



Future of Food

Sustainability & Food –

EU Regulatory Outlook 2024-2027

Context and purpose of this document



An overview of EU sustainability regulatory initiatives affecting the food industry in the context of the EU Green Deal

CONTEXT

This document provides an overview of proposed and finalized EU sustainability-related regulatory initiatives affecting the food sector.*

Food Regulations and Directives in the European Union (EU) form an extensive legislative landscape. They are designed to ensure food safety, to protect consumer interests and to maintain the EU's high standards for food quality.

In recent years, the EU Green Deal has aimed to integrate sustainability, environmental protection and climate resilience into this broader landscape, reflecting the EU's commitment to transition towards a more sustainable food system. Key among these changes are the regulatory initiatives proposed as part of the Farm to Fork Strategy, Biodiversity Strategy, Fit for 55 Plan and Circularity Action Plan.

SCOPE

What is the 'food sector'?

The 'food sector' encompasses a broad range of actors involved in the production, processing, distribution and consumption of food. In this document, we limit the scope to fertilizer & pesticide producers, agronomists & farmers, food producers, supply chain logistics providers, and retailers. With a few exceptions, the new sustainability regulatory initiatives are not specific to commodities. However, the primary commodities that have been considered as part of the food sector in this report are coffee & cacao, dairy, meat & poultry, fish & seafood, fruit & vegetables, and cereals, grains, seeds & potatoes.

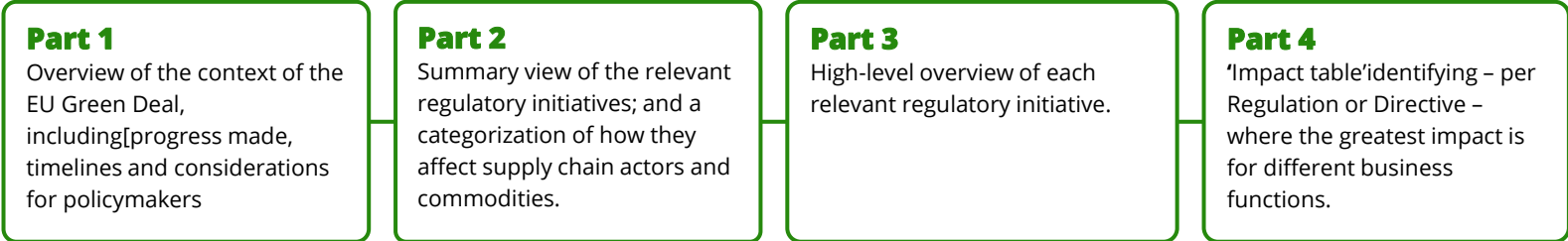
What kind of regulatory initiatives are considered?

This document considers proposed and finalized* Regulations and Directives introduced as part of the EU Green Deal that affect the food sector as defined here. It includes some regulatory initiatives that have already been adopted and are in force, and some which are still in the process of being considered by the EU. It also considers proposals that have stalled or been withdrawn, where it is possible the topic will be reintroduced in the future.

What is not included?

Legislation on: technological innovation connected to food, including general cyber security and AI related legislation; health & safety (unless updated to contain sustainability-related requirements); employment law; and legislation affecting the financial institutions active in the food sector.

STRUCTURE



* This refers to Regulations or Directives proposed in line with the EU Green Deal. The proposals for these date back to approximately 2019.

Executive summary

EU Green Deal and the food sector

Under the EU Green Deal, a number of Regulations and Directives have been published, finalized or proposed which will affect the food sector.

Despite resistance to elements of the EU Green Deal, **44%** of regulatory initiatives affecting the food sector have officially become law, with another **17%** finalized and on track to be published. However, these tend to be more “general” initiatives, and the regulatory initiatives that have stalled or have been withdrawn tend to be those that directly affect farmers.

Given the outcome of the June 2024 EU elections, it is expected that resistance to sustainability regulation, particularly related to agriculture, will continue. However, this is balanced by the EU’s international commitments and its likely that the EU Green Deal will continue to drive sustainability regulation. In particular, legislation which has already passed will affect all actors within the food supply chain, with a strong emphasis on data utilization and enhanced reporting standards. This ongoing regulatory progress underscores the necessity for businesses to stay informed and be prepared for the changes that lie ahead.

Key future considerations for policy makers are likely to include existing international commitments, the impact of AI and new technologies, the increased impact of climate change, food security and geopolitical tensions.



Required actions and critical timeframes

The EU Green Deal legislation in scope of this document requires the **establishment of business models that:**

- minimize environmental impact
- implement human rights and environmental due diligence
- effectively engage in emission reduction efforts and
- focus on enhanced data collection and reporting.

These changes **extend beyond legal and regulatory compliance, requiring holistic engagement across strategy, governance, finance, operations, and controls.** Companies should also be aware of the substantial cost implications and heightened (reputational) risks associated with non-compliance.

The application dates of Regulations and Directives that are in force or are expected to come into force mean that **the period from 2025-2027 is critical.**

Given the significance of many of the obligations beginning in this period, **companies need to begin preparation for compliance now. Companies should consider: co-dependencies between different requirements** (e.g., between the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD)); **possible efficiencies in data collection** (e.g., between the CSRD and the Green Claims Directive); the establishment of **management frameworks** for compliance; and the **need to sequence investments** to meet compliance requirements, including the allocation of additional resources.

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Part 1

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Overview of the EU Green Deal



Launched in December 2019, the EU Green Deal is an ambitious roadmap for a sustainable transition of the EU's economy. It aims to transform climate and environmental challenges into opportunities and ensure the transition is just and inclusive for all. It covers various sectors, including food, with aims to reduce emissions, restore biodiversity, mobilize a circular economy and cut pollution.

PURPOSE

After setting the goal of a climate neutral EU by 2050, the EU Green Deal provides the 'how' - the **strategy**.

The EU Green Deal is an ambitious package of measures combining:

- **restrictions;**
- **innovation;** and
- **preservation**

of Europe's natural environment.



KEY ELEMENTS



Climate neutrality

The goal of the EU Green Deal is climate neutrality by 2050. The intermediate target is to reduce greenhouse gas emissions by at least 55% compared to 1990 levels, by 2030.



Circular economy

Mobilizing industry towards a clean and circular economy and driving resource efficiency for sustainable growth.



Sustainable food system

A healthy and environmentally sustainable food system, including a more sustainable farming system with more organic farming.



Zero pollution

Achieving a zero pollution EU and a toxic-free environment.



Ecosystems & biodiversity

Preserving and restoring ecosystems and biodiversity.



Building & renovating

Energy and resource efficient building and renovation; and increasing the renovation rate.



Energy

Supplying clean, affordable and secure energy.



Mobility

Accelerating the shift to sustainable and smart mobility, e.g., revising CO2 emission standards for vehicles, promoting electric vehicles and sustainable alternative fuels (biofuels and hydrogen) in aviation.



Sustainable finance & governance

Financing the transition through budgetary programs and subsidies. Includes a funding mechanism for the regions most heavily dependent on fossil fuels.

