

**EU CODE OF CONDUCT ON  
RESPONSIBLE FOOD BUSINESS AND MARKETING PRACTICES**

Annual report  
2024

**General information**

Name in full + acronym	Assoziation ökologischer Lebensmittelherstellerinnen und -hersteller e.V. (AöL)
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N° in the transparency register*	715596039328-75
Date of signature of the Code	01.09.2021
Step of the food chain represented (ex: primary production, production, processing, trade, retail, ...)	Organic food processing
Who do you represent? (e.g. number of members, companies, SMEs)	128 companies in german speaking countries

The Association of Organic Food Processors e.V. (AöL) represents the interests of the organic oriented food processing industry in German-speaking Europe. The AöL's tasks include the political representation of interests and the promotion of exchange and co-operation among its members.

The objectives of the EU CODE OF CONDUCT ON RESPONSIBLE FOOD BUSINESS AND MARKETING PRACTICES are among the core topics of AöL's sustainability work. AöL's work on these core topics takes the form of the following strategies: Provision of knowledge, networking between member companies in order to exchange knowledge and political work.

The new regulatory developments in the area of sustainability at EU level increased the need for AöL members to work on these issues.



## Activities connected to the aspirational objectives and targets of the Code in 2024

The activity of the AöL's Sustainability Working Group has increased significantly for these regulatory developments. The implementation of sustainability measures both at management level and along the process and supply chain was a particular focus here.

**Three working groups** are established as part of the Sustainability Working Group (Working Group 1 on the topic of "Net Zero", Working Group 2 on the topic of "supply chain legislation (EU and Germany)" and Working Group 3 on the topic of "sustainability reporting") since 2023. 2 more Working Group were set on the topic of Green Claims and EUDR. "

The **Net Zero working group** deals with the setting and implementation of climate targets in companies. In 2024 the Science Based Target Initiative (SBTi) and the accounting of Scope 3 played a major role. The companies exchanged regularly their status Quo in the work on these topics. In this context, challenges and uncertainties were discussed and lessons learned were exchanged. Also external speakers were invited. The service company "Right" informed the working group about the right based standard which build an alternative to the SBTi standard. The service company "Sustainable" informed the working group about their "Farmfact tool" which supports the primary data collection in scope 3. "Sustainable" also discussed with the working group advantages and disadvantages of the standards of SBTi and Right and clarifies questions to emitting factors.

With this working group, the AöL is contributing to objective 1.2 (Reducing the environmental footprint of food consumption by 2030) and goal 3 (A climate-neutral food chain in Europe by 2050) of the EU Code of Conduct.

The **working group on supply chain** work and supply chain legislation deals with the implementation of current German and European supply chain legislation (CSDDD and LkSG). In 2024, the working group discussed the status quo of the individual participating companies with regard to their work on the guidelines of CSDDD and the German LkSG. In this context, challenges and uncertainties were discussed and lessons learned were exchanged. In addition, the topic of child labor was examined and discussed more intensively.

With this working group, the AöL is contributing to objective 7 (Sustainable sourcing in food supply chains) of the EU Code of Conduct.

The **working group on sustainability reporting** deals with the new European sustainability reporting requirements. The main focus is on understanding the requirements and handling the large volume of these requirements. The focus here is on exchanging experiences. However, external consultants will also be invited to provide support, and various tools will be looked at to support the systematic approach, data collection and reporting. In 2024, the working group discussed regularly the status quo of the individual participating companies with regard to their work along the standard of sustainability reporting. In this context, challenges and uncertainties were discussed and lessons



learned were exchanged. The participants also exchanged experiences and information on the following topics: softwares to support the documentation of the reporting, how to make stakeholder analysis efficient, the development of the double materiality analysis, the development of impacts, risks and opportunities (IROs), IRO assessment and feedback of auditors. Additionally, the working group elaborated a statement for the official feedback to the national referent draft of CSRD which was officially submitted by AöL.

In 2024, the AöL regularly informed the participants of the **EU Deforestation (EUDR) working group** about the current status of the regulation. As part of the kick-off, the regulation was briefly presented and the scope of application, which often raises questions, was explained in detail. At further meetings, uncertainties were discussed and answers to difficult questions were subsequently sent to the group by AöL legal experts.

In addition, the AöL has developed a high level of expertise in the areas of the **Empowering Consumer Directive** and the draft **Green Claims Directive**. On the one hand, AöL informs its members about the latest developments in the legislative process and supports them in implementing the new rules. On the other hand, AöL represents the interests of the organic sector with European and national legislators.

In 2024 there were two events of AöL on the topic of sustainability. In spring the participants of the Sustainability working group met in Heidelberg to visit a food production company and to speak about the sustainability efforts of this company. Furthermore, the current state of sustainability work in each company was exchanged. There are a lot of learnings available.

The second meeting of the sustainability working group took place as part of the AöL annual conference. This meeting also focused on sharing experiences and learning from the companies' sustainability work. The theme of the annual conference was "Shaping the future together: sustainable business". Members had the opportunity to discuss sustainability issues with politicians and retailers. The focus was on the questions "How can sustainable action become a competitive advantage? How can small and medium-sized food processors in particular use their strength to strengthen resilience and sustainability in the industry?"

In these meetings AöL contributes especially to objective 4 (An optimised circular and resource-efficient food chain in Europe) and objective 5 (Lasting, inclusive and sustainable economic growth, employment and decent work for all) of the EU Code of Conduct.

AöL is a supporting member of the Food for Biodiversity association and is involved in dialogue on the topic of biodiversity with other organic and conventional food processing companies and the food trade. The aim is to pull together across all sectors, exchange knowledge and share experiences.

### Encouraging our members to also promote their activities

The AöL supports its members in their communication of sustainable activities. On the one hand, the AöL supports companies in the preparation of sustainability reports that



comply with the law as part of the sustainability reporting working group. On the other hand, the AöL has set up a **"Communication" working group**. Here, the AöL provides templates to give members a platform to communicate their organic and sustainability activities quickly and easily. The LinkedIn channel is currently frequently used for this purpose.

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#### **Association of Organic Food Processors e.V.**

The Association of Organic Food Processors e.V. (AöL) represents the interests of the organic oriented food processing industry in German-speaking Europe. The AöL's tasks include the political representation of interests and the promotion of exchange and cooperation among its members. The nearly 130 AöL companies, ranging from small and medium-sized enterprises to internationally active companies, generate a turnover of more than 4 billion euros with organic food. The AöL is a discussion partner for politics, business, science and the media in all matters of organic food processing.

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