



Sustainability in Food, Feed and Agriculture (FFA)

Presented by:

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kiwa

A high-angle, top-down photograph of a young child with long brown hair, wearing a light pink long-sleeved shirt, sitting on a beige carpeted floor. The child is focused on drawing a circular Earth on a white sheet of paper. They are using a blue crayon to color the oceans and a green crayon for the continents. To the left of the paper, several colorful crayons (red, yellow, green, blue) are scattered. To the right, there are some colorful papers or folders in shades of pink, yellow, and orange. The scene is brightly lit, casting soft shadows.

We are committed to
a **safer**, more **sustainable world**.

This is our team

- **Technical Excellence:** Deep knowledge in sustainability standards, supply chains & lifecycle analysis
- **Sector Coverage:** Solar, Batteries, Construction, Electrical Devices, Textiles, Food, Feed & Agriculture
- **International Network:** Professionals from diverse cultural and academic backgrounds
- **Languages:** English, German, French, Spanish, Swedish, Russian, Portuguese, Persian, Serbian, Dutch, Norwegian, Chinese, Turkish + more



Sustainability Areas at Kiwa

Calculation and verification of environmental, social impacts of products, organizations or services (e.g. carbon foot printing).

Sustainability Metrics

Verification and certification of systems to reuse, refurbish or recycle products.

Circular Economy

Verification and certification of environmental and social impacts along the supply chain.

Sustainability Due Diligence



Agenda

Regulatory Background in FFA

- Food, feed & agriculture sector
- CSRD
- CSDD
- EUDR

Topics

- LCA
- PEF
- CCF
- Supply chain in FFA
- WE care

In Depth

- Market relevance
- Key challenges
- Services in brief

Further services

- Further Services in FFA Sector

Regulatory Background in FFA

- EU Green Deal & Farm to Fork Strategy set sustainability direction
- CSRD: mandatory ESG & climate reporting, including Scope 3
- CSDDD: legal obligation for supply chain due diligence
- EUDR: deforestation-free sourcing & traceability requirements
- Increasing verification & assurance expectations
- Strong focus on upstream agriculture & suppliers



What is a Life Cycle Assessment (LCA)?

Introduction

- Method for comprehensive and systematic assessment of environmental impacts
- "Compiles and evaluates the inputs, outputs, and potential environmental impacts of a product (system/process) throughout its entire life cycle" (ISO 14040)
- Relative approach based on a functional unit (information collected using other techniques can be used)
- Forms the basis for several sustainability standards and certifications, including Product Environmental Footprint (PEF)



What is a Product Environmental Footprint (PEF)?