EU Green Deal and food: key elements affecting the food sector



A number of packages, strategies and plans under the EU Green Deal affect the food system.

The key ones are:

Farm to Fork Strategy



The package most directly linked to food Regulations and Directives is the Farm to Fork Strategy, which aims to make food systems fair, healthy and environmentally friendly. The Strategy is also central to the EU Commission's agenda to achieve the United Nations' Sustainable Development Goals (SDGs). The Farm to Fork Strategy intends to address every step in the food chain, including:

- Production: encouraging sustainable agriculture and organic farming.
- Processing: promoting food processing practices that preserve nutrients and reduce additives.
- Distribution: reducing food waste and improving food storage and transport to minimize environmental impact.
- Consumption: facilitating consumer access to healthy, sustainable diets.
- Food Waste: setting targets and actions to mitigate food waste at all stages of the food supply chain.

The Circular Economy Action Plan (CEAP)



CEAP aims to reshape the way the EU produces, uses and disposes of products via the promotion of circular business models. Some of the main objectives under CEAP are:

- making sustainable products the norm;
- ensuring less waste; and
- empowering consumers and public buyers.

CEAP is particularly relevant for the food sector in terms of its strengthened rules on packaging and plastics, and proposal for food waste targets.

Fit for 55



The central goal of the Fit for 55 package is to align EU policies with the target of reducing net greenhouse gas emissions by at least 55% from 1990 levels by the year 2030. This is an important milestone on the path to achieving climate neutrality by 2050.

The Fit for 55 package includes a set of interlinked proposals that cover a wide range of policy areas, including emissions trading, energy, transportation and taxation. These proposals are designed to work together to ensure the EU can meet its ambitious climate targets while also promoting innovation and ensuring a just transition for all sectors of the economy. It includes regulatory initiatives that are relevant for the food sector, in particular the Carbon Border Adjustment Mechanism (relevant for fertilizers) and the Energy Performance of Buildings Directive (relevant for all commercial buildings such as factories or retail stores).

Biodiversity Strategy



The EU Biodiversity Strategy for 2030 is a core part of the EU Green Deal, setting out a plan to protect nature and reverse the degradation of ecosystems. It has implications for the food sector, particularly in terms of sustainable farming practices, the prohibition against products linked to deforestation, the reduction of pesticide use, and plans for nature restoration across the EU.

Overview of all legislation in scope of this report



23 new and upcoming Regulations, Directives, and legislative frameworks with an impact on sustainability and the EU food sector




Farm to Fork Strategy

- [Proposal for a Revision of the Regulation on Food Information to Consumers](#)
- [Legislative Framework for Sustainable Food Systems](#)
- [Proposal for a Revision of EU Legislation on Food Contact Materials](#)
- [Proposal for a Revision of the EU Marketing Standards \(Seafood\)](#)
- [Farm Sustainability Data Network Regulation \(EU\) 2023/2674](#)



Circular Economy Action Plan (CEAP)

- [Single-Use Plastics Directive 2019/905](#)
- [Packaging and Packaging Waste Regulation](#)
- [Revision of the Waste Framework Directive](#)
- [Supplementing Regulation on Organic Fertilizers \(EU\) 2023/1605](#)



Fit for 55 Package

- [Carbon Border Adjustment Mechanism \(EU\) 2023/956](#)
- [Energy Performance of Buildings Directive](#)
- [Carbon Removals Certification Framework Regulation](#)



Biodiversity Strategy for 2030

- [EU Deforestation-free Products Regulation 2021/0366](#)
- [EU Nature Restoration Regulation 2022/0195](#)
- [Regulation on Sustainable Use of Plant Protection Products](#)
- [Targeted Revision to the Common Agricultural Policy 2023-2027 \(EU\) 2024/1468](#)
- [Proposal for a Directive on Soil Monitoring and Resilience](#)

General relevant Regulations and Directives

- [EU Taxonomy Regulation \(EU\) 2020/852](#)
- [Corporate Sustainability Reporting Directive \(EU\) 2022/2464](#)
- [Corporate Sustainability Due Diligence Directive \(EU\) 2024/1760](#)
- [Forced Labor Regulation](#)
- [Green Claims Directive](#)
- [Empowering Consumers for the Green Transition Directive](#)

Not in scope:

Legislation on: technological innovation connected to food, including general cyber security and AI related legislation; health & safety (unless updated to contain sustainability-related requirements); employment law; and legislation affecting the financial institutions active in the food sector.

EU Green Deal and food: progress and political landscape



✓ Published

44%

- Corporate Sustainability Reporting Directive
- European Deforestation-Free Products Regulation
- EU Taxonomy
- Single Use Plastics Directive
- Carbon Border Adjustment Mechanism
- Supplementing Regulation on Organic Fertilizers
- Farm Sustainability Data Network Regulation
- Energy Performance of Buildings Directive
- Empowering Consumers for the Green Transition Directive
- Corporate Sustainability Due Diligence Directive

Despite pushback, the EU Green Deal has made significant progress when it comes to legislation affecting the food sector.

This is primarily due to the more general regulatory initiatives such as the Corporate Sustainability Reporting Directive and the Corporate Sustainability Due Diligence Directive which will drive sector agnostic sustainability progress, including across the entire food value chain.

In addition, some more food-specific legislation such as the European Deforestation-Free Products Regulation has been passed, which will have a targeted impact on certain food commodities.

▶▶ Finalized

17%

- Forced Labor Regulation
- Packaging and Packaging Waste Regulation
- Carbon Removals Framework Regulation
- Nature Restoration Law

▶ Under negotiation

13%

- Green Claims Directive
- Soil Monitoring Directive
- Revision to the Waste Framework Directive

Awaiting proposal

13%

- Revision to the Food Information to Consumers Regulation
- Revision to food contact materials
- Revision to the marketing standards for seafood

🚫 Stalled or withdrawn

13%

- Sustainable Use of Pesticides Regulation (withdrawn)
- Common Agricultural Policy 2023-2027 (targeted revisions)
- Legislative Framework for Sustainable Food Systems (no progress)

The regulatory initiatives that have faced the most pressure as part of the EU Green Deal and have subsequently stalled or been withdrawn have been those that directly affect farmers. This includes the rules proposed for sustainable use of pesticides and the environmental conditions of the Common Agricultural Plan for 2023-27. While the Nature Restoration Law has recently been adopted, it was watered down significantly in response to strong opposition.

The Council of the EU has recently signaled that upcoming negotiations related to agriculture will not sidestep sustainability priorities, but will look to balance the green transition with adequately supporting farmers.



Impact of the EU Parliamentary elections

The June EU parliamentary elections saw a gain in seats for right-wing parties which have typically opposed sustainability regulation. We can therefore expect continued resistance to sustainability regulation, particularly that related to agriculture by some members of the EU Parliament.

On the other hand, the EU has significant international commitments (including the Paris 1.5C goal) and will play a leading role in upcoming international negotiations for COP29 and also the Global Biodiversity framework. As such, a complete regulatory pause is unlikely.

