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

Report 2022

DG SANTE

Contents

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 first wave of this analysis, covering the commitments and reports that were available on 31 July 2022. Another wave of research to update and refine the results is to be conducted in 2023.

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

By 31 July 2022 (the cut-off date for this study), 124 industry stakeholders (68 companies and 56 associations), as well as three 'collaborative supporters' had officially endorsed the Code.

62 of the **68 company signatories** are large businesses, while only six are SMEs. 43 signatories are based in the EU, the majority of which have 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, Norway and Canada). 30 companies are multinational groups that operate on a global scale, 14 operate in multiple EU Member States, 21 only operate in a single Member State, and three companies operate only in the UK. The Code has primarily attracted signatories from the 'middle' of the food value chain – particularly food manufacturers (29 signatory companies), retailers and wholesalers (18 companies), and beverage manufacturers (10 companies).

Most of the **56 industry associations** that have signed up to the Code are EU-wide associations (45), while eight are national associations, and three are international. In total, these associations represent over 2,000 members (which can be other associations or individual companies). The most well-represented sectors are manufacturing of food products (29 associations), crop and animal production, fishing, and aquaculture (10 associations), wholesale and retail trade (7 associations), and manufacturing of beverages (6 associations).
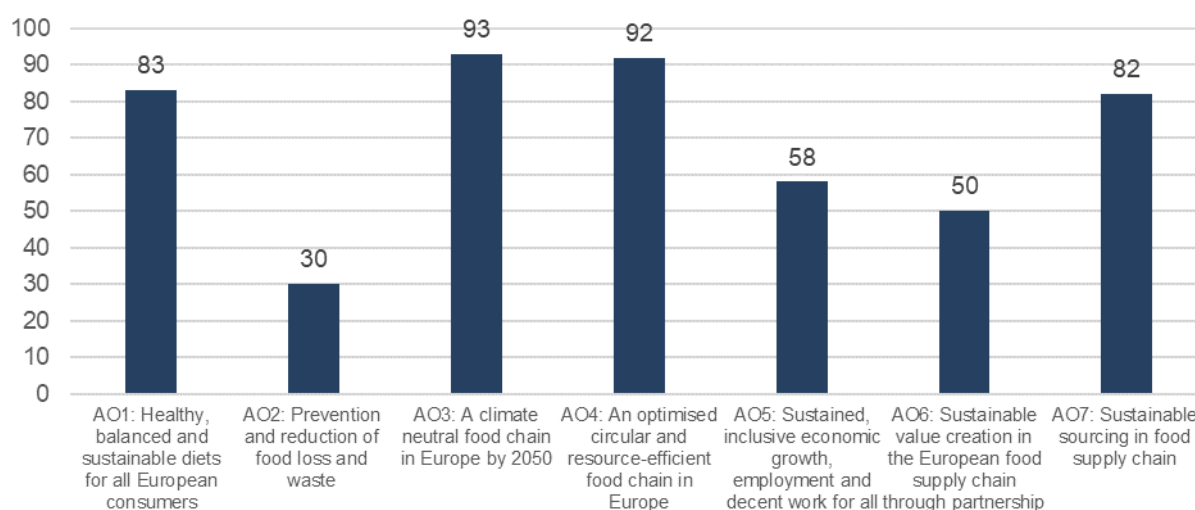
Commitments by signatory companies

The 68 signatory companies have made a **total of 488 commitments** under the Code. On average, each company has made seven different commitments; some have made only one, while a few made more than 20 commitments. Signatories from the food and

beverage manufacturing sectors made slightly more commitments on average than those in the wholesale / retail and other sectors. Of the 488 commitments, at least 53 were new, whereas at least 246 had already been made by companies prior to signing the Code – with retailers and wholesalers submitting the highest proportion of explicitly new commitments.

The highest number of commitments (see Figure 1) were under aspirational objectives 3 – a climate-neutral food chain in Europe by 2050 (93 commitments) and 4 – an optimised, circular and resource-efficient food chain in Europe (92 commitments). The fewest commitments were made under objective 2 – prevention and reduction of food loss and waste (30 commitments). Each aspirational objective was further broken down into three to five sub-categories; the number of commitments in each of these is shown in Table 1. Commitments to reduce GHG emissions from signatory companies' own operations, to increase the use of sustainable packaging materials, and to source food products and materials more sustainably, were particularly well-represented. The overall patterns that emerge are mainly driven by the majority of signatories from the food and beverages manufacturing sectors, whereas wholesalers and retailers submitted slightly fewer commitments on these issues, but slightly more commitments on healthy, balanced and sustainable diets (objective 1) and on reducing food loss and waste (objective 2).

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

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

Table 1: Breakdown of company commitments by sub-category

Subcategory	Number of commitments	As a % of all commitments
1.1 Marketing and advertising	4	1%
1.2 Composition of foods, availability of healthy food options, portion sizes	38	8%
1.3 Consumer information, including labelling	11	2%
1.4. Education, including lifestyle modification	14	3%
1.5 Other	16	3%
2.1 Promote the reduction of food waste at household level	2	0%

Subcategory	Number of commitments	As a % of all commitments
2.2 Minimising food loss and waste in operations and across the supply chain	28	6%
2.3 Other	0	0%
3.1 Reduce GHG emissions from company operations, incl. renewable energy use	56	11%
3.2 Reduce emissions from the supply chain	16	3%
3.3 Offset emissions	0	0%
3.4 Other	21	4%
4.1 Recycle, reduce, reuse materials	18	4%
4.2 Increased use of sustainable materials for packaging	54	11%
4.3 Energy and water efficiency measures	18	4%
4.4 Other	2	0%
5.1 Business development and new business models towards food sustainability	18	4%
5.2 Initiatives to improve working conditions, measures for social inclusion & diversity	27	6%
5.3 Training, upskilling, development	10	2%
5.4 Other	3	1%
6.1 Collaboration with partners and suppliers, technology and knowledge transfer	23	5%
6.2 Support sustainable agricultural, aquaculture and fisheries practices and improved animal welfare	24	5%
6.3 Other	3	1%
7.1 Sustainable sourcing of food products and materials	54	11%
7.2 Contribute to solutions for supporting habitats and biodiversity and preventing negative impacts of operations on air, land, soil, water, forests	15	3%
7.3 Improving social performance in global food supply chains	13	3%
7.4 Other	0	0%

A little over half of all commitments had clearly defined quantitative targets, and around six in ten had defined (key performance) indicators to be used to measure progress, while for one quarter the baseline against which progress will be measured had been explicitly clarified. On average, the commitments of large companies and of those in the 'core' sectors (food and beverage manufacturing, wholesale and retail) were more specific in this sense than those of SMEs or signatories from other sectors. For three quarters of commitments the signatories specified the target year. The majority of these expected the (quantitative or qualitative) targets to be achieved by 2025 at the latest.

The in-depth review of commitments by aspirational objective demonstrated they address a wide variety of topics and activities, ranging from product reformulation, increasing the use of renewable energy, measures to improve gender equality and diversity, or sustainable sourcing of one or more specific raw materials, to provide but a few examples. By and large, commitments appear to be well aligned with relevant EU policy objectives, including 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 the use of innovative and

sustainable packaging solutions (as well as related actions included in the Circular Economy Action Plan). In certain areas, commitments are also aligned with (and to some extent would appear to anticipate compliance with) relevant EU legislation, such as the EU Regulation on deforestation-free supply chains (which, at the time of writing, was expected to be formally adopted soon).
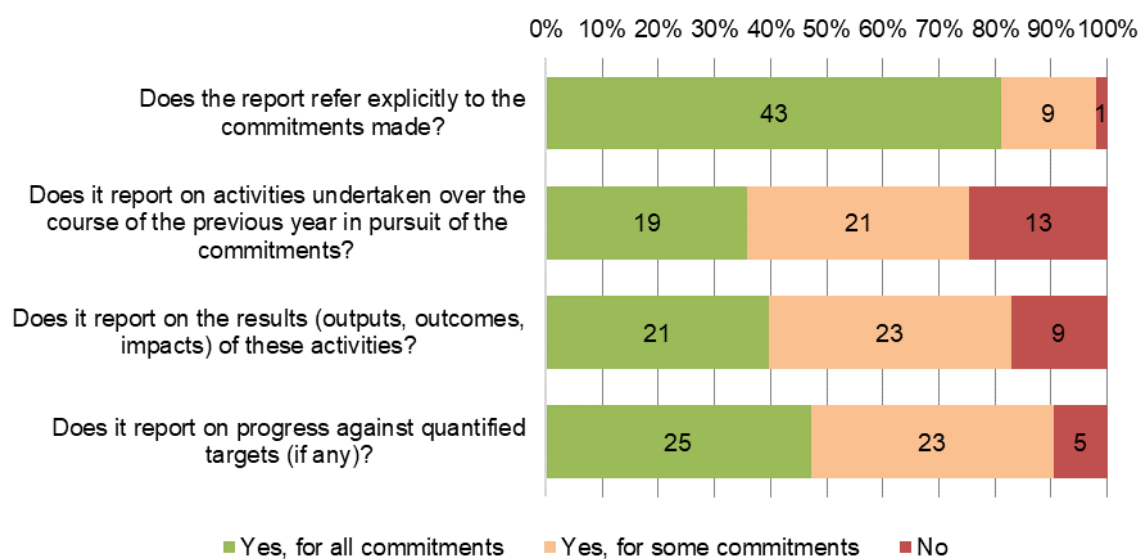
Commitments by signatory associations

By becoming signatories, industry associations commit implicitly (as well as, in many cases, explicitly) to promoting the Code among their members, providing support in the form of coordination, dialogue and partnerships, encouraging their members to align their actions with the Code, and reporting on progress at regular intervals. Above and beyond this, some of the 56 associations that have signed the Code have committed to developing sector-specific tools and resources in support of the Code (25 associations) or to sharing best practices (16). A few associations (7) have also submitted concrete commitments, and a few more (4) have announced their intention to make specific commitments in the future. Such ´concrete´ commitments by associations are in many ways similar to the commitments made by companies, covering topics ranging from more sustainable packaging to consumer information. Some take the form of 'supporting' actions for the sector in question, such as studies to monitor and evaluate the sector's carbon footprint, or to develop and test biodiversity indicators. While such commitments are obviously to be welcomed, it is also important to note that not all associations are able to make concrete commitments on behalf of their members, and that associations´ primary role is to disseminate information on the Code and encourage their members to make commitments themselves.

Monitoring and reporting of commitments

As part of the Code of Conduct, signatories are required to submit a report annually (except SMEs) on the progress made on their commitments. By end July 2022, 87 signatory companies and associations had submitted a report (85% of those who were expected to submit a report.)

These reports varied considerably in terms of both style and content. Most of the signatory **companies** (81%) referred to all the commitments they made when signing the Code. The vast majority also reported on activities undertaken, results of their commitments and/or progress made against the targets, but in many cases, the reporting did not cover all of their original commitments (Figure 2). Due to the different approaches to reporting, but also the huge diversity of the commitments themselves and the ways in which they were defined in the first place (including, in some instances, different indicators / metrics to measure similar things), it is not possible for this study to compare the reported results across aspirational objectives or sub-categories, or ascertain in which areas the most or least progress has been made by Code signatories as a whole.

Figure 2: Content of 2022 reports by signatory companies

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

Of the reports submitted by signatory **associations** (whose pledges mostly concerned the promotion and dissemination of the Code and providing support to their members)., nearly all contained information on the activities undertaken over the course of the previous year in pursuit of (some or all of) the commitments made, and half also mentioned the outputs, outcomes or impacts of (some of) these activities.

Signatories highlighted some challenges related to the monitoring and reporting process, which many considered somewhat burdensome. Refinements to the process could help overcome some obstacles identified. Signatories mainly highlighted challenges concerning the timing of the reporting and accessing the relevant information on time to be included in the report, and suggested a shift to a later deadline could help solve this issue. Some signatories also saw a need for more clarity on the content required by reports, which could help address some of the differences identified among the 2022 reports as regards the information included on individual commitments.

Concluding reflections

The study has pinpointed a number of key observations, issues and themes that warrant further attention, with a view to building on the progress made to date, fostering 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:

- It is encouraging that the Code already counts with the active support of 68 companies. However, if far-reaching systemic change is the objective, then **the current signatories can only be the starting point**. The mapping of signatories shows that certain countries and sectors still appear under-represented, and even in sectors where several of the largest companies have become signatories, other key players have yet to sign up. Perhaps most importantly, only a handful of SMEs have become individual signatories of the Code.

- The number, scope, breadth and alignment with the aspirational objective of the Code of the commitments made to date can be viewed as very positive. However, this study also shows that the levels of ambition of commitments, and the extent to which signatories have defined specific, measurable targets and indicators, vary considerably. There appears to be scope to encourage signatories to 'up their game' and **make their commitments as ambitious, concrete and specific as possible**.

- The fact that the Code explicitly allows signatories to submit commitments they made prior to signing up was necessary given the relatively short time from when the Code was first discussed to its formal launch, and the finding that only around 10% are definitely new commitments is not necessarily negative. However, as time passes, the expectation should be that the Code is not primarily a forum to showcase 'old' commitments, but a catalyst for making and reporting on ambitious 'new' commitments. Therefore, it should be considered carefully how the current and potential new **signatories can be encouraged to submit additional or 'upgrade' their existing commitments**, and how this can be appropriately captured and documented as part of the Code 'process'.

- The flexibility offered by the Code for industry associations was widely welcomed and deemed important. Not all associations are in a position to make concrete commitments (beyond endorsing and promoting the Code as a whole), but 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. Even so, **it may be possible for some associations to do more**, *inter alia* by reviewing the activities of those associations that have submitted concrete commitments, and exploring whether they could become active in similar ways. Furthermore, associations would be well-placed to facilitate cooperative commitments involving different sectors.

- Aspects of **the process and format for the monitoring and reporting on commitments may benefit from fine-tuning**. It would be worth considering whether the reporting deadline (currently the end of April) can be pushed back. It may also be useful to consider clearer guidance as regards the content of reports. At the same time, it will be important for reporting obligations not to become overly burdensome. It should also be considered carefully how reporting obligations under the Code relate to and potentially overlap with existing and likely future non-financial and corporate sustainability reporting obligations.

- Arguably most importantly, it will be important to **continue to incentivise industry stakeholders to see the Code as an important part of their wider CSR strategies**. Companies are under an increasing amount of pressure from various sources to develop and implement sustainability strategies. The Code is only one piece of a bigger picture – and it therefore needs to be as clear as possible what companies stand to gain 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 benefits could be enhanced further via, for example, better communication and dissemination tools and activities on the Code; more opportunities for networking, sharing of good practices and collaboration among signatories; as well as better access to / exchange of information and views with the Commission, inter alia to explore and discuss how to create an enabling environment for 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[1]) 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:[2]

- 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.

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

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[1] 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

[2] 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

- **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.[3]

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 first wave of this analysis, covering the commitments and reports that were available on 31 July 2022. Another wave of research to update and refine the results is to be conducted in 2023.

The **main research methods and activities** that informed the 2022 mapping of Code signatories and commitments were as follows:

- **Framework development**: Based on an initial review of a sample of documents, the study team developed the mapping criteria and categories, and subsequently refined and agreed these with the European Commission. The resulting mapping framework consists of the following main elements:

  o Signatories: Type of signatory (company / association), sector, geographical scope, and company size (large / SME).

  o Concrete (mainly company) commitments: aspirational objective (as per the seven defined in the Code) and sub-category (developed by the study team based on the indicative actions and targets outlined in the Code) that is most relevant for the commitment in question; whether commitments were new or had been made prior to the launch of the Code;

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[3] 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.

whether or not quantitative targets, KPIs and/or baselines were defined; and the target year(s).

- o Association commitments: for the typically less concrete pledges made by associations, a separate set of criteria were defined, to capture whether they explicitly commit to promoting the Code among their members, providing support to their members, sharing best practices, etc.

- o Monitoring reports: whether signatories submitted a report in 2022, and if so, if it included information on the activities undertaken, results achieved, and/or progress made against targets for each of their specific commitments.

- **Systematic review**: the study team reviewed all commitments and reports and mapped them against the agreed criteria (complemented by an internal briefing document with further instructions). 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 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.[4]

- **Focus groups**: once the preliminary results of the mapping were available, the study team held three focus groups with signatories of the Code to share, discuss and help interpret the results, as well as gather participants' views on the progress made to date, and potential areas for reinforcements or improvements. All signatories were invited to take part in one of the groups; from among the volunteers, the study team selected eight signatories on a 'first come, first served' basis, with minor adjustments made to ensure a balanced representation of associations, companies and sectors. The three groups were held online in early November 2022, with a duration of 90 minutes. Each group ended up being attended by between six and eight representatives of signatories.

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:

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[4] 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.

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 will be completed in early 2023.

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

1.3   About this Report

This report presents the main results of the mapping of Code signatories, commitments and 2022 monitoring reports, based on the methods and criteria outlined above. It covers the period until 31 July 2022; 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[5], 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 2022 (the cut-off date for the analysis contained in this report), 124 industry stakeholders (68 companies and 56 associations) had officially endorsed it. Among these, 104 stakeholders signed up to the Code in 2021, whilst the remaining 20 joined in the first seven months of 2022.[6] By the end of 2022, the number of signatories had risen to 134. 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

The companies that signed the Code tend to be large multinational businesses[7] headquartered in the EU, operating in a variety of sectors of the food value chain. They also tend to operate in more than one Member State, or at global level.

2.1.1 Size and location

Business signatories are **mainly large businesses**. Among the companies for which data is available, 62 have at least 250 employees, two are medium-size firms, three are small businesses, and one has fewer than 10 employees.

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[5] 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 (last accessed: 11 November 2022).
[6] Before the study's cut-off date of 31 July 2022.
[7] This reports utilises Eurostat's criteria to define businesses based on the size of their workforce. Micro businesses have less than 10 employees, small businesses less than 50 employees, medium businesses less than 250, and large businesses 250 or more employees.

Figure 3: Size of signatory companies
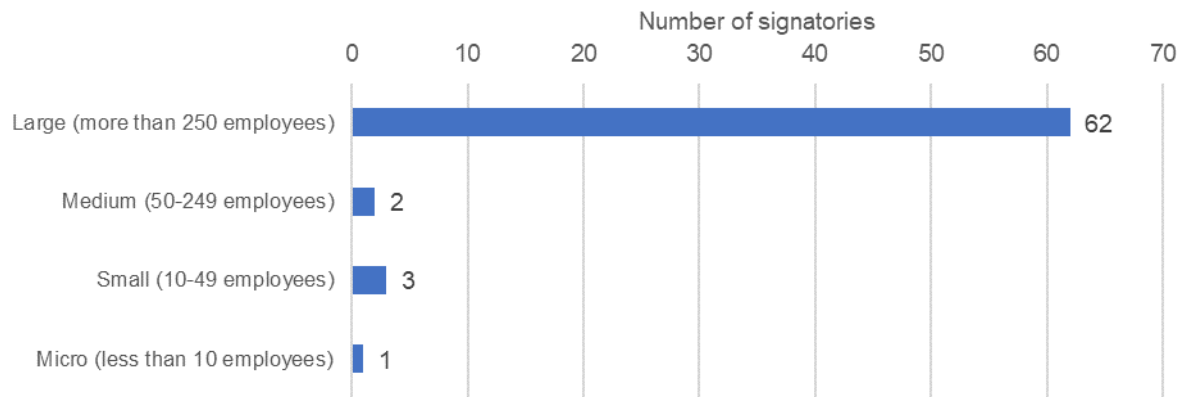
Source: Ipsos' elaboration based on reports by Code signatories, PitchBook data, and data from companies' websites.

Out of the 43 signatories based in the EU, 16 (or 37%) have their primary headquarters in **Spain, France, or Germany**, as illustrated in Figure 4. But the signatories also include a sizable number of companies that have their main headquarters outside of the EU (in the USA, UK, Switzerland, Norway, and Canada).

Figure 4: Primary headquarters location of signatory companies
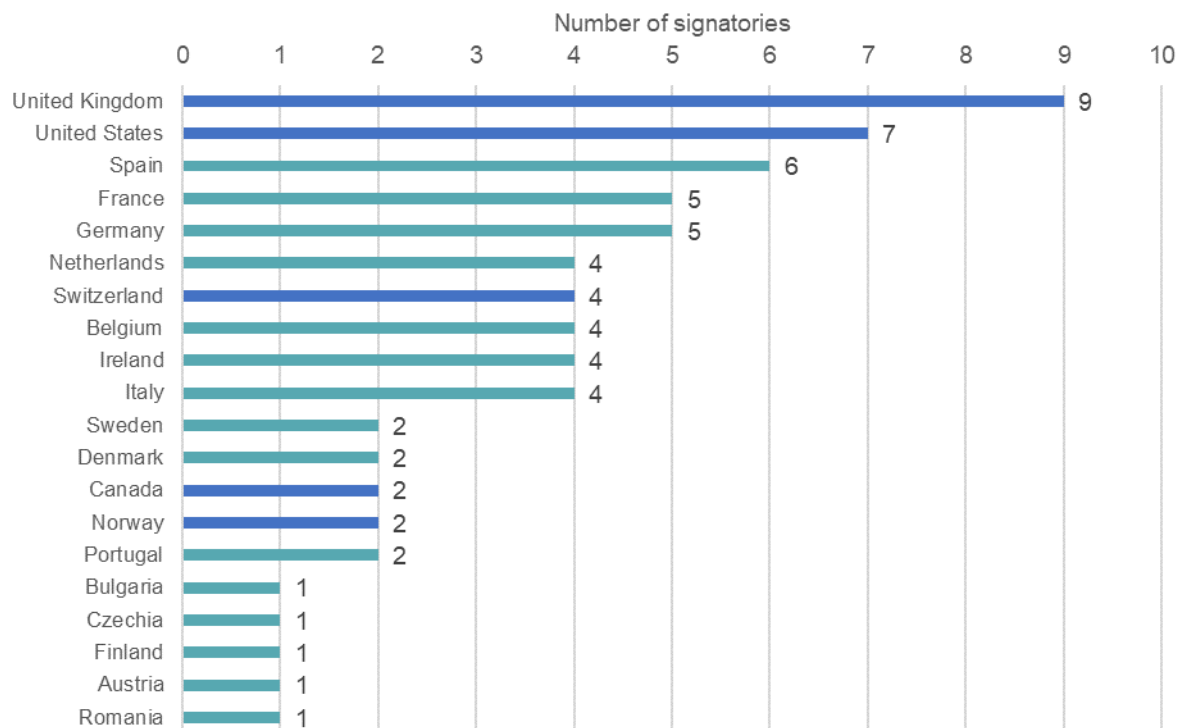
Source: Ipsos' elaboration based on reports by Code signatories and PitchBook data.

2.1.2 Markets

Companies were also classified according to the markets that they operate in. This is illustrated in Figure 5. 30 companies are **multinational groups** that operate in several countries across the world, and 14 operate in multiple EU Member States (and in the UK). Of the remainder, 21 companies only operate in **a single Member State** (six of which in Spain), and three companies operate only in the UK. Thus, more than half of all the signatory companies operate in more than one country – including non-EU countries.

