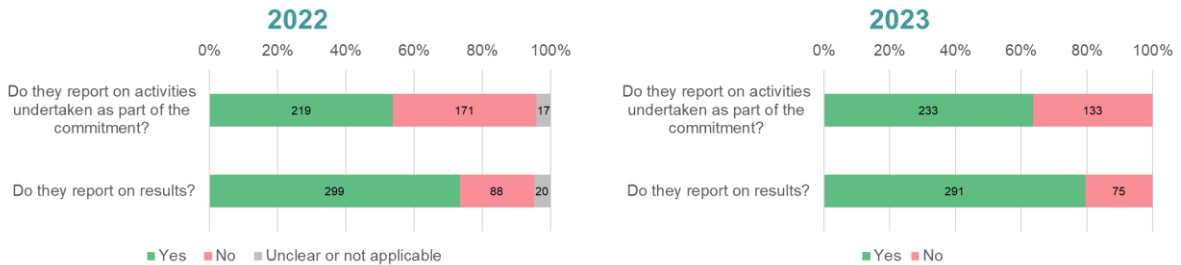
Further in-depth analysis of the 2023 reports is presented in the following sections, split between companies and associations, concluding with some key findings from the reports.

## 4.1 Companies

In 2023, 43 of the 66 companies (65%) that were expected to submit a report did so, compared to the 53 of 60 companies (88%) in 2022. Nevertheless, in 2023, more than 60% of the reports included details on activities undertaken as part of given commitments, compared to 54% in 2022. Moreover, almost 80% of the 2023 reports also included results in the work towards those targets, compared to 73% in 2022. As such, the 2023 reports show a higher level of reporting on activities as well as results, as presented in the figure below. Overall, the reporting format was clearer in 2023, with

more companies reporting using the standardised template, as well as indicating their progress in the appropriate columns and cross-referencing to what was said in the original pledge. The overall improved quality of reporting can be showcased by the fact that no 2023 reports were categorised as “unclear or not applicable”, as shown in the figure below.

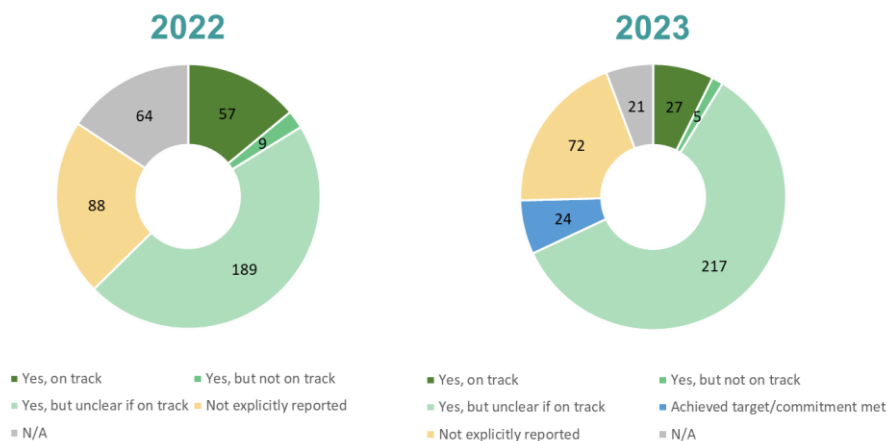
Figure 27. Activities and results, companies reporting 2022 and 2023



Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

In terms of progress, most companies reported on progress against their targets in 2023. However, the majority did not specify whether the progress they had made meant they were on track or not in their work towards achieving their targets. While the Code of Conduct reporting template does not specifically ask for this information, in some cases signatories made clear in the reports whether the company believes it is on track to achieve the targets set in the pledge. Therefore, being on track compared to not being on track is a distinction the study team has made in its categorisation of progress reporting based on statements present in signatories’ reports regarding progress towards set targets. Examples of such statements from reports that led to this categorisation in the study can be found in figures 30 and 31. Compared to 2022, a larger proportion of commitments were reported on in 2023, as presented in the figure below.

Figure 28. Progress against targets, companies reporting 2022 and 2023

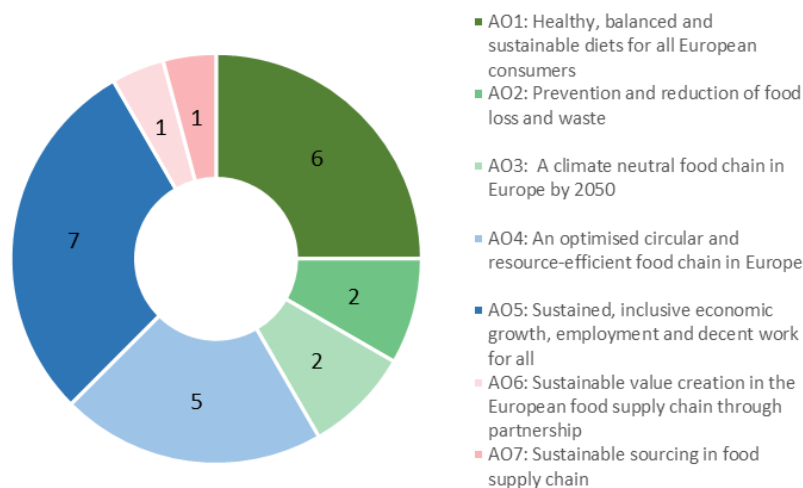


Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

In the 2023 reporting, 24 targets were reported as achieved, meaning that the commitment as set out in the original pledge had been fulfilled. These achievements were spread across 12 different signatory companies. Those falling under aspirational objective 5 (‘Sustained, inclusive economic growth, employment and decent work for all’) were the most common, followed by aspirational objective 1 (‘Healthy, balanced

and sustainable diets for all European consumers’) and aspirational objective 4 (‘An optimised circular and resource-efficient food chain in Europe’), with seven, six, and five achieved targets, respectively. This is presented in the figure below. In terms of sub-categories within the aspirational objectives, the most common for achieved targets were 1.2 (‘Composition of foods, availability of healthy food options, portion sizes’) and 5.2 (‘Initiatives to improve working conditions and measures for social inclusion and diversity’), containing four achieved targets each.