Status of legislation affecting the food sector

EU Green Deal and food: timeline of major regulatory obligations



In force or nearly in force regulatory initiatives only (see next slide for pivotal years)

Initiative / Year	Preparatory actions				Ongoing compliance actions			
	2023	EU parliamentary elections 2024	2025	2026	2027	2028	2029	2030
→ Corporate Sustainability Reporting Directive	Double materiality assessment, gather data		First time reporting for companies in scope of NFRD	First time reporting for large EU undertakings & EU parent undertakings of large groups	Ongoing reporting obligations		First time reporting for EU branches of third country undertakings	
→ EU Taxonomy	Eligibility & alignment reporting on first two objectives for companies in scope of NFRD	Eligibility & alignment reporting on all objectives for companies in scope of NFRD		Eligibility and alignment reporting for companies in scope of CSRD for FY25		Ongoing reporting obligations		
→ Corporate Sustainability Due Diligence Directive / Forced Labor Regulation			Gather data, establish systems and policies		CSDDD/Forced Labor Reg expected to apply	Ongoing due diligence obligations		
→ Empowering Consumers for the Green Transition Directive		Identify claims and establish framework		Directive applicable		Maintenance of environmental claims framework		
→ Farm Sustainability Data Network	Regulation applicable							
→ Supplementing Regulation on Organic Fertilizers	Regulation applicable							
→ EU Deforestation-free Products Regulation		Gather data, establish systems and policies	Non-SME's must produce DD certificate			Ongoing due diligence obligations		
→ Single-Use Plastics Directive	Join Producer Responsibility Organisation and update design	Extended producer responsibility & design requirements apply						
→ Packaging and Packaging Waste Regulation	Join Producer Responsibility Organisation	Extended producer responsibility deadline	Compliance gap assessment, new sourcing processes	Restrictions on hazardous substances	Prepare and roll out of new labelling	Strengthened labelling	New design, sourcing, systems of reuse etc.	Recyclability, recycled content, minimization, restrictions, reuse
→ Carbon Border Adjustment Mechanism		1 st reporting period ends	Gather data, register, purchase certificates	Full go live		Ongoing reporting obligations		All new buildings must be zero emissions
→ Energy Performance of Buildings Directive	Stocktake of existing building stock, integrate new requirements into infrastructure plan			Directive applicable	Ensure plans for new builds align with requirements			
→ Nature Restoration Law								Restoration measures - 20% of EU land and sea

EU Green Deal and food: timeline of major regulatory obligations



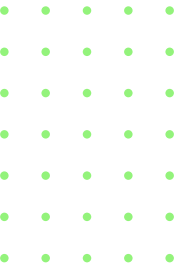
In force or nearly in force regulatory initiatives only

Initiative / Year	Preparatory actions			Ongoing compliance actions				
	2023	2024	2025	2026	2027	2028	2029	2030
→ Corporate Sustainability Reporting Directive	Double materiality assessment earlier data Pivotal years include 2025-2027 given the applicability of multiple major ESG regulatory initiatives.		First time reporting for companies in scope of NFRD	First time reporting for large EU undertakings & EU parent undertakings of large groups	Ongoing reporting obligations			First time reporting for EU branches of third country undertakings
→ EU Taxonomy	Eligibility criteria & alignment requirements on all companies of NFRD			Eligibility and alignment reporting for companies in scope of CSRD for FY25	Ongoing reporting obligations			
→ Corporate Sustainability Due Diligence Directive / Forced Labor Regulation	collection and establishment of management frameworks; and the need to sequence investments to meet compliance requirements.		Gather data, establish systems and policies		CSDDD/Forced Labor Reg expected to apply	Ongoing due diligence obligations		
→ Empowering Consumers for the Green Transition Directive	Identify claims and establish framework			Directive applicable	Maintenance of environmental claims framework			
→ Farm Sustainability Data Network	The next key time period will be approaching 2030 with applicability of parts of existing legislation (e.g., Packaging and Packaging Waste Regulation). More 2030 requirements are likely to be applicable as more regulatory initiatives are approved (and in line with the 2030 emissions reduction goal of the EU Green Deal).							
→ Supplementing Regulation on Organic Fertilizers	Regulation							
→ EU Deforestation-free Products Regulation	Establish systems and policies		Non-SMEs must produce DD certificate		Ongoing due diligence obligations			
→ Single-Use Plastics Directive	Join Producer Responsibility Organisation design requirements apply							
→ Packaging and Packaging Waste Regulation	Join Producer Responsibility Organisation	Extended producer responsibility deadline	Compliance gap assessment, new sourcing processes	Restrictions on hazardous substances	Prepare and roll out of new labelling	Strengthened labelling	New design, sourcing, systems of reuse etc.	Recyclability, recycled content, minimization, restrictions, reuse
→ Carbon Border Adjustment Mechanism		1% reporting period ends	Gather data, register, purchase certificates	Full go live	Ongoing reporting obligations			All new buildings must be zero emissions
→ Energy Performance of Buildings Directive	Stocktake of existing building stock, integrate new requirements into infrastructure plan			Directive applicable	Ensure plans for new builds align with requirements			
→ Nature Restoration Law								Restoration measures - 20% of EU land and sea

Key considerations that will influence policymaking



There are a many upcoming and ongoing considerations for policy makers as they consider new regulatory initiatives for the food sector. These considerations are often interlinked and are sources of both complications and solutions for one another.





Part 2

- EU Green Deal and food: legislation per supply chain actor
- EU Green Deal and food: legislation per key food commodity on the EU market

EU Green Deal and food: legislation per supply chain actor



While many of the Regulations and Directives under the EU Green Deal are generally applicable regardless of the position in the food value chain, others are more relevant to particular actors.

This page can be used to identify which Regulations and Directives are most relevant for different actors and to navigate to their summary

- [Carbon Removals Certification Framework Regulation](#)
- [Carbon Border Adjustment Mechanism](#)
- [Proposal for a Directive on Soil Monitoring and Resilience](#)
- [Regulation on Sustainable Use of Plant Protection Products](#)
- [Updates to the Common Agricultural Policy 2023-2027](#)
- [Supplementing Regulation on Organic Fertilizers](#)
- [Packaging and Packaging Waste Regulation](#)
- [EU Nature Restoration Regulation](#)
- [Proposal for a revision of the EU Marketing Standards \(Fish & Seafood\)](#)
- [Farm Sustainability Data Network](#)
- [Proposal for a Revision of EU Legislation on Food Contact Materials](#)
- [Revisions of the Waste Framework Directive](#)
- [EU Deforestation-free Products Regulation](#)
- [Single-Use Plastics Directive](#)
- [Proposal for a Revision of the Regulation on Food Information to Consumers](#)

	Fertilizers & Pesticides	Farmers & Agronomists	Food producers and processors	Supply chain logistics providers	Wholesalers, retailers, food service operators
	●	●		●	
	●	●	●		
	●	●			
	●	●			
	●	●	●	●	●
		●			
		●	●		●
		●			
			●		●
			●	●	●
				●	●
			●	●	●