Figure 5: Market of operation of signatory companies
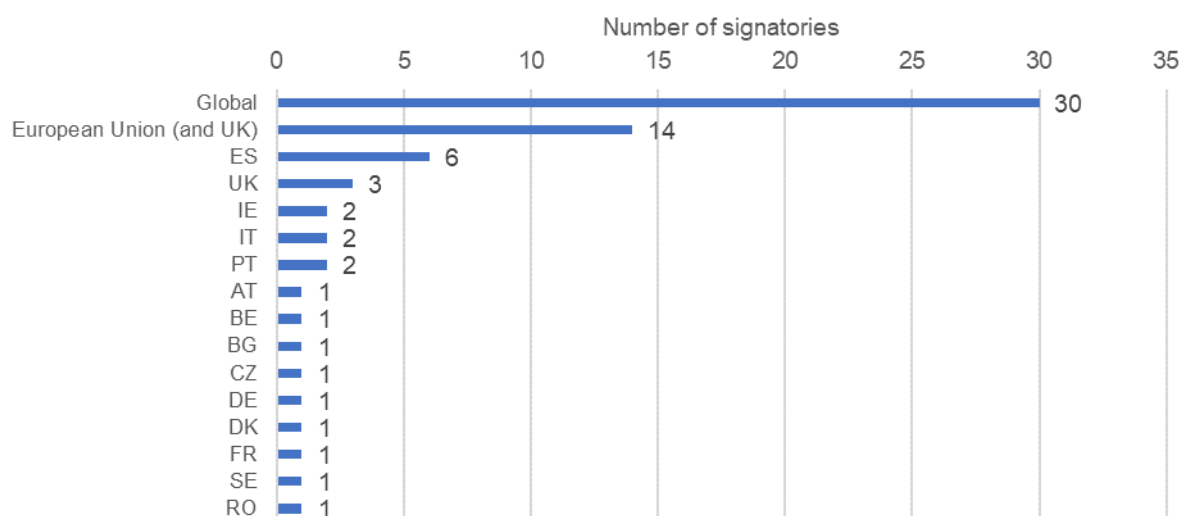
Source: Ipsos' elaboration based on reports by Code signatories and PitchBook data.

2.1.3 Sectors

Companies were also classified according to the sector and sub-sector they operate in. This classification was based on selected NACE Rev. 2 codes.[8] 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.

A high-level overview of sectors is provided in Figure 6 (more details are provided in Annex A). Among the signatories, there are 29 manufacturers of food products (43%); 18 companies operate in the sector of retail and wholesale; 10 companies are producers of beverages. This shows that the Code primarily attracted signatories from the 'middle' of the food value chain – particularly food producers, retailers and wholesalers, and beverage companies.

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[8] 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 6: Sectors of signatory companies
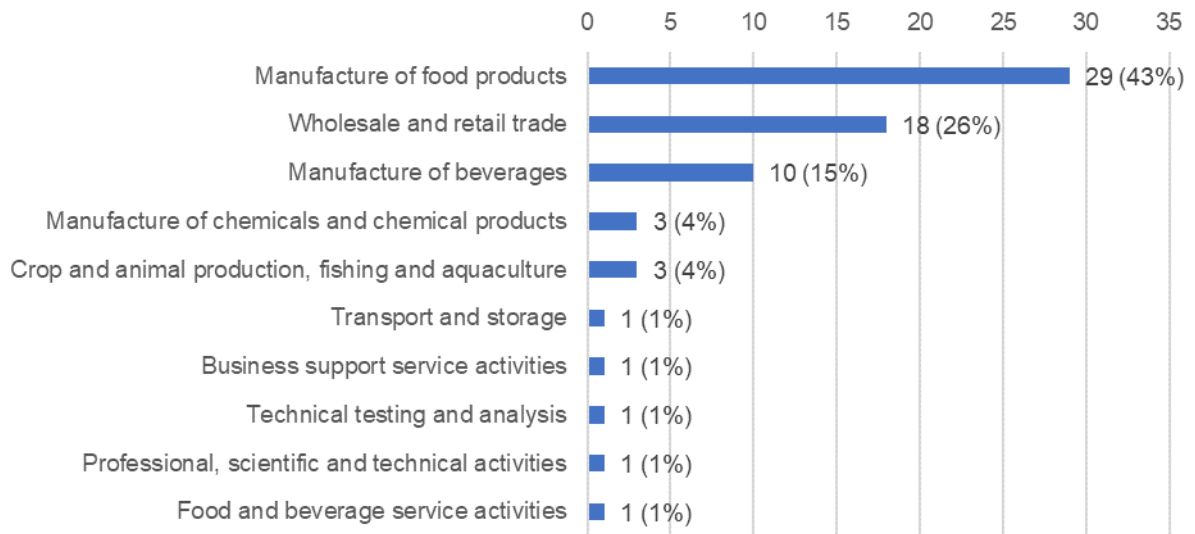
Source: Ipsos' elaboration based on commitments, reports and/or websites of Code signatories.

Sectors were also analysed in further detail (Figure 7). The sub-sectors with the largest number of companies are supermarkets and retail, and producers of 'other' food products, such as confectionery, prepared meals, and condiments (both 16 signatories, which combined account for around half of all companies). It should be noted that this category also includes several large companies that are active in two or more sub-sectors, but do not generate 50% or more of their revenue in any of these. These are followed by companies operating in the soft drinks and water sector (four signatories, or 6%). Again, this shows that the middle section of the food value chain is well represented among signatories.

Figure 7: Sub-sectors of signatory companies
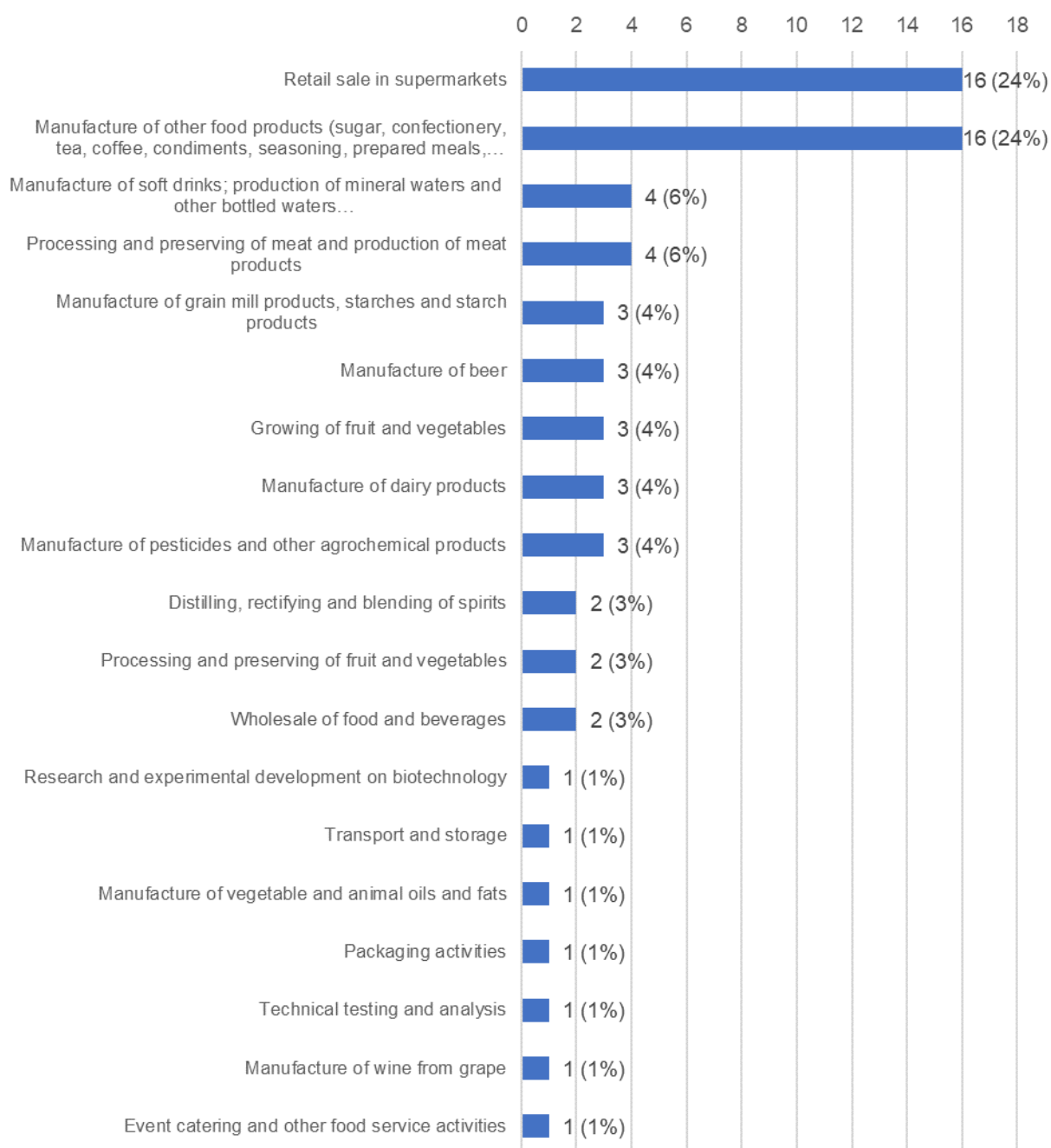
Source: Ipsos' elaboration based on commitments, reports and/or websites of Code signatories.

2.1.4 Market share

The analysis of the signatory companies also sought to establish the extent to which the companies that signed up to the Code are representative of their market sector. In order to do so, PitchBook data and other publicly available data was used to identify the 10

largest companies by revenue in each sector[9], and whether the Code signatories are among these.

This approach was chosen since a more in-depth analysis of the companies' market share proved challenging for three main reasons, as listed below.

- Comprehensive and reliable data on the total size of individual European market segments / sub-sectors is not available.

- The fact that many signatories are active in multiple sub-sectors also make it very difficult to ascertain the total revenue of signatories per sub-sector, and per geography, particularly for companies that are part of larger groups.

- Only few SMEs signed up to the Code directly, but might nonetheless be represented indirectly via sector associations. Thus, focusing an analysis of the market share only on large companies would inevitably underestimate the market share of signatories.

The ensuing section provides an overview of the number of Code signatories among the top 10 companies in key sectors of the food value chain (see Section 2.1.3).

Figure 8: Signatories among the top 10 companies in EU by revenue
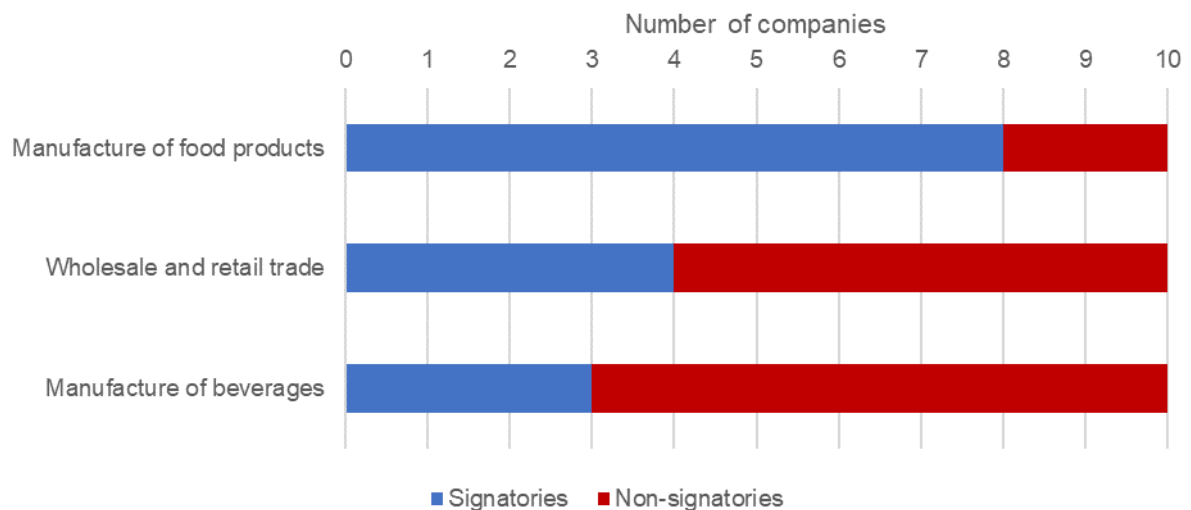
Source: Ipsos' elaboration based on PitchBook, Deloitte, Forbes, and commitments and/or reports by Code signatories. Data on supermarkets includes only retailers based in the EU and the UK, whereas all other sectors include companies based anywhere in the world. No publicly available data was found for companies belonging to the primary food production category.

Figure 8 shows that, of a Forbes' list[10] of top 10 manufacturers of food products at global level, 8 have signed the Code.

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[9] Primary food production is excluded because it does not appear as an industry or keyword on PitchBook.
[10] Forbes (2022). Forbes Global 2000: The World's Largest Food Companies In 2022, available at: https://www.forbes.com/sites/chloesorvino/2022/05/12/the-worlds-largest-food-companies-in-2022/?sh=22bd312374db, last accessed 14 November 2022.

For supermarkets, it was chosen to a use the most recent edition of a report on the global retail sector published by Deloitte[11], which provides a list of the largest 250 retailers at global level by revenue. This list contains information on 41 supermarkets, hypermarkets, and discount food retailers based in the EU or in the UK.[12] Their combined revenue amounts to US$1,111,607 million. Among these, Code signatories account for US$379,451 million revenue, or 34% of the revenue of the top 41 largest supermarkets headquartered in the EU or the UK. Of the 10 largest food wholesale and retail companies by revenue, four are signatories of the Code.

Finally, three out of the ten largest drink manufacturers according to PitchBook have signed up to the Code.

Thus, it appears that half of the largest companies from the middle segment of the global food value chain have signed up to the Code.

2.2   Associations

By 31 July 2022, 56 associations had signed the Code. These included national, EU-level, and international associations, representing a variety of sectors of the food value chain.

2.2.1 Geographical scope

Most associations that signed up to the Code are EU-wide associations (45 in total). Among the signatories, there are also eight national associations – four from Spain, three from Italy, and one from the Netherlands. In addition, three international associations have also endorsed the Code.

2.2.2 Membership

In total, the 56 associations that have signed up to the Code represent over 2,000 members. Members can either be other associations (particularly in the case of EU associations) or individual members. Importantly, whilst the companies that signed the Code are almost exclusively large businesses, there are SMEs (or organisations that represent SMEs) among association members. Overall, out of the 56 signatory associations, 43 have associations (either national, European, or international) among their members, and 30 have companies among their members. Among the signatories, there are associations such as Serving Europe that only have large businesses among their members, whereas in the case of SME United, their membership is entirely composed of national associations representing the interests of SMEs.

In addition, 20 associations that signed the Code are also members of other associations that also signed the Code – and have thus committed to the Code both as individual signatories, and as part of other associations. Similarly, of the 68 companies that formally endorsed the Code, 44 (or 65%) are members of at least one signatory

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[11] Deloitte (2021). Global Powers of Retailing 2021, available at:
https://www2.deloitte.com/content/dam/Deloitte/at/Documents/consumer-business/at-global-powers-retailing-2021.pdf, last accessed 14 November 2022.
[12] The United Kingdom was included due to the fact that some three signatories in the supermarket sector have their primary headquarters in the UK.

association, which means that they also have endorsed the Code both as individual signatories (via concrete commitments) and as members of associations.

2.2.3 Sectors

The two largest sectors that the signatory associations belong to are the manufacturing of food products (29 associations, or 52%) and the crop and animal production, fishing, and aquaculture (10 associations, or 18%), as shown in Figure 9. Also in the case of associations, a majority of signatories belong to the middle part of the food value chain.

Figure 9: Sectors of signatory associations
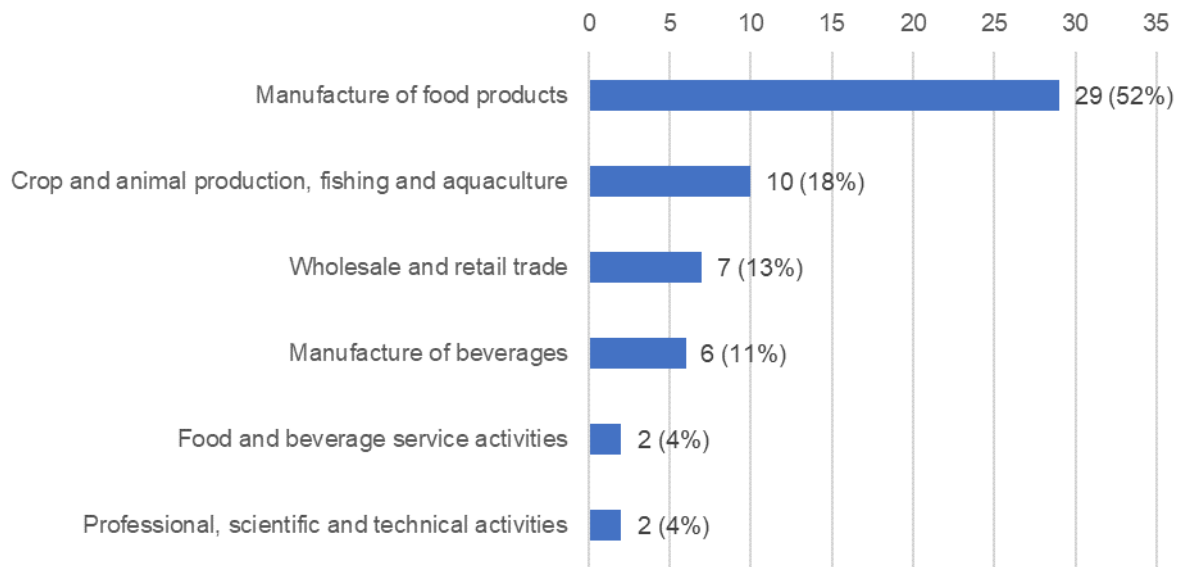
Source: Ipsos' elaboration based on commitments, reports and/or websites of Code signatories.

Figure 10 illustrates the sub-sectors of the associations that signed up to the Code. Associations representing manufacturers of 'other' food products, such as confectionery, prepared meals, and condiments are the largest category of associations (10 associations, or 18%), followed by associations representing growers of fruit and vegetables, and manufacturers of preserved and processed fruit and vegetables, with six and five signatories respectively.

Figure 10: Sub-sectors of signatory associations

Sub-sector	Value
Manufacture of other food products (sugar, confectionery, tea, coffee, condiments, seasoning, prepared meals,...	10 (18%)
Growing of fruit and vegetables	6 (11%)
Processing and preserving of fruit and vegetables	5 (9%)
Retail sale in supermarkets	4 (7%)
Manufacture of grain mill products, starches and starch products	4 (7%)
Manufacture of soft drinks; production of mineral waters and other bottled waters...	3 (5%)
Wholesale of food and beverages	3 (5%)
Manufacture of bakery and farinaceous products	3 (5%)
Fishing and aquaculture	3 (5%)
Manufacture of vegetable and animal oils and fats	2 (4%)
Manufacture of prepared animal feeds	2 (4%)
Processing and preserving of fish, crustaceans and molluscs	1 (2%)
Restaurants and mobile food service activities	1 (2%)
Advertising and market research	1 (2%)
Distilling, rectifying and blending of spirits	1 (2%)
Event catering and other food service activities	1 (2%)
Animal production	1 (2%)
Manufacture of beer	1 (2%)
Research and experimental development on biotechnology	1 (2%)
Processing and preserving of meat and production of meat products	1 (2%)
Manufacture of dairy products	1 (2%)
Manufacture of wine from grape	1 (2%)

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

The difficulties faced in the estimation of market shares for companies (section 2.1.4) are even more pronounced in the case of associations. It is difficult, if not impossible, to obtain comprehensive data about all the (generally large) companies that signed the Code; it is plausible that this could be even more difficult for all the companies that are members of EU-level and national-level associations, particularly because these include SMEs.

Key findings

Overall, 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 ensuing chapter presents a detailed analysis of the commitments and pledges made by companies and associations.

3   The commitments made to date

This chapter presents the results of the mapping of commitments. Given the different expectations and nature of the commitments made by individual companies and food industry associations, it reports separately on the concrete commitments of companies (section 3.1), and on the typically more general commitments of associations (section 3.2). Please note that the pledges of all signatories with their individual commitments are available from the Code website.[13]

3.1   Companies

The 68 signatory companies have made a **total of 488 commitments** under the Code. On average, each company has made seven different commitments; some have made only one, while a few made more than 20 commitments. On average, large companies submitted more commitments (7.4) than SME signatories (4.7). Manufacturers of beverages and food products also tended to make a higher number of commitments than retailers and wholesalers or signatories from other sectors[14] (Figure 11).

Figure 11: Average number of commitments by company signatories
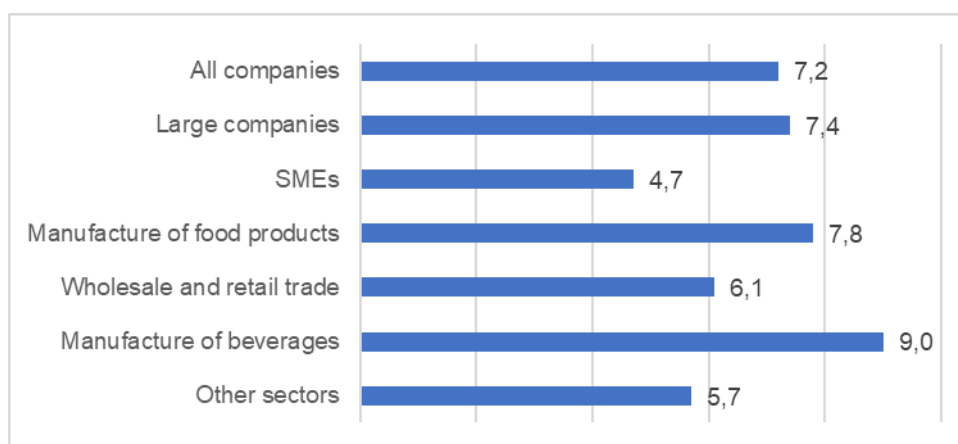
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

The Code itself (p. 24) states that signatories can submit both **new and existing commitments** (i.e. commitments undertaken prior to the launch of the Code of Conduct), and asks them to clarify in each case whether the commitment is new or existing. Signatories provided this information for 299 commitments (61% of the total), 246 of which (50% of the total) were existing. The remaining 53 (11% of the total) were explicitly classified as new commitments (Figure 12). Signatories from the wholesale and retail sector explicitly classified 29% of their commitments as new, a far higher proportion than in any other sector (Figure 13).

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[13] URL: https://food.ec.europa.eu/horizontal-topics/farm-fork-strategy/sustainable-food-processing/code-conduct/individual-pledges_en

[14] The "other" sectors include the signatories from all sectors listed in Figure 6 that are not shown separately in Figure 11.

Figure 12: Percentage of new and existing commitments made by companies
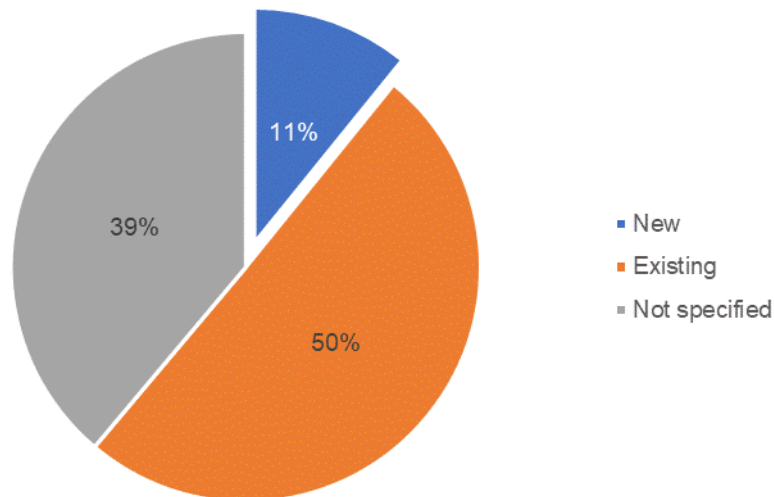
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Base: 488.