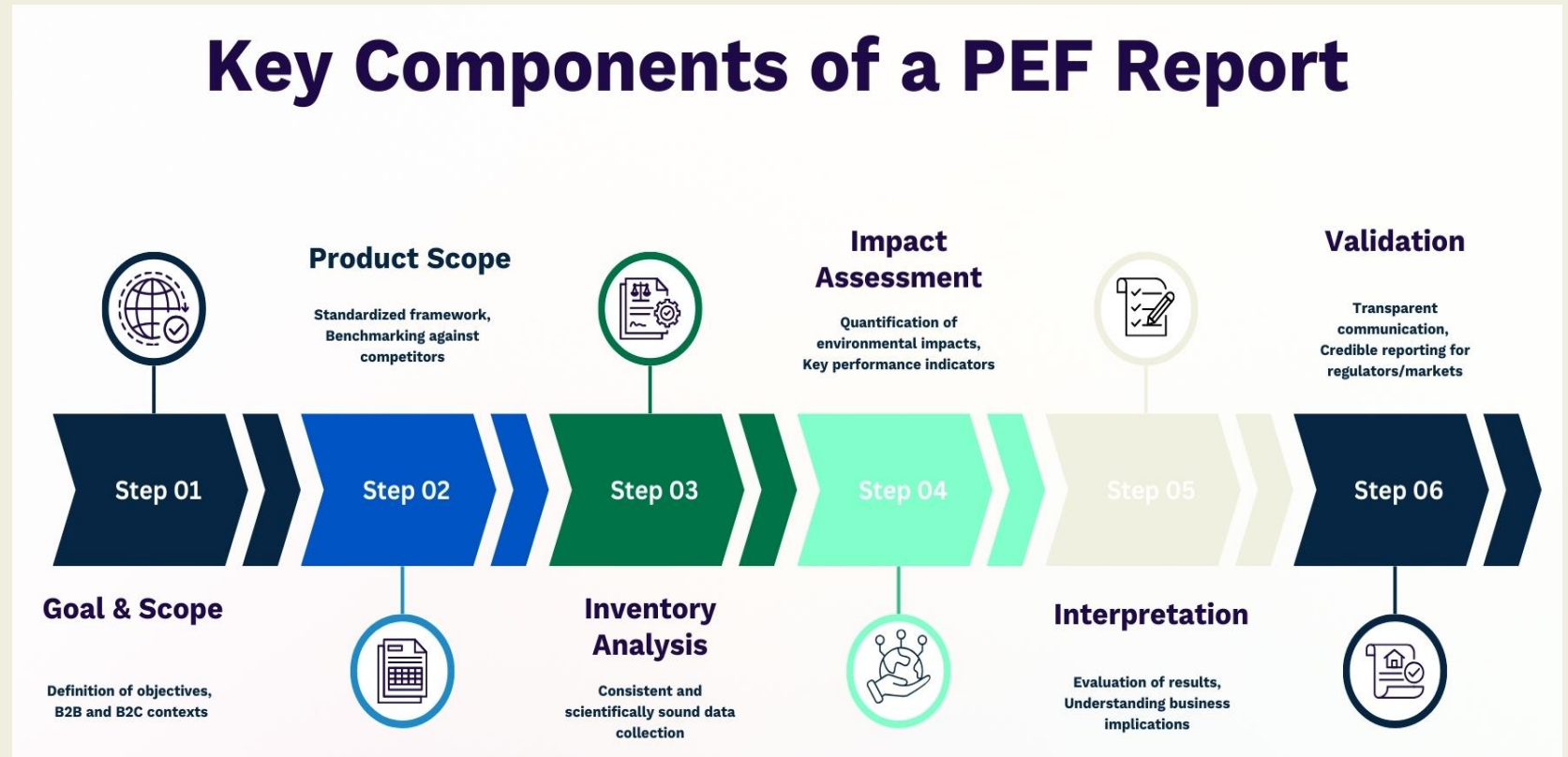
- A common method for measuring environmental performance proposed by the European Commission (EU Commission Recommendation 2021/2279)
- PEF is meant to enable reduction of the environmental impacts of goods and services
- Takes into account supply chain activities (from extraction of raw materials, through production and use to final waste management)
- Defines detailed requirements for modelling the flows of material/energy, the emissions and waste streams associated with a product throughout the life cycle:
 - General guidelines EU Commission Recommendation 2021/2279
 - LCA methodology and databases (EF 3.1)
 - Product-specific Product Environmental Footprint Category Rules (PEFCRs)



What can be found in a PEF?

- Content
- Product description
- Declared or functional unit
- System boundaries
- LCA results
- Environmental impact indicators
- Resource use and waste flows

Key Components of a PEF Report



Product Environmental Footprint Category Rules (PEFCRs) in FFF

- **Developed**

- Fresh Produce
- Dairy Products
- Feed for food-producing animals
- Cut flowers & potted plants
- Beer
- Pasta
- Pet food

- **Under development:**

- Marine fish



Environmental Product Declaration (EPD)

- Standardized, verified, publicly available document that presents the environmental impact of a product throughout its entire life cycle.
- Applies specific Product Category Rules (PCRs)
- Defined by ISO 14025

Product Carbon Footprint (PCF)

- Focused on a single impact category - the total amount of greenhouse gas (GHG) emissions
- Defined by ISO 14067



Environmental Product Declaration
according to ISO 14025 and EN 15804



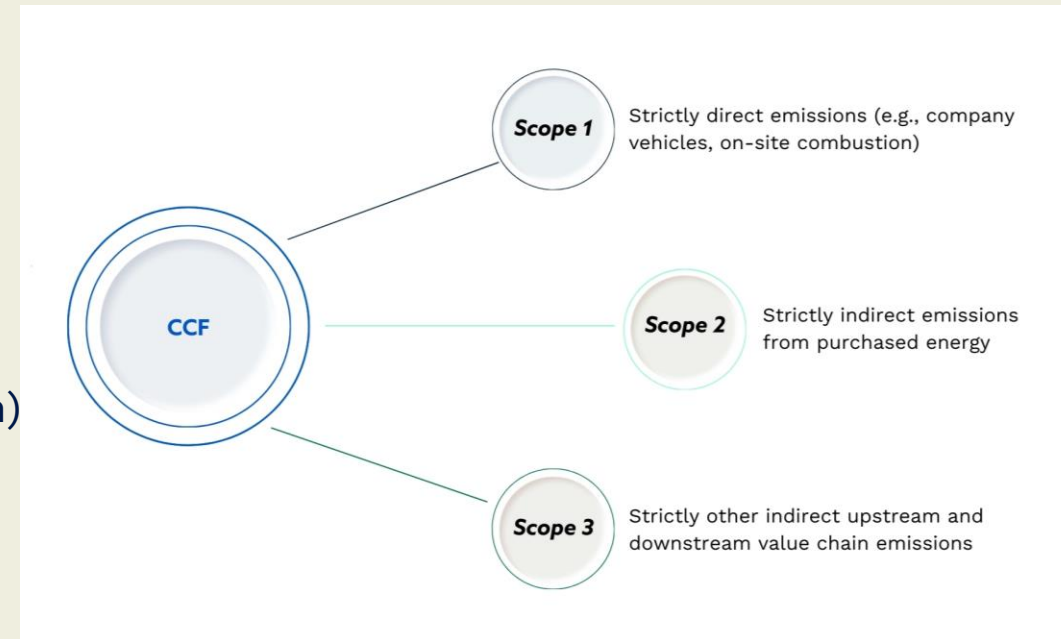
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Registration number:	EPD-TheJackfruitCompany-264-EN
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Valid until:	xx.xx.2027