Figure 29. Number of commitments which signatories reported as achieved in 2023, per aspirational objective



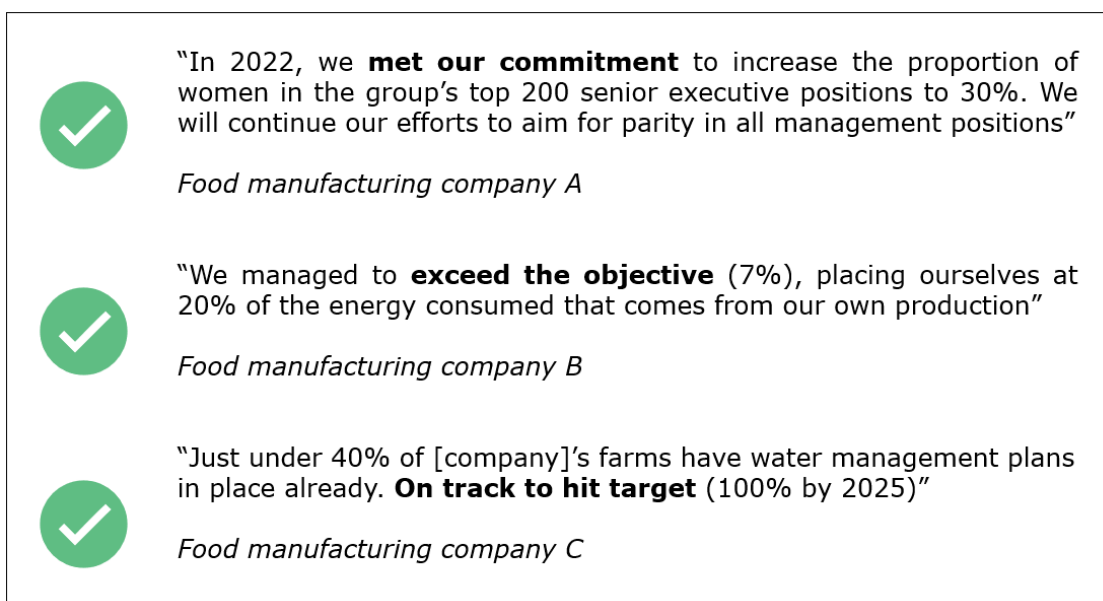
Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

Among the 12 companies reporting these achieved targets, all were ‘large’, meaning that they employ 250 people or more (according to EU definition<sup>14</sup>). Half were from the manufacture of food products sector. Other primary sectors of companies with achieved targets were manufacture of beverages as well as wholesale and retail trade.

Three examples of how progress towards targets was reported by different food manufacturing companies are presented below:

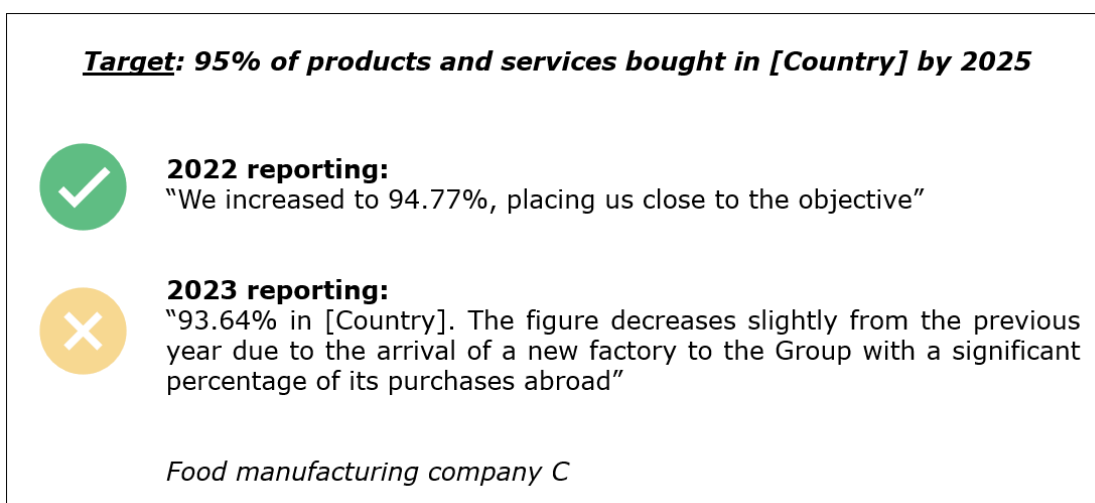
<sup>14</sup> Eurostat (2023), ‘Structural business statistics overview’, available at: [https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Structural\\_business\\_statistics\\_overview#:~:text=medium%2Dsize%20enterprises%3A%20with%2050,250%20or%20more%20persons%20employed.](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Structural_business_statistics_overview#:~:text=medium%2Dsize%20enterprises%3A%20with%2050,250%20or%20more%20persons%20employed.)

Figure 30. Examples of achievements reported in 2023



On the other hand, there were two companies acknowledging that they were no longer on track to achieving their targets (five in total, as presented above), thus reporting a negative development between the 2022 and 2023 reporting. One example is presented in the figure below. While reportedly being on track in its 2022 report, the reported progress in 2023 was a decrease, showing how progress towards a target is not always linear as businesses develop.