Figure 13: Percentage of new and existing commitments made by companies, per sector
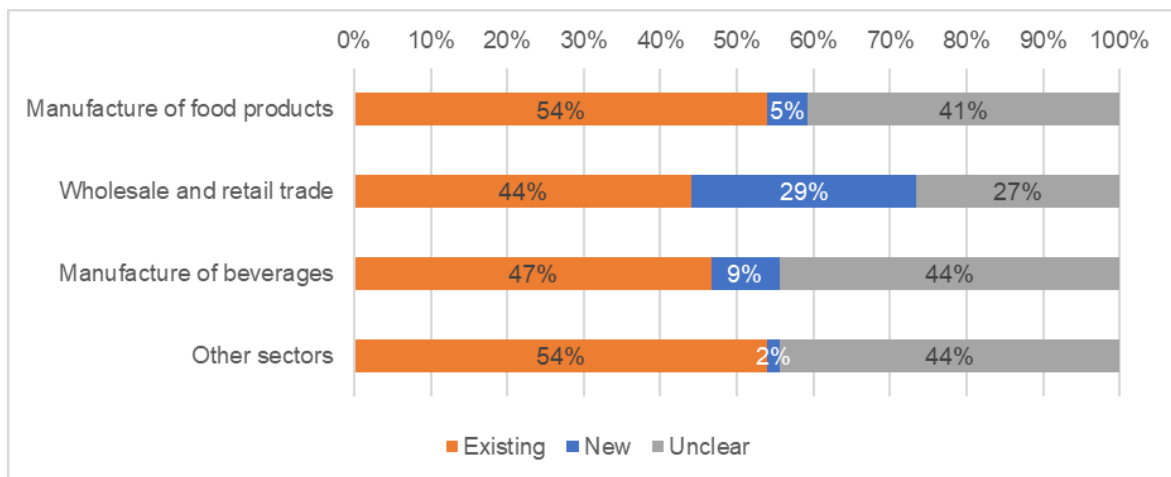
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Base: 488.

All commitments were mapped against **the Code's seven aspirational objectives**; where individual commitments were potentially relevant to more than one objective, the most relevant one was selected to avoid double-counting. The highest number of commitments (see Figure 14) were under aspirational objectives 3 – a climate-neutral food chain in Europe by 2050 (93 commitments) and 4 – an optimised, circular and resource-efficient food chain in Europe (92 commitments). High numbers of commitments were also made under objectives 1 – healthy, balanced and sustainable diets for all European consumers (83 commitments) and 7 – sustainable sourcing in the food supply chain (82 commitments). On the other hand, the fewest commitments were made under objective 2 – prevention and reduction of food loss and waste (30 commitments).

The highest number of explicitly *new* commitments were under objective 1 (16 commitments), objective 3 (11 commitments) and objective 4 (10 commitments).

Figure 14: Number of commitments made by companies under each aspirational objective
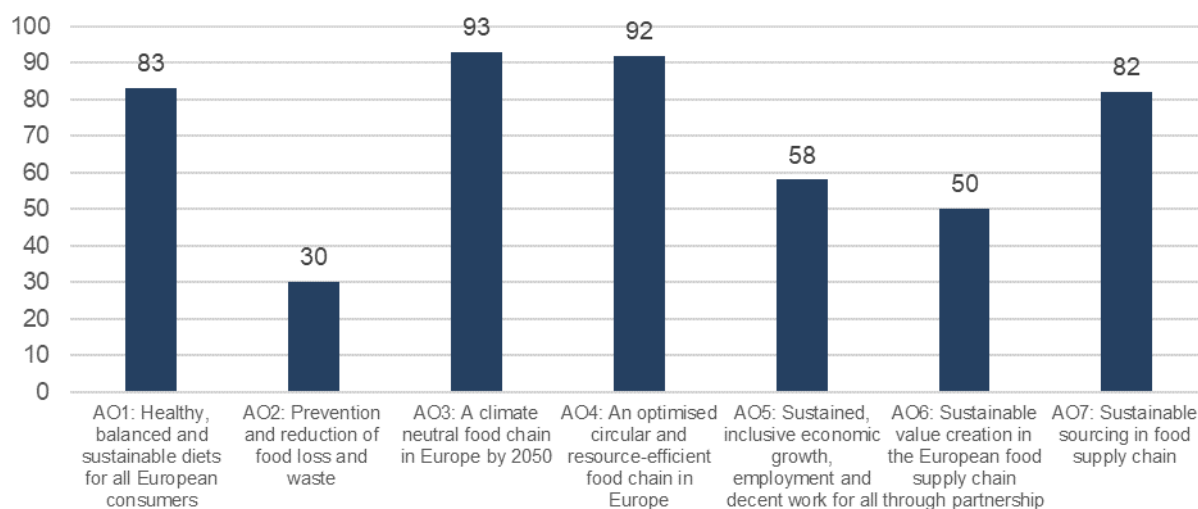
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Since some signatories made more than one specific commitment under certain objectives (for example, 41 signatories made a total of 83 commitments under objective 1), it is also instructive to consider the number and percentage of all signatories who made at least one commitment under each objective (When looking at the distribution by company sizes and sectors (Table 2, which is colour-coded for easier reference), a few potentially noteworthy patterns emerge. For example, five out of the six SME signatories made commitments on food waste (objective 2), compared with only around one third of large signatories. Manufacturers of both food products and beverages were far more likely to commit to actions on sustainable sourcing (objective 7) than wholesalers and retailers. On the other hand, the highest proportion of signatories across all sectors made commitments on climate neutrality (objective 3), with the sole exception of wholesalers and retailers, slightly more of whom committed to actions on healthy, balanced and sustainable diets (objective 1).

Figure 15). This shows that the vast majority (85%) of signatory companies committed to action under the third objective (on climate neutrality). But it also suggests that the difference in the number of commitments between, for example, the second, fifth and sixth objectives is primarily the result of some companies committing to *multiple* actions under the latter (especially under objective 5, where 23 signatories made a total of 58 commitments) – as the percentage of companies with at least one commitment is quite similar across all three of these objectives.

When looking at the distribution by company sizes and sectors (Table 2, which is colour-coded for easier reference), a few potentially noteworthy patterns emerge. For example, five out of the six SME signatories made commitments on food waste (objective 2), compared with only around one third of large signatories. Manufacturers of both food products and beverages were far more likely to commit to actions on sustainable sourcing (objective 7) than wholesalers and retailers. On the other hand, the highest proportion of signatories across all sectors made commitments on climate neutrality (objective 3), with the sole exception of wholesalers and retailers, slightly more of whom committed to actions on healthy, balanced and sustainable diets (objective 1).

Figure 15: Percentage of signatory companies that made at least one commitment under each aspirational objective
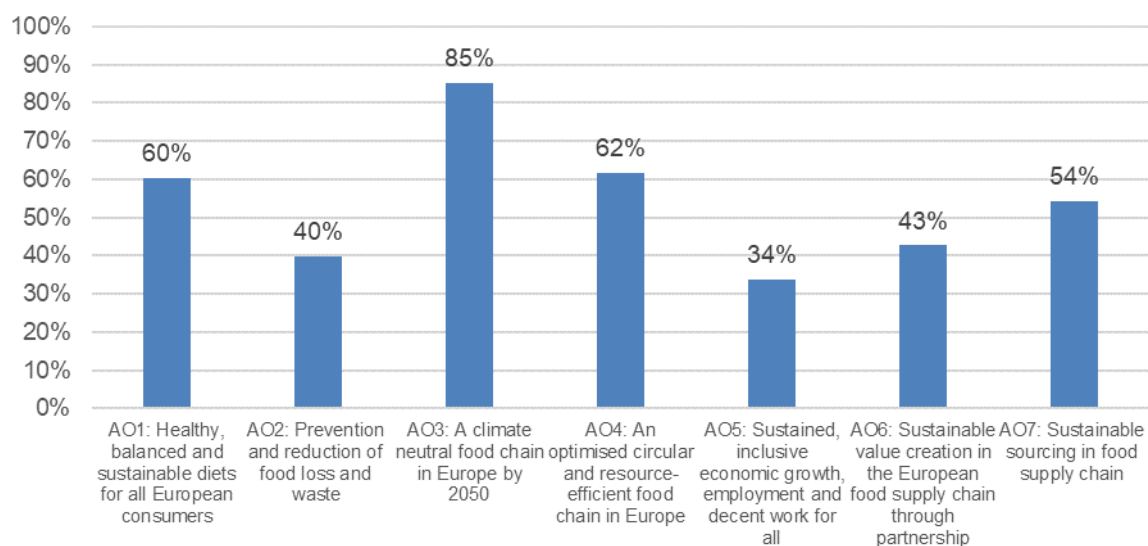
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Base: 68.

Table 2: Percentage of signatory companies that made at least one commitment under each aspirational objective, by company size and sector

	AO1	AO2	AO3	AO4	AO5	AO6	AO7
All companies	60%	40%	85%	62%	34%	43%	54%
Large	65%	35%	89%	63%	35%	42%	55%
SMEs	17%	83%	50%	50%	17%	50%	50%
Manufacture of food products	55%	38%	93%	69%	31%	38%	62%
Wholesale and retail trade	78%	50%	72%	50%	33%	33%	39%
Manufacture of beverages	90%	30%	90%	80%	50%	60%	70%
Other sectors	18%	36%	82%	45%	27%	55%	45%

Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Base: between 6 and 62, depending on size and sector.

To facilitate a more detailed understanding of what kinds of actions signatories committed to, each aspirational objective was further divided into three to five sub-categories (for the full list, see Annex B). The **categories with the most and fewest commitments** are shown below. As can be seen (Figure 16), the highest numbers of commitments concerned the reduction of greenhouse gas emissions from companies' own operations (56 commitments), increased use of sustainable packaging materials, and sustainable sourcing of food products and materials (54 commitments each). On the other hand, the lowest numbers (Figure 17) were regarding promoting the reduction of food waste at the household level (two commitments), and marketing and advertising (four commitments). A full breakdown of the numbers for all sub-categories under each aspirational objective is provided in sections 3.1.1 through 3.1.7.

Figure 16: Number of commitments per sub-category – Top 6
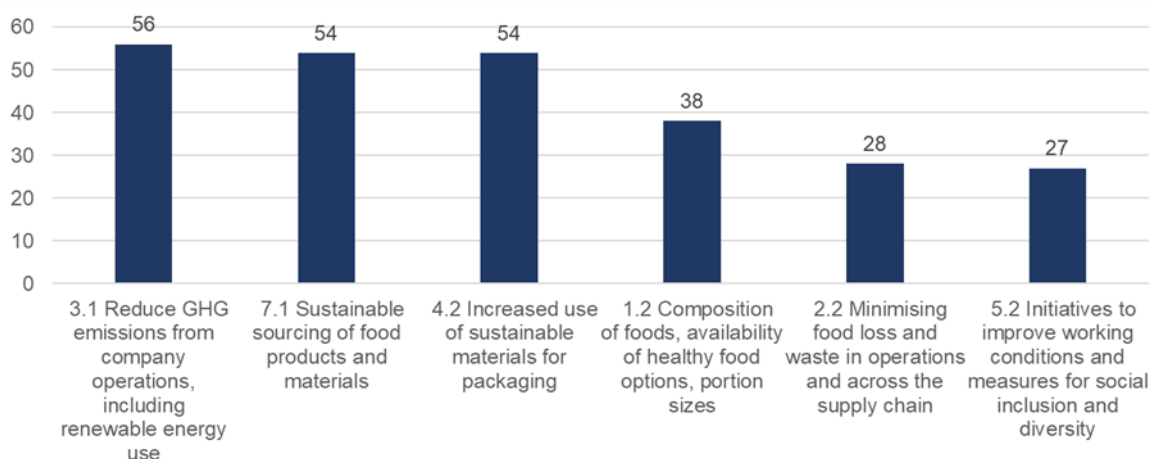
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Figure 17: Number of commitments per sub-category – Bottom 6
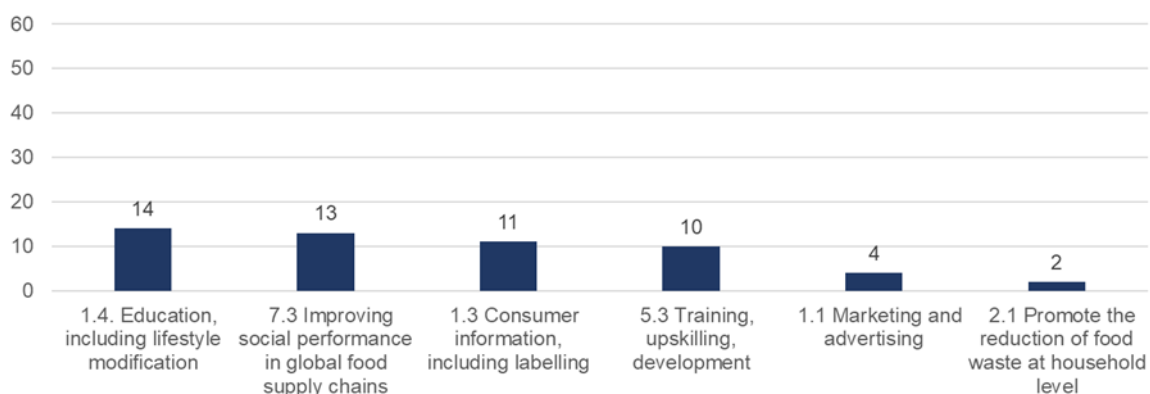
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

The **possible reasons for the large differences** in the number of commitments in different areas are manifold. During the focus group discussions, signatories pointed to a range of factors including the alignment with companies' CSR strategies (e.g. nearly all large companies have greenhouse gas reduction strategies in place), the level of control companies have over the results (e.g. it is easier for signatories to control and measure where they source materials than to effectively improve social performance in global supply chains), legacy considerations (e.g. many companies already made individual commitments on reformulation as part of the now defunct EU Platform for Action on Diet, Physical Activity and Health, whereas marketing and advertising was addressed mainly via *collective* action[15] and therefore most signatory companies chose not to submit *individual* commitments in this area), as well as questions of relevance (e.g. most if not all companies are active in training and upskilling their staff, but tend to consider this as part of their day-to-day operations rather than submit commitments under the Code).

The study also explored the extent to which signatories defined **specific indicators and/or targets** so as to facilitate the monitoring and measurement of progress made

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[15] In particular the EU Pledge and the Responsible Marketing Pact, which count with multiple member companies but were submitted under the Code by an association, the World Federation of Advertisers.

by the commitments. For 275 (56%) of all commitments, the signatory companies had set quantitative targets. For 300 commitments (61%), the (key performance) indicators to be used to measure progress were defined (either explicitly or implicitly). And for 122 (25%), the baseline against which progress will be measured had been explicitly clarified (Figure 18).

A much smaller proportion of the commitments of SMEs have set quantitative targets, compared with those of large enterprises. The differences between the main sectors are mostly quite minor, although the commitments of food manufacturers were most likely to have defined progress indicators, while the commitments made by signatories from the "other" sectors ranked last in terms of the proportion that had defined quantitative targets, progress indicators as well as the baseline (Figure 19).

Figure 18: Percentage of company commitments for which targets, indicators and baselines had been defined
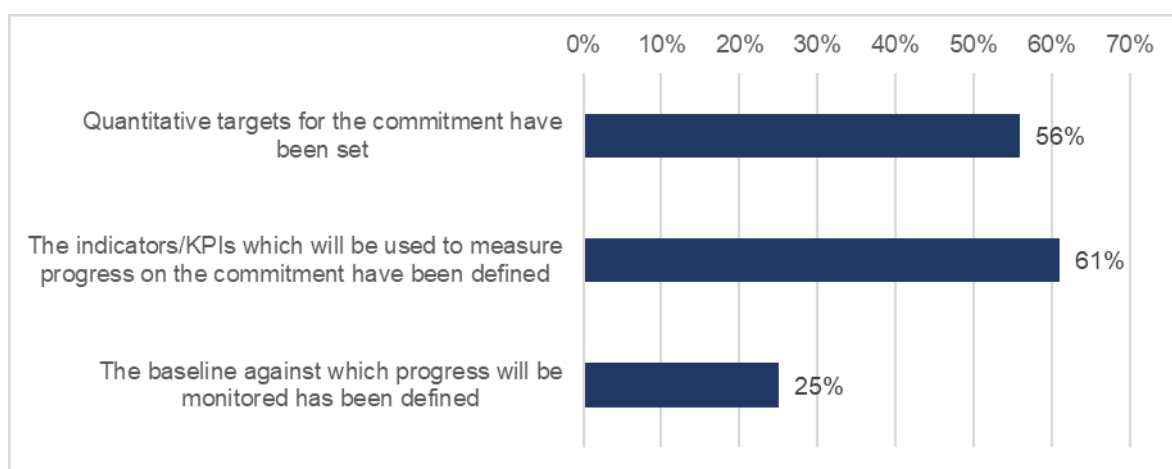
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Base: 488.

Figure 19: Percentage of company commitments for which targets, indicators and baselines had been defined, by company size and sector
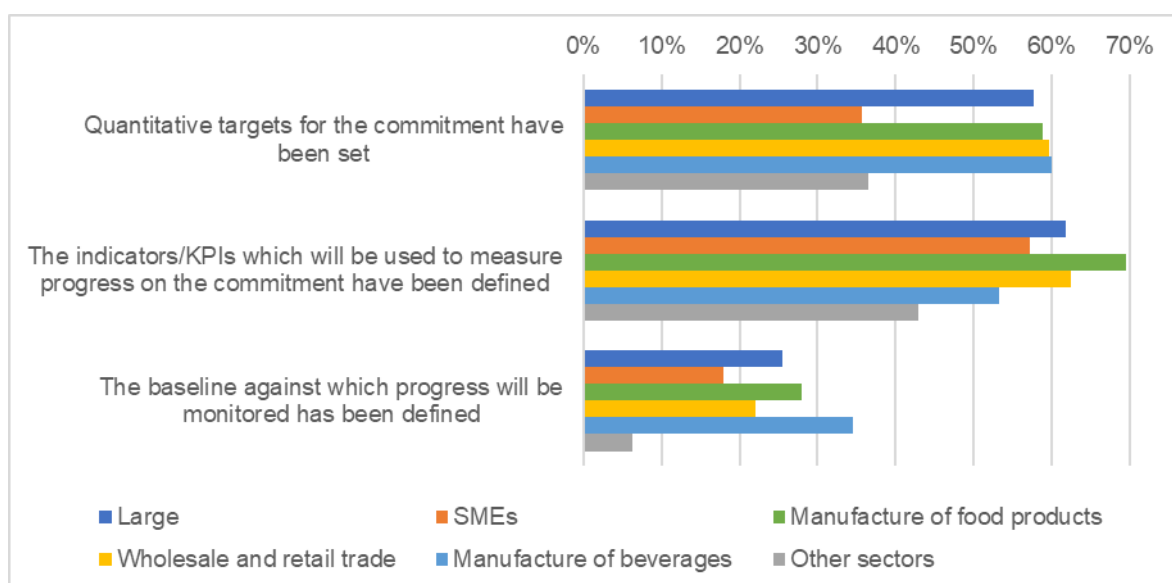
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Base: between 28 and 226, depending on size and sector.

It is important to note that commitments without quantitative targets or well-defined KPIs are not necessarily always less valid. During the focus groups, some signatories explained that, when considering which actions to submit as commitments under the Code, they limited themselves to those that were likely to generate measurable results. However, others held that certain areas of action under the Code were less amenable to quantifiable results, but this should not mean that commitments in these fields should be neglected. A few examples of more and less 'measurable' commitments are provided in Figure 20 below.

Figure 20: Examples of commitments with more or less concrete targets

More concrete targets

1.2 "15% reduction in the contribution of salt and sugar to people's diet from [company's] products by 2025 (baseline 2015)"
Beverage company

3.1 "By 2030: 80% less GHG emissions from own operations and 50% less GHG emissions in our value chain from 2018 baseline"
Food manufacturing company

4.2 "We commit to 90 percent diverted waste from landfill over 2019 baseline by 2035."
Food manufacturing company

Less concrete targets

6.1 "Empowering our direct suppliers through training and benchmarking supplier performance to direct continuous improvement in working conditions."
Food manufacturing company

2.2 "[Company] engages with farmers to adopt or develop plant nutrition and plant protection strategies intended to extend the shelf life of produce, also catering for quality and yield to avoid discarded product"
Food service company

Finally, for 367 commitments (75%) the signatories specified the year by which they expected the (quantitative or qualitative) targets to be achieved. In 28 cases, they set more than one **target year** (e.g. a short term interim target, as well as a medium/long term target). For 235 commitments (a little under half of the total), the (only or earliest) target year specified was by or before 2025. For 109 commitments (22% of the total) it was between 2026 and 2030. The remaining 23 commitments (5%) had defined target years after 2030 (typically 2035, 2040 or – in the case of several 'net zero' commitments – 2050).

Figure 21: Earliest target year of company commitments

Source: Ipsos' elaboration based on commitments and/or reports by Code signatories. Base: 488.

Key findings

Between them, the 68 signatory companies made 488 commitments covering all seven of the Code's aspirational objectives. Signatories from the food and beverage manufacturing sectors made slightly more commitments on average than those in the wholesale / retail and other sectors. Of the 488 commitments, at least 53 were new, whereas at least 246 had already been made by companies prior to signing the Code – with retailers and wholesalers submitting the highest proportion of explicitly new commitments.

Overall, the highest number of commitments were under the third and fourth objectives – on a climate neutral, circular and resource-efficient food chain, respectively. Commitments to reduce GHG emissions from signatory companies' own operations, to increase the use of sustainable packaging materials, and to source food products and materials more sustainably, were particularly well-represented. These patterns are mainly driven by the majority of signatories from the food and beverages manufacturing sectors, whereas wholesalers and retailers submitted slightly fewer commitments on these issues, but slightly more commitments on healthy, balanced and sustainable diets and on reducing food loss and waste.

A little over half of all commitments had clearly defined quantitative targets, and around six in ten had defined (key performance) indicators to be used to measure progress, while for one quarter the baseline against which progress will be measured had been explicitly clarified. On average, the commitments of large companies and of those in the 'core' sectors (food and beverage manufacturing, wholesale and retail) were more specific in this sense than those of SMEs or signatories from other sectors. For three quarters of commitments the signatories specified the target year. The majority of these expected the (quantitative or qualitative) targets to be achieved by 2025 at the latest.

The ensuing sub-sections explore the commitments made by signatory companies under each of the Code's seven aspirational objectives in more detail, including, where relevant, the extent to which the commitments are aligned with relevant EU policy objectives and legislative provisions.

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

The Code's first aspirational objective relates to healthy, balanced and sustainable diets for European consumers. The aspirational targets defined in the Code are a) improved food consumption patterns in the EU, and b) a food environment that makes it easier to choose healthy and sustainable diets.

Signatory companies of the Code made a total of **83 concrete commitments** under this objective. 60% of all signatory companies had at least one commitment in this area. This includes the vast majority of companies in the beverages sector, but only slightly over half of food manufacturers (Figure 22).