- Generally applicable**
- [Corporate Sustainability Due Diligence Directive*](#)
 - [EU Taxonomy Regulation*](#)
 - [Corporate Sustainability Reporting Directive*](#)
 - [Energy Performance of Buildings Directive](#)
 - [Forced Labor Regulation](#)
 - [Green Claims Directive](#)
 - [Empowering Consumers for the Green Transition Directive](#)
 - [Legislative Framework for Sustainable Food Systems](#)

*depending on size

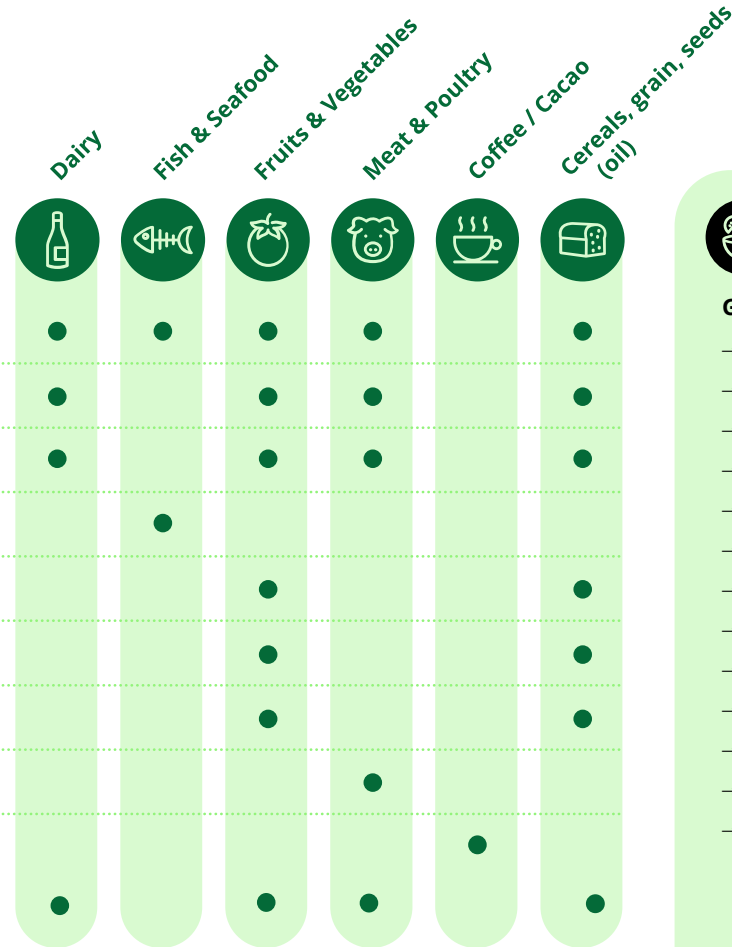
EU Green Deal and food: legislation per **key food commodity** on the EU market



In general, EU sustainability legislation related to food is not commodity specific (with some exceptions such as the EU Deforestation-Free Products Regulation). However, certain regulations will affect some commodities more than others because of (for example), where they are grown (EU or non-EU) and the types of inputs they use (e.g., fertilizer).

This page can be used to identify which Regulations and Directives are most relevant for different commodities and to navigate to their summary.

- [EU Nature Restoration Regulation](#)
- [Updates to the Common Agricultural Policy 2023-2027](#)
- [Farm Sustainability Data Network](#)
- [Proposal for a Revision of the EU Marketing Standards \(Fish & Seafood\)](#)
- [Proposal for a Directive on Soil Monitoring and Resilience](#)
- [Regulation on Sustainable Use of Plant Protection Products](#)
- [Carbon Border Adjustment Mechanism](#)
- [Supplementing Regulation on Organic Fertilizers](#)
- [EU Deforestation-Free Products Regulation](#)
- [Carbon Removals Certification Framework Regulation](#)



Generally applicable, depending on size:

- [Corporate Sustainability Due Diligence Directive](#)
- [EU Taxonomy Regulation](#)
- [Corporate Sustainability Reporting Directive](#)
- [Energy Performance of Buildings Directive](#)
- [Forced Labor Regulation](#)
- [Green Claims Directive](#)
- [Empowering Consumers for the Green Transition Directive](#)
- [Legislative Framework for Sustainable Food Systems](#)
- [Revisions on the Food Information to Consumers Regulation](#)
- [Proposal for a Revision of EU Legislation on Food Contact Materials](#)
- [Revisions of the Waste Framework Directive](#)
- [Packaging and Packaging Waste Regulation](#)
- [Single Use Plastic Directive](#)

Not included:

- Snacks & ready-to-eat meals
- Baby food & instant formula
- Functional foods & supplements



Part 3

- Summary of all in-scope EU Green Deal legislation
- Deep dive of all in-scope EU Green Deal legislation

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package
General



REGULATORY INITIATIVE

EXPLANATION

TIMING

[Corporate Sustainability Reporting Directive \(CSRD\)](#)

Companies subject to the CSRD are required to assess how sustainability issues affect their business operations and how their activities influence people and the environment (known as 'double materiality'). They must report detailed information on material ESG topics, including target-setting, risk management, strategy and overall governance according to the European Sustainability Reporting Standards (ESRS).

In force since January 2023. First reporting requirements from Q1 2025, for companies already reporting under the Non-Financial Reporting Directive (NFRD), large non-EU undertakings, and non-EU parent undertakings of large groups with more than 500 employees listed on an EU-regulated market.

[EU Taxonomy Regulation](#)

The EU Taxonomy Regulation is aimed at facilitating sustainable investments. Companies are required to report their share of eligible and aligned capital expenditure, operational expenditure, and turnover. It provides criteria to determine whether an economic activity can be considered as environmentally sustainable (known as "aligned").

Reporting on eligibility and alignment of capex, opex and turnover for all environmental objectives over FY24 performance, reports issued in 2025, for entities in scope of the NFRD. Reporting over FY25 performance, reports issued in 2026 for entities in scope of the CSRD.

[Corporate Sustainability Due Diligence Directive \(CSDDD\)](#)

The CSDDD will require large EU and non-EU companies to conduct environmental and human rights due diligence across their global operations, subsidiaries and business partners within their "chain of activities." It will also require in scope companies to implement a climate transition plan.

The CSDDD entered into force in July 2024. It will be applicable from 2027 for the first group of companies (those with over 5000 employees and over €1500m in turnover).

[Forced Labor Regulation](#)

The new Forced Labor Regulation prohibits companies from selling products made with forced labor on the EU market. If a decision is reached by the lead competent authorities (either the EU Commission or a Member State) that forced labor has been used to make the products, they can prohibit, seize, or order the withdraw or disposal of the products. A risk-based approach will be used in assessing the likelihood of violations of the Regulation.

The Regulation will likely enter into force in Q3 2024. It will apply three years after the date of entry into force – approximately 2027.