Figure 31. Example of company no longer being on track towards target<sup>15</sup>



Of the 43 companies that submitted reports in 2023, 13 chose to include updated or expanded commitments, compared to just two companies in 2022. The most common type of update was a quantified target being made more ambitious because it had already been met on its current level. An example of this can be seen in the figure below.

<sup>15</sup> Judgement on progress against targets, and therefore being on track or not, has been mapped based on statements present in signatories' reports, and is not a judgment made by the study team.

Figure 32. Example of an overall updated and expanded target

<p><b>Original pledge:</b> "30,000 partners that are producers in organic, local and agroecology by 2025"</p> <p><b>2023 reporting:</b></p> <p><u>Level reached:</u> 37,758 partners</p> <p><u>New target:</u> "45,000 partners that are producers in organic, local and agroecology by 2025"</p> <p><i>Wholesale and retail trade company</i></p>
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However, among reported updates, refinements of existing targets were also common, regardless of whether they had already been met or not. As such, these updates were not only made by companies that had already achieved (some of) their targets, but also by some other signatories. An example of this can be seen in the figure below.

Figure 33. Example of addition to/refinement of an existing objective

<p><b>Original pledge:</b> "Make 100% of packaging reusable, recyclable or compostable by 2025"</p> <p><b>2023 reporting:</b> "We are nearly 83% of the way to 100% reusable, recyclable or compostable packaging, with around 35.4% using recycled materials. [...] Additionally, we are working to <b>reduce the use of virgin plastic by 10%</b> (vs. 2020 baseline) and to boost the use of post-consumer recycled content in plastic packaging, toward a 12% goal for overall plastic packaging."</p> <p><i>Food manufacturing company D</i></p>
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A small number of signatories also provided comments in their 2023 reports as to **enablers and/or barriers** that enhance or hinder their progress. Capacity to report was mentioned as an enabler, referring to the internal capacity to monitor progress and manage the commitments made under the Code of Conduct. This relates to the wider issue of not all companies having the capacity to make commitments under the Code, as this requires resources (financial, human, and technological) on the company-end for monitoring and reporting back on progress. Intra-company knowledge sharing was also highlighted as an enabler for improved performance, mentioned in the context of different farmers working for one of the signatory companies. Other enablers included ensuring supplier engagement, real-time monitoring, awareness-raising, training, partnerships and collaboration.

Moreover, some signatories mentioned their efforts for wider systemic change in the reports, lobbying for a more enabling environment to make commitments overall. This



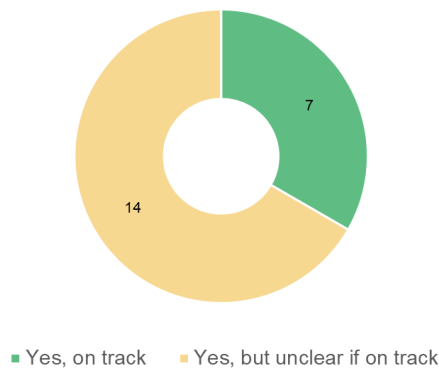
includes efforts to implement legally binding treaties and regulations, such as regulations on plastic pollution or packaging waste, facilitating more widespread change as all businesses adapt to sustainable practices. As such, some signatories stressed the importance of legislation to support the environment in which the Code of Conduct operates, enabling businesses to be ambitious in the knowledge the legislation is there to support their efforts. For example, one signatory described its continued support and advocacy for “a mandatory, harmonised nutritional labelling scheme across the EU”, as well as a revision of the Waste Framework Directive to include specific targets for food waste reduction. Another signatory described its advocacy for a European Deposit Return System, to increase collection rates. Consequently, the reports show that some signatories are actively working to increase support by legislation. This shows that legislation can be an enabler by providing incentives for companies and associations to make ambitious goals, knowing that the legislation is there to support them along the way. Similarly, the legislation can be an enabler in that it can help to ‘level the playing field’, setting rules for procedure that will make sustainable business practices more profitable, benefitting those who have already made a conscious decision to act sustainably over those disregarding sustainable practices for short-term profit.

Oppositely, lack of support by legislation was cited by a few signatories as a barrier to progress, with examples in the reports including a lack of collection and recycling infrastructure acting as a barrier, e.g. affecting one company’s efforts to achieve 100% reusable, recyclable, or compostable by 2025. Other barriers mentioned in the 2023 reports include disruptions to supply chains, affecting companies’ work with targets that had been made based on the assumption and permanence of a certain supply chain, as well as external factors.

## 4.2 Associations

Regarding associations reporting, of the 35 who submitted a report in 2023, five associations had submitted specific targets in their original pledges, consisting of 21 different targets in total. This relatively low number can be explained by the fact that associations are not obliged to make specific commitments under the Code like companies do. Nevertheless, all five of the associations with specific commitments reported some progress towards these targets, with progress being explicitly specified as being on track for a third of the targets, as presented in the figure below.

Figure 34. Associations reporting against targets (for those who have any)



Source: Ipsos’ elaboration based on commitments and/or reports by Code signatories.

Compared to the 2022 reports, where only three associations with previously specified targets reported on their progress, the number of associations reporting against targets in 2023 have increased. No association has so far reported a target as achieved.

Only one association out of the 35 included an updated, expanded, or new commitment in their 2023 report. This commitment related to the organisation of a workshop to further expand and reformulate the water commitment made under the Code of Conduct.

A small number of 2023 association reports also mentioned some enablers or barriers of progress. As for enablers, stakeholder engagement events, the establishment of working groups, as well as regular contact through monthly emails and similar, were mentioned as good ways of increasing engagement with the targets and/or activities as set out in the Code of Conduct. Regarding barriers, technical difficulties and lack of engagement from association members were reported as examples hindering progress. As such, the enablers and barriers reveal that robust member engagement appears to be key in the associations' progress towards their targets.