Figure 22: Percentage of signatory companies that made at least one commitment under aspirational objective 1, by sector
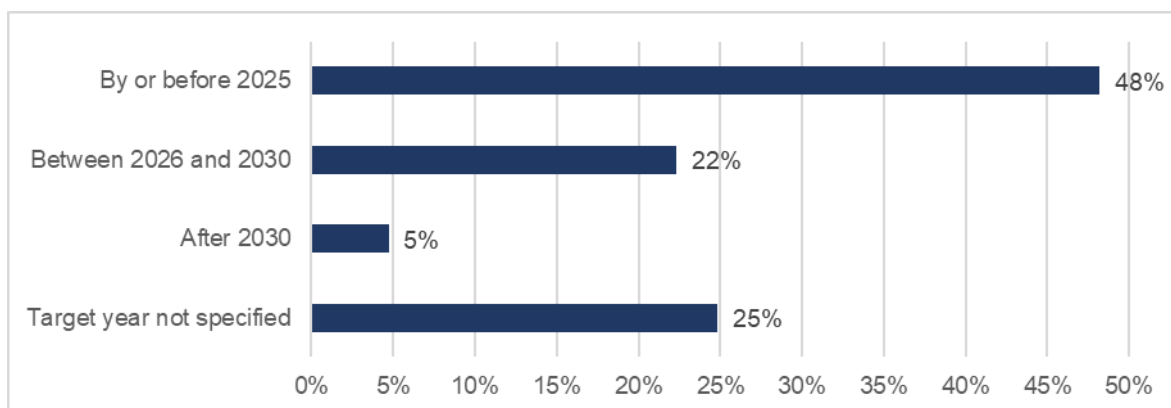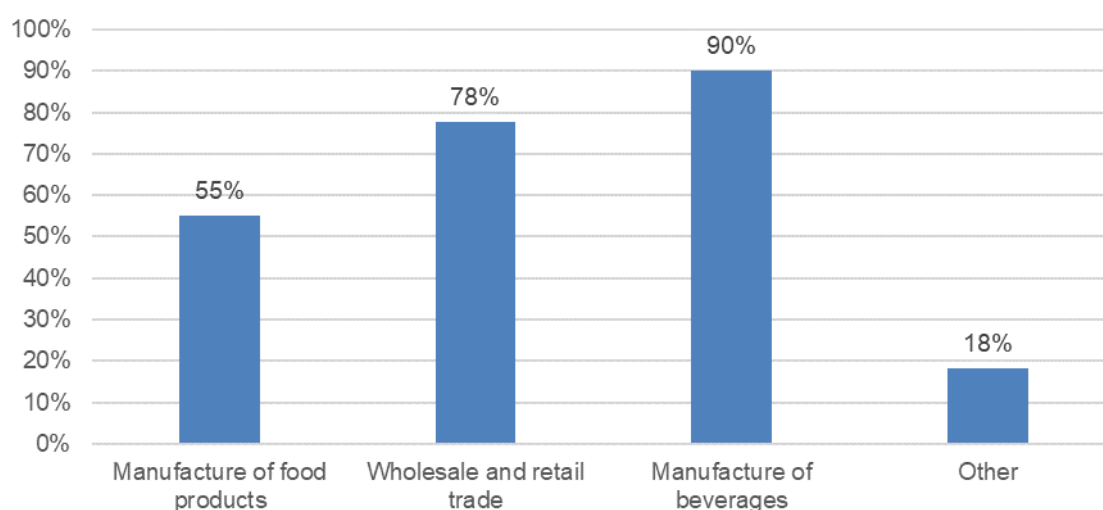

Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.
Base: between 10 and 29, depending on the sector.

For the purpose of this mapping study, this objective was broken down into five sub-categories (Table 3). By far the highest number of commitments (38) related to the composition of foods, availability of healthy food options, and portion sizes (sub-category 1.2). Around a dozen commitments each concerned consumer information (1.3) and education (1.4). Figure 23 below shows a few examples of text (in some cases abridged) taken from actual commitments in all of these areas, to illustrate their breadth and diversity.

Table 3: Breakdown of company commitments under aspirational objective 1

Subcategory	Number of commitments	As a % of all commitments
1.1 Marketing and advertising	4	1%
1.2 Composition of foods, availability of healthy food options, portion sizes	38	8%
1.3 Consumer information, including labelling	11	2%
1.4. Education, including lifestyle modification	14	3%
1.5 Other	16	3%

Figure 23: Examples of commitments under aspirational objective 1

> 1.1 "No advertising […] to children under the age of twelve on TV, print, on Pack and at Point of sales […] except for products which fulfil common nutritional criteria."
> *Food manufacturing company*

> 1.2 "20% share of non-alcoholic products by 2030."
> *Beverage company*

> 1.2 "6,000 products with revised recipes to reduce sugar, fat or salt, and to remove controversial substances or additives by 2022."
> *Wholesale / retail company*

> 1.3 "All [company] brands to have customer-facing nutritional guidance systems in place by 2025 for own brand products."
> *Wholesale / retail company*

> 1.4 "Invest in a digital consumer education campaign to reach even more people with practical tips and tools to help them snack mindfully." *Food manufacturing company*

Composition of foods, availability of healthy food options, portion sizes

The 38 commitments made under subcategory 1.2 (Composition of foods, availability of healthy food options, portion sizes) were made by 26 different companies. Almost half of these companies (14) submitted one or more pre-existing commitments. Only five commitments were explicitly stated to be new.

A more detailed analysis of the commitments in this subcategory reveals the following areas of focus:

- The majority of commitments under subcategory 1.2 (25, made by 17 companies) relate to **product reformulation**. 20 commitments pledge to reduce the content of sugar, fats, additives and/or salt of various products, product ranges or entire portfolios. It is worth highlighting that one company made all its commitments (7) under this sub-category, pledging to reduce salt and sugar content in seven different product types. 5 commitments set out to make existing products healthier in general (e.g. by increasing their nutritional value).

- The second-most common theme centres around the **formulation of new products**, with six commitments made to introduce new products that provide consumers with healthier or more sustainable options, such as for example commitments to grow companies' portfolio of plant-based alternatives or to increase the share of the overall products (by volume or sales) that are deemed healthy.

- Four commitments aim to increase the **availability and affordability of healthy food choices** to people more widely, including to vulnerable groups (who are often priced out of making the 'healthy choice').

- Two commitments look at **product inputs** and target the beginning of the food value chain, with one company pledging to increase its share of products accredited its quality standard and produced using agroecological methods, and one company pledging to increase the use of old varieties of plants.

- One commitment targets an increase in revenues from products that are **portion controlled**.

Most commitments under sub-category 1.2 (26, 68%) are to be achieved by 2025, although 26% do not have a target year specified. Slightly over half (23) have clear indicators or KPIs defined.

Summary of relevant EU policy and legislation in relation to sub-category 1.2: Composition of foods, availability of healthy food options, portion sizes

The EU's Farm to Fork Strategy recognised that 'current food consumption patterns are unsustainable from both health and environmental points of view' and highlights that 'reversing the rise in overweight and obesity rates across the EU by 2030 is critical'. It identified the move to a more plant-based diet with less red and processed meat and with more fruits and vegetables as the key pathway forward to reduce not only the risks of life-threatening diseases, but also reduce the environmental impact of the food system.

The European Commission launched several initiatives to enable the fight against Overweight and Obesity-related health issues, such as for example:

- The EU Platform for Action on Diet, Physical Activity and Health, now defunct, invited European-level umbrella organisations representing the food industry, health organisations, sport organisations, or civil society, amongst others, to make commitments around food reformulation, advertising and marketing, labelling, nutritional education and the promotion of physical activity in the EU. The platform was launched in 2005, and ended in 2019.
- The Best-ReMaP project is a Europe-wide Joint Action running from 2020 to 2023 and seeks to contribute to facilitate knowledge exchange and testing good practices to improve the quality of food supplied to European citizens.[16]
- The EU's 'beating cancer' plan includes the promotion of healthy diets as part of the actions for cancer prevention.

Regarding legal requirements related to food composition, Commission Regulation (EU) 2019/649 of 24 April 2019 amending Annex III to Regulation (EC) No 1925/2006 of the European Parliament and of the Council limits the allowed content of trans fats in food intended for the consumer or for supply to retail and requires food business operators to be transparent about the trans-fat content of products when selling to other food business operators when products exceed the legal limit for trans-fats. [17]

The commitments made by signatories under subcategory 1.2 appear to align with the policy direction of the European Commission, although the lack of detail and/or preciseness of some commitments makes it difficult to reach a definitive conclusion in this respect. Given that, except for Regulation 2019/649 on the maximum content of trans fats, there are no legally binding requirements on food composition (apart from some in the agricultural marketing standards of DG AGRI), the commitments made seem to exceed what companies are obliged to do and seem to support the Commission's objective to move towards improving the availability of healthy food options.

Other commitments under objective 1

The remaining commitments under objective 1 are split as per the following:

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[16] https://bestremap.eu/about-us/
[17] https://eur-lex.europa.eu/eli/reg/2019/649/oj

- Nine companies made 14 commitments on '**Education, including lifestyle modification'** (sub-category 1.4). Companies committed to a variety of information and awareness raising campaigns, engagement events and use of networks to promote a healthier relationship with nutrition and physical activity. Interestingly, six commitments (all of them made by companies whose core business is alcoholic beverages) target the issue of excessive alcohol consumption and associated dangerous behaviour (such as drink driving), with companies committing to marketing campaigns and educational platforms to raise awareness and change attitudes of consumers on these subjects. It is worth noting that most commitments under sub-category 1.4 are left vague, with no clear activities or targets set. Only four commitments have indicators or KPIs explicitly defined, and half do not have a target year defined.

- 11 commitments made by 11 companies concern '**Consumer information, including labelling'** (sub-category 1.3). All seek to improve consumer knowledge about either the nutritional benefits or sustainability impact of their products. Eight commitments specifically pledge to place a label providing nutritional guidance onto products to better inform consumers (half of these reference Nutri-Score). One company has committed to implement an eco-label to provide information about the products' environmental impact across its life cycle. Despite the relative straightforwardness of most commitments in this area, only one has an indicator/KPI explicitly defined, and less than half have set a quantifiable target or a designated target year.

- Four commitments (by three companies) were made on **'Marketing and advertising'** (sub-category 1.1). Three of these have committed to not market products to children under the age of 13, and one company also committed to not sell soft drinks in primary schools and limit the sales of unhealthy products in secondary schools. Three of the four commitments set quantitative targets, but only one has a clear KPI and baseline defined. 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.

- Finally, 16 commitments (from 12 companies) under objective 1 are classified as '**other'** (sub-category 1.5), meaning they do not fit under any of the other sub-categories under objective 1. Over half (9) of these are commitments to increase the volume or share of sales made from products deemed to be healthier or more sustainable. Other commitments under sub-category 1.5 set out to provide healthy meals to people in need (2), improve consumer satisfaction (2), or provide gardening opportunities to people so that they can grow and harvest their own vegetables (1). Two commitments also concern themselves with ethical issues, with companies committing to improve animal welfare and strive towards only offering GMO-free products.

Key findings

There have been a relatively high number of commitments (83) on ´healthy, balanced and sustainable diets´, with 60% of all signatory companies committing to at least one action under this objective. Most of these commitments related to companies´ own

product offering, either to reformulate existing products to make them healthier, change their product portfolio to offer healthier and/or more sustainable options, or to increase the sales of such products. Fewer signatories also committed to education or information activities, such as awareness raising campaigns regarding unhealthy behaviour, or better nutritional guidance via labels. Companies made very few commitments on marketing and advertising, perhaps because they consider this area to be well-covered by collective (WFA) actions.

This is the objective with the highest number (16) and proportion of commitments that are definitely new. Over half (45) of commitments under objective 1 are to be achieved by 2025, perhaps reflecting the degree of direct control companies have over their own operations and thus relative ease in implementing the commitments made. The majority of commitments (47) also have clear quantifiable targets defined, although not all of these are accompanied by designated KPIs or indicators to measure progress towards them.

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

The second aspirational objective is the prevention and reduction of food loss and waste (at consumer level, within internal operations, and across value chains). The corresponding aspirational target is in line with the Sustainable Development Goal Target 12.3 to halve per capita food waste at the retail and consumer level and reduce food losses along the food production and supply chains by 2030.

Signatory companies of the Code made a total of **30 concrete commitments** under this objective. 40% of the signatories had at least one commitment in this area. This includes half of companies in the wholesale and retail sector, as well as around a third of companies in the manufacture of food products and beverages sectors (Figure 24).

Figure 24: Percentage of signatory companies that made at least one commitment under aspirational objective 2, by sector
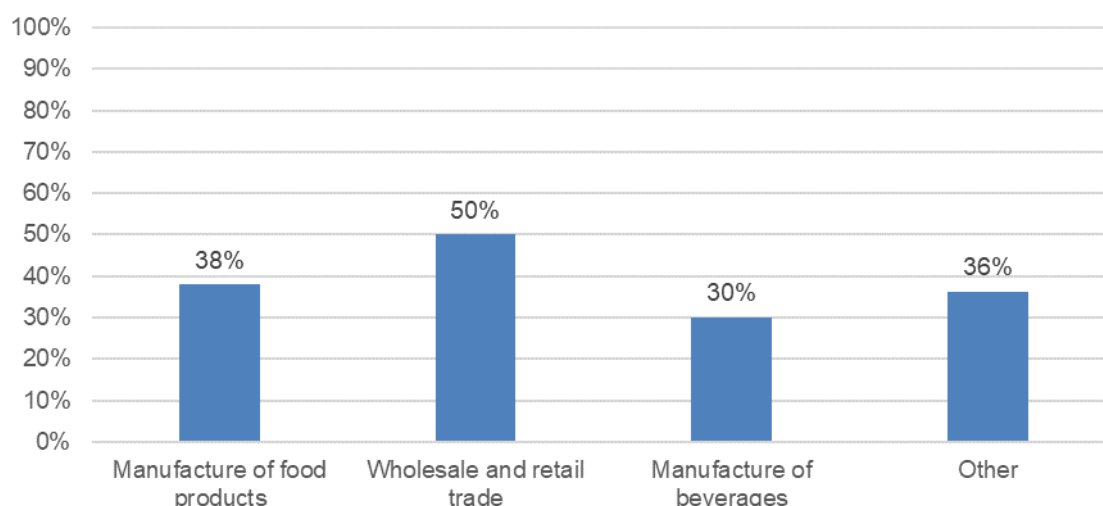
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.
Base: between 10 and 29, depending on the sector.

At the level of sub-categories (Table 4), nearly all of the commitments made under this objective concerned the minimisation of food loss and waste *in companies' operations and across the supply chain* (sub-category 2.2). By contrast, only two commitments

were identified that aim to promote the reduction of food waste *at household level* (2.1). Figure 25 below shows a few examples of commitments in both of these sub-categories.

Table 4: Breakdown of company commitments under aspirational objective 2

Subcategory	Number of commitments	As a % of all commitments
2.1 Promote the reduction of food waste at household level	2	0%
2.2 Minimising food loss and waste in operations and across the supply chain	28	6%
2.3 Other	0	0%

Figure 25: Examples of commitments under aspirational objective 2

2.2 "By 2030, reduce by half the food waste generated by our Companies' activities in line with target 12.3 of the SDGs on Responsible Consumption and Production."
Wholesale / retail company

2.2 "50% reduction in food waste from 2015 to 2030 at a processing level for all raw materials in terms of food ingredients."
Food manufacturing company

2.2 "13% to 20% reduction in waste (closer to the established standards)."
Food manufacturing company

2.1 "Because expiry dates are responsible for 10% of food waste […], we commit to selecting the most appropriate date label for each product and shift to a best before date wherever possible as well as to encouraging consumers to use their senses before throwing out products passed the date."
Food manufacturing company

Minimising food loss and waste in operations and across the supply chain

Of the 28 commitments made under sub-category 2.2 so far, over two thirds re-state the Code's aspirational target of halving food waste by 2030, in most cases without providing further details except the additional indication of zero waste for disposal, which might indicate the re-use of food surplus as feed or the use of food waste as an energy source, in line with previous Commission recommendations under the Bioeconomy Strategy[18]. The remaining one third of pledges were directly drawn from

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[18] "With this view, innovation is expected to support the development of markets for bio-based products by creating industrial symbiosis for feed materials (one industry's waste becomes the starting material for another). An example is the use of plant residues such as wheat straw or maize stover for bio-based materials, or the treatment of waste and residues for energy production, including the production of biogas through anaerobic digestion of biowaste and waste waters, as well as the integrated production of chemical products and bioenergy in biorefineries. The food processing industries are exploring the potential of recovering the energy contained in food residues on site, through biogas production or in dedicated combined heat and power plants" DG RTD, A sustainable bioeconomy for Europe: strengthening the connection between economy, society and the environment, 2018.

the key recommendations for action in food waste prevention of the EU Platform on Food Losses and Food Waste.[19] The most typical pledge under the sub-objective concerns the reduction of food waste generated during processing activities. On the other hand, some recommended actions for retailers, such as for instance improving consumer research or repurposing food in stores, are not represented in the sample. Redistribution of food for human consumption is also absent. No commitments were made by representatives of the hospitality and food services industry.

Several of the production pledges were about the technicalities of potato processing and the share of products discarded therein. There were also a few commitments specifically addressing valorisation of surplus as food products; in one case, the commitment was expressly about enhancing the use of surplus food and by-products for animal feed and recycling food waste as biogas. In a couple of cases commitments had no clear, tangible objective or target.

Summary of relevant EU Policy and Legislation in relation to sub-category 2.2: Minimising food loss and waste in operations and across the supply chain

The reduction of food loss and waste is one of the targets set by **Sustainable Development Goal (SDG)** number 12, "Responsible Consumption and Production", specifically in Target 12.3. The Commission and EU countries are committed to reaching the global SDG 12.3 Target of halving per capita food waste at retail and consumer level by 2030.

The Commission carried out important steps to prevent food losses and waste, in line with the actions put forward under the first **Circular Economy Action Plan**, adopted in 2015. Several actions have already been implemented, such as elaborating a common EU methodology to measure food waste consistently; establishing the EU Platform on Food Losses and Food Waste; taking measures to clarify EU legislation related to waste, food and feed and facilitate food donation and use of food no longer intended for human consumption in animal feed; and examining ways to improve the use of date marking by actors in the food chain and its understanding by consumers.

Directive 2008/98/EC lays down an obligation for Member States to include food waste prevention in their waste prevention programmes and to monitor and assess the implementation of their food waste prevention policy, by measuring the levels of food waste based on a common methodology[20], recently published by the Commission itself.

The definition of 'food' laid down in **Regulation (EC) No 178/2002** encompasses food as a whole, along the entire food supply chain, from primary production, to processing and manufacturing, retail and other distribution, restaurants and food services, and households.

The reduction of food loss and waste is one of the areas of action of the **Farm to Fork Strategy** (specifically, section 2.5). The Strategy highlights that the recovery and redistribution of surplus food, which would otherwise be wasted, has an important social dimension. In line with the Strategy, the Commission will propose legally binding targets to reduce food waste across the EU and a revision of EU rules on date marking ('use by' and 'best before' dates). The Commission will also further integrate food loss and waste prevention in other EU policies, investigate and explore ways of preventing food losses at the production stage, and continue to mobilise all players by encouraging implementation of the recommendations for action of the EU Platform on Food Losses and Food Waste.

The **EU Platform on Food Losses and Food Waste** was established in 2016, acting as a coordinating body entrusted with the provision of recommendations and guidance to all the stakeholders. The Platform has issued a set of recommendations, calling upon **food manufacturers** to:

    1.   Encourage integration of food waste prevention throughout the business/supply

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[19] The recommendations can be accessed at URL: https://food.ec.europa.eu/safety/food-waste/eu-actions-against-food-waste/eu-platform-food-losses-and-food-waste/key-recommendations_en

[20] Commission Delegated Decision (EU) 2019/1597of 3 May 2019 supplementing Directive 2008/98/EC of the European Parliament and of the Council as regards a common methodology and minimum quality requirements for the uniform measurement of levels of food waste.

chain;
2. Better plan/forecast for raw material buying;
3. Introduce digital tools to identify, monitor and measure food waste in order to help optimise processing operations;
4. Develop packaging solutions that allow shelf-life extension;
5. Offer consumers right portion sizes;
6. Improve date marking practices and consumer understanding of date marking and other relevant food information;
7. Where food surpluses cannot be avoided, prioritise food redistribution to humans before facilitating safe food to feed transition;
8. Increase sales of co-products and create more innovative products that utilise such co-products;
9. Identify other possible uses for food products; and
10. Provide on-label or on-line information to consumers about better food management.

The same recommendations have also invited **retailers** to:

1. Establish trustful relationships with suppliers and share data and forecasting information to better match supply and demand;
2. Make food waste prevention/reduction a company priority;
3. Agree on accurate date marking to provide long shelf-life;
4. Make greater use of food repurposing in store;
5. Use consumer research to better understand causes of food waste at home and tailor products accordingly;
6. Monitor, measure and report on food waste quantities in order to identify and take action; and
7. Put in place a favourable framework to encourage food waste reduction.

Most of the commitments made by companies under sub-objective 2.2 appear **aligned with the SDG Target 12.3** of halving food waste by 2030, to which the Commission is also committed. In a couple of cases, pledges were more ambitious than the global goal, either by setting a higher target (80%) or an earlier target date (2025). In one case the target was set at what was considered by that signatory as a more realistic "maximum 20%" reduction target, and no deadline was provided.

In around a dozen cases, the **specific recommendations of the EU Platform on Food Losses were specifically adhered to**, and mainly related to commitments in the production phase, although details are not always available on the proposed mechanisms behind production-related targets. There is no commitment on logistical coordination with actors upstream or downstream the value chain, neither on prevention of waste by adapting portion size to single users. Specific pledges on labelling dates and increasing shelf life are almost absent (see the next sub-section below), which only partly reflects the importance the issue has on the Commission's agenda.

Other commitments under objective 2

Only two companies made commitments to promote the reduction of food waste at household level (subcategory 2.1). Both of these related to consumer information / labelling. A food manufacturing company pledged to selecting the most appropriate date label for each product, and shifting to a 'best before' date wherever possible. And a wholesaler committed to developing fact sheets to inform about fruit maturity and storage, in order to prevent food waste at the consumer level.

Key findings

In summary, 27 signatory companies (including half of all retailers / wholesalers) made commitments to prevent and reduce food loss and waste. The vast majority focused on their own operations, typically committing to halve their food waste by 2030, but in most cases without providing details as to exactly how. Where such information was provided, it referred mainly to reducing food waste generated during *processing* activities, e.g. by reducing discards or using surplus as food products, animal feed or biogas. However, very few commitments explicitly reflect the recommendations of the EU Platform on Food Losses and Food Waste for *retailers*. Furthermore, only two commitments seek to promote the reduction of food waste *at household level*.

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

The second level at which the Code seeks to improve sustainability is by targeting the food processing, retail, food service and hospitality sector's internal processes. Within this, the third aspirational objective is to achieve a climate neutral food chain in Europe by 2050. The corresponding aspirational target defined in the Code is to reduce net emissions from own operations, contributing to a 55% GHG emission reduction target in the EU food chain by 2030 (following a science-based approach).

Signatory companies of the Code made a total of **93 commitments** in this area. It is the objective where the highest number of signatories (85% of all companies) made at least one commitment. This includes nearly all of the signatories in the manufacture of food products and beverages sectors, as well as 72% of wholesalers and retailers (Figure 26).

