

Regulatory Landscape Driving Change in Approach to Sustainability

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Meat Marketing Seminar 2025

BORD BIA
IRISH FOOD BOARD

Drivers of Change

- EU has ambition to be the first climate neutral continent by 2050.
- Target to reduce ghg emissions by 55% by 2030.
- Legally binding targets for all sectors now in place - “Fit for 55”
- Influence of ambition coming to life in longstanding policy frameworks like CAP.
- Environmental objectives trumping food security
 - Knock on effect for supply chains.



Climate Neutrality Achieve net-zero greenhouse gas emissions by 2050 - 55% reduction by 2030.	Zero Pollution Achieving a zero pollution EU and a toxic-free environment.	Energy Shift to renewable energy sources and improve energy efficiency.
Circular Economy Mobilising industry towards a clean and circular economy and driving resource efficiency for sustainable growth.	Ecosystems & Biodiversity Preserving and restoring ecosystems and biodiversity.	Mobility Accelerating the shift to sustainable mobility by revising CO2 standards, promoting electric vehicles, and sustainable alternative fuels.
Sustainable Food System A healthy and environmentally sustainable food system, including a more sustainable farming system with more organic farming.	Building & Renovating Energy and resource efficient building and renovation; and increasing the renovation rate.	Sustainable Finance & Governance Funding the transition with subsidies and support for fossil fuel-dependent regions.

Drivers of Change

National Climate Action Plan

- Legally binding
- Sectoral targets
- Updated annually

Ag-Climatise Roadmap:

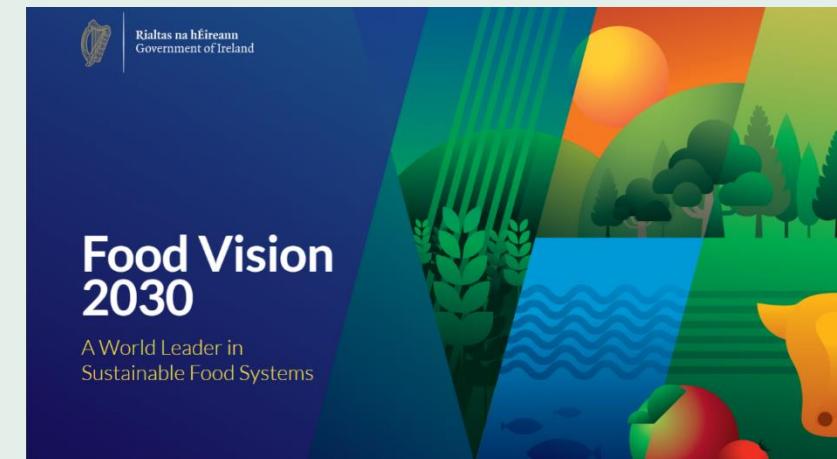
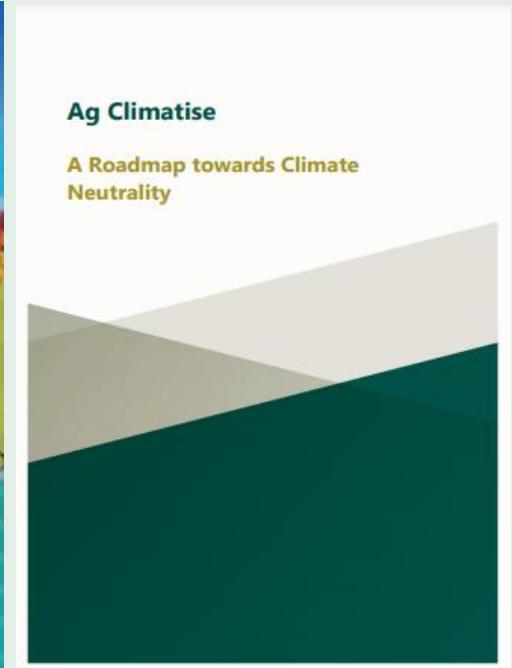
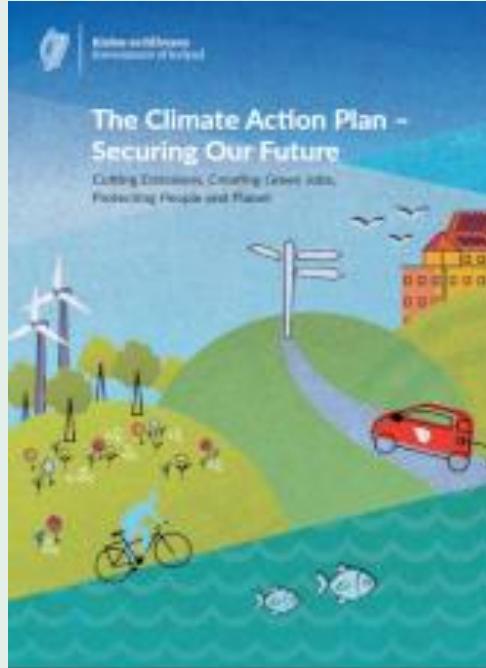
- National climate and air roadmap for agriculture
- Focus on stabilizing methane emissions, reducing nitrous oxide losses, and enhancing carbon sequestration