### **Key findings**

Overall, the 2023 reporting suggests that signatories are making good progress towards their targets, with more signatories reporting specifically on progress towards set targets than in the previous year. It is also noteworthy that several originally set targets have already been achieved, and that some signatories have made their commitments more specific and/or ambitious through updated or expanded targets. This shows that tangible progress has already been made, and that the process by which the Code is expected to lead signatories and commitments to become more ambitious over time is working, at least to a certain extent.

However, a key finding is also that fewer signatories (in both absolute and relative terms) submitted reports in 2023 compared to 2022. While committing to the Code may be voluntary, the reporting is an essential aspect of the Code's functioning structure, to monitor whether or not signatories are actually making efforts towards meeting their targets. As such, even if the quality of the content in the 2023 reports was higher than in 2022, the decreased reporting rate is a negative trend.

Another key finding is that reporting among associations varies much more than among companies, where reporting tends to follow a specific structure based on the set targets. While this can partly be explained by the lack of a requirement for associations to make specific commitments, the varied reporting structures make it somewhat less clear to understand the overall progress and performance of associations as a group.

## 5 Concluding reflections

Two years after its launch in July 2021, the EU Code of Conduct on responsible food business and marketing practices continues to see a **considerable amount of activity**. It now counts with 136 signatories, more than double the number at its launch. Seven new companies and five new associations officially endorsed the Code in the last year, bringing the total to 75 signatory companies and 61 associations (as well as three collaborative supporters). Signatories come primarily from the food and drink manufacturing and retail sectors (i.e. the middle part of the food supply chain), and include many of the largest companies in these sectors in Europe and worldwide. But the Code has also been signed by a smattering of representatives of other sectors (including agriculture and fishing, packaging, and several others) and by a small number of SMEs, demonstrating its potential to fulfil its ambition of engaging relevant actors along the entire value chain.

Between them, the companies that have signed up to the Code have now submitted a **total of 524 commitments**. This includes **36 new commitments**, 30 by the seven companies that signed up between August 2022 and July 2023, and six new commitments by two companies that signed before August 2022. The commitments address all seven aspirational objectives of the Code, with the highest numbers continuing to fall under objective 3 (A climate neutral food chain in Europe by 2050), objective 4 (An optimised circular and resource efficient food chain in Europe), and objective 1 (Healthy, balanced, and sustainable diets for all European Consumers).

Signatories from all main sectors have made many commitments under these objectives, with some **variations that reflect their different markets and characteristics**. For example, under objective 1, both food and beverage manufacturers focus primarily on product composition / reformulation, but signatories from the beverages sector are also quite active in the area of education (including lifestyle modification). Retailers, on the other hand, have made a relatively higher number of commitments that relate to consumer information (including labelling). Under objective 4, both food and beverage manufacturers have committed mainly to actions to increase the use of sustainable materials for packaging, as well as (to a lesser extent) to make more efficient use of energy and/or water, while retailers tend to focus more on recycling, reducing or reusing materials.

Based on their thematic coverage (and in some cases also their specific targets), the commitments continue to be **well aligned with relevant EU policy objectives**, such as the "Fit for 55" goal on climate neutrality, the EU's commitment to achieving the global SDG 12.3 target of halving per capita food waste by 2030, or the Farm to Fork strategy's objective to foster innovative and sustainable packaging solutions (as well as related actions included in the Circular Economy Action Plan).

When comparing the results of the second wave of the mapping of commitments and annual reports (as presented in this report) with the first wave (as outlined in the 2022 report<sup>16</sup>), a few **potentially relevant trends and differences** emerge. Once again, it is important to reiterate that this study is not an evaluation of the Code's success or lack thereof, or of its present and likely future impact. As such, it would not be appropriate for the study to offer any conclusions regarding the Code's strengths and/or shortcomings. Nonetheless, the following observations, issues and themes may warrant further attention, with a view to building on the progress made to date, fostering

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<sup>16</sup> For details see: Ipsos for the European Commission (2022): Study on commitments pledged under the EU Code of Conduct on responsible food business and marketing practices – Report 2022. URL: [https://food.ec.europa.eu/system/files/2023-03/f2f\\_sfpd\\_coc\\_report\\_mapping\\_2022.pdf](https://food.ec.europa.eu/system/files/2023-03/f2f_sfpd_coc_report_mapping_2022.pdf)

awareness of and engagement with the Code, and ultimately maximising its potential to make a tangible, lasting contribution to the necessary transition towards sustainable food systems.

The main positive findings of the second wave – apart from the large and growing number of commitments made by signatories across a wide range of relevant areas of intervention, as alluded to above – stem from the review of the latest round of the reports signatories are obliged to submit annually to help monitor progress against their commitments, which reveals some encouraging trends. First of all, **the reports have become clearer and more consistent**, with a higher proportion of signatory companies following the suggested format and reporting on the activities undertaken and the results of their work under their commitments, including progress against the set targets. Encouragingly, 12 signatories reported that they had managed to already **achieve some of their targets and thus fulfil one or more of the commitments** as set out in their original pledges. In several cases, signatories also used their 2023 reports to update or expand their original commitments, often by making the quantified targets more specific and/or ambitious. This is a sign that, at least in some cases, the Code process does seem to encourage stakeholders to submit additional or ‘upgrade’ their existing commitments.

To acknowledge the fact that commitments can evolve, and ensure the most up-to-date information on commitments is easily accessible (rather than only via the various annual reports), the Code could consider introducing a process for the **update of signatories’ pledges**. For example, an option could be asking signatories to submit an updated pledge after a certain amount of time since the launch of the Code (e.g. in 2024, three years after the launch of the Code). So far, two signatories have already updated their pledge, and several signatories included updated commitments in their reports. Submitting an updated pledge could ensure information on the current status of commitments, and how they have evolved, is easily available and consistent.