Figure 26: Percentage of companies that made at least one commitment under aspirational objective 3, by sector
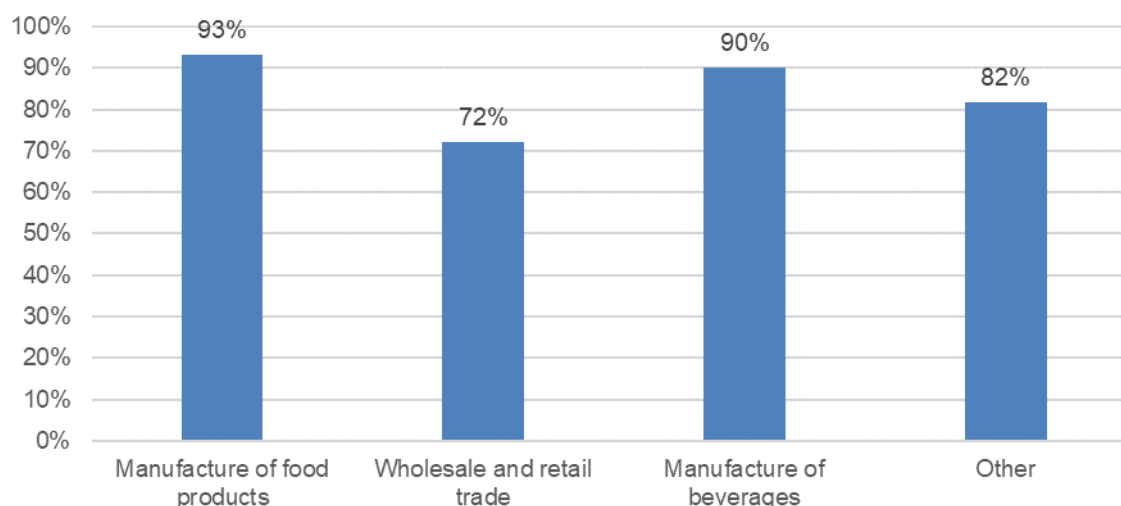
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.
Base: between 10 and 29, depending on the sector.

The bulk of the commitments (56) focus on reducing emissions from companies' own operations (sub-category 3.1), while a smaller number (16) target emissions from the supply chain (3.2). 21 commitments were classified as "other" (3.4), mainly because

they related to long term goals that covered more than one sub-category (they were for instance aiming to reduce scope 1, 2, 3 emissions and/or offsetting), and in some instances they were not defined clearly enough to assess the scope and level of the commitment.

Table 5: Breakdown of company commitments under aspirational objective 3

Subcategory	Number of commitments	As a % of all commitments
3.1 Reduce GHG emissions from company operations, incl. renewable energy use	56	11%
3.2 Reduce emissions from the supply chain	16	3%
3.3 Offset emissions	0	0%
3.4 Other	21	4%

Figure 27: Examples of commitments under aspirational objective 3

3.1 "100% renewable electricity in all plants by 2025."
Food manufacturing company

3.1 "Reduce carbon emissions in own operations."
Wholesale / retail company

3.2 "30 per cent reduction of CO2e / kg raw milk (scope 3) by 2030 compared to 2015."
Food manufacturing company

3.4 "We support a net zero Europe by 2050 and have set a new global Science Based Target (incl. scope 1,2,3) to reduce GHG emissions by 2030 by 25% (vs 2015)."
Beverage company

3.1 "Our brands are working towards 50% reduction in absolute greenhouse gas emissions from our own operations (scope 1 and 2) between 2018-2030."
Wholesale / retail company

Reduce GHG emissions from company operations

A review of the commitments under the most frequently used sub-category (3.1 - Reduce GHG emissions from company operations*)* shows that:

- Of the 56 commitments, 41 (73%) provided a **quantitative target** for the progress they intended to make in the reduction of greenhouse gas emissions from their own operations. 25 commitments out of 56 (45%) included a baseline against which to measure progress.

- The most common **target date** for reducing GHG emissions from companies' operations was 2030, with 22 commitments (39%). 18 commitments (32%) had 2025 as a target date, while 9 commitments (16%) had a target year after 2030.

In terms of content of the commitments made under this sub-category, the ambition of the GHG reduction targets and the measures to reduce them varied considerably across companies.

- **Level of ambition and reduction percentage**: The level of ambition of companies that specified in their commitments the GHG reduction target ranged typically from 20% reduction to 50% reduction. A few companies had a higher level of ambition, with 4 companies out of the 43 aiming to reduce between 60% and 80%, and 6 companies aiming to reach net zero direct carbon emissions.

- **Planned measures to reduce emissions**: The majority of commitments under this category (40 commitments, 66%) did not specify exactly how the company intends to reduce the GHG emissions from its own operations. Among the commitments that did specify actions to be taken to reduce emissions, many mentioned an increase in the use of renewable energy. In some instances, commitments also mentioned energy efficiency and transport measures (such as changes to shipping practices). One commitment, from a food processing company, concerned transforming the food product portfolio to reduce their impact on GHG emissions, for example by shifting towards more sustainable ingredients such as plant-based foods. In some cases, pledges submitted by companies refer to other sustainability strategies and reports, or other resources on their websites, for further details on measures taken.

Summary of relevant EU policy and legislation in relation to sub-category 3.1: Reduce GHG emissions from company operations, incl. renewable energy use

The EU has set an ambitious policy and regulatory framework with regards to reducing greenhouse gas emissions by Member States.

The European Green Deal, launched by the European Commission in 2019, represents the overarching EU strategy for the green transition, and includes a package of cross-sectoral initiatives to contribute to climate goals.[21] As part of the Green Deal, there are a number of legislative acts that relate to reduction of greenhouse gas (GHG) emissions:

- Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 ('European Climate Law') establishes the framework for achieving climate neutrality, and made the "Fit for 55" goal[22] of reducing EU emissions by at least 55% by 2030 compared to 1990 (to be achieved domestically, i.e. without international offsets), and to be on the right trajectory to get the EU to climate neutrality by 2050, a legal obligation for Member States and EU Institutions.

- Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 (the Effort Sharing regulation) establishes binding annual greenhouse gas emission reductions by Member States from 2021 to 2030. The targets concern emissions from sectors such as transport, buildings, agriculture and waste, that are not included in the EU Emissions Trading System (EU ETS). As part of the "Fit for 55" package, the European Commission is proposing to increase the ambition of the Regulation, both in terms of EU-wide targets (from the current 29% to 40% reduction of emissions by 2030, compared to 2005), and national targets (from the current targets ranging between 0%-40%, to 10%-50% compared to 2005).[23]

Other regulations and directives relevant to GHG emission reduction targets include:

- Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018, which includes GHG emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework. In November 2022, the

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[21] https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en

[22] Package of initiatives to enable the EU to reduce its net greenhouse gas emissions by at least 55% by 2030 compared to 1990 levels and to achieve climate neutrality in 2050.

[23] https://climate.ec.europa.eu/eu-action/european-green-deal/delivering-european-green-deal/increasing-ambition-eus-effort-sharing-regulation_en

Council and European Parliament have reached a provisional agreement on strengthening the contribution of this sector to the EU climate ambition for 2030, and set a provisional target of 310 Mt CO2 equivalent of net removals in 2030.[24]

- Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018, to enhance cost-effective emission reductions and low-carbon investments.

- The EU Emission Trading System, that covers the 12.000 most polluting installations throughout the EU in the sector of electricity and heating, energy-intensive industry, intra-EU aviation, and is going to include shipping from 2023.

- The Fluorinated gas legislation, which regulates the use of refrigerants in relation to emissions, and is particularly important for the food sector as it affects refrigeration and air conditioning systems.

- The CO_2 emission performance standards for cars and vans, setting more ambitious CO2 emission targets for new cars and vans from 2030 onwards.

- The Renewable Energy and Energy Efficiency frameworks, which cover greenhouse gas reductions targets, including the RePowerEU proposals.

Overall, the commitments made by companies in the area of greenhouse gas emission reductions from their own operations are aligned with existing EU policies and legislation. The target date of 2030, present in the majority of commitments, is in line with the EU Green Deal ambitions on reducing greenhouse gas emissions. The reduction targets (between 20% and 50% reduction) are consistent with the current EU target, and in some instances more ambitious, compared to the target set at Member State level as part of the Efforts Sharing Regulation (up to 40%). However, it should also be noted that almost a quarter of commitments made in this area (23%) did not include a quantitative target for the reduction of GHG emissions.

In terms of sectors, primary food production is the most relevant sector with regards to the Efforts Sharing Regulation and Regulation on land use. Commitments by companies in this sector were aligned with the greenhouse gas reduction targets set at Member State level, ranging from 30% to 55% reduction by 2030.

Some companies also went beyond existing EU policies and regulation, both in terms of target date, by setting GHG emissions reductions targets already by 2025 (instead of 2030), and in terms of emission reduction ambition (more than 55% reduction).

Where companies indicated the baseline for their GHG emissions reduction targets, this was in most cases more ambitious than the baseline set for the EU wide target of 55% reduction by 2030 (which has 1990 as a baseline). The earliest baseline year included in the signatory companies' commitments for this sub-category was 2015.

Other commitments under objective 3

The remaining commitments under objective 3 were classified in the following main sub-categories:

- **Reduction of greenhouse gas emissions from the supply chain** (sub-category 3.2): 16 commitments under objective 3 relate to reducing scope 3 emissions, that are all indirect greenhouse gas emissions generated by a company's supply chain. The level of ambition in this area ranged from a 15% reduction to 75%, mostly in absolute terms, but in two instances as a percentage

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[24] https://www.consilium.europa.eu/en/press/press-releases/2022/11/11/fit-for-55-provisional-agreement-sets-ambitious-carbon-removal-targets-in-the-land-use-land-use-change-and-forestry-sector/

of each tonne of finished product. Where companies specified a target date, the most common was 2030 for the achievement of the reduction. In terms of how the reduction would be achieved, only a few companies specified the measures they planned to undertake. For example, one company committed to increasing the percentage of purchasing volumes that are produced from suppliers that autonomously monitor their CO_2e emissions, and that have defined their CO_2e reduction objectives.

- **Other commitments**: there are 21 commitments that fall under the category "other" (sub-category 3.4) for this aspirational objective. In most cases, these are commitments that cover the reduction of all greenhouse gas emissions classified as scope 1, 2, and 3, so originating both from the company's operations, from energy generation and from the supply chain. Some commitments did not specify the scope of the emissions they intend to reduce, or only committed to carbon neutrality in very general terms. In fewer cases, the category "other" has been selected because the commitments refer to measures for a climate neutral food chain that did not fall within any of the other sub-categories, such as planting trees to absorb carbon, or conducting analysis to evaluate the carbon footprint of the company's products.

Key findings

Signatory companies of the Code made a total of 93 commitments relating to the third aspirational objective (a climate neutral food chain by 2050), making it the objective with the highest number of commitments, and where the highest number of signatories (85% of all companies) made at least one commitment.

Most commitments (56) related to sub-category 3.1, where signatory companies committed to reduce greenhouse gas emissions from their own operations. Overall, the commitments made by companies in this area are aligned with existing EU policies and legislation, both in terms of target date (mostly by 2030) and level of ambition, with some companies also exceeding the EU target. However, commitments in this area varied considerably both in terms of reduction percentage (from 20% to 80%) and in terms of specifying the measures planned to achieve the goal.

Fewer commitments related only to greenhouse gas emissions generated by the supply chain (16), including absolute reductions and reductions in emissions per tonne of finished product. In addition, many commitments classified under the sub-category "Other" referred to all types of emissions (scope 1, 2, 3), so including the supply chain.

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

The fourth aspirational objective (also aimed primarily at the level of the food sector's internal processes) is an optimised circular and resource-efficient food chain in Europe. The corresponding aspirational targets specified in the Code are a) Improved resource-efficiency within own operations, contributing to sustainable, efficient use and management of energy and natural resources in operations by 2030; and b) Improved sustainability of food and drink packaging, striving for all packaging towards circularity by 2030.

42 companies (62% of all signatories) made a total of **92 commitments** under this objective – more than under any other of the Code's aspirational objectives. The sectors where the highest proportion of signatory companies made one or more commitments under objective 4 were manufacture of food products and beverages (Figure 28).

Figure 28: Percentage of signatory companies that made at least one commitment under aspirational objective 4, by sector
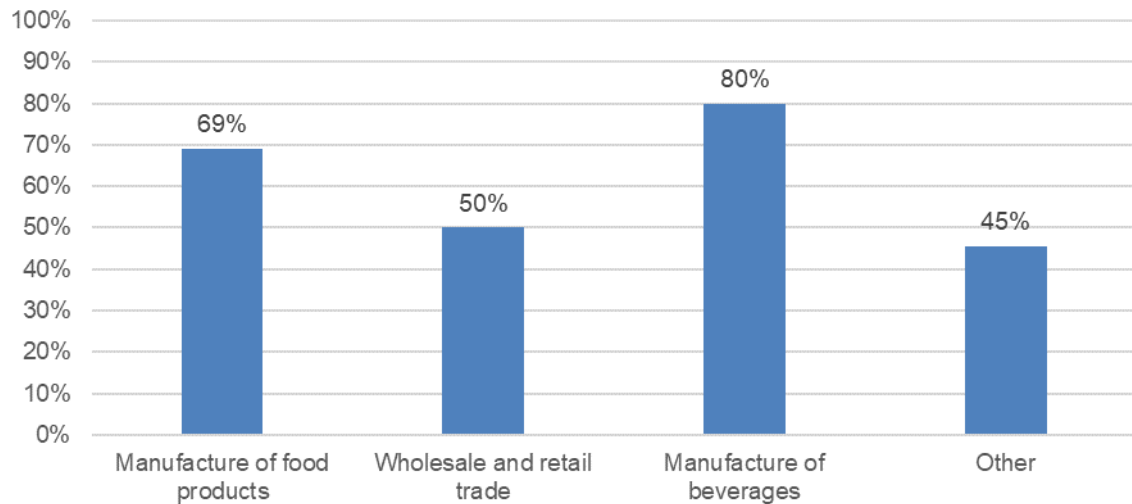
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.
Base: between 10 and 29, depending on the sector.

Over half of all commitments under this aspirational objective were about the increased use of sustainable packaging materials (sub-category 4.2). The remainder were evenly split between recycling, reducing and reusing materials (4.1) on the one hand, and energy and water efficiency measures (4.3) on the other. A few examples of relevant commitments are shown in Figure 29 below.

Table 6: Breakdown of company commitments under aspirational objective 4

Subcategory	Number of commitments	As a % of all commitments
4.1 Recycle, reduce, reuse materials	18	4%
4.2 Increased use of sustainable materials for packaging	54	11%
4.3 Energy and water efficiency measures	18	4%
4.4 Other	2	0%

Figure 29: Examples of commitments under aspirational objective 4

> 4.1 "Reduce our waste footprint across our operations by a third by 2026"
> *Wholesale / retail company*

> 4.2 "For 2023, [company] is committed to replace all packaging intended for the […] sector from plastic to 100% paper…"
> *Food manufacturing company*

> 4.2 "Use more refillable packaging by 2030 compared to 2020, and study the best environmental and economic pathway to increase the use of refillable model."
> *Beverage company*

> 4.2 "Increase the avg. recycled content for rigid plastic trays to 70% by 2025 (from a 2019 baseline of 30%)."
> *Food manufacturing company"*

> 4.3 "For ingredients grown in highly water stressed areas, [company] commits to reduce total water use 25% by 2030."
> *Food manufacturing company*

Increased use of sustainable materials for packaging

As noted above, the majority of commitments made under objective 4 concerned the increased use of sustainable materials for packaging in the Code of Conduct (sub-category 4.2). Of these commitments, 70% provided a quantitative target for the progress they intended to make, and 87% specified a target date (in the majority of cases, 2025). In terms of the detail of the commitments made, there was a very large variation in the improvements which the companies committed to:

- Typically targets set for the commitments made are in the range of 25% to 100% replacement by recycled or reusable food packaging by 2025. For plastic bottles, 25-50% replacement by recycled PET (rPET) is typical across the larger beverage companies, although one has committed to a 100% move to rPET by the end of 2022 or their own brand products. In a few cases less ambitious commitments are made (circa 5% reductions), but these were in the minority.

- Key words / phrases used to describe the actions proposed include: recycled packaging; reusable packaging; reduced virgin plastic use; reductions in plastic use per kilo or per euro of output; ensure all cardboard packaging is Forest Stewardship Council certified; zero plastic waste; circular packaging.

Summary of relevant EU policy and legislation in relation to sub-category 4.2: Increased use of sustainable materials for packaging

The Farm to Fork Strategy[25] states that: 'Food packaging plays a key role in the sustainability of food systems. The Commission will […] support the use of innovative and sustainable packaging solutions using environmentally-friendly, re-usable and recyclable materials, and contribute to food waste reduction. In addition, under the sustainable products initiative announced in the [Circular Economy Action Plan] CEAP[26], it will work on a legislative initiative on re-use in food services to substitute single-use food packaging and cutlery by re-usable products'.

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[25] EUR-Lex - 52020DC0381 - EN - EUR-Lex (europa.eu)
[26] Circular economy action plan (europa.eu)

The EU set out ambitious legislative agenda on sustainable packaging and packaging waste in Directive (EU) 2018/852 of the European Parliament and of the Council of 30 May 2018 amending Directive 94/62/EC on packaging and packaging waste (Text with EEA relevance)[27].

Directive (EU) 2019/904 of the European Parliament and Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment (Text with EEA relevance)[28] takes this policy further forward with detailed specific requirements in the food chain focused on single use plastics. Directive (EU) 2019/904:

- 'Promotes circular approaches that give priority to sustainable and non-toxic re-usable products and re-use systems rather than to single-use products, aiming first and foremost to reduce the quantity of waste' (waste prevention at the top of the waste hierarchy, Directive 2008/98/EC);
- Recognises that 'marine litter is transboundary in nature and is recognised as a growing global problem' and aligned with SDG 14 (oceans). It notes that in the EU, 80 to 85% of marine litter is plastic, with single-use plastic items representing 50%. Single-use plastic products in the food sector include: fast-food containers or meal, sandwich, wrap and salad boxes with cold or hot food, food containers of fresh or processed food that does not need further preparation, e.g. fruits, vegetables or desserts, beverage bottles or composite beverage packaging used for beer, wine, water, liquid refreshments, juices and nectars, instant beverages or milk.

Directive (EU) 2019/904 requires:

- In *Article 4* consumption reduction – instructing Member States to take measures 'to achieve an ambitious and sustained reduction in the consumption of the single-use plastic products'.
- And in *Article 8* a focus on the Extended Producer Responsibility, which requires producers to help deal with the costs of reducing plastic waste.

The commitments made by signatory companies of the Code are clearly aligned with the relevant EU legislation, both in terms of the language used and the targets set (where a specific commitment was made). It is also reassuring that the majority of commitments include a target date of 2025, showing that companies appreciate that this is an area in which legislation is encouraging fast results. The majority of commitments (61%) aimed to shift of products packaging to sustainable alternatives by at least 50%. However, it is striking that there was such a large range in terms of the numerical targets set, with a few committing to only under 5% change (either reduction in unsustainable materials or increase in sustainable materials), while others aim for a 100% change by 2025.

As well as aligning with EU policy and legislation, this area is important for consumer acceptance, with public opinion very interested in single use plastics and plastic pollution, notably in the oceans. This follows high profile media exposure and campaigns[29], in addition to policy statements by the EU and many Member States and the legal requirements (at EU and Member State level). Some food companies have also made voluntary pledges under the Circular Plastics Alliance.

It is encouraging that in its first year the Code did lead to several new commitments being made which went beyond what is required by law at Member State level, within the overall framework provided by the Directive. As the Code membership grows and public interest in plastic waste continues to rise, it seems reasonable to expect many companies to bring in new commitments which go beyond Member State legal requirements, as consumer research shows interest in sustainability has grown, with the Covid-19 pandemic accelerating this trend. Furthermore, for companies operating

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[27] EUR-Lex - 32018L0852 - EN - EUR-Lex (europa.eu)
[28] EUR-Lex - 32019L0904 - EN - EUR-Lex (europa.eu)
[29] e.g. the Green Planet programme (BBC 2017), campaigns by the Ellen McArthur Foundation Global Commitment on Plastics, the World Wildlife Fund (WWF) and many others.

across multiple Member States it should be easier, to facilitate cross border trade, to make their products compliant in every Member State, i.e. ensuring they achieve the targets set in the Member State with the most ambitious target.

Thus, overall, it appears that the signatories to the Code of Conduct are well aligned with the overall policy direction on sustainable packaging set out in the Farm to Fork strategy and the CEAP.

Other commitments under objective 4

The other sub-categories where commitments have been made under objective 4 include:

- **Recycling, reduction and reuse of materials** (sub-category 4.1): 18 commitments made by signatory companies related to recycling, reducing or reusing materials. Of these, more than half concerned the reduction and reuse of plastic, especially beverage packaging recycling, eliminating single-use plastic, and the reduction of discarded plastic overall. One commitment, for example, aimed at reducing, by 2025, the ratio of plastic consumption per million EUR of sales. Other commitments in this sub-category also concerned supporting deposit return schemes, especially for bottles, and a reduction in the materials used for production. Finally, there were a few commitments about generally implementing a zero-waste policy, verify zero waste to landfill, and exploring further reuse alternatives.

- **Energy and water efficiency measures** (sub-category 4.3): 18 commitments under objective 4 concerned energy and water efficiency measures. The majority (14) included measures to improve water efficiency. These commitments mainly related to setting up or advancing water management plans and practices, related for example to the regeneration of the water cycle, and reducing water intensity and water consumption. Some also concerned the transparent disclosure of the use of water within the company. The remaining commitments in this area were aimed at energy efficiency and resource efficiency more broadly, such as reducing energy consumption by replacing outdoor lighting fixtures to be more efficient and replacing the existing lighting system with LED fixtures.

- **Other commitments** (sub-category 4.4): two commitments under objective 4 were classified as "other". This is because these commitments would fall under all of the sub-categories of this objective, as they related to resource efficiency, energy use, packaging, *and* plastics optimisation.

Key findings

Objective 4 of the Code of Conduct aims to achieve an optimised circular and resource efficient food chain in Europe. Signatory companies have made a high number of commitments in this area, with a total of 92 commitments. The sectors where the highest proportion of signatory companies made one or more commitments under objective 4 were manufacture of beverages and manufacture of food products.

Under this objective, the majority of commitments concern the increased use of sustainable materials for packaging in companies' products. For example, most large beverage companies typically committed to shifting to recycled PET (rPET). The

commitments on packaging are clearly aligned with the relevant EU legislation, both in terms of the timeframe (the majority of commitments include a target date of 2025), language used and the reduction targets set. Several new commitments were made in this area which went beyond what is required by law at Member State level.

A number of commitments was also made under sub-categories 4.1 and 4.3 (18 each), related respectively to the reduction, recycling and reuse of materials and to energy and water efficient measures. These mainly concerned measures to reduce the use of single-use plastic, especially within the beverages manufacturing sector, reuse practices, such as deposit return schemes and exploring further reuse alternatives, and water management efficiency plans.

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

The Code's fifth aspirational objective relates to sustained, inclusive economic growth, employment, and decent work for all. The two aspirational targets that have been set for this objective are: a) Improved resilience and competitiveness of companies operating at any point along the food value chain by 2030, and b) Quality jobs, skilled workforce and safe and inclusive workplaces for all.

Out of the 68 companies that signed the Code, 23 (34%) made a total of **58 concrete commitments** under this objective. This includes half of all signatories in the beverages sector, and around a third of signatories in the food manufacturing and wholesale / retail sectors (Figure 30).