Food Vision 2030:

- Targets sustainable growth in Ireland's agri-food sector
- Commitment to climate neutrality by 2050
- Calls for carbon audits and the adoption of green technologies

CAP (Common Agricultural Policy) Reforms:

- Funding incentives for sustainable practices
- Focus on biodiversity and carbon-efficient farming





Relevant Legislation

Key Regulations & Associated Topics

Regulations

CSRD
(Corporate Sustainability Reporting Directive)

Corporate Sustainability Due Diligence Directive (CSDDD)

EU Regulation on deforestation-free supply chains

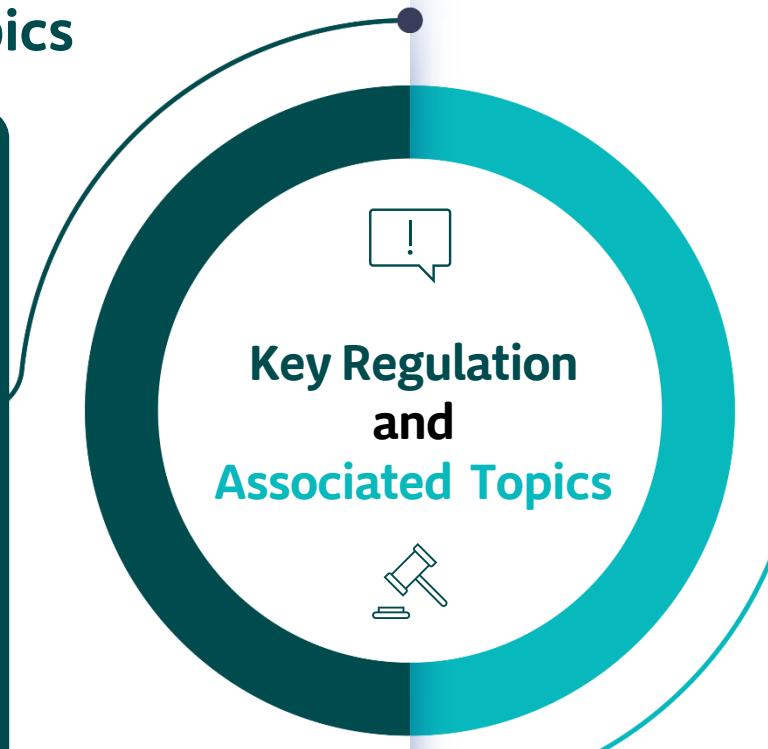
EU Green Claims Directive

Nitrates Directive

Empowering the Consumer in the Green Transition

Animal Welfare Regulations

EU Nature Restoration



Associated Topics

Climate Change & Reporting

Biodiversity & Reporting

Human Rights Due Diligence

Supply Chain Due Diligence & Traceability

Nature Restoration

Nitrates Reduction...?

Green Washing and Responsible Marketing

Labelling

The Corporate Sustainability Reporting Directive



The EU is bringing **sustainability reporting** in line with **financial reporting**, is being implemented in a phased approach from 2024.

Requires in-scope companies to disclose information **on 'sustainability matters'** that affect the company, as well as the impacts of the company on sustainability matters ('double materiality').

Almost **50,000 companies** in-scope for CSRD.

Management reports to include information on:

Materiality process
to select material ESG themes, topics, risks and focus areas.

Sustainability and ESG performance **targets, goals, and progress.**

Sustainability risks
(including climate change) affecting the company performance, as well as the organisation's operating impacts on society and environment

Topics include areas such as: **environmental protection policies and actions, social responsibility and treatment of employees, respect for human rights, corporate board diversity**

Corporate Sustainability Due Diligence Directive



Supply chain focus on Human rights and the environment

Integrate

Supply chain due diligence integration into company policies.

Identify

Implement measures to identify actual or potential adverse impacts.

Prevent

Act to prevent or mitigate actual or potential adverse impacts.

Eliminate

Implement corrective action plan to bring adverse impact to an end.