On the other hand, progress against most of the other issues that were pinpointed in the previous (2022) report appears to have been relatively limited. In summary:

- In spite of the one dozen new signatories, the **‘membership’ of the Code should be increased** to achieve the desired systemic change. Certain countries (in particular in Central and Eastern Europe) and sectors (e.g. HORECA), as well as SMEs, continue to be under-represented.
- The levels of ambition of commitments, and the extent to which signatories have defined SMART (specific, measurable, attainable and action-oriented, relevant and time-bound) targets and indicators, **still vary considerably**. Although the commitments of the newest signatories were slightly more specific on average than the ones mapped in the previous round, and several established signatories have also upgraded commitments and/or refined certain targets (as noted above), it remains true that several commitments could be phrased in a more precise and concrete way, beyond the current vague statement of intent.
- As regards the **role of industry associations**, it seems that there is still potential to better engage them. Their contributions to raising awareness among their members, and supporting them in trying to align their sustainability actions to the Code, can be very important. However, it may be possible for *some* associations to do more, by exploring whether they would be able to also make more concrete commitments, and/or by helping break down boundaries between sectors and promoting cooperative intersectoral commitments.

- Concerning the **monitoring and reporting on commitments**, as noted above, the quality and clarity of the reports submitted by signatories in 2023 has improved compared to the previous year. However, their numbers have actually decreased, as almost 40% (47 out of 125) of the signatories who were expected to submit a report had not done so by end July 2023. Changing the timeframe (the official submission deadline for reports is 30 April) was again raised as a potential solution by some signatories.
- Perhaps most importantly, the rather modest increase of new signatories and commitments, and the reduced proportion of signatories who fulfilled their obligation to submit a progress report in 2023, signals a **need to boost the momentum** of the Code. This reinforces the need to continue to incentivise industry stakeholders to see the Code as an important part of their wider CSR strategies, by ensuring that they perceive tangible (reputational as well as tangible) benefits from submitting their activities as commitments under the Code and investing time and resources to report on them in line with the Code's requirements.

The progress achieved as well as challenges faced by the Code and its signatories need to be seen within the **context of the broader ecosystem of voluntary initiatives** that engage with producers, suppliers, manufacturers, retailers, financial institutions, civil society organisations and other relevant actors to affect change at different stages of the food value chain. As part of this study, 62 such initiatives were identified, 18 of which were subsequently reviewed in depth.<sup>17</sup> They included voluntary initiatives with and without set common targets, as well as platforms for dialogue, knowledge exchange and networking, and initiatives focused on monitoring impact.

This review found that **the EU Code of Conduct is quite unique in this space**. It has a very broad scope (it is open to companies and associations from all relevant sectors and addresses a set of aspirational objectives that cover all key aspects of responsible food production and marketing) and provides for a very high degree of flexibility (signatories are free to design their own commitments, as long as these are broadly aligned with one of the Code's seven aspirational objectives). These aspects are not mirrored by any of the other initiatives that were reviewed.

These two elements – broad scope and high degree of flexibility – are obviously inter-related: if the Code wants to offer a framework where all actors can submit and showcase their various commitments, it cannot be overly prescriptive as to the content, targets or levels of ambition of those commitments. This in turn **is both a strength and a weakness of the Code**. Most other initiatives that rely on voluntary commitments by companies have a narrower (geographic, sectoral and/or thematic) focus, but are more prescriptive regarding what companies are expected to commit to. While this narrower focus reduces the potential scale of impact across the 'system', it makes it easier to define common actions, targets, indicators, and/or monitoring approaches and systems.

In view of this, and assuming the Code wishes to maintain its broad, all-encompassing nature, it needs to be considered very carefully if and how the various good practices identified in other initiatives could be adapted and used in the specific context of the Code. In broad terms, there are three main aspects to be considered:

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<sup>17</sup> For details see: Ipsos for the European Commission (2023): Study on commitments pledged under the EU Code of Conduct on responsible food business and marketing practices – Report on similar initiatives (Task 3). URL: [https://food.ec.europa.eu/system/files/2023-06/f2f\\_sfpd\\_coc\\_report\\_mapping\\_2022\\_lit-review.pdf](https://food.ec.europa.eu/system/files/2023-06/f2f_sfpd_coc_report_mapping_2022_lit-review.pdf)

- **Looking for more ‘common ground’ in specific areas:** It could be explored if and how commitments *in specific areas* could be made more specific and concrete, e.g. by discussing with signatories how (some or all of) the “aspirational targets” that are already built into the Code could be strengthened and clarified, and signatories encouraged or required to ensure their commitments are aligned with these. Ascribing some common indicators to these targets could help signatories monitor progress against them in a consistent, comparable manner.
- **Fostering greater accountability and transparency:** It could be explored whether the Code can make use of synergies with other initiatives in the area of monitoring and reporting efforts, such as encouraging the use of specific KPIs for some aspirational objectives which are commonly used in other initiatives (e.g., asking signatories making a commitment on food waste and loss reduction to use the same indicator and measurement as participants in the 10x20x30 initiative).
- **Strengthening the networking / platform element of the Code:** Several of the initiatives that were reviewed offer valuable information, research, tools and/or resources to strengthen companies’ ability to make ambitious voluntary commitments (but without requiring them to actually do so). It could be explored if and how the Code could also become more of a forum for generating similar content, for identifying ‘what works’ in terms of voluntary commitments, and for facilitating more dialogue between signatories, as well as with the EU institutions.