Figure 30: Percentage of signatory companies that made at least one commitment under aspirational objective 5, by sector
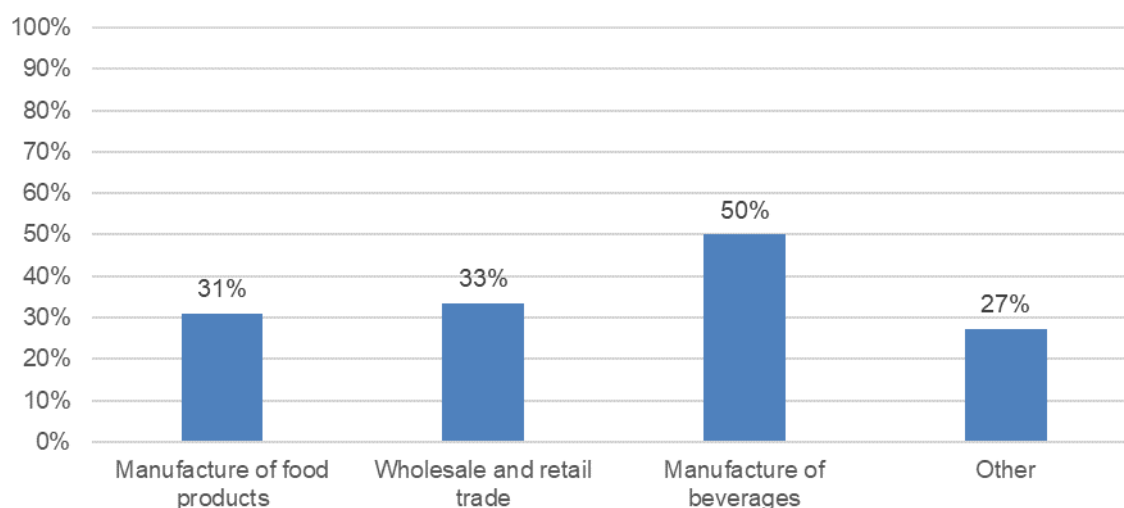
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.
Base: between 10 and 29, depending on the sector.

The objective was further analysed based on four sub-categories (Table 7). Most commitments (27) related to initiatives to improve working conditions, measures for social inclusions and diversity (5.2), followed by 18 commitments for business development and new business models towards food sustainability (5.1), and 10 for

training, upskilling, and development (5.3). Some examples of these commitments are provided in Figure 31.

Table 7: Breakdown of company commitments under aspirational objective 5

Subcategory	Number of commitments	As a % of all commitments
5.1 Business development and new business models towards food sustainability	18	4%
5.2 Initiatives to improve working conditions, measures for social inclusion & diversity	27	6%
5.3 Training, upskilling, development	10	2%
5.4 Other	3	1%

Figure 31: Examples of commitments under aspirational objective 5

5.1 "Increase the budget allocated to innovation activities by 15%"
Food manufacturing company

5.2 "At least 4% of employees with disabilities in the Group by 2025"
Wholesale / retail company

5.3 "Pioneering new employment models for [company] employees by 2030, reskilling and upskilling our employees with future fit skills by 2025, and equipping 10m young people with essential skills by 2030"
Food manufacturing company

5.2 "We reaffirm our pledge to achieve 50 percent gender parity among [Company]'s senior leadership structure by 2030."
Food manufacturing company

5.2 "Before 2030, we will be an even more balanced and inclusive company. 50% of our senior leaders will be from high growth markets. 50% of our senior leaders will be women."
Food manufacturing company

Initiatives to improve working conditions and measures for social inclusion & diversity

As noted above, by far the highest number of commitments under the fifth aspirational objective were initiatives to improve working conditions, social inclusion, and diversity (sub-category 5.2). There is considerable variation in the type of actions that companies have committed to, and the timeframes in which such outputs are to be achieved. Key themes that are addressed include:

• Several commitments focused on gender equality and diversity. For example, one of the commitments promises a 10-percentage point increase, from 20% to 30%, of the proportion of women in a company's top 200 senior executive positions by 2022. Three companies committed to ensure that 50% of leadership positions are held by

women by 2030. Similarly, pledges were also made around fair pay, for example to 'eradicate gender pay gap in [Company] operation[s] by 2030'. One commitment also indicated that the company committed to '4% employees with disabilities in the Group by 2025'.

- Safety at work is also a prominent topic. One company committed to ensure that by 2025 there are 'no work-related fatalities and no severe work-related injuries', and others committed to achieve similar 'goal zero incidents'. Another signatory has committed to improving their safety programme 'by striving for an incident-free workplace, and achieving world-class safety performance'. Other signatories set goals in terms of percentage reduction of work-related injuries: one company seeks to halve the number of injuries by 2025, whilst another aims for a 10% reduction of the 'injury frequency rate' (without specifying the year by which this will happen).

- As regards forced labour, one company has pledged to 'deploy Human Rights Due Diligence (HRDD)' across the entirety of their operations by 2025 – and a similar commitment was made by another company as well in relation to the whole supply chain by 2025.

- Well-being is also addressed in one commitment. This includes a pledge on 'mental and physical health initiatives' for the workers' benefit.

Summary of relevant EU policy and legislation in relation to sub-category 5.2: Initiatives to improve working conditions, measures for social inclusion & diversity

Directive (EU) 2019/1152[30] of the European Parliament and of the Council of 20 June 2019 on transparent and predictable working conditions in the European Union provides the overarching legislative framework establishing minimum working conditions across the EU for all employees working more than 12 hours per month. The deadline for transposition was 1st August 2022. The Directive provides for, *inter alia*:
- Information to workers on essential aspects of the employment relationship (Article 4);
- Safeguards for workers whose work is mostly or entirely unpredictable in nature (Article 10);
- Mandatory training free of charge for workers (Article 13).

The policy framework is then set by the European Pillar of Social Rights[31], which comprises 20 key principles to ensure fairness and inclusion, particularly in the labour market. The principles are mapped onto a series of targets and objectives that comprise elements such as:
- Education, training, and life-long learning to maintain the necessary skills to succeed in the labour market;
- Gender equality and equal opportunities;
- Secure employment, fair wages, and social dialogue as the underpinning of fair and equal treatment of workers.

As part of the Commission's Industrial Strategy, the Communication on Updating the 2020 New Industrial Strategy: Building a stronger Single Market for Europe's recovery[32] reiterates the importance of the European Pillar of Social Rights as the set of underlying principles to guide the industrial strategy when this meets its social aspects, whilst touching upon the need to address the difficulties linked to the status of posted workers, which are the subject of specific legislation[33].

Worth of mention are also the initiatives of the European Commission in the context of platform workers' rights. The Communication on Better working conditions for a stronger social Europe: harnessing the full benefits of digitalisation for the future of work[34] and the

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[30] Directive (EU) 2019/1152
[31] European Pillar of Social Rights
[32] COM (2021) 350 final
[33] Directive (EU) 2018/957
[34] COM(2021) 761 final

> subsequent proposal for a Directive[35] seek to enhance rights for the so-called gig economy workers, such as delivery drivers or riders.
>
> Lastly, the EU Pact for Skills[36], as part of the EU Skills Agenda[37], conjugates the need to support the green and digital transition with the Pillar of Social Rights and the Industrial Strategy by calling a range of organisations – from companies to local authorities – to ensure that workers can up- and re-skill to successfully deal with the changes that are taking place in the labour market.

The legislation and policy landscape on working conditions, social inclusion and diversity is not specific to sectors of the food value chain, although some legislation might be of particular importance – for example, on posted workers for the logistics sector[38], and on platform workers in relation to last-mile delivery services.

The main piece of legislation (Directive (EU) 2019/1152) establishes some general rules that are then implemented by means of national legislation by Member States, which only set the minimum conditions to warrant fair and predictable working conditions. Overall, the commitments go well beyond the minimum standards set by the EU legislation in this field, and embrace some of the elements laid out in the EU Pillar of Social Rights. For instance, the emphasis placed by many of the signatories on gender balance reflects one of the key pillars of the initiative. Similarly, active support to employment (up- and re-skilling) – in the form of ongoing training, for example – chimes with the commitments made by several signatories. Commitments on fair and transparent wages are also in line with the European Pillar of Social Rights and with EU legislation on working conditions.

However, there also appear to be certain areas that are not covered by the signatories' pledges. There are no commitments made on posted workers, which are a common type of worker in context such as road haulage[39] and agriculture[40]. Another area that does not seem to be covered by any commitments is that of platform economy workers. Work in the platform economy is linked to a series of challenges – from the lack of transparency of contractual arrangements, to health and safety challenges, to social security coverage[41]. The status of platform workers is not explicitly addressed in any of the commitments.

Thus, overall the commitments made under theme 5.2 are mainly centred around gender equality and health and safety and, to a lesser extent, around fair wages, training for workers, and well-being. However, there seems to be a lack of attention towards some of the issues that are expected to become key social challenges in the near future.

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[35] COM(2021) 762 final
[36] EU Pact for Skills
[37] European Skills Agenda
[38] Case C-815/18 *Federatie Nederlandse Vakbeweging* v *Van den Bosch Transporten BV* and others.
[39] European Commission (2020), Posting of workers – Report on A1 Portable Documents issued in 2019, available at: https://ec.europa.eu/social/BlobServlet?docId=23776&langId=en, last accessed 15 November 2022.
[40] European Parliament (2021). Migrant seasonal workers in the European agricultural sector, available at: https://www.europarl.europa.eu/RegData/etudes/BRIE/2021/689347/EPRS_BRI(2021)689347_EN.pdf, last accessed 15 November 2022.
[41] COM(2021) 761 final

Other commitments under objective 5

There is a variety of other commitments made under Objective 5. Some examples are provided below.

- **Business development and new business models towards food sustainability** (5.1): Commitments in this space range from general pledges to improve internal operations (e.g. 'continue to develop circular business models', 'board-level governance of sustainability'), to more specific pledges in relation to environmental, social, and governance (ESG) investments. These include commitments such as developing ESG indicators or metrics, strengthening ESG governance, and the implementation of ISO standards on environmental management. Other commitments deal with changes in production models, for example by substituting ingredients or defining KPIs to monitor practices in farming operations. Lastly, additional commitments relate to improving the efficiency of operations in order to minimise the impact on the environment, for example by increasing 'the average occupancy per shipment by 3% per year' or revising 'some parts of our value chain, particularly the whole waste management system'.

- **Training, upskilling, development** (5.3): There are fewer commitments on the topic of training, upskilling, and development, but they mostly contain specific indications of quantitative targets and timelines. As regards training for new staff and younger people, one company committed to providing^20,000 apprenticeships and traineeships and 20,000 jobs for young people by 2025 in Europe, Middle East and North Africa, with a specific emphasis on digital and green skills', whilst another promised to equip '10m young people with essential skills by 2030', and a third committed to 'establishing a work practice center and sustaining professional activities dedicated to young mechanics, engineers and electricians'. Other companies made commitments around training and up-skilling of their own workforce. One signed up to 'pioneering new employment models for [company] employees by 2030, reskilling and upskilling our employees with future fit skills by 2025'. Another stated that they will ensure that 'at least 50% of employees have access to training every year', and similarly another company set a target of '8 hours training per employee', whilst a third company committed to 'more than 650,000 hours of annual training (+40% compared to 2018)'. Some companies also specified the kind of training they will offer: on sustainable practices, on human rights, and on safety in farm settings.

- **Other** (5.4): Other commitments that did not fit neatly under any of the sub-categories include pledges around hiring more staff ('increase the number of jobs available by 4.5%') or enhancing staff retention rates. Lastly, one company also pledges to keep complying with environmental legislation.

Key findings

The 58 commitments under the fifth aspirational objective (sustained, inclusive economic growth, employment and decent work for all) address a wide variety of topics.

Most commitments related to working conditions and measures for social inclusion and diversity (sub-category 5.2), and mainly dealt with gender balance, disability, and health and safety measures. In fact, these ranged from ensuring an equal split between genders in senior management positions to achieving tangible reductions in work-related injuries and accidents.

Commitments on new business models to spur sustainability (sub-category 5.1) primarily related to improving governance and operations to ensure that green practices and efficiency is embedded in the operations of the signatory companies. Training, up-skilling, and development (sub-category 5.3) was also notable, and commitments were made around improving current workforce and training younger staff.

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

The third and final key theme addressed by the Code is about improving the sustainability of the food value chain (in relation to primary producers and other actors). Within this, the sixth aspirational objective is sustainable value creation in the European food supply chain through partnership. The related aspirational targets defined in the Code are a) Improved resilience and competitiveness of companies operating at any point along the food value chain by 2030; and b) Continued progress towards sustainable production, contributing to sustainable management and efficient use of natural resources by 2030 and improved animal welfare.

Signatory companies of the Code made a total of **50 concrete commitments** under this objective. 43% of all signatories had at least one commitment in this area. The sector where the highest proportion of signatory companies (60%) made commitments under this objective was manufacture of beverages (Figure 22).

Figure 32: Percentage of signatory companies that made at least one commitment under aspirational objective 6, by sector
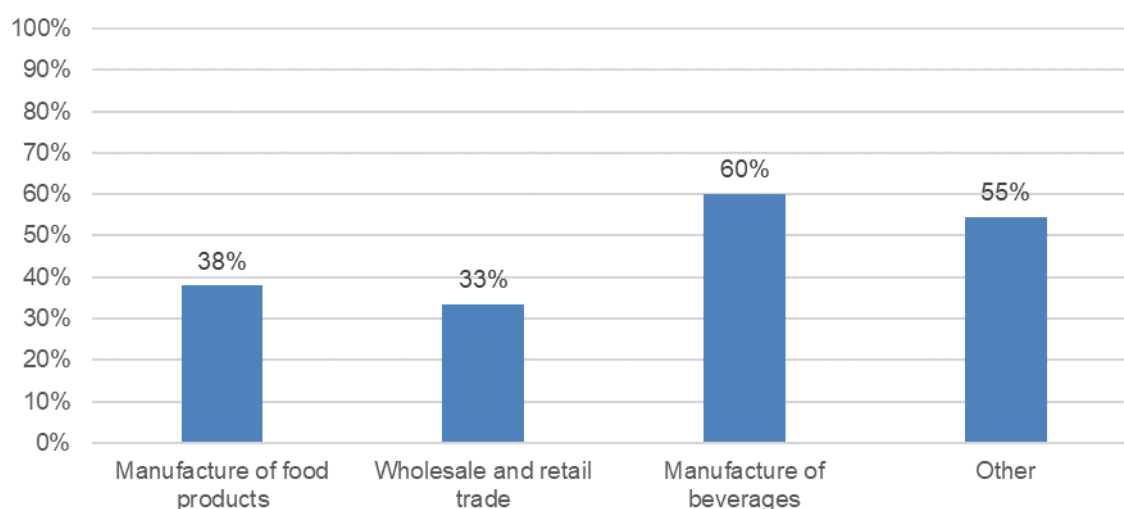
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.
Base: between 10 and 29, depending on the sector.

When looking at the sub-categories (Table 8), the commitments were fairly evenly split into those fostering collaboration with suppliers including technology and knowledge transfer (6.1), and those seeking to support sustainable primary production practices (6.2). Figure 33 below shows a few examples of commitments in both of these sub-categories.

Table 8: Breakdown of company commitments under aspirational objective 6

Subcategory	Number of commitments	As a % of all commitments
6.1 Collaboration with partners and suppliers, technology and knowledge transfer	23	5%
6.2 Support sustainable agricultural, aquaculture and fisheries practices and improved animal welfare	24	5%
6.3 Other	3	1%

Figure 33: Examples of commitments under aspirational objective 6

6.1 "Supporting enterprises in our supply chains with our network, knowledge and investment"
Beverage company

6.2 "By 2025, ensure that 100% of meat supply chains are compliant with the company guidelines on animal welfare."
Food manufacturing company

6.1 "Empowering our direct suppliers through training and benchmarking supplier performance to direct continuous improvement in working conditions."
Food manufacturing company

6.2 "By 2030, we commit to help 100 million smallholder farmers to earn sustainable farm incomes and improve rural livelihoods"
Chemicals manufacturing company

Support sustainable agricultural, aquaculture and fisheries practices and improved animal welfare

The 24 commitments in sub-category 6.2 are about working with suppliers to implement more **sustainable agricultural practices**. Around half of these have defined quantitative targets. This sub-category includes several commitments to promote / implement 'regenerative' agriculture practices or principles; to reduce the use and/or environmental impact of agrochemicals (fertilisers and/or crop protection products), especially in water-stressed areas; or to invest in 'agricultural breakthroughs'. Some companies pledge in general terms to 'encourage and support' their suppliers to embed sustainability in their operations, while others offer more specific solutions, e.g. by committing to sign 'long term contracts' with 3,000 suppliers to facilitate the transition to organic production.

Around half a dozen companies committed to working with suppliers to improve **animal welfare** standards. Some of these referred to specific internal standards (e.g. for chickens) or certification programs, while other limited themselves to more generic pledges to promote or champion animal welfare in their supply chains, from poultry to fish.

There are of course a number of EU policies and legislation that are indirectly relevant to commitments on sustainable agricultural, aquaculture and fisheries practices (e.g. legislation on organic farming, or on the protection of waters against pollution caused by nitrates from agricultural sources) and improved animal welfare (including the EU Platform on Animal Welfare). However, none of these focus explicitly on partnerships between food producers and their supply chains, and hence, it is difficult to assess the alignment of commitments made under the Code with these – beyond the general recognition that, by and large, they are at least consistent with relevant EU policy objectives.

Collaboration with partners and suppliers, technology and knowledge transfer

The 23 commitments in sub-category 6.1 focus on **collaboration with partners and suppliers**. This can take various forms and guises, most of which are not associated with any quantified targets or specific indicators. Several signatories have committed to supporting suppliers (in particular farmers and/or SMEs) via training and capacity building (e.g. on 'smart' agriculture, or on financial literacy), non-equity funding, involvement in sustainable supply chain projects, support for innovation or, more generally, 'supporting enterprises in our supply chains with our network, knowledge and investment'. A few signatories also highlighted the adoption of more 'strategic' approaches to procurement, such as paying a premium to farmers who reach a certain sustainability performance level, 'innovation dialogues for inclusive consultation on sustainability', 'targeted measures and long-term cooperation', or 'B2B reduction strategies based on life cycle assessments

Other commitments under objective 6

A few other commitments were classified under this aspirational objective, but do not fit neatly into either of the sub-categories. They relate to involving neighbouring communities in 'resilient socio-economic community projects'; to ensuring a significant amount of spending benefits SMEs; and to being 'a local champion for sustainability' in all of the signatory company's key markets.

Key findings

Sustainable value creation in the European food supply chain through partnership is one of the Code's objectives with the fewest commitments so far. Although some of the commitments that have been made in this area do have quantified targets, the majority are relatively 'soft' – perhaps inevitably given their focus on partnerships. They use different collaboration and support mechanisms (ranging from relatively generic 'encouragement and support', to more concrete projects or investment, in pursuit of a variety of sustainability objectives ranging from reduced use of fertilisers to more resilient farmers or, more generally, more innovative and/or regenerative production methods.

3.1.7 Objective 7: Sustainable sourcing in food supply chains

The seventh and final aspirational objective relates to sustainable sourcing in food supply chains. It encompasses two aspirational targets: a) Transformed commodity supply chains which do not contribute to deforestation, forest degradation and destruction of natural habitat and which preserve and protect high value ecosystems and biodiversity, and b) Improved social performance in (global) food supply chains

A little over half (54%) of Code signatories made a total of **82 commitments** that were classified under this objective. Looking at the different sectors (Figure 34), the majority of food manufacturing and beverage manufacturing companies made at least one commitment under objective 7, compared with around 40% of companies in the wholesale and retail and other sectors.

Figure 34: Percentage of signatory companies that made at least one commitment under aspirational objective 7, by sector
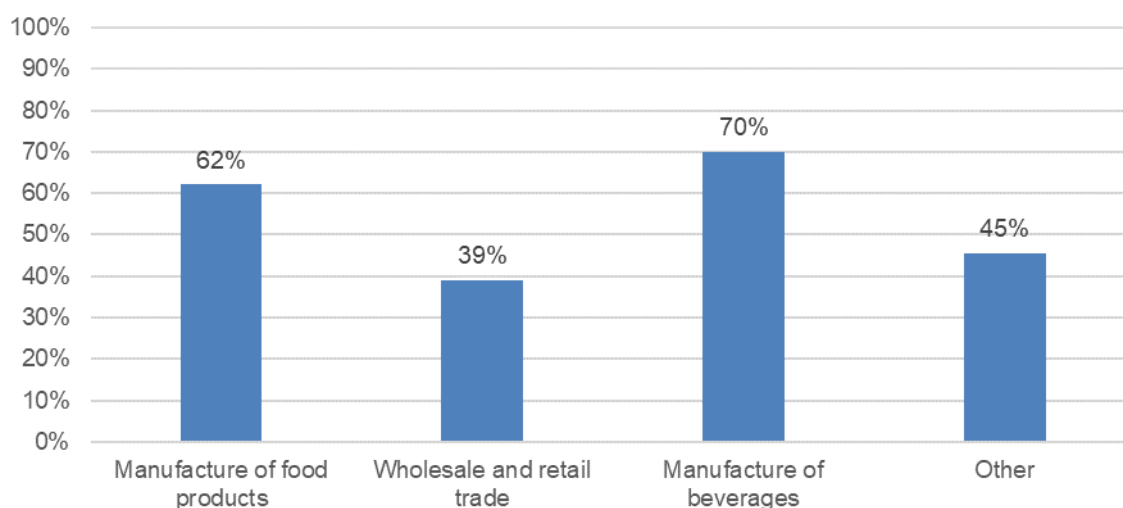
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.
Base: between 10 and 29, depending on the sector.

The majority of commitments (54) related to sustainable sourcing of food products and materials as such. A smaller number (15) sought to contribute to protecting habitats, biodiversity, air, land, soil, water and/or forests; while a similar number (13) focused on improving social performance in global supply chains (Table 9). A few selected examples of relevant commitments are provided in Figure 35 below.

Table 9: Breakdown of company commitments under aspirational objective 7

Subcategory	Number of commitments	As a % of all commitments
7.1 Sustainable sourcing of food products and materials	54	11%
7.2 Contribute to solutions for supporting habitats and biodiversity and preventing negative impacts of operations on air, land, soil, water, forests	15	3%
7.3 Improving social performance in global food supply chains	13	3%
7.4 Other	0	0%

Figure 35: Examples of commitments under aspirational objective 7

> 7.1 "Achieving a deforestation-free supply chain in palm oil, paper and board, tea, soy and cocoa by 2023."
> *Food manufacturing company*

> 7.1 "[The company] commits to purchase 15% of its volume of agricultural ingredients directly from farms actively committed to a regenerative agriculture approach by the end of 2021."
> *Food manufacturing company*

> 7.2 "Enhance biodiversity and soil health on 3 million hectares of rural farmland every year."
> *Crop / animal production company*

> 7.1 "[The company's] brands are working towards 100% sustainable sourcing for seafood in our own brand products by 2025."
> *Wholesale / retail company*

> 7.3 "Ensure human rights are promoted and respected across our value chain by assessing, addressing and reporting progress on salient human rights risks by 2025."
> *Food manufacturing company*

Sustainable sourcing of food products and materials

Two thirds of the 54 commitments to source sustainably (sub-category 7.1) have set clear quantitative targets (in many instances signatories committed to 100% sustainable sourcing by a given target date), but less than 10% also provided information on the baseline. Commitments covered a wide range of food products and materials:

- Most commitments focus on sustainable sourcing of one or more **specific raw materials**, in particular fish and seafood, palm oil, and soy (8 commitments each); cocoa, wood (6 commitments each); as well as eggs (5 commitments), fruit and vegetables (4 commitments), coffee, and grains (3 commitments each). In several cases the commitments referred to specific certification schemes or company-specific sustainability criteria for the product(s) in question.

- Fewer commitments extend to **all (strategic) raw materials** sourced by the signatory in question. These usually lack specific sustainability criteria (e.g. 'By 2030, we will source all materials and services in a way that protects people and the environment'; '100% ingredients sourced sustainably by 2030; or 'Our goal is to sustainably source all our ingredients and paper-based packaging').,

- A handful of commitments concern an increased share of raw materials produced using **regenerative or organic agricultural methods** (e.g. 'Source 20% of key ingredients through regenerative agricultural methods by 2025, 50% (14,000 tonnes) by 2030').

- Finally, three commitments are about **sourcing produce locally or nationally**, such as '25% of product and services purchased locally (same region as the factory buying them)'.