Summary of all in-scope EU Green Deal legislation



EU Green Deal Package
General



REGULATORY INITIATIVE

[Empowering Consumers For the Green Transition Directive](#)

[Green Claims Directive](#)

EXPLANATION

The Empowering Consumers for the Green Transition Directive provides protection for consumers against inaccurate voluntary environmental claims. The Directive prohibits generic environmental claims such as “environmentally friendly”, “green”, or “biodegradable” unless the claim is accurate, verifiable and does not overstate the environmental benefit. In addition, sustainability labels must be established by a public authority or be based on a certification scheme.

The Green Claims Directive aims to eliminate misleading environmental claims across EU markets by setting out rules on the methodology for voluntary environmental claims. Companies would need to: substantiate their environmental claims using a life cycle analysis; only communicate environmental impacts that have been analyzed; ensure the information and data used to substantiate the claim is publicly available; and have their environmental claims verified via a third-party provider.

TIMING

Entered into force March 2024, and will be applicable from September 2026.

Unlikely to enter into force before 2025 and will apply from late 2026 at the earliest.

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package Farm to Fork Strategy



REGULATORY INITIATIVE

EXPLANATION

TIMING

[Legislative Framework for Sustainable Food Systems \(FSFS\)](#)

The FSFS would encompass several legislative proposals and amendments to existing legislation relating to food systems, including a Sustainability Labelling Framework and minimum criteria for sustainable public procurement of food. The core objectives of the FSFS are: the promotion of policy coherence for food legislation at the EU and national level; mainstream sustainability in all food-related policies; and strengthening the resilience of food systems.

Public consultation on the FSFS and the Sustainability Labelling Framework closed in 2021. There have been no updates from the EU Commission on progress.

[Proposal for a Revision of the Regulation on Food Information to Consumers \(FIC\)](#)

The revision to the FIC proposes harmonized mandatory front-of pack nutrition labelling to enable consumers to make informed food choices. It would introduce nutrient profiles to restrict the promotion of foods with high levels of fat, sugar and salt and revise rules on date marking ('use by' and 'best before') to prevent food waste.

Public consultation on the EU Commission impact assessment closed in March 2022. No proposal is currently available and there have been no updates from the EU Commission on progress.

[Farm Sustainability Data Network Regulation \(FSDN\)](#)

The Farm Sustainability Data Network Regulation (FSDN) adds new variables to the framework measure the environmental and social performance of farms in addition to economic performance. Indicators relate to soil, air, water, biodiversity, and social factors such as the number of female farmers. The implementation of the Regulation and collection of data is conducted by Member States. It applies primarily to farmers and participation is voluntary.

Entered into force and applicable from November 2023.

[Proposal for a Revision of EU Legislation on Food Contact Materials to improve food safety \(FCM\)](#)

The proposed revision of the Food Contact Materials (FCM) law would reduce the use of hazardous chemicals in food contact materials, support innovative and sustainable packaging and contribute to food waste reduction. It links closely to the Packaging and Packaging Waste Regulation.

Proposal is likely to be available in 2025.

[Proposal for a Revision of the EU Marketing Standards \(Fish & Seafood\)](#)

Vendors and traders of fish and seafood products would need to comply with certain standards to be able to place their products on the EU market, including information on whether the products have been caught/farmed sustainably.

The legislative proposal was expected to be published in June 2022, however there have been no updates from the EU Commission on progress.

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package
Biodiversity Strategy 2030



REGULATORY INITIATIVE

[EU Deforestation-free Products Regulation \(EUDR\)](#)

EXPLANATION

The EUDR requires a due diligence statement to import or export cattle, cocoa, coffee, palm oil, soya, rubber and wood (and products related to) into or from the EU. The due diligence statement requires geo-coordinates of the land where the commodity was produced, and verification that the product is deforestation-free and produced in line with local laws (including indigenous peoples' rights, human rights, labor law etc.). A risk assessment and risk mitigation process is required for higher risk countries. Traders and other companies further in the supply chain also have obligations to ascertain due diligence has been performed correctly, and therefore the data relied on for due diligence needs to be available through the whole value chain.

TIMING

Entered into force June 2023. Applicable for large companies (more than two of the following: balance sheet total of €25M, net turnover of €50 M, or 250 employees) from January 2025.

[EU Nature Restoration Regulation](#)

The objective of the Nature Restoration Regulation is to contribute to the recovery of biodiverse and resilient nature across the EU's land and sea areas by restoring ecosystems. **The law establishes multiple binding restoration targets and obligations for Member States across a broad range of ecosystems (such as forests, rivers, coastal wetlands and pollinator populations), covering at least 20% of the EU's land and sea areas by 2030 and all ecosystems in need of restoration by 2050.**

Expected to enter into force late 2024

[Updates to the Common Agricultural Policy 2023-2027 \(CAP\)](#)

The CAP for 2023-2027 is established by three Regulations which set down rules on the common organization of the agricultural market in the EU. Under the current 2023-2027 policy, beneficiaries of income support for farming have their payments linked to a stronger set of mandatory sustainability requirements. In response to protests from farmers, the EU adopted a revision to the 2023-2027 policy that would provide greater flexibility for complying with the environmental conditionalities in CAP plans. This includes changes to the Good Agricultural Environmental Conditions (GAEC) that would allow Member States to: grant temporary derogations in the event of unforeseen climate conditions; have flexibility to decide which soils to protect; and use crop diversification as an alternative to crop rotation. In addition, farmers would only have to maintain existing landscape features and new features would be voluntary.

The CAP 2023-2027 entered into force in January 2023. The targeted review entered into force in May 2024. Farmers will already be allowed to apply revised environmental conditionalities for their claims for EU financial support in 2024.

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package
Biodiversity Strategy 2030



REGULATORY INITIATIVE

[Directive on Soil Monitoring and Resilience](#)

[Sustainable Use of Plant Protection Products Regulation \(SUR\)](#)

EXPLANATION

The proposed **Directive on Soil Monitoring and Resilience** aims to establish a comprehensive framework across the EU to enhance soil health by 2050. The proposal would require the designation of soil districts and the establishment of a digital soil health portal, as well as the adoption of sustainable soil management practices. The digital soil health portal will be established by the EU Commission and will provide access to the soil health data collected by Member States.

The proposed **Regulation on the Sustainable Use of Plant Protection Products (SUR)**, aimed to strengthen and harmonize the existing Sustainable Pesticides Directive, and to halve the use and the environmental and health risk of pesticides by 50% by 2030. It outlined targets for Member States, introducing a formula to set national targets that considered historical use and intensity of pesticides and introduced requirements on Integrated Pest Management (alternative plant protection measures that minimize the risks to human health and the environment).

TIMING

Negotiations will continue after the EU elections. If approved, the Directive expected to apply from 2026.

Withdrawn by the EU Commission.

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package
Fit for 55



REGULATORY INITIATIVE

EXPLANATION

TIMING

[Carbon Border Adjustment Mechanism \(CBAM\)](#)

The CBAM aims to create a level playing field between importers and exporters by placing a price on the carbon emitted during the production of carbon intensive goods (including fertilizers) entering the EU, ensuring the carbon price of imports and domestically produced products is the same. CBAM is currently in its transitional period. This means reports on an in-scope products' carbon footprint must already be submitted to the EU Registry, while an assessment methodology is currently being devised. From 2026, importers will be required to pay a carbon tax based on the carbon footprint of the product they are importing.