## Annex A: Updated classification of signatory companies and associations

*NB: New signatories (i.e. those that have signed up between August 2022 and July 2023) are **bolded**.*

### 1. Companies

Company	Size	Primary HQ location	Sector	Sub-sector	Member of signatory association(s)
AB Inbev	Large	Belgium	Manufacture of beverages	Manufacture of beer	Yes
Ahold Delhaize	Large	Netherlands	Wholesale and retail trade	Retail sale in supermarkets	Yes
Archer Daniels Midland	Large	United States	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Arla Foods	Large	Denmark	Manufacture of food products	Manufacture of dairy products	Yes
Asahi Europe and International	Large	Japan	Manufacture of beverages	Manufacture of beer	Yes
Barilla	Large	Italy	Manufacture of food products	Manufacture of grain mill products, starches and starch products	Yes
BASF	Large	Germany	Manufacture of chemicals and chemical products	Manufacture of pesticides and other agrochemical products	Yes
Bayer	Large	Germany	Manufacture of chemicals and chemical products	Manufacture of pesticides and other agrochemical products	Yes
Bontasana	Small	Switzerland	Manufacture of food products	Manufacture of grain mill products, starches and starch products	N/A
Cargill	Large	United States	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Carrefour	Large	France	Wholesale and retail trade	Retail sale in supermarkets	Yes
Central England Cooperative	Large	United Kingdom	Wholesale and retail trade	Retail sale in supermarkets	N/A
<b>Centravo Group</b>	<b>Large</b>	<b>Switzerland</b>	<b>Manufacture of food products</b>	<b>Processing and preserving of meat and production of meat products</b>	<b>N/A</b>
Coca-Cola	Large	United States	Manufacture of beverages	Manufacture of soft drinks; production of mineral waters and other bottled waters	Yes
Colruyt Group	Large	Belgium	Wholesale and retail trade	Retail sale in supermarkets	Yes
Coop Italia	Large	Italy	Wholesale and retail trade	Retail sale in supermarkets	Yes
Coop Sweden	Large	Sweden	Wholesale and retail trade	Retail sale in supermarkets	N/A
Danish Crown	Large	Denmark	Manufacture of food products	Processing and preserving of meat and production of meat products	N/A

Company	Size	Primary HQ location	Sector	Sub-sector	Member of signatory association(s)
Danone	Large	France	Manufacture of food products	Manufacture of dairy products	Yes
Dawn Meats	Large	Ireland	Manufacture of food products	Processing and preserving of meat and production of meat products	N/A
Decathlon	Large	France	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Diageo	Large	United Kingdom	Manufacture of beverages	Distilling, rectifying and blending of spirits	Yes
Eroski	Large	Spain	Wholesale and retail trade	Retail sale in supermarkets	N/A
Esselunga	Large	Italy	Wholesale and retail trade	Retail sale in supermarkets	Yes
Eva und Adam	Small	Austria	Wholesale and retail trade	Wholesale of food and beverages	N/A
Ferrero	Large	Italy	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Friesland Campina	Large	Netherlands	Manufacture of food products	Manufacture of dairy products	Yes
Fyffes	Large	Ireland	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	Yes
Givaudan	Large	Switzerland	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Greenyard	Large	Belgium	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	Yes
Grupo Apex	Large	Spain	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
Grupo IFA	Large	Spain	Wholesale and retail trade	Retail sale in supermarkets	Yes
<b>Herbalife Nutrition</b>	<b>Large</b>	<b>United States</b>	<b>Manufacture of food products</b>	<b>Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)</b>	<b>Yes</b>
Hilton Food Group	Large	United Kingdom	Business support service activities	Packaging activities	N/A
<b>Hotel &amp; Restaurant Schwarzer Bock</b>	<b>Small</b>	<b>Germany</b>	<b>Food and beverage service activities</b>	<b>Restaurants and mobile food service activities</b>	<b>N/A</b>
ICA Gruppen	Large	Sweden	Wholesale and retail trade	Retail sale in supermarkets	N/A
Idai Nature	Medium	Spain	Professional, scientific and technical activities	Research and experimental development on biotechnology	N/A



<b>Company</b>	<b>Size</b>	<b>Primary HQ location</b>	<b>Sector</b>	<b>Sub-sector</b>	<b>Member of signatory association(s)</b>
Innocent Drinks	Large	United Kingdom	Manufacture of beverages	Manufacture of soft drinks; production of mineral waters and other bottled waters	N/A
International Flavours and Fragrances (IFF)	Large	United States	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Jeronimo Martins	Large	Portugal	Wholesale and retail trade	Retail sale in supermarkets	Yes
Kellogg's	Large	United States	Manufacture of food products	Manufacture of grain mill products, starches and starch products	Yes
Kerry Group	Large	Ireland	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Mattoni 1873	Large	Czechia	Manufacture of beverages	Manufacture of soft drinks; production of mineral waters and other bottled waters	Yes
McCain	Large	Canada	Manufacture of food products	Processing and preserving of fruit and vegetables	Yes
Metro AG	Large	Germany	Wholesale and retail trade	Wholesale of food and beverages	Yes
Midcounties Co-operative	Large	United Kingdom	Wholesale and retail trade	Retail sale in supermarkets	N/A
Mondelez	Large	United States	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Nestlé	Large	Switzerland	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Nomad Foods	Large	United Kingdom	Manufacture of food products	Processing and preserving of fruit and vegetables	Yes
ORKLA	Large	Norway	Manufacture of beverages	Manufacture of beer	Yes
<b>Panvita Group</b>	<b>Large</b>	<b>Slovenia</b>	<b>Crop and animal production, fishing and aquaculture</b>	<b>Growing of fruit and vegetables</b>	<b>N/A</b>
Paulig Group	Large	Finland	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
Pearse Lyons Distillery	Small	Ireland	Manufacture of beverages	Distilling, rectifying and blending of spirits	N/A
PepsiCo	Large	United States	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Pernod-Ricard	Large	France	Manufacture of beverages	Manufacture of wine from grape	Yes