Many of these commitments are consistent with EU policy objectives, although these are usually not explicitly linked to sustainable *sourcing* per se, such as the Farm to Fork

Strategy's objective of at least 25% of the EU's agricultural land under organic farming by 2030. As regards relevant EU legislation, some of the commitments in sub-category 7.1, as well as many under sub-category 7.2 (see below), are aligned with (and to some extent would appear to anticipate compliance with) the EU Regulation on deforestation-free supply chains. Provisional agreement on this new law, which is meant to ensure that a set of key goods placed on the EU market will no longer contribute to deforestation and forest degradation in the EU and elsewhere in the world, was reached in December 2022.[42] When the new rules enter into force, all relevant companies will have to conduct strict due diligence if they place on the EU market, or export from it, palm oil, cattle, soy, coffee, cocoa, timber and rubber as well as derived products (such as beef, furniture, or chocolate).

Other commitments under objective 7

The 15 commitments classified under sub-category 7.2 (Contribute to solutions for **supporting habitats and biodiversity and preventing negative impacts of operations on air, land, soil, water, forests**) addressed the following main sustainability challenges:

- **Protect or regenerate ecosystems**: Almost half of all commitments in this area refer specifically to eliminating deforestation (e.g. 'Deforestation-free supply chains […] by 2025'). Other examples relate to protecting 'native vegetation beyond forest', or, more generally, to 'protect and regenerate 1.5M hectares of land, forests and oceans by 2030

- **Sustainable agriculture**: Three commitments refer to more sustainable agricultural methods, such as cultivating fruit 'without any synthetic fertilizers or pesticides'; increasing 'fresh food sales from organic farming or agroecology; or 'enhancing biodiversity and soil health on 3 million hectares of rural farmland every year'.

- **Water management**: Two commitments relate to water – namely 'measurably improved water availability and quality' for communities in high stress areas by 2025, and achieving 'sustainable water management in 100% of priority watersheds by 2030'.

As regards the 13 commitments to **improve social performance in global food supply chains** (sub-category 7.3)[43], these address the following main issues:

- **Human rights**: several signatories commit to promoting human rights across their value chains, e.g. by carrying out and acting on human rights impact assessments, or by training supply chain workers on human rights. Three companies focus specifically on eliminating child labour from their supply chains.

- **Fair labour**: a few of the commitments relate to improving incomes and working conditions in the supply chain, e.g. to ensure that everyone who directly provides goods and services to the company earns a living wage or income by 2030; to build 10,000 farming livelihoods by 2023; or, more generally, to strive for fair labour across the company's entire supply chain.

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[42] European Commission (2022): Press release on the EU Regulation on deforestation-free supply chain
[43] It should be noted that those commitments on improving social performance that focused on the *supply chain* were classified under aspirational objective 7, while commitments on similar issues that focus on the signatory's *own operations* were classified under aspirational objective 5 (see section 3.1.5).

- **Diversity and opportunity**: a few signatories also made pledges to increase their spend with "diverse" businesses; to double their purchases from special centres that offer job opportunities for vulnerable groups; or to roll out gender equality programs for suppliers.

Key findings

More than half of signatories from the food and beverage manufacturing sectors, as well as around 40% of those from the retail / wholesale sector, made commitments on sustainable sourcing. The majority of these (54 commitments) relate to sourcing of food products and materials as such, frequently aiming for 100% sustainable sourcing of specific raw materials such as fish, palm oil or soy. How 'sustainable' is defined varies – some signatories refer to independent certification schemes or internal company criteria or guidelines, while others do not provide any details in their pledges on what they consider to constitute sustainable sourcing.

A considerable number of commitments also relate to using company procurement policy in pursuit of specific environmental objectives such as eliminating deforestation or supporting biodiversity; or of social objectives such as respect for human rights or fair incomes for farmers. As in most other areas, some of these commitments set more or less specific targets, while others are relatively vague statements of intent.

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), the pledges of associations were mapped against a different set of criteria (Figure 36), to check whether they explicitly committed to a series of activities. More than half of the 56 signatory associations did specify they would promote the Code among their members, provide support in the form of coordination, dialogue and/or partnerships, encourage their members to align their actions with the Code, and report on progress at regular intervals. But 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; 25 of the signatories explicitly mentioned their intention to do so in their pledge documents. 16 associations committed to sharing best practices; and six highlighted one or more specific aspirational objectives. Seven associations also made one or more specific commitments, while four stated their intention to provide (further) commitments in the future.[44]

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[44] On the distinction between associations that did or did not make 'concrete' commitments, please also see footnote 3 in chapter 1.

Figure 36: Commitments by associations

Number of signatories

Commitment	Value
Promoting the Code among their members	39
Providing support in the form of coordination, dialogue, supporting partnerships	31
Encouraging individual members to align their sustainability actions with the Code	30
Reporting on progress	30
Developing tools and resources in support of the code's implementation	25
Sharing best practices	16
Made one or more specific commitments to take concrete action	7
Highlighted one or more specific aspirational objectives	6
Stated that they will provide (further) specific commitments in the future	4

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

During Focus Group discussions, some representatives of associations pointed out that differences in structure and legal statutes mean that not all associations are able to make concrete commitments on behalf of their members, and highlighted that they considered their role to be focused on dissemination of the Code and encouraging their members to make commitments themselves.

The 31 specific commitments made by the seven associations that pledged that they would implement concrete actions were also mapped against the most relevant aspirational objectives (Figure 37). Most commitments were made under objective 1 (on healthy, balanced and sustainable diets) and objective 6 (on sustainable value creation in the supply chain through partnerships). None of the associations made commitments under objective 2 (relating to the prevention and reduction of food loss and waste) or objective 5 (relating to sustained and inclusive growth, and working conditions).

Figure 37: Number of commitments made by associations under each aspirational objective
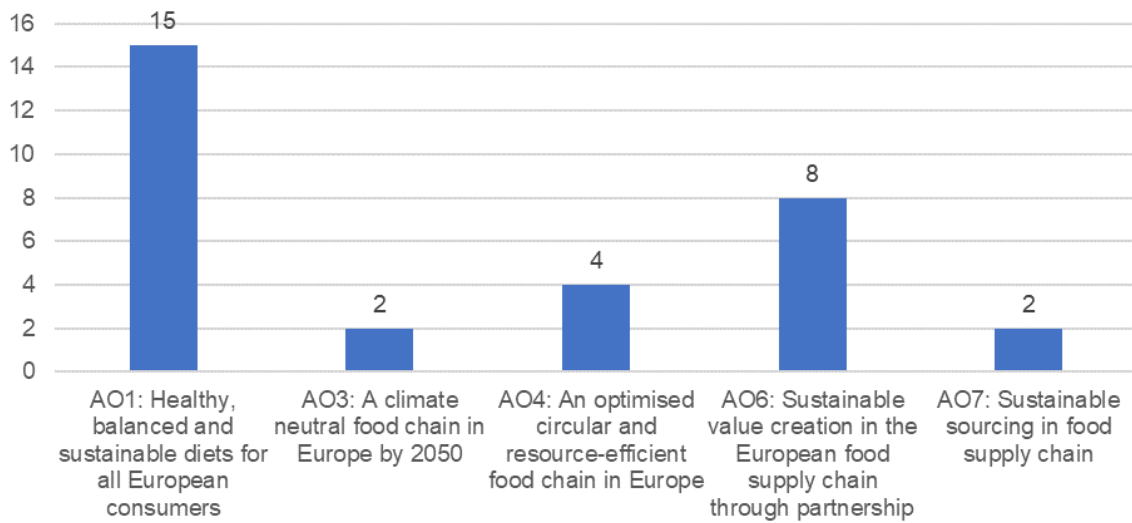
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Figure 38 shows the number of associations that made commitments under each aspirational objective. Five associations made tangible pledges that relate to healthy and balanced diets, two associations made commitments under aspirational objectives 3, 4, and 6, and only one association made commitments around sustainable sourcing in the food supply chain (aspirational objective 7). Some examples of the commitments made by associations are presented in Figure 39.

Figure 38: Number of signatory associations that made at least one commitment under each aspirational objective
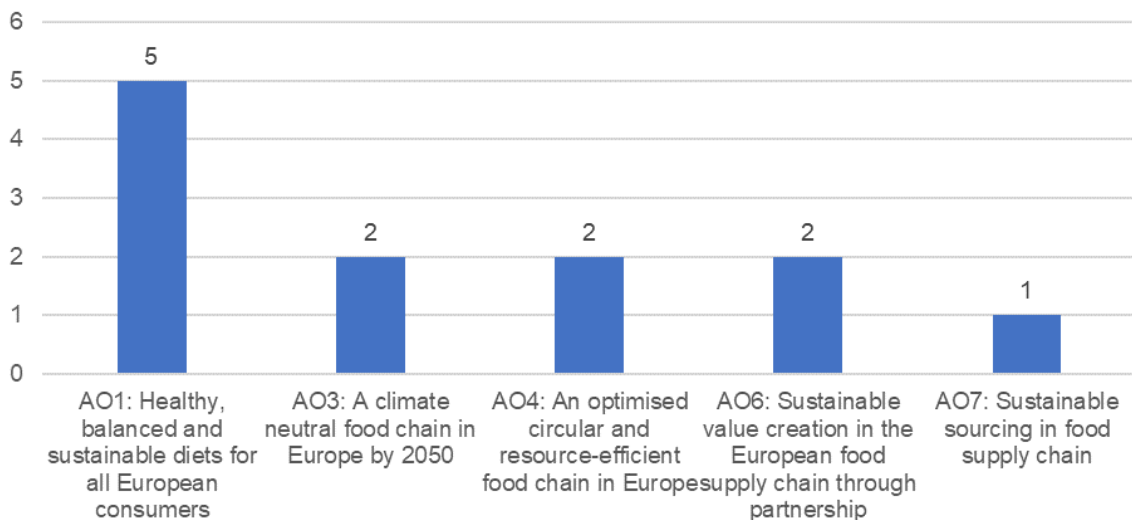
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Figure 39; Examples of extracts of commitments made by associations

AO3: "[Association] will launch a decarbonation study to evaluate its EU carbon footprint and monitor its evolution over time"

AO6: "Invest 4 billion Euros into innovation in biopesticides by 2030"

AO7: "[Association] will define and test specific biodiversity indicators to be used by [sector] producers, esp. SMEs"

AO4: "[Association] commits to reduce its packaging footprint and increasing the use of refillable packaging"

AO1: "Provide digital information to consumer by means of an e-label Platform"

AO1: "Strengthening the definition of children's media by extending the commitment to children aged 13 and lowering the audience threshold to 30% of under 13s, effectively covering more media channels that have a significant child audience"

Source: Ipsos' elaboration based on European Commission data.

Lastly, Figure 40 shows the earliest target year set for the achievement of these commitments. Among the commitments that have a clear deadline, 2030 is the most common (7 commitments), followed by 2025 (4 commitments).

Figure 40: Earliest target year of association commitments
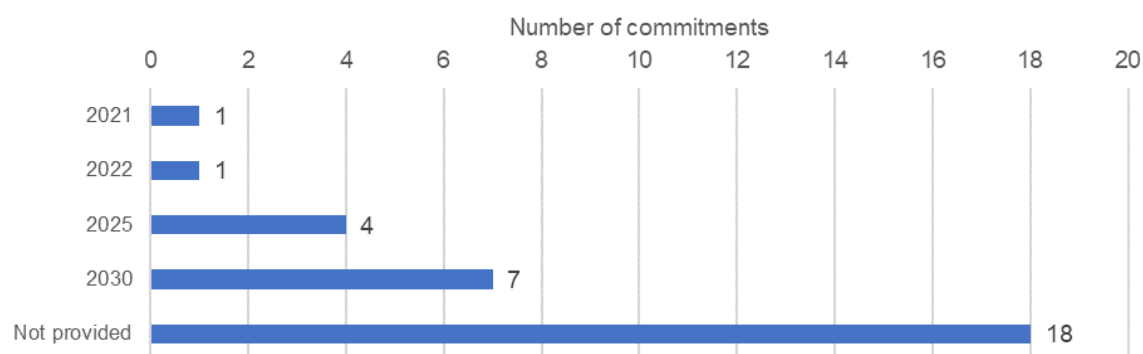
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Key findings

By becoming signatories, industry associations commit implicitly (as well as, in many cases, explicitly) to promoting the Code among their members, providing support in the form of coordination, dialogue and partnerships, encouraging their members to align

their actions with the Code, and reporting on progress at regular intervals. Above and beyond this, some of the 56 associations that have signed the Code have committed to developing sector-specific tools and resources in support of the Code (25 associations) or to sharing best practices (16). A few associations (7) have also submitted concrete commitments, and a few more (4) have announced their intention to make specific commitments in the future. Such ´concrete´ commitments by associations are in many ways similar to the commitments made by companies, covering topics ranging from more sustainable packaging to consumer information. Some take the form of ´supporting´ actions for the sector in question, such as studies to monitor and evaluate the sector´s carbon footprint, or to develop and test biodiversity indicators. While such commitments are obviously to be welcomed, it is also important to note that not all associations are able to make concrete commitments on behalf of their members, and that associations´ primary role is to disseminate information on the Code and encourage their members to make commitments themselves.

4 Monitoring and reporting of commitments

This chapter presents the results of the analysis of signatories' reports on progress made against the commitments as part of the Code of Conduct. It provides an overview of the monitoring reports that were submitted in 2022 by signatory companies and associations, and a high-level analysis of their content and alignment with the original 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.

102 signatories (59 companies and 43 associations) were expected to submit a report in 2022, as they signed the Code in 2021.[45] By 31 July 2022 (the cut-off date for this study), **87 signatories (85% of the 102) had submitted a report**. Of these, 53 were companies (90%), and 34 associations (79%). 48 signatories (55% of those that submitted a report) submitted their monitoring report before the end of April 2022 (which is the deadline stipulated in the Code itself).

The analysis showed a considerable variation among reports, both in terms of style and content. Some signatories reported progress using the official monitoring report template, while others adapted it and reported progress in a different format. In a few cases (six), reports submitted by signatories included new commitments that were not mentioned in the original pledge.[46]

The following sections present the results of the analysis of reports for signatory companies and associations.

4.1 Companies

Most of the signatory companies reported on the commitments included in the pledges at the time of signature of the Code. As shown in Figure 41, of the 53 companies that submitted a report in 2022, 43 (81%) explicitly referred to all the **commitments** made in the pledge. However, only 19 companies (36%) reported on the **activities** undertaken over the course of the previous year in pursuit of all the commitments made. 21 companies (40%) reported on activities undertaken for some of the commitments made in the pledge, and the remaining 13 (25%) did not report on activities undertaken in pursuit of any of their commitments.

In terms of reporting on **results**, 40% of companies who submitted a report in 2022 reported on outputs, outcomes or impacts of the activities undertaken in all their commitments. These could be direct or indirect results, for example the number of products they reformulated, the reduction in GHG emissions, the number of employees trained, or the change in sales of sustainable products. 23 companies (43%) reported on results for some of the commitments made, and the remaining 9 companies (17%) did not report on any results.

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[45] It should be noted that the 60 companies that signed the Code in 2021 included one SME, which is not expected to submit a report annually.

[46] Since the analysis focused only on the 'original' commitments made by signatories in their pledges, these 'additional' commitments are not included in the results presented in chapter 3 of this report.

Almost half of the companies (47%) reported on **progress against quantified targets** for all the commitments where these targets were present. 23 companies (43%) did so for some of these commitments, and 5 companies (9%) did not report on progress against any quantified targets.

Figure 41: Content of 2022 reports by signatory companies
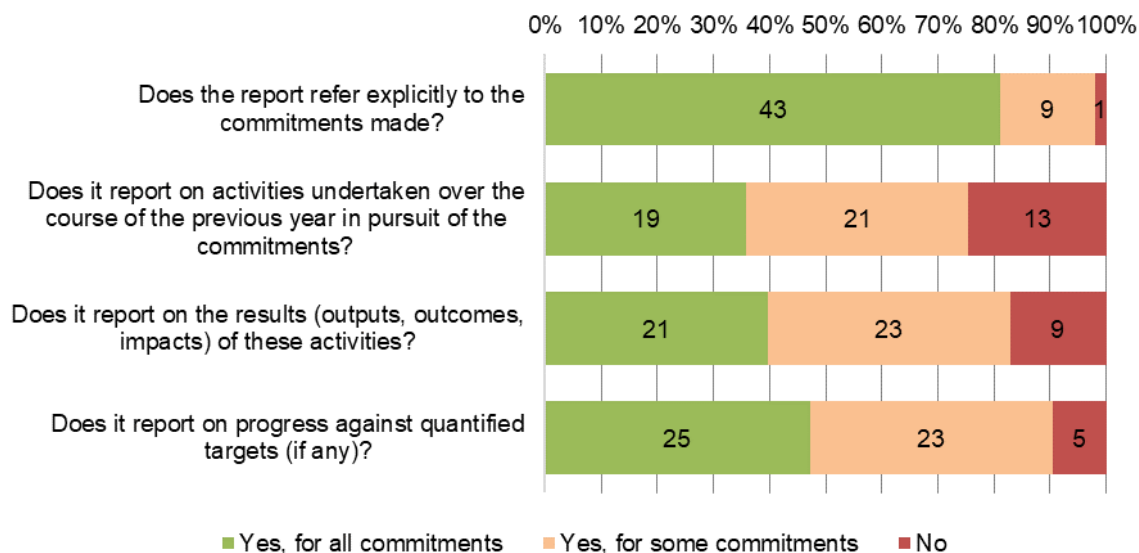
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Between them, the 53 companies that submitted a report in 2022 had made a total of 407 commitments in their pledges. When looking at reports against each of the individual commitments, the analysis found that most commitments had information on the results and activities in the corresponding reports. As shown in Figure 42, for 299 commitments (73%) the reports mentioned results (for example, the percentage reduction achieved in tonnes of food waste per food sales). For a little over half (54%) of commitments, the reports also mentioned activities undertaken. It should be noted that these results are consistent with those presented above – for example, the 219 commitments for which information on *activities* was available (first bar in the Figure 42 below) include *all* of the commitments made by 19 signatory companies, as well as *some* but not all of the commitments made by 21 companies (as shown in the second bar of Figure 41 above).

Figure 42: Number of commitments mentioned in 2022 reports that report on results and activities
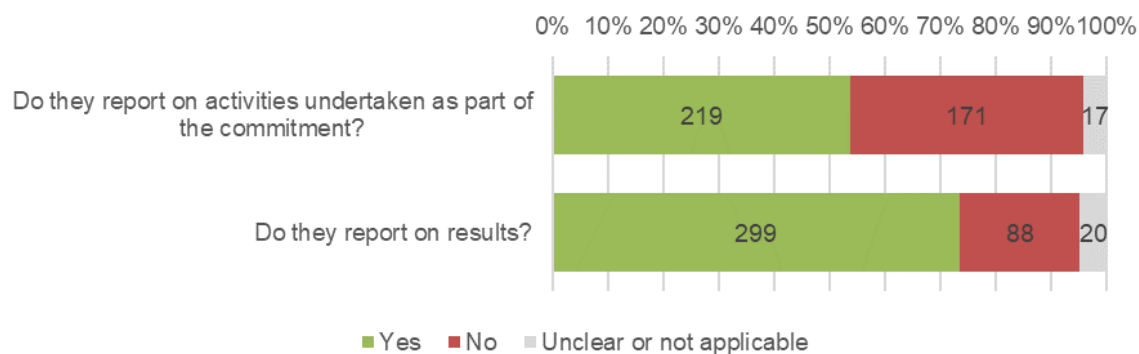
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Examples of activities mentioned in reports include the actions undertaken, for instance, to reduce the use of plastic packaging material. Figure 43 provides some examples of reports that include activities and results as part of companies' commitments.

Figure 43: Examples of company reporting on activities and results

Activities

"We have been engaging in positive initiatives to tackle food waste, including teaming up with food waste combat app TooGoodToGo, which offers the opportunity to buy products at the end of their shelf life at advantageous prices"
Food manufacturing company

Results

"Our total food waste reduction of 45% across the Group includes a 29% reduction in the UK, 20% in Ireland, 65% in Central Europe and 9% in our wholesale business"
Wholesale / retail company

Activities and results

"Developing novel technologies and innovative packaging solutions, eliminating all plastic straws from our products, using paper as an alternative material enabling us to reach an annual quantity of 4.5 billion paper straws while eliminating 1632 tonnes of plastics."
Food manufacturing company

"The Gender Equality Training began with operations in Costa Rica, Ecuador, Honduras and Belize and we are on track to meet this target. As of the end of 2021, 30% of owned sites started the program and 1,100 workers have been trained."
Crop / animal production company

Of the commitments mentioned in reports, only a limited proportion provided explicit information on whether the company is on track to achieve the target (Figure 44). For 57 commitments (14%) it is made clear in the reports that the company believes it is on track to achieve the targets set in the pledge. In a few instances (2% of commitments), there is a recognition that the company is not on track to achieve the target set, while in the majority of cases (189 commitments, 46%) it is not directly specified or clear whether the company is on track to meet the targets. There are also a number of commitments (the remaining 37%) where progress was not explicitly reported or targets were not set.

Figure 44: Number of commitments for which 2022 reports specify whether they are on track to achieve their targets
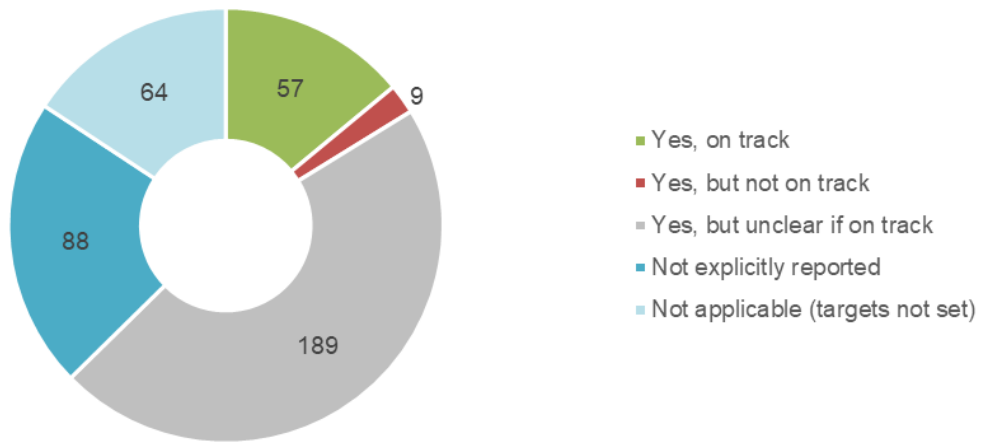
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Below are some examples of how companies report on progress against targets, both where they make explicit reference to results, and where they report against commitments that did not have a specific target or baseline, but were, for example, related to launching an initiative or a plan. Due to the different approaches to reporting, but also the huge diversity of the commitments themselves and the ways in which they were defined in the first place (including, in some instances, different indicators / metrics to measure similar things), it is not possible for this study to compare the reported results across aspirational objectives or sub-categories, or ascertain in which areas the most or least progress has been made by Code signatories as a whole.

Figure 45: Examples of company reporting on progress against targets

"…In Financial Year 2021, we reached 367 million people with responsible drinking messages from our brands. This reflects significant progress towards our 2030 goal of reaching one billion people."
Beverage company

"In January 2022, we launched [company's] new global plan to tackle child labour risks, increase farmer income and achieve full traceability in cocoa."
Food manufacturing company

"Sourced 100% cage-free eggs in EU and UK (EU and UK accounts for around 95% of our total sourcing) and we are on track to reach 100% by 2025."
*Food manufacturing company*

During the focus group discussions, signatories mentioned some challenges that they experienced as part of the reporting process. Overall, the reporting process was considered somewhat burdensome by signatories. A problem that was repeatedly highlighted by signatories concerns the timing of reporting (by the end of April). Signatories reported difficulties with accessing the relevant data on time to be included in the monitoring reports, and suggested that moving the deadline later in the year might help overcome this obstacle. Participants to the focus groups also highlighted that more clarity would be needed on the content required by reports, as well as on how they are meant to report updates to their commitments.