The entry into force of the CBAM consists of two phases: October 2023 to December 2025 for the transitional phase, overall entry into force from January 2026, after which importers will be required to pay for the carbon price of their imports. The first reports were due on 31 January 2024.

[Energy Performance of Buildings Directive \(EPBD\)](#)

The revised EPBD aims to improve the energy performance of buildings to achieve a zero-emissions building stock by 2050. It lays down requirements on calculating the energy performance of buildings, including existing commercial buildings and those undergoing major renovations. Solar energy installations must be deployed on large commercial buildings, and new commercial buildings with more than five carparks must ensure electric vehicle charging infrastructure and bicycle parking spaces are available. It also requires all new buildings to be zero emissions by 2030. Subsidies for stand alone fossil fuel boilers will be phased out.

Entered into force in May 2024. The obligations will apply between 2026-2030 (with the exception of the ban on subsidies for fossil fuel boiler which will apply from 2025).

[Carbon Removals Certification Framework \(CRCF\) Regulation](#)

The CRCF aims to **facilitate and encourage the deployment of permanent carbon removals, carbon farming and carbon storage.** To achieve this, it sets clear standards as to what constitutes a carbon removal and establishes a **voluntary framework for the certification of carbon removals and soil emissions reductions from certain activities**, including practices or processes that reduce greenhouse gas emissions from agricultural soils. The EU Commission will establish (via Delegated Acts) detailed certification methodologies for the different activities and a carbon registry.

EU co-legislators agreed on 20 February on a provisional agreement. Expected to enter into force in Autumn 2024. It will apply only after entry into force of applicable certification methodology which is likely to take place during 2026/2027. The start of the centralised European registry for the CRCF is expected in 2028.

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package Circular Economy Action Plan



REGULATORY INITIATIVE

EXPLANATION

TIMING

[Single-Use Plastics Directive \(SUPD\)](#)

The SUPD aims to address the 10 single-use plastics that most commonly pollute in the marine environment. It bans certain items, sets targets for recycling single-use plastic bottles, creates design requirements, requires certain disposable products to be labelled, and introduces 'extended producer responsibility' (EPR) provisions for specified single-use plastics.

Entered into force in July 2019. Rules phased in between July 2021 and July 2024.

[Packaging and Packaging Waste Regulation \(PPWR\)](#)

The PPWR strengthens and harmonizes the existing Directive. It strengthens existing requirements for hazardous substances, packaging minimization requirements, labelling and EPR. It requires all packaging to be recyclable by 2030 and introduces a mandatory requirement for a minimum level of recycled plastic. For specified types of packaging it establishes mandatory reuse targets, prohibits certain formats, and introduces requirements to be compostable.

The final text is expected to enter into force Q4 2024. It will become applicable from 2026, with the major obligations applying between 2026-2030.

[Supplementing Regulation on Organic Fertilizers](#)

The Supplementing Regulation on Organic Fertilizers is designed to facilitate the safe use of animal by-products as components in organic fertilizers and soil improvers while maintaining public and animal health protection. The Regulation specifies endpoints (for example specified types of ash and manure) in the manufacturing chain of organic fertilizers and soil improvers, to enable the use of certain animal by-products as components in EU fertilizing products.

Entered into force and applicable since June 2023.

[Revisions of the Waste Framework Directive \(WFD\)](#)

The proposed revisions to the WFD include legally binding food waste reduction targets against 2020 levels: 10% for food processing and manufacturing; and 30% for distribution of food in restaurants, food services and households. The revision also proposes a requirement for Member States to take measures to prevent food waste through developing behavioral change interventions and encouraging food donations.

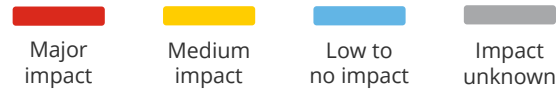
Negotiations on the revisions are likely to begin towards the end of 2024. If approved, they are likely to be applicable late 2026.



Part 4

→ EU Green Deal legislation impact table per business function

EU Green Deal legislation impact table per business function



	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Corporate Sustainability Reporting Directive	Major	Major	Major	Major	Major
EU Taxonomy Regulation	Medium	Major	Major	Medium	Major
Corporate Sustainability Due Diligence Directive	Major	Medium	Major	Major	Major
Forced Labor Regulation	Low to no impact	Low to no impact	Low to no impact	Medium	Medium
Green Claims Directive	Medium	Medium	Medium	Medium	Major
Empowering Consumers for the Green Transition Directive	Low to no impact	Low to no impact	Low to no impact	Medium	Medium
Proposal for a Revision of the Regulation on Food Information to Consumers	Low to no impact	Low to no impact	Low to no impact	Low to no impact	Medium
Legislative Framework for Sustainable Food Systems	Low to no impact	Low to no impact	Low to no impact	Medium	Medium
Proposal for a Revision of EU Legislation on Food Contact Materials	Low to no impact	Low to no impact	Medium	Major	Medium
Proposal for a revision of the EU Marketing Standards (Fish & Seafood)	Low to no impact	Medium	Low to no impact	Low to no impact	Medium
Farm Sustainability Data Network	Low to no impact	Medium	Low to no impact	Medium	Low to no impact
Carbon Border Adjustment Mechanism	Medium	Medium	Major	Medium	Major
Energy Performance of Buildings Directive	Low to no impact	Medium	Major	Low to no impact	Low to no impact
Carbon Removals Certification Framework	Low to no impact	Medium	Medium	Medium	Medium
EU Nature Restoration Regulation	Impact unknown	Impact unknown	Impact unknown	Impact unknown	Impact unknown
EU Deforestation-free Products Regulation	Major	Major	Major	Major	Major
Regulation on Sustainable Use of Plant Protection Products	Medium	Major	Medium	Major	Medium
Updates to the Common Agricultural Policy 2023-2027	Major	Major	Major	Medium	Medium
Proposal for a Directive on Soil Monitoring and Resilience	Low to no impact	Low to no impact	Medium	Medium	Medium
Single-Use Plastics Directive	Medium	Major	Major	Major	Major
Packaging and Packaging Waste Regulation	Medium	Major	Medium	Major	Medium
Revisions of the Waste Framework Directive	Medium	Medium	Low to no impact	Medium	Low to no impact
Supplementing Regulation on Organic Fertilizers	Low to no impact	Medium	Medium	Medium	Medium