Complaints

Facilitate a complaints procedure

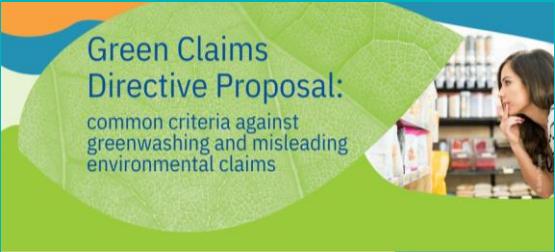
Monitor

Monitor through periodic assessment the effectiveness of identification, prevention and mitigation activity.

Communicate

Consumer Information & Environmental Claims and Labels

GREEN CLAIMS DIRECTIVE



An environmental claim must be:

- be based on **scientific evidence**
- demonstrate impacts & performance from a **life cycle perspective**;
- consider **all significant aspects** and impacts in assessing performance;
- provide information on whether the product is **significantly better environmentally than current practice**;
- GHG offsets be reported in a transparent manner.

EMPOWERING CONSUMERS DIRECTIVE



Focuses on provision of reliable information about sustainability to make more informed choices

- **durability and repairability** of products.
- the **premature aging** of products (referred to as 'obsolescence')
- false **green claims** /unclear sustainability labels
- misleading **social information**
- traders may not display sustainability labels which are not based on a **certification scheme**.

EU Deforestation Regulation



Purpose:

Combat deforestation and forest degradation, promote sustainable supply chains and align with EU Green Deal.

Requirements:

Mandatory due diligence, traceability to the plot of land where commodities were produced, proof of compliance with local laws and no deforestation after 2020. Core obligations were to become applicable as of December 30th, 2024, now delayed Dec 2025.

Enforcement:

- National authorities responsible for enforcement.
- Penalties for non-compliance, including fines and market access restrictions.

Scope:



Palm Oil



Soya



Wood



Cocoa



Coffee



Cattle



Rubber

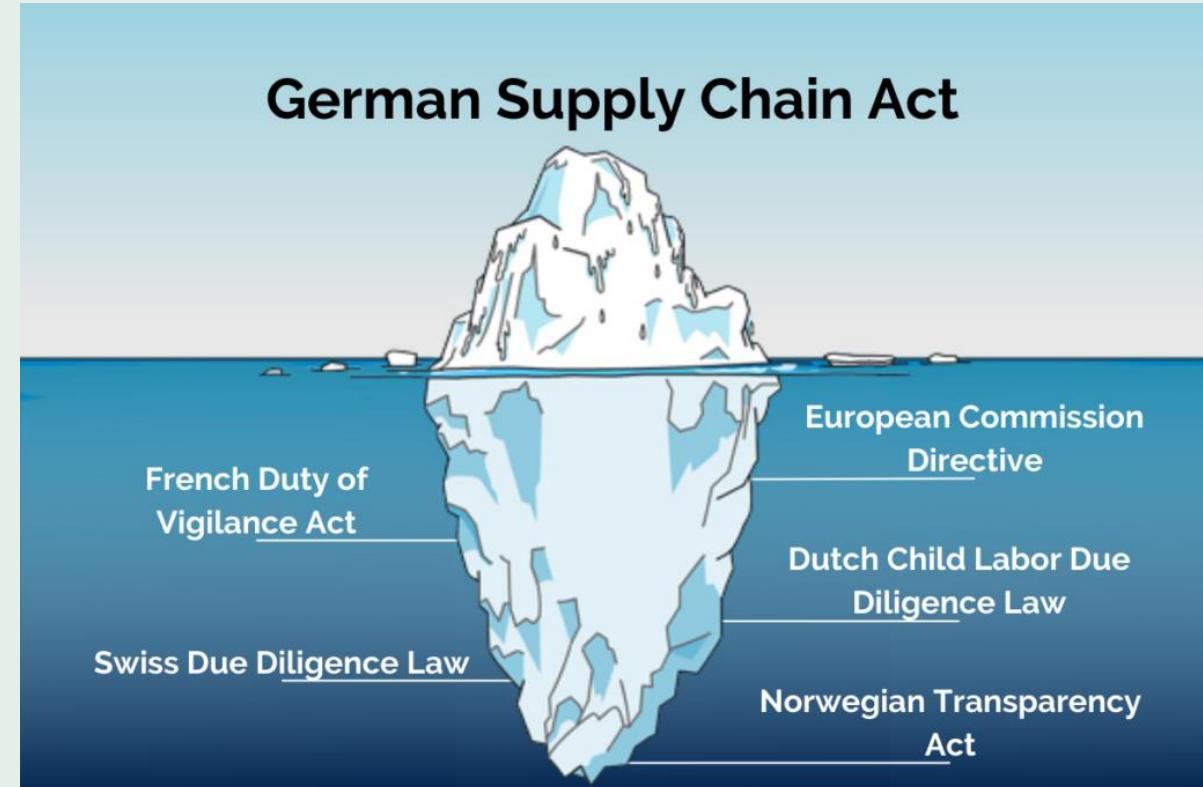
German Supply Chain Due Diligence Law (LkSG)