IQF Jackfruit JF175
This Environmental Product Declaration (EPD) is based on the life cycle assessment of the „IQF Jackfruit JF175“ by The Jackfruit Company

What is a Corporate Carbon Footprint (CCF)?

- Corporate Carbon Footprint (CCF) quantifies the total greenhouse gas (GHG) emissions caused directly and indirectly by a company's operations.
- Categorized into:
 - Scope 1 (direct emissions)
 - Scope 2 (indirect emissions from purchased energy)
 - Scope 3 (all other indirect emissions along the value chain)
- The most common CCF accounting standards are the Greenhouse Gas Protocol standards and ISO 14060 standard series



Kiwa R<THINK web-based software for LCA/EPD/CCF

Country specific regulations (e.g. Netherlands, Belgium, France)

Different template options

Integrated third-party verification

Excel interfaces for more efficient calculation upload

Real time results on environmental impacts

Software to create calculations according to:

- ISO 14040/44
- ISO 14025/EN 15804/EN 50693
- ISO 14067
- ISO 14064 and the GHG Protocol

R<THINK

Supply Chain Due Diligence, We Care & ESG Audits in Food, Feed & Agriculture

- Supply Chain Due Diligence
- We Care Certification
- ESG Audits: 2nd & 3rd Party
- From **compliance** → **credibility** → **value**



Why Supply Chain Due Diligence Is No Longer Optional



EU Corporate Sustainability Due Diligence Directive (CSDDDD)



EU Deforestation Regulation (EUDR)



Human rights & environmental risk exposure



High dependency on upstream suppliers

Key Due Diligence Topics in FFA

- **Environmental risks**

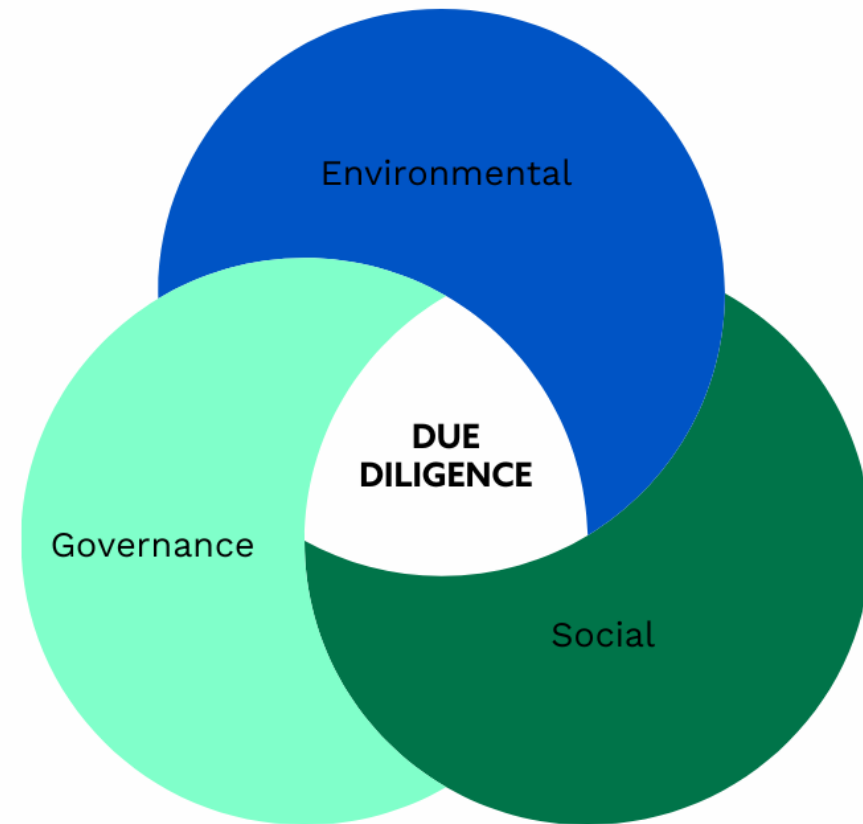
- Deforestation & land use
- Biodiversity loss
- Emissions & resource use