Company	Size	Primary HQ location	Sector	Sub-sector	Member of signatory association(s)
Puratos Group	Large	Belgium	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
REWE Group	Large	Germany	Wholesale and retail trade	Retail sale in supermarkets	Yes
Royal DSM	Large	Netherlands	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
<b>Smithfield Romania</b>	<b>Large</b>	<b>Romania</b>	<b>Manufacture of food products</b>	<b>Processing and preserving of meat and production of meat products</b>	N/A
Sodexo	Large	France	Food and beverage service activities	Event catering and other food service activities	N/A
SONAE MC	Large	Portugal	Wholesale and retail trade	Retail sale in supermarkets	N/A
<b>Sottolestelle</b>	<b>Medium</b>	<b>Italy</b>	<b>Manufacture of food products</b>	<b>Manufacture of bakery and farinaceous products</b>	<b>N/A</b>
Suncomo Foods Bulgaria	Medium	Bulgaria	Manufacture of food products	Manufacture of vegetable and animal oils and fats	N/A
Suntory Beverage & Food Europe	Large	United Kingdom	Manufacture of beverages	Manufacture of soft drinks; production of mineral waters and other bottled waters	Yes
Syngenta	Large	Switzerland	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	Yes
Tegut... gute Lebensmittel GmbH & Co. KG	Large	Germany	Wholesale and retail trade	Retail sale in supermarkets	N/A
Tesco	Large	United Kingdom	Wholesale and retail trade	Retail sale in supermarkets	Yes
<b>Tetra Pak</b>	<b>Large</b>	<b>Switzerland</b>	<b>Packaging activities</b>	<b>Packaging activities</b>	<b>N/A</b>
Transavia SA	Large	Romania	Manufacture of food products	Processing and preserving of meat and production of meat products	N/A
Unilever	Large	United Kingdom	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Vall Companys	Large	Spain	Manufacture of food products	Processing and preserving of meat and production of meat products	N/A
Verstegen	Large	Netherlands	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
Viterra	Large	Canada	Transport and storage	Transport and storage	Yes
Yara International	Large	Norway	Manufacture of chemicals and chemical products	Manufacture of pesticides and other agrochemical products	N/A
Zerya	Micro	Spain	Technical testing and analysis	Technical testing and analysis	N/A

## 2. Associations

Association	Number of members	Sector	Sub-sector	Member of signatory association(s)
AEFC	6	Manufacture of food products	Manufacture of grain mill products, starches and starch products	N/A
AIBI	14	Manufacture of food products	Manufacture of bakery and farinaceous products	N/A
AIJN	11	Manufacture of beverages	Manufacture of soft drinks; production of mineral waters and other bottled waters	Yes
ALMENDRAVE	N/A	Manufacture of food products	Processing and preserving of fruit and vegetables	N/A
<b>AMFEP</b>	<b>30</b>	<b>Manufacture of food products</b>	<b>Manufacture of grain mill products, starches and starch products</b>	<b>Yes</b>
ANCC (Associazione Nazionale Cooperative Di Consumatori)	7	Wholesale and retail trade	Retail sale in supermarkets	Yes
AöL - Organic Food Processors	131	Manufacture of food products	Manufacture of grain mill products, starches and starch products	N/A
ASSICA	177	Manufacture of food products	Processing and preserving of meat and production of meat products	N/A
ASSOMELA	13	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	Yes
Brewers of Europe	29	Manufacture of beverages	Manufacture of beer	Yes
CAOBISCO	21	Manufacture of food products	Manufacture of bakery and farinaceous products	Yes
CEJA	27	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	N/A
CELCAA	13	Wholesale and retail trade	Wholesale of food and beverages	N/A
Coceral	32	Manufacture of food products	Manufacture of bakery and farinaceous products	Yes
COFALEC	48	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Comite Europeen des Enteprires Vins (CEEV)	27	Manufacture of beverages	Manufacture of wine from grape	Yes
Copa Cogeca	72	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	N/A
CropLife Europe	7	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	N/A
EAPO	27	Crop and animal production, fishing and aquaculture	Fishing and aquaculture	N/A
EFFA	23	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
EFFOP	23	Crop and animal production, fishing and	Fishing and aquaculture	N/A

Association	Number of members	Sector	Sub-sector	Member of signatory association(s)
		aquaculture		
HHPM (European Federation of Associations of Health Product Manufacturers)	26	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
<b>ENSA</b>	<b>10</b>	<b>Manufacture of food products</b>	<b>Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)</b>	<b>Yes</b>
ESA	59	Manufacture of food products	Processing and preserving of fruit and vegetables	Yes
<b>ESSNA</b>	<b>31</b>	<b>Manufacture of food products</b>	<b>Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)</b>	<b>N/A</b>
EU Specialty Food Ingredients	48	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
EUCOFEL (FruitsVegetables Europes)	9	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	N/A
Eucolait	41	Manufacture of food products	Manufacture of dairy products	Yes
Euro COOP	20	Wholesale and retail trade	Retail sale in supermarkets	N/A
EuroCommerce	83	Wholesale and retail trade	Retail sale in supermarkets	N/A
EuropaBio	70	Professional, scientific and technical activities	Research and experimental development on biotechnology	N/A
EUROPATAT	64	Manufacture of food products	Processing and preserving of fruit and vegetables	N/A
European Association of Fish Processes & CEP (AIPCE CEP)	22	Manufacture of food products	Processing and preserving of fish, crustaceans and molluscs	N/A
European Flour Millers	25	Manufacture of food products	Manufacture of grain mill products, starches and starch products	Yes
Fedepesca	18	Crop and animal production, fishing and aquaculture	Fishing and aquaculture	N/A
FEDIAF	20	Manufacture of food products	Manufacture of prepared animal feeds	Yes
Fediol	19	Manufacture of food products	Manufacture of vegetable and animal oils and fats	N/A
FEFAC	30	Manufacture of food products	Manufacture of prepared animal feeds	N/A
FEFANA	93	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
FERM	23	Manufacture of food products	Manufacture of grain mill products, starches and starch products	N/A