Effective Date: January 1, 2023

Purpose: Ensure human rights and environmental protection in global supply chains

Scope of Application

- **2023:** Applies to companies with **3000+** employees in Germany
- **2024:** Expands to include companies with **1,000+** employees
- Covers foreign companies with branches in Germany if thresholds are met



Laura's video

EU Green Deal: Progress

Status of Legislation affecting the Food Sector

Published – 40%

Corporate Sustainability Reporting Directive
EU Taxonomy
Corporate Sustainability Due Diligence Directive
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

Finalised – 17%

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

Under negotiation – 17%

Green Claims Directive
Soil Monitoring Directive
Revision to the Waste Framework Directive
European Deforestation-Free Products Regulation

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

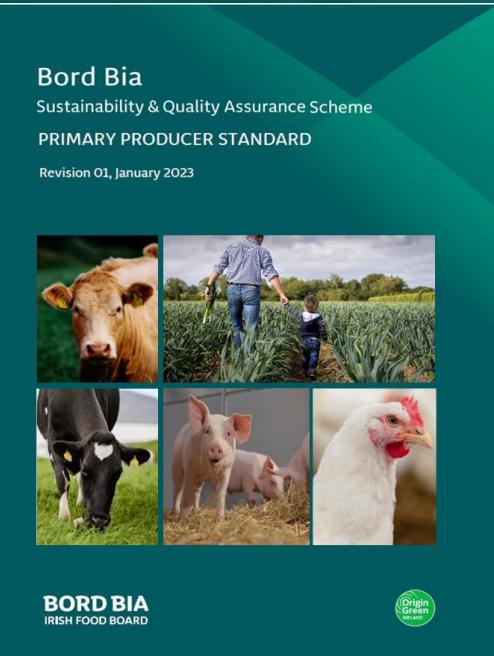
Bord Bia Response to Support Farmers and Food Manufacturers

- Producer Standard
- AgNav
- Origin Green Charter Review and Update
- Origin Green Academy
- ESG Implementation Series