- **Social risks**

- Labor rights & working conditions
- Health & safety
- Employee responsibility checks

- **Governance**

- Ethical business practices
- Traceability & transparency



Kiwa's Structured Due Diligence Approach

- Risk screening & prioritization
- Supplier assessments & audits
- Gap analysis
- Corrective action plans
- Follow-up & monitoring



We care – Areas of action

A sustainability certification for the food sector



30%

1. Corporate Governance

- Corporate values and stakeholder consideration
- Materiality analysis and process integration
- Emergency and crisis management, corporate objectives



30%

2. Supply Chain Management

- Basic sustainability requirements in the supply chain
- Contractual agreements and fair partnerships
- CSR, environmental and animal welfare risks in the supply chain



20%

3. Employee Responsibilities

- Working conditions, contracts and benefits
- Working hours, training and professional development
- Exclusion of child and forced labor



20%

4. Environmental management

- Environmental impact, energy and climate protection
- Waste, water and soil management
- Biodiversity and animal welfare
- Environmental protection and hazardous substance management



We care -Areas of action

Which companies can be certified with We Care?

- Any food company that imports, processes or produces food.
- Also, wholesalers and retailers that fully or partially use third parties to produce raw materials or finished products.

What levels of certification does We Care offer?

- We Care Basic: allows the achievement to be publicly communicated.
- We Care Advanced: required to place the We Care seal on products.

How does We Care differ from other standards?

- We Care goes further: it assesses environmental and Corporate Social Responsibility (CSR) aspects in all supply chains and also at the company's own sites.
- Other seals focus on individual products; they do not cover sourcing and internal management practices.
- We Care complements other certifications; it does not replace them.

Why another seal for the food industry?

- Other programs certify sustainability only at the raw material stage.
- We Care focuses on sustainability during all subsequent phases: import, manufacturing, branding.
- It recognizes other equivalent standards, avoiding duplicate audits and processes.

Market Relevance

- Retailers & brands demand verified sustainability across the value chain
- Carbon footprint & Scope 3 data increasingly required by customers
- Market access linked to due diligence, & ESG performance
- Financial institutions integrate ESG into financing & risk assessment
- Certification & audits reduce risk of delisting and supply chain disruption
- Sustainability performance as a competitive differentiator in global markets



Why though?

- Define inefficiency hotspots
 - Foster consumer confidence
 - Demonstrate commitment to sustainability
 - Prepare for the future requirements
 - Kiwa as a neutral, independent assurance and verification body
 - From farm to fork: end-to-end sustainability services
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- **Kiwa's Role & Credibility**
 - Independent certification, testing, inspection, and assurance
 - Global presence with strong local expertise
 - Experience with:
 - Primary agriculture
 - Food & feed manufacturers
 - Traders, processors, retailers



Key Challenges in Food, Feed & Agriculture

High
environmental
impact at farm &
primary
production level

Scope 3 emissions
dominate climate
footprint

Complex,
multi-tier global
supply chains

Deforestation,
biodiversity &
land-use pressure

Human rights &
labor risks at farm
level

Data gaps,
traceability issues
& audit fatigue

Regulatory
complexity &
rising market
scrutiny

Kiwa services on Sustainability



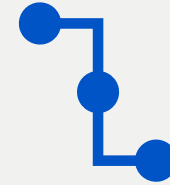
Sustainability Metrics

- Environmental Product Declaration
- Corporate Carbon Footprint
- Emission Trading System
- ISO14068 (Carbon Neutrality Claims)



Circular Economy

- RecyClass
- KiPlas
- End of Waste
- ISCC
- WEEELABEX
- etc.



Sustainability Due Diligence

- SEE Standard (2nd + 3rd party ESG Audits)
- We Care (Food)
- Double Materiality Analysis
- AA1000
- Kiwa-Supplier platform etc.

Schemes and service groups

FOOD SAFETY GFSI



ORGANIC



FEED



SUSTAINABILITY CSR



ISO SYSTEMS



2ND PARTY



WELFARE
QUALITY
-
RETAIL AUDITS
-
SUPPLIER
AUDITS
-
FOOD FRAUD

INSPECTION TRAINING & OTHER

- Fruit & vegetable inspections
- Production processes and equipment
- Food Safety and Quality training
- Internal auditor training



Shoot your questions!

Please remember to turn
your mic ON...

WWW.KIWA.COM

Thank you for your attention!

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