Association	Number of members	Sector	Sub-sector	Member of signatory association(s)
Food Supplements Europe	33	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
FoodDrink Europe	77	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
FoodService Europe	9	Food and beverage service activities	Event catering and other food service activities	N/A
Freshfel	119	Crop and animal production, fishing and aquaculture	Growing of fruit and vegetables	N/A
HispaCOOP	N/A	Wholesale and retail trade	Wholesale of food and beverages	Yes
IMACE	18	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Independent Retail Europe	22	Wholesale and retail trade	Retail sale in supermarkets	N/A
<b>IPIFF</b>	<b>71</b>	<b>Manufacture of food products</b>	<b>Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)</b>	<b>N/A</b>
MVO	76	Manufacture of food products	Manufacture of vegetable and animal oils and fats	N/A
NMWE	30	Manufacture of beverages	Manufacture of soft drinks; production of mineral waters and other bottled waters	Yes
Primary Food Processors	7	Manufacture of food products	Processing and preserving of fruit and vegetables	N/A
Profel	22	Manufacture of food products	Processing and preserving of fruit and vegetables	Yes
Serving Europe +	13	Food and beverage service activities	Restaurants and mobile food service activities	N/A
SME United	71	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	N/A
Specialised Nutrition Europe	21	Manufacture of food products	Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals, dietetic foods)	Yes
Spirits Europe	40	Manufacture of beverages	Distilling, rectifying and blending of spirits	N/A
<b>Starch Europe</b>	<b>36</b>	<b>Manufacture of food products</b>	<b>Manufacture of grain mill products, starches and starch products</b>	<b>Yes</b>
UEC BV	50	Crop and animal production, fishing and aquaculture	Animal production	Yes
UNESDA	33	Manufacture of beverages	Manufacture of soft drinks; production of mineral waters and other bottled waters	Yes

<b>Association</b>	<b>Number of members</b>	<b>Sector</b>	<b>Sub-sector</b>	<b>Member of signatory association(s)</b>
World Federation of Advertisers	138	Professional, scientific and technical activities	Advertising and market research	N/A
WUWM	N/A	Wholesale and retail trade	Wholesale of food and beverages	N/A

## Annex B: Updated list of aspirational objectives and sub-categories

*NB: Categories that have been added since the previous (2022) mapping are **bolded**.*

Aspirational objectives	Sub-categories
1. Healthy, balanced and sustainable diets for all European consumers	1.1 Marketing and advertising
	1.2 Composition of foods, availability of healthy food options, portion sizes
	1.3 Consumer information, including labelling
	1.4. Education, including lifestyle modification
	<b>1.5 Increased sales of healthy and/or sustainable options</b>
	1.6 Other
2. Prevention and reduction of food loss and waste	2.1 Promote the reduction of food waste at household level
	2.2 Minimising food loss and waste in operations and across the supply chain
	2.3 Other
3. A climate neutral food chain in Europe by 2050	3.1 Reduce GHG emissions from company operations, including renewable energy use
	3.2 Reduce emissions from the supply chain
	3.3 Offset emissions
	<b>3.4 Reduce emissions from all scopes, achieve carbon neutrality or net zero</b>
	3.5 Other
4. An optimised circular and resource-efficient food chain in Europe	4.1 Recycle, reduce, reuse materials
	4.2 Increased use of sustainable materials for packaging
	4.3 Energy and water efficiency measures
	4.4 Other
5. Sustained, inclusive economic growth, employment and decent work for all	5.1 Business development and new business models towards food sustainability
	5.2 Initiatives to improve working conditions and measures for social inclusion and diversity
	5.3 Training, upskilling, development
	5.4 Other
6. Sustainable value creation in the European food supply chain through partnership	6.1 Collaboration with partners and suppliers, technology and knowledge transfer
	6.2 Support sustainable agricultural, aquaculture and fisheries practices and improved animal welfare
	6.3 Other
7. Sustainable sourcing in food supply chain	7.1 Sustainable sourcing of food products and materials
	7.2 Contribute to solutions for supporting habitats and biodiversity and preventing negative impacts on air, soil, water...
	7.3 Improving social performance in global food supply chains
	7.4 Other

## Annex C: List of contract tasks and deliverables

The study contract consisted of the following tasks and deliverables:

**Task 1. Inception stage**, to familiarise the study team with the study subject, finetune the methodology and develop the specific research tools for the mapping study.

- **Deliverable:** Inception report

**Task 2. A review of the commitments and activities of different signatories to the Code** to identify the extent to which these align with the seven aspirational objectives and to develop a detailed understanding of the different signatories and their characteristics; a review and mapping of the reporting was performed.

- **Deliverables:** 2022 Mapping Report; 2023 Mapping Report

**Task 3. A mapping of other similar EU and non-EU initiatives**, both to understand the Code's place within and alignment with the broader ecosystem of such voluntary initiatives and to help identify potential gaps and lessons learnt which can be applied to and/or addressed by the Code.

- **Deliverable:** Report on similar initiatives

**Task 4. The preparation of accessible and attractive dissemination materials** to enable effective communication of progress regarding both commitments and actions.

- **Deliverables:** Communication materials 2022 and 2023 (interactive infographic, animation, Twitter/LinkedIn posts).

**Task 5. Synthesis and reporting** to present and help disseminate the results of the study. Reporting will follow two "waves" of research, the first in November / December 2022, and the second in October / November 2023.

- **Deliverables:** see Tasks 2 and 3





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