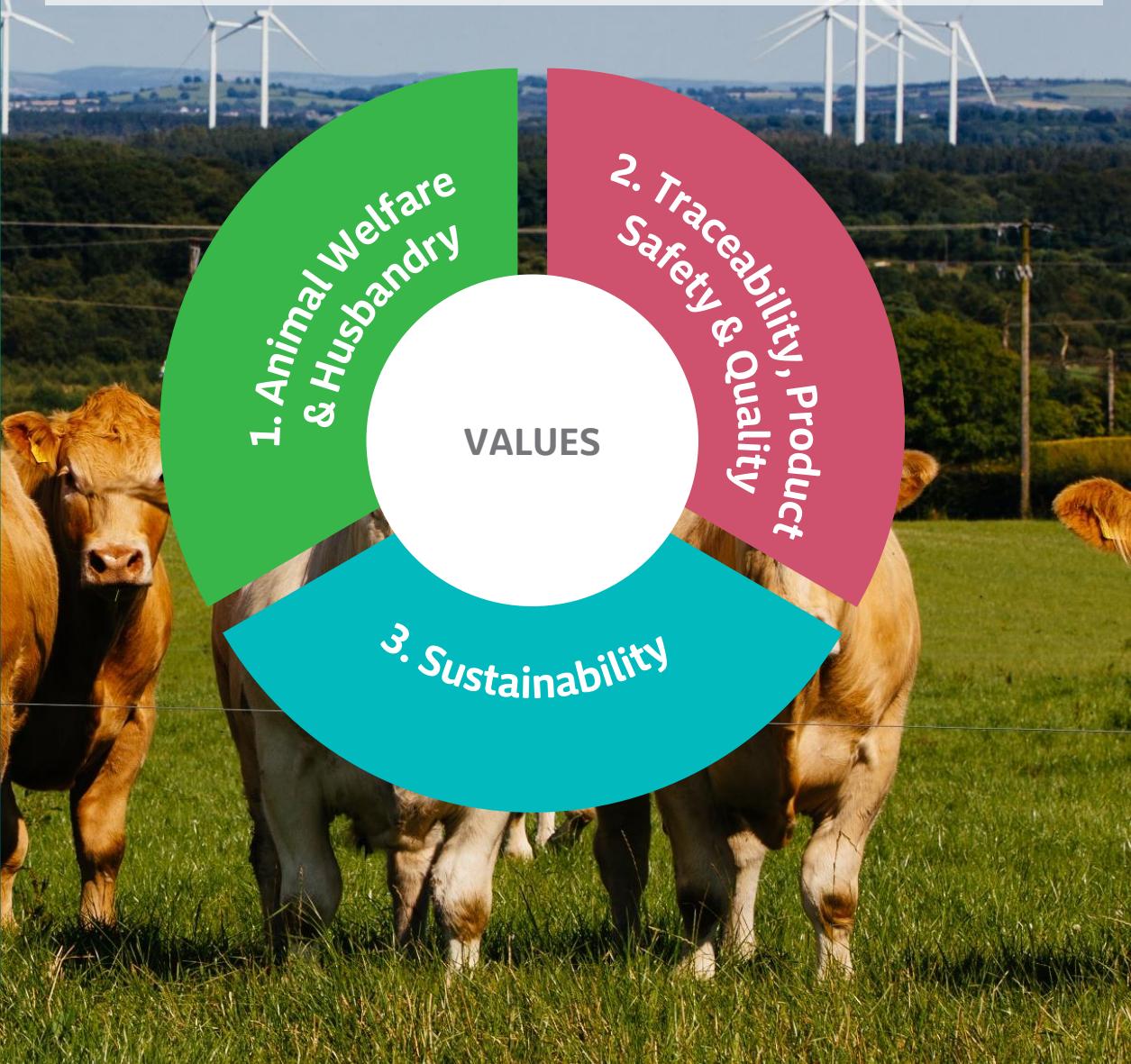


Consolidated Primary Producer Standard

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A world class standard that can power and prove the sustainability of Irelands food and drink sector



AgNav

- Introducing models for sheep, pigs, poultry and tillage.
- Incorporating carbon model to assess farm sequestration potential
- Enhanced farmer engagement and communication
- Continued engagement with processors to support sustainability programmes and participating suppliers
- Data analytics and reporting to quantify progress achieved.

AGNAV



Origin Green Charter Update

Origin Green Target Setting

Establish more focused sustainability reporting target areas to ensure alignment with policy and commercial requirements.

Origin Green Partners

Work in close partnership with Origin Green Partner organizations in Ireland and abroad to embed best practice sustainability knowledge and client supports.



ESG Reporting Alignment

Ensure alignment with emerging ESG frameworks to reduce reporting duplication.

Commercial Requirements

Developed in response to emerging sustainability requirements from key customers in priority markets.

Origin Green Academy: 2025 Activities



Sustainability Guidance

In conjunction with sustainability experts, Origin Green has developed 9 sustainability target guidance documents and 20+ sustainability webinars.

- Employee Wellbeing Guidance
- Human Rights Due Diligence Workshop
- Sustainable Sourcing Guidance
- Origin Green Gold Member Guidance
- Irish Soy Usage Report



Training Programmes*

Bord Bia has partnered with Sustainable Enterprise Skillnet to develop a series of sustainability training programmes

- Pathways to Sustainable Packaging
- Pathways to Net Zero
- Pathways to Biodiversity Planning
- Pathways to Resilient Supply Chains



Knowledge Exchange

In person platforms for Origin Green Implementers to exchange sustainability knowledge, best practices and lessons.

- Quarterly KEL Series
 - Food waste
 - Bioeconomy
 - Employee Wellbeing
- SME Sustainability – Delivering Efficiency & Resilience
- ESG Strategy Series



Climate Literacy & Communications

Equips industry leaders with the skills to leverage the commercial opportunity achieved through delivering sustainability progress..

- Leaders Sustainability Acceleration Programme
- Senior Executive ESG Upskilling
- Sustainability Communications Masterclasses
- Annual Sustainability Seminar

Origin Green Member Engagement



ESG Implementation Series

Workshop: Board Accountability under CSRD

Foodservice and Retailer new engagement document and assets

New bank of member films: Gold Members

Food Service and Retailer Member Company Guide and Tools

Sustainability Seminar - October 2025



Origin Green Progress Report

- Based on reporting delivered by Origin Green members in 2024 Annual Reports
- Updates from farm and company members
- Factual and quantitative analysis of progress





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