4.2 Associations

As mentioned in section 3.2, the commitments made by associations mostly concerned the promotion and dissemination of the Code, providing support to their members in the form of coordination and dialogue, and encourage members to align their actions to the Code. For this reason, the reports for associations mostly mentioned progress and results related to these activities. The analysis of the associations' reports therefore considered not only the progress against the more concrete commitments, but also progress on how associations have, for example, engaged their members, promoted the Code, and provided a platform for coordination.

As shown in Figure 46 below, more than half (53%) of the 34 associations that submitted a report in 2022 explicitly referred to all commitments made in the pledge, and 9 associations (26%) referred to some of the commitments made. 14 associations (41%) reported on the activities undertaken over the course of the previous year in pursuit of all the commitments made. In terms of reporting on results, half of the associations that submitted a report in 2022 mentioned the outputs, outcomes or impacts of their activities for some of their commitments.
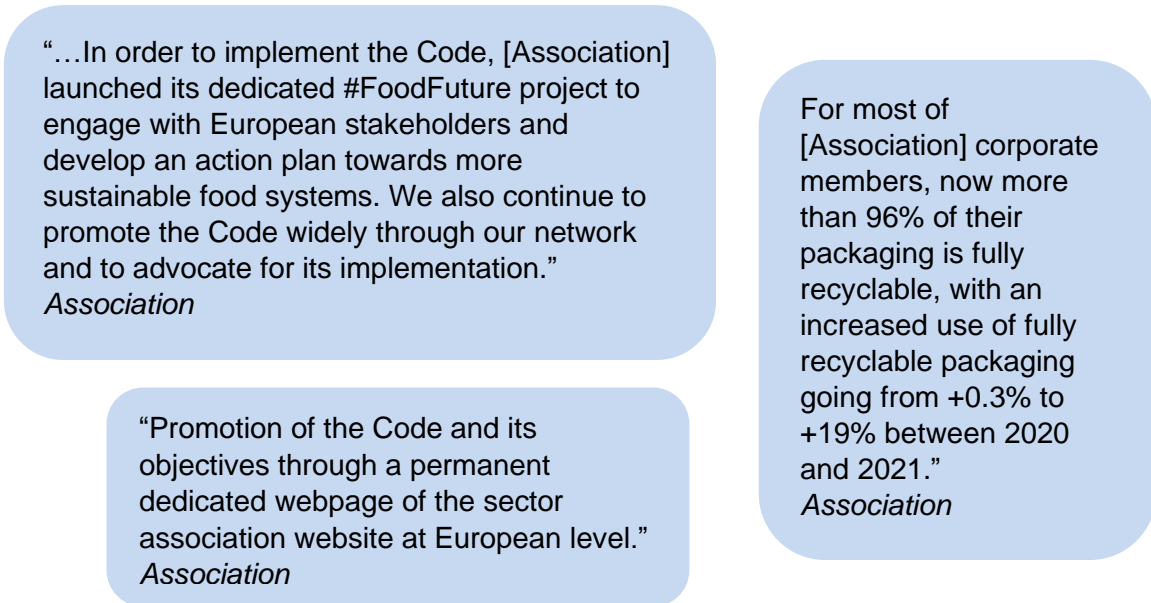
Figure 46: Content of 2022 reports by signatory associations
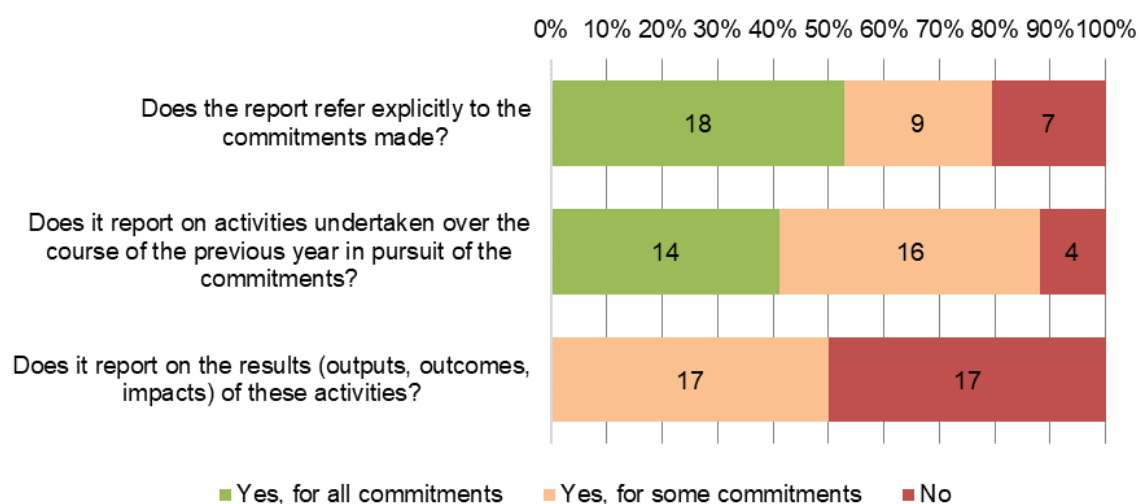
Source: Ipsos' elaboration based on commitments and/or reports by Code signatories.

Some examples of the associations' reporting on activities and results as part of their commitments are presented in Figure 47.

Figure 47: Examples of associations' activities and results in pursuit of their commitments

"…In order to implement the Code, [Association] launched its dedicated #FoodFuture project to engage with European stakeholders and develop an action plan towards more sustainable food systems. We also continue to promote the Code widely through our network and to advocate for its implementation."
Association

For most of [Association] corporate members, now more than 96% of their packaging is fully recyclable, with an increased use of fully recyclable packaging going from +0.3% to +19% between 2020 and 2021."
Association

"Promotion of the Code and its objectives through a permanent dedicated webpage of the sector association website at European level."
Association

Key findings

As part of the Code of Conduct, signatories are required to submit a report annually (except SMEs) on the progress made on their commitments. By end July 2022, 87 signatory companies and associations had submitted a report (85% of those who were expected to submit a report.)

These reports varied considerably in terms of both style and content. Most of the signatory **companies** (81%) reported on all the commitments they made when signing the Code. The vast majority also reported on activities undertaken, results of their commitments and/or progress made against the targets, but in many cases, the reporting did not cover all of their original commitments.

Of the reports submitted by signatory **associations** (whose pledges mostly concerned the promotion and dissemination of the Code and providing support to their members)., nearly all contained information on the activities undertaken over the course of the previous year in pursuit of (some or all of) the commitments made, and half also mentioned the outputs, outcomes or impacts of (some of) these activities.

Signatories highlighted some challenges related to the monitoring and reporting process, which many considered somewhat burdensome. Refinements to the process could help overcome some obstacles identified. Signatories mainly highlighted challenges concerning the timing of the reporting and accessing the relevant information on time to be included in the report, and suggested a shift to a later deadline could help solve this issue. Some signatories also saw a need for more clarity on the content required by reports, which could help address some of the differences identified among the 2022 reports as regards the information included on individual commitments.

5   Concluding reflections

A year after its launch in July 2021, the EU Code of Conduct on responsible food business and marketing practices has seen a **considerable amount of activity**. It has been signed by 68 companies from across the food chain, which collectively have made 488 commitments in areas ranging from greenhouse gas emission reductions, to sustainable sourcing, to product reformulation. 56 associations representing relevant industry sectors have also become signatories, thereby committing to promoting the Code and providing support to their members; in some cases, associations have also made pledges to take specific actions under one or more of the Code's aspirational objectives.

By and large, the commitments made to date appear 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). In certain areas, commitments are also aligned with (and to some extent would appear to anticipate compliance with) relevant EU legislation, such as the EU Regulation on deforestation-free supply chains (which, at the time of writing, was expected to be formally adopted soon).

This study is ***not* an evaluation** of the Code's success or lack thereof, or of its present and likely future impact. It has merely sought to review and map the commitments made to date and how signatories are reporting on their implementation, in order to further the understanding of the progress made during the first year and the extent to which commitments are aligned with the Code's aims and the EU's wider policy objectives in the context of the Farm to Fork strategy. As such, it would not be appropriate for the study to offer any conclusions regarding the Code's strengths and/or shortcomings.

Nonetheless, **the study does serve to pinpoint a number of key observations, issues and themes that warrant further attention**, with a view to building on the progress made to date, fostering 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.

Against this backdrop, it is encouraging that the Code already counts with the active support of 68 companies, among them some of the largest food and beverage manufacturing and retail companies in Europe. However, **if far-reaching systemic change is the objective, then the current signatories can only be the starting point**. The mapping of signatories shows that certain countries (in particular in Central and Eastern Europe) and sectors (e.g. HORECA) still appear under-represented, and even in sectors where several of the largest companies have become signatories, other key players have yet to sign up. Perhaps most importantly, only a handful of SMEs have become individual signatories of the Code (although many more are represented indirectly via their sector associations and/or affected indirectly via commitments by large companies targeting their supply chain). In view of this, there is scope to strengthen communication, engagement and outreach activities in order to raise awareness of the Code and – crucially – of the benefits of becoming a signatory among the food value chain as a whole.

When looking at the commitments made to date, their sheer number, scope and breadth can be viewed as very positive. In terms of their themes and goals, the vast majority of commitments are well aligned with the aspirational objective of the Code, and, if implemented properly, would seem to have the potential to contribute to reaching its

aspirational targets. That said, this study also shows that 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, vary considerably. While some commitments are highly concrete and specific, others are limited to relatively vague statements of intent. This is not necessarily to say that all commitments should have clear, quantitative targets – such targets are clearly much easier to define in some areas for action than in others – but there nonetheless appears to be **scope to encourage signatories to 'up their game' and make their commitments as ambitious, concrete and specific as possible**. The repository of good practices in Annex C could be a useful source of inspiration for companies wondering if and how their commitments could be improved.

In a similar vein, the Code explicitly allows signatories to submit commitments they made prior to signing up. This was deemed necessary given the relatively short time from when the Code was first discussed to its formal launch, companies and associations have to follow internal procedures that can make it difficult to agree to substantial new pledges in the space of only a few months. It was also considered important not to penalise signatories that already had ambitious sustainability strategies in place. In view of this, the finding that over half of the commitments made so far pre-date the Code – and that only around 10% are definitely new commitments (for the remainder information on when they were made was not available to the study team) – is not necessarily negative. However, it seems clear that, as time passes, the expectation should be that the Code is not primarily a forum to showcase 'old' commitments, but a catalyst for making and reporting on ambitious 'new' commitments. Therefore, **it should be considered carefully how the current and potential new signatories can be encouraged to submit additional or 'upgrade' their existing commitments**, and how this can be appropriately captured and documented as part of the Code 'process'. A few of the 2021 signatories have already submitted additional commitments as part of their 2022 reports, but there is currently no clear and agreed process for ensuring that these are duly considered alongside the original pledges.

As regards the role of industry associations (as opposed to individual companies), the flexibility offered by the Code was welcomed and deemed important by focus group participants. It seems clear that not all associations are in a position to make concrete commitments (beyond endorsing and promoting the Code as a whole), but that 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. Even so, **it may be possible for some associations to do more**, *inter alia* by reviewing the activities of those associations that have submitted concrete commitments, and exploring whether they could become active in similar ways. Furthermore, associations would be especially well-placed to help break down boundaries between sectors, and promote cooperative intersectoral commitments (e.g. between primary producers and food processors, or between food processors and retailers).

Aspects of **the process and format for the monitoring and reporting on commitments may benefit from fine-tuning**. The deadline by which they are expected to submit their annual reports (as per the Code itself, before the end of April for large companies) has been a challenge for many signatories, as it does not coincide with other reporting requirements; it would be worth considering whether this can be pushed back (perhaps to the end of June for companies, and to the end of September for associations). This should also enable signatories to address some of the weaknesses identified in the 2022 reports, including the fact that some do not report systematically on all of the individual commitments they made. It may also be useful to consider clearer guidance as regards the content of reports – ideally, these should specify, for each

commitment, the activities undertaken, the main results obtained, and an assessment of whether the commitment is 'on track' to achieving its goals and targets. At the same time, it will be important that the reporting obligations do not become overly burdensome – especially if the ambition is to encourage more SMEs to sign up. It should also be considered carefully how reporting obligations under the Code relate to and potentially overlap with existing and likely future non-financial and corporate sustainability reporting obligations under EU law.

Overall, the review of the Code's signatories, of their pledges and commitments, and of the first set of annual monitoring reports, has identified positive signs of progress. In order to maintain and build on the initial momentum generated, to engage additional actors in the food chain, and to continue to gradually increase the number and quality of commitments and ensure their effective implementation, it is necessary to consider if and how the issues identified previously can be addressed, without fundamentally altering the rationale and 'inner logic' of the Code. But arguably most importantly, **it will be important to continue to incentivise industry stakeholders to see the Code as an important part of their wider CSR strategies**. It needs to be kept in mind that companies (especially large enterprises) are under an increasing amount of pressure from various sources to develop and implement sustainability strategies and to report on these. The Code is only one piece of a bigger picture – and it therefore needs to be as clear as possible what (reputational as well as tangible) benefits companies can obtain 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. During the focus groups, some signatories expressed certain doubts about these benefits, and argued that they could be enhanced further via, for example, better communication and dissemination tools and activities on the Code; more opportunities for networking, sharing of good practices and collaboration among signatories; as well as better access to / exchange of information and views with the Commission, inter alia to explore and discuss how to create an enabling environment for commitments and address any legal or political barriers that may exist.

Annex A: Classification of signatory companies and associations

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
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
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

Company	Size	Primary HQ location	Sector	Sub-sector	Member of signatory association(s)
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
Hilton Food Group	Large	United Kingdom	Business support service activities	Packaging activities	N/A
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
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

Company	Size	Primary HQ location	Sector	Sub-sector	Member of signatory association(s)
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
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
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
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
Suncomo Foods Bulgaria	Medium	Bulgaria	Manufacture of food products	Manufacture of vegetable and animal oils and fats	N/A

Company	Size	Primary HQ location	Sector	Sub-sector	Member of signatory association(s)
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
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
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

Association	Number of members	Sector	Sub-sector	Member of signatory association(s)
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 Enteprises 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 aquaculture	Fishing and aquaculture	N/A
EHPM (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
ESA	59	Manufacture of food products	Processing and preserving of fruit and vegetables	Yes
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

Association	Number of members	Sector	Sub-sector	Member of signatory association(s)
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
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
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

Association	Number of members	Sector	Sub-sector	Member of signatory association(s)
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
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
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: List of aspirational objectives and sub-categories

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
	1.5 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
	3.4 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: Selected good practices

The following list contains a selection of commitments made by Code signatory companies that were identified as good practices during the mapping undertaken as part of this study, because they are **concrete and specific in terms of their objectives and targets, and the way progress is to be measured**.

It is important to emphasise that these are "good", not necessarily "best" practices. The study was not tasked with identifying the "best" commitments, and the list is not based on a systematic assessment or ranking against specific criteria, but on the perceptions of the study team members tasked with reviewing and mapping the commitments against the agreed criteria (as described in the report itself). As such, it is possible (indeed likely) that other commitments which are not listed are equally "good". The list below does not pretend to be authoritative or comprehensive – it is merely intended to illustrate examples of good practice, and to serve as a source of inspiration for other (potential) signatories considering how to frame or improve their commitments.

In a similar vein, it should be noted that inclusion in the list only means that the commitments were deemed to have been defined in a clear, specific and measurable way (and in some cases, that signatories reported on progress and results in 2022 in a useful way). It emphatically does *not* imply a judgment of the quality, relevance, level of ambition or likely impact of the commitments in question.

Commitment	Sector	Aspirational objective	Sub-category	Notes
100% of our [product type] will be Nutri-Score A or B by end 2022 for our EU portfolio	Manufacture of food products	1	1.2	Simple, concise but clear, verifiable commitment. 2022 report includes data on progress against target, but no further details.
6,000 products with revised recipes to reduce sugar, fat or salt, and to remove controversial substances or additives by 2022 (vs 2018)	Wholesale and retail trade	1	1.2	Measurable commitment with clear baseline.
[Company] commits to reduce the average level of added sugar in our EU [product type] portfolio by 25% by 2025, and 50% by 2030. KPI: added sugar per litre of [product type] sold on EU market. Baseline: 2019.	Manufacture of food products	1	1.2	Clear target, KPIs and baseline. Good reporting on results and progress against target, including confirmation that the commitment is "on track".
By the end of December 2020, 14% of packs globally included the Mindful Snacking icon. By 2025 snack mindfully icon with portion guidance and tips on all packs.	Manufacture of food products	1	1.3	Clear target, KPI and baseline. Basic reporting in 2022 (18% of packs by end 2021), but no further detail.

Commitment	Sector	Aspirational objective	Sub-category	Notes
Halving food waste in our direct global operations by 2025 – five years earlier than previously committed, as part of the Champions 12.3 coalition target. Performance measure: The percentage % change of food waste in our operations (measured in kilograms of food wasted per tonne of food handled) between the period measured from 1 January 2019 to 31 December 2019 and the period measured. Baseline: 2019. The performance measure covers manufacturing sites and logistics sites (warehouses and distribution centres)	Manufacture of food products	2	2.2	Very clear target, KPI and baseline. Reporting on activities and results, including acknowledgement of challenges encountered and attempts to get back on track.
Reducing food waste from production by 50% by 2030 and 0% waste to landfill from our factories. Baseline: 2019. An annual report will be published using the methodologies as outlined in Champions 12.3.	Manufacture of beverages	2	2.2	Clear target and baseline, plus reference to methodology for defining KPIs. 2022 report lacks detail, seems to re-set the baseline for the first part of the commitment to 2021.
By the end of 2029, we will reduce CO2 emissions from our own business operations by 42% by increasing energy efficiency at our sites and sourcing 100% of our electricity from renewable energies.	Manufacture of chemicals and chemical products	3	3.1	High target and specification of how the target will be reached. Clear reporting on activities and results.
Adopting a science-based target for a 55% reduction in absolute direct emissions (Scope 1 & 2) by 2030, from a 2017 base year	Manufacture of food products	3	3.1	Ambitious target and clarity on scope and baseline.
Supplier's C02 emissions: 90% of our purchasing volumes are produced from suppliers autonomously monitoring their CO2e emissions by 2022 90% of our purchasing volumes are produced from suppliers who have defined their CO2e reduction objectives in line with the SBTi criteria by 2022, and have a validated plan to reach their target. 90% of our purchase volumes are produced from suppliers who only use renewable electricity by 2026 Zero coal consumption at our level 1 supplier by 2026	Manufacture of food products	3	3.2	Description of measures planned to ensure reduction of emissions from the supply chain (rather than a general commitment to reduce them), and also clear reporting and specification of whether the company is on track.
100% sustainable plastic bottles by 2030, switching to recycled and biobased materials, and fully moving away from fossil fuels-based virgin plastic. This includes using a minimum of 50% recycled plastic in our bottles by 2025. Baseline: 2019	Manufacture of beverages	4	4.2	Ambitious and specific commitments, activities to achieve it specified, and minimum threshold to achieve also specified.

Commitment	Sector	Aspirational objective	Sub-category	Notes
Halving our use of virgin plastic by 2025 by reducing plastic packaging by more than 100,000 tonnes and increasing the use of recycled plastic. Performance measure: [company] measures the total tonnes of virgin plastic packaging used each year vs the total tonnes of virgin plastic packaging used in 2018. As a result of this commitment, [company] is committing to have a virgin plastic packaging footprint of no more than 350,000 tonnes by 2025. Baseline: 2018	Manufacture of food products	4	4.2	Clear target, timeframe, indicators explicitly stated and baseline included. Also clarity on results and whether they are on track on the overall goal.
Reducing energy consumption by replacing outdoor lighting fixtures from 250W and 150W to 90W and replacing the existing lighting system with LED fixtures of 9W	Manufacture of food products	4	4.3	Clear commitment on energy efficiency and measures to achieve it. Clear reporting on activities, but not on results
By 2022, we will define KPIs to measure soil quality and by 2024 [company] will identify oil management best practices which are applicable to our farming operations	Crop and animal production, fishing and aquaculture	5	5.1	Clear timeframe and quantitative measures. Lack of specificity regarding contents of the programme. Lack of clarity around results.
Diversity & Inclusion: Increase the proportion of women in [company's] top 200 senior executive positions from around 20% currently to 30% by 2022.	Manufacture of food products	5	5.2	Clear timeframe, scope, and quantitative measures. Results reported in a clear and concise manner.
Pioneering new employment models for [company] employees by 2030, reskilling and upskilling our employees with future fit skills by 2025, and equipping 10m young people with essential skills by 2030	Manufacture of food products	5	5.3	Clear timeframe and quantitative measures. Lack of specificity regarding contents of programme. Results reported in a clear and concise manner.
30,000 partners that are producers in organic, local and agroecology by 2025. Includes 3,000 producers in [country] that [company] supports with long terms contracts to facilitate the transition to organic production, by 2022.	Wholesale and retail trade	6	6.2	Clear targets defined. 2022 report lacks detail on progress made.
At present all our industries and production systems are certified by recognised animal welfare bodies, Interporc Animal Welfare Spain (IAWS), Welfare Quality and Global GAP. To ensure the optimum welfare of our animals, [company] includes animal welfare in its research, development, and innovation processes, and commits to certify higher welfare quality in 100% of the farms by 2030, thus reaching the entire livestock production system.	Manufacture of food products	6	6.2	Clear target, references to certifications
By 2025, eliminate the sale of fresh eggs from caged hens sold under our Companies' Private Brands. KPI: total sales of Private Brand fresh eggs from non-caged hens per total sales of Private Brand fresh eggs	Wholesale and retail trade	7	7.1	Tangible commitment with a clear target. No baseline required since the target is a complete elimination. 2022 report specifies the level achieved and the progress relative to the previous year.

Commitment	Sector	Aspirational objective	Sub-category	Notes
Source 100% certified sustainable palm oil by 2023; 100% certified sustainable cocoa and coffee by 2025; ensure 100% of our raw material volumes are produced sustainably by 2030. Relevant certification schemes: RSPO, UTZ/RA, 4C.	Manufacture of food products	7	7.1	Clear targets and references to sustainability criteria / certification schemes. Good, concise reporting on results and progress
For water, our goal is to achieve sustainable water management in 100% of priority watersheds by 2030, measured against a 2020 baseline, through: 1. Restoring 600 billion liters of water in priority watersheds. 2. Reducing 5 million kg of water pollutants in priority watersheds. 3. Implementing our Water Stewardship program at all priority facilities. 4. Improving access to safe drinking water in 25 priority watersheds.	Manufacture of food products	7	7.2	Clear target, as well as detailed information on actions to achieve this. Good reporting on activities and results.
Transformed commodity supply chains which do not contribute to deforestation, forest degradation and destruction of natural habitat and which preserve and protect high value ecosystems and biodiversity. KPIs: number of actions taken for protecting/increasing the biodiversity in our protected areas. CONCRETE COMMITMENT: Needs for fauna and flora species identified by 2024, concrete actions for relevant localities taken by 2025, where necessary - agreement with farmers for not using pesticides for water catchment areas.	Manufacture of beverages	7	7.2	A relatively soft commitment, but underpinned by an attempt to define KPIs and specify concrete priority actions and target years.

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