EU Green Deal legislation impact table per business function



Major impact Medium impact Low to no impact Impact unknown

	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Corporate Sustainability Reporting Directive	Enhanced oversight required to ensure that sustainability reporting is fully integrated into corporate governance structures and increased reputational risk	Major change required to link strategy to material topics and to communicate these externally	ESG Factors need to be integrated in financial reporting processes, reporting systems and controls. Financial impact of ESG factors will need to be quantified. Financial risk in case of non-compliance	Will require the implementation or upgrade of systems to source and report significant new data points	The three lines of defence (front line risk managers, risk management functions, internal audit) will be affected by extensive reporting requirements
EU Taxonomy Regulation	Governance required to ensure all business activities are classified and reported in line with the Taxonomy	Strategic adjustments to align business activities with Taxonomy alignment criteria, affecting investment decisions, viability and business development	Detailed reporting of financial and non-financial disclosures to demonstrate alignment with Taxonomy, and to unlock additional investments	Depending on the level of ambition to be classified as 'green', operations may need to be adjusted to meet alignment criteria laid out by the Taxonomy	Enhanced scrutiny and verification of Taxonomy compliance across all three lines of defense
Corporate Sustainability Due Diligence Directive	Major change in how Board and/or Executive management oversee the sustainability aspects of the operations of the firm, enhanced oversight responsibilities to ensure compliance with the due diligence obligations	Depending on the outcome of due diligence, strategy around supplier relationships, product development, and stakeholder engagement may be affected	Significantly increased regulatory requirements and costs of due diligence, certification processes, remediation activities	New systems and sourcing of significant new data points are required to conduct due diligence	The three lines of defence are affected, enhanced monitoring systems are required to track effectiveness of due diligence measures

EU Green Deal legislation impact table per business function



Major impact Medium impact Low to no impact Impact unknown

	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Forced Labor Regulation	Minimal changes expected for the implementation of governance structures to oversee compliance with forced labor laws and standards	Minimal strategic expected to ensure all supply chain and employment practices are free of forced labor	Minimal financial implications could include potential costs associated with compliance activities	Operations may need substantial adjustments including the implementation of screening processes for suppliers and labor practices,	Increased responsibilities for risk management, compliance, supply chain contracting and audits to monitor and enforce policies against forced labor
Green Claims Directive	Organizational commitment to transparency critical to avoid greenwashing	Strategic review and potential revamp of all marketing communications making green claims. Possible significant branding issues if greenwashing found.	Financial implications could be significant if products need rebranding or claims need adjusting; plus additional costs involved in calculating emissions of branded products and receiving verification.	Operational adjustments to back up green claims with data, upskilling all communications and marketing themes and cultural changes to way of working towards data driven approach	Rigorous checks and documentation required to substantiate all green claims with data. Also requires continuous monitoring and response to claims.
Empowering Consumers for the Green Transition Directive	Organizational commitment to transparency critical to avoid greenwashing	Strategic review and potential revamp of all marketing communications making green claims. Possible significant branding issues if greenwashing found.	Financial implications of life cycle assessment are likely to be significant, plus the expense of removing unfounded claims.	Operational adjustments to back up green claims with data, upskilling all communications and marketing themes and cultural changes to way of working towards data driven approach	Rigorous checks and documentation required to substantiate all green claims with data. Also requires continuous monitoring and response to claims.

EU Green Deal legislation impact table per business function



Major impact Medium impact Low to no impact Impact unknown

	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Proposal for a Revision of the Regulation on Food Information to Consumers	The revision will require minimal changes in oversight on how food information is presented to consumers	Minimal adjustment of marketing strategies expected to align with updated consumer information requirements	Some to none financial investments required to align with updated consumer information requirements	Minimal changes in labeling and packaging expected to comply with updated informational standards	Compliance checks and internal controls to ensure accurate and transparent food information
Legislative Framework for Sustainable Food Systems	The initiatives underlying the FSFS potentially require minimal change in oversight to ensure integration of sustainability throughout operations	Some strategic changes may be necessary to comply with sustainable practices throughout the food supply chain	The initiatives underlying the FSFS may require shifts in financial planning. Investments may be needed in sustainable technologies, processes, and systems	The initiatives underlying the FSFS may require operational changes to implement sustainable practices across production, supply chain management, and distribution	Extensive monitoring and compliance efforts may be required to adhere to new Regulations
Proposal for a Revision of EU Legislation on Food Contact Materials	Minimal changes in oversight required to ensure compliance with new safety standards	Minimal changes in strategic considerations around contact material sources and packaging	Potential costs associated with sourcing and testing of new materials to adhere to new safety standards on packaging materials	Implementation of new manufacturing practices to adhere to new safety standards on packaging materials	Testing and documentation required to ensure compliance with new safety standards on packaging materials

EU Green Deal legislation impact table per business function



▬ Major impact
 ▬ Medium impact
 ▬ Low to no impact
 ▬ Impact unknown

	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Proposal for a revision of the EU Marketing Standards (Fish & Seafood)	Minimal changes in oversight expected to enforce updated marketing standards aligned with the Treaty of Lisbon	Potential strategic adjustments required to ensure alignment of marketing and product strategies with the Treaty of Lisbon	No to minimal financial adjustments expected, primarily related to marketing and compliance activities	No to minimal adaptations in product handling, packaging, and labeling expected	Compliance checks to ensure adherence to updated marketing standards in line with the Treaty of Lisbon
Farm Sustainability Data Network	Minimal changes in oversight required to ensure accurate data collection and reporting as per the new Regulatory requirements	Strategic adjustments to align farming practices with sustainability data reporting and usage, with a potential focus on the social aspects of farming	Some to none changes in financial investments for setting up or integrating data collection and management systems	Implementation of new technologies or systems to collect and manage a larger scope of sustainability data in line with strategic considerations	Minimal changes in monitoring and reporting responsibilities to ensure the accuracy and reliability of sustainability data
Carbon Border Adjustment Mechanism	Oversight required to manage and monitor the implications of carbon pricing on imports	Potential reassessment of supply chains and sourcing strategies due to carbon costs	Potential major changes in financial planning to account for carbon tariffs on fertilizer imports	Adjustments to procurement and the usage of fertilizers	Ensuring compliance with new carbon pricing and reporting requirements

EU Green Deal legislation impact table per business function



Major impact Medium impact Low to no impact Impact unknown

	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Energy Performance of Buildings Directive	No to minimal oversight needed to ensure buildings meet new energy performance standards	Potentially revising office development strategies to incorporate energy efficiency technologies	Capital allocations required for retrofitting and upgrading (office) buildings and related infrastructure	Minimal changes in business operations expected	Minimal changes in control, enhanced energy performance documentation and verification processes
Carbon Removals Certification Framework	Minimal oversight required to adapt to new framework	Potentially considering incorporation of carbon removals into long term strategy	Potential opportunity for new financial flows	If transition of some agricultural land to carbon farming, operations will need to enable this e.g. new machinery, new skillsets required	Will need to ensure participating in a certification scheme aligned with the Regulation
EU Nature Restoration Regulation	May require strategic oversight to align with biodiversity targets* <i>*Depending on each Member State's nature restoration plan.</i>	May necessitate shifts in land use and operational practices to support ecosystem restoration*	May cause financial incentives or penalties affecting budget allocations*	May lead to adjustments in operational practices to enhance ecological integrity*	May lead to increased compliance checks related to environmental impact assessments*

EU Green Deal legislation impact table per business function



Major impact Medium impact Low to no impact Impact unknown

	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
EU Deforestation-free Products Regulation	Increased oversight to ensure all products comply with deforestation-free due diligence requirements	Re-evaluation of supply chains and product sourcing strategies expected to avoid deforestation and breaches of local national laws	Significant financial implications related to due diligence implementation and potential shifts in product sourcing	Implementation of new systems and technologies to trace and verify product origins and information on deforestation occurrence	Major change required in monitoring and reporting to ensure compliance with deforestation-free standards
Regulation on Sustainable Use of Plant Protection Products	May lead to enhanced oversight to ensure reduced reliance on chemical plant protection products* <i>*Depending on the adoption of the Regulation, currently withdrawn</i>	May lead to major strategic shifts to move towards integrated pest management strategies*	May lead to major investments in alternative pest control and pest management technologies*	May lead to significant changes in agricultural practices and plant protection product usage*	May lead to rigorous monitoring and reporting of plant protection product usage required*
Updates to the Common Agricultural Policy 2023-2027	Oversight needed to adapt to new policies to align with updated CAP objectives	Change or revision of business strategies needed to maximize benefits from CAP support measures	Changes in strategic financial planning to align with new funding and subsidy structures	Adjustments needed in operational practices to comply with CAP requirements	Adjustments needed in control functions to ensure compliance with CAP Regulations and reporting requirements
Proposal for a Directive on Soil Monitoring and Resilience	Minimal changes expected in oversight of soil health initiatives and compliance	Minimal changes expected in the integration of soil resilience measures into business practices	Potential costs associated with (enhanced) soil monitoring technologies	Changes in operations to implement soil health and soil monitoring practices	Changes in compliance checks on with soil monitoring Regulations

EU Green Deal legislation impact table per business function



Major impact Medium impact Low to no impact Impact unknown

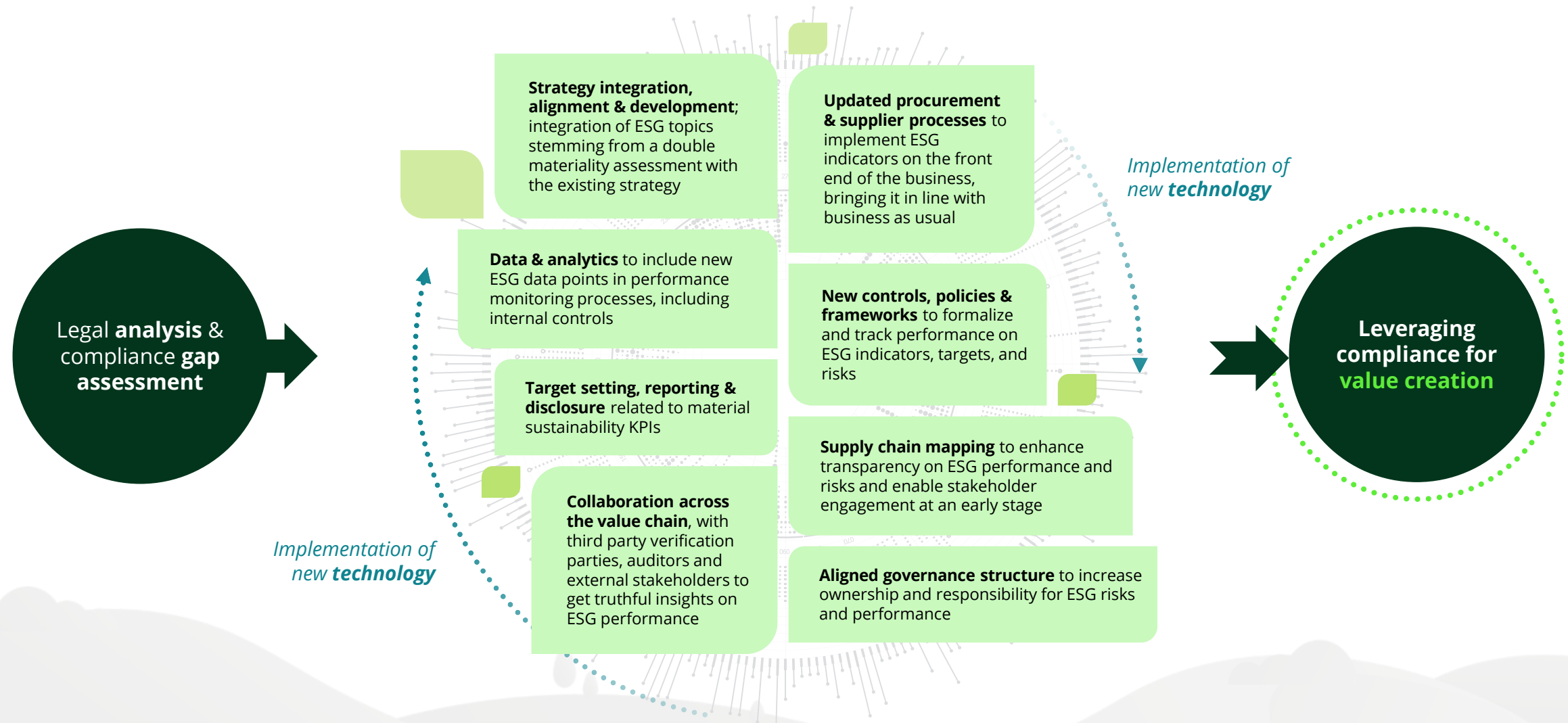
	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Single-Use Plastics Directive	Oversight needed to phase out single-use plastics, potential overhaul of portfolio	Major strategic shifts to alternative materials and products	Significant investments required in new materials, increased waste management fees under the EPR	Major overhaul of production lines and processes to identify and replace single-use plastics	Ensuring compliance with reduction targets and implementation of EPR
Packaging and Packaging Waste Regulation	Oversight of packaging material compliance and reaching waste reduction targets	Significant impact on development of sustainable packaging solutions and packaging strategies	Investments required in alternative, sustainable packaging materials	Revamping packaging processes to minimize waste and improve recyclability	Monitoring packaging standards and waste management practices
Revisions of the Waste Framework Directive	Enhanced oversight required of waste management policies and practices	Strategic initiatives required to reduce waste generation and increase recycling rates	Depending on strategy, investments in waste reduction technologies and recycling	Potential integration of advanced waste sorting and recycling technologies	Some changes on monitoring and reporting on waste management procedures
Supplementing Regulation on Organic Fertilizers	Minimal changes in oversight to ensure proper handling and processing of animal by-products	Possible strategic shifts in handling and processing methods of animal by-products	Increased costs or savings related to new processing technologies and use of by-products	Implementation of new processes for collection, transport, and use of animal by-products	Updated monitoring, waste management and reporting requirements

What next?

What next?



The EU sustainability legislation covered in this report triggers the need for significant action: from understanding your company's legal obligations, to implementing measures to achieve compliance, and finally to creating value for your business.



Who to call?



The regulatory landscape detailed in this document presents significant challenges and opportunities for companies in the food sector. Deloitte is fully equipped to assist your organization in navigating these complex regulatory requirements, to enable effective implementation and operation.

Reach out to our experts for tailored support and strategic insights that can transform these regulatory initiatives into a competitive advantage for your business



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