



# Sustainability in Food, Feed and Agriculture (FFA)

Presented by:

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**kiwa**

A young child with long brown hair is lying on a light-colored, textured rug, drawing a globe on a white piece of paper. The child's hands are visible, holding a blue pencil and a pink eraser. The globe is drawn with green continents and blue oceans. The background shows a stack of colorful papers and a red book. The overall scene is bright and creative.

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.

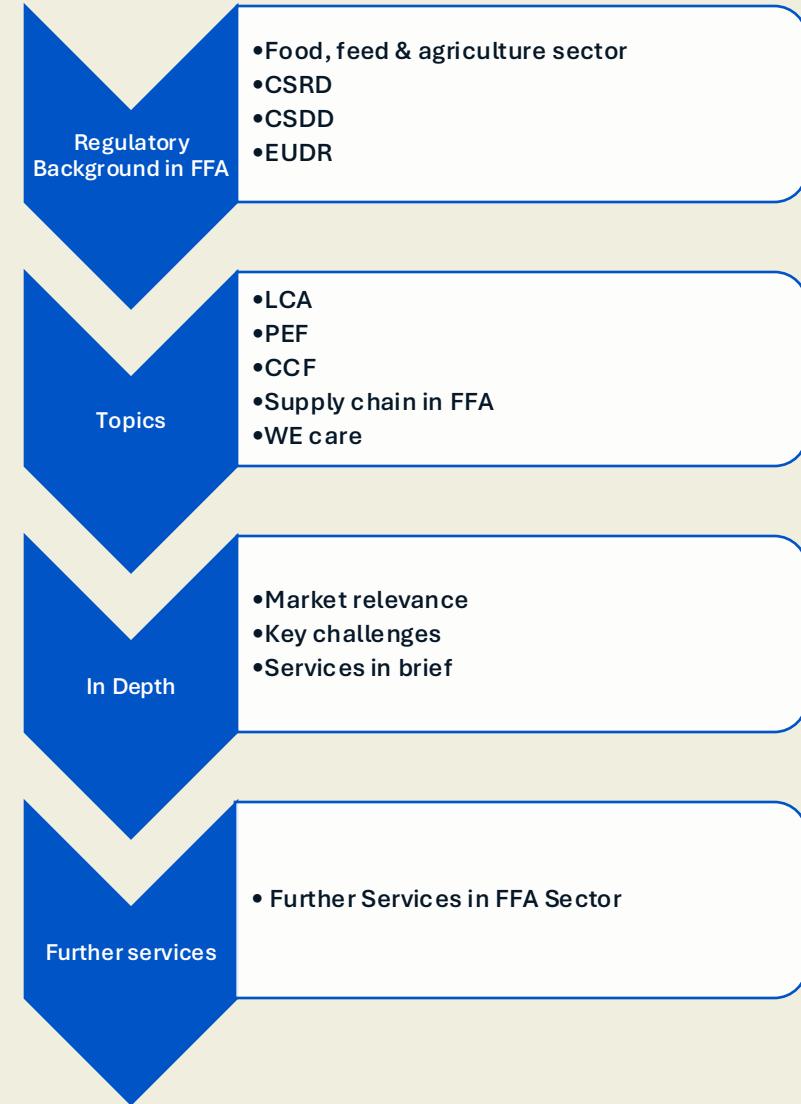
## **Circular Economy**

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

## **Sustainability Due Diligence**



# Agenda



## Regulatory Background in FFA

- 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

**kiwa** Ecobility Experts Environmental Product Declaration according to ISO 14025 and EN 15804

ECO PLATFORM  
**EPD** VERIFIED

Declaration holder:	The Jackfruit Company
Publisher:	Kiwa-Ecobility Experts
Programme operator:	Kiwa-Ecobility Experts
Registration number:	EPD-TheJackfruitCompany-264-EN
Date of issue:	xx.xx.2022
Valid until:	xx.xx.2027

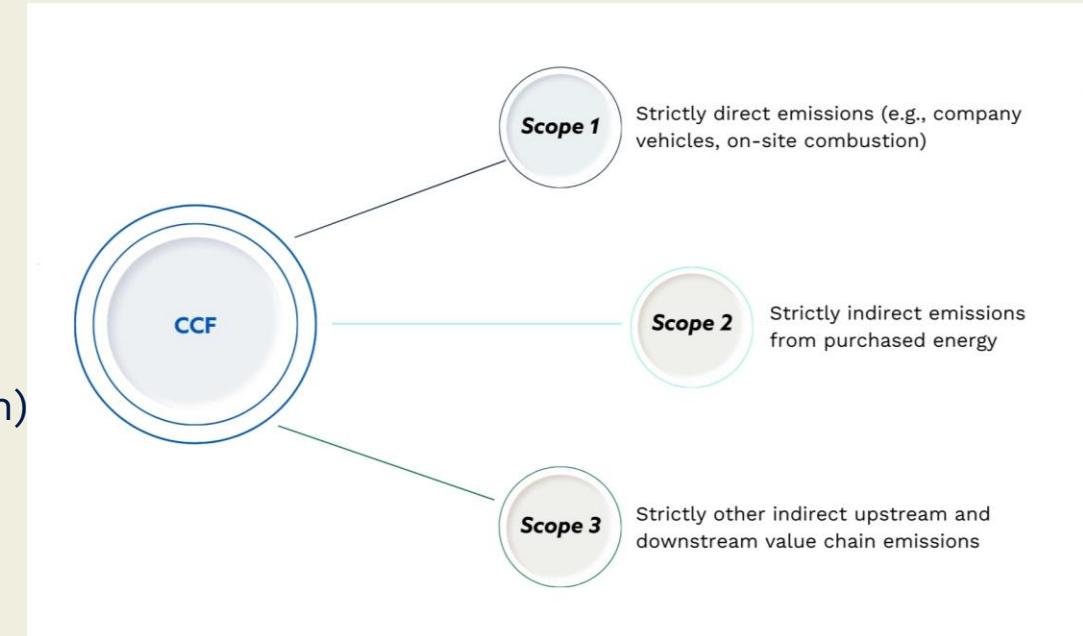


**IQF Jackfruit JF175**  
This Environmental Product Declaration (EPD) is based on the life cycle assessment of the „IQF Jackfruit JF175“ by The Jackfruit Company

## 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 (CSDDD)



EU Deforestation Regulation (EUDR)



Human rights & environmental risk exposure



High dependency on upstream suppliers

## Key Due Diligence Topics in FFA

- **Environmental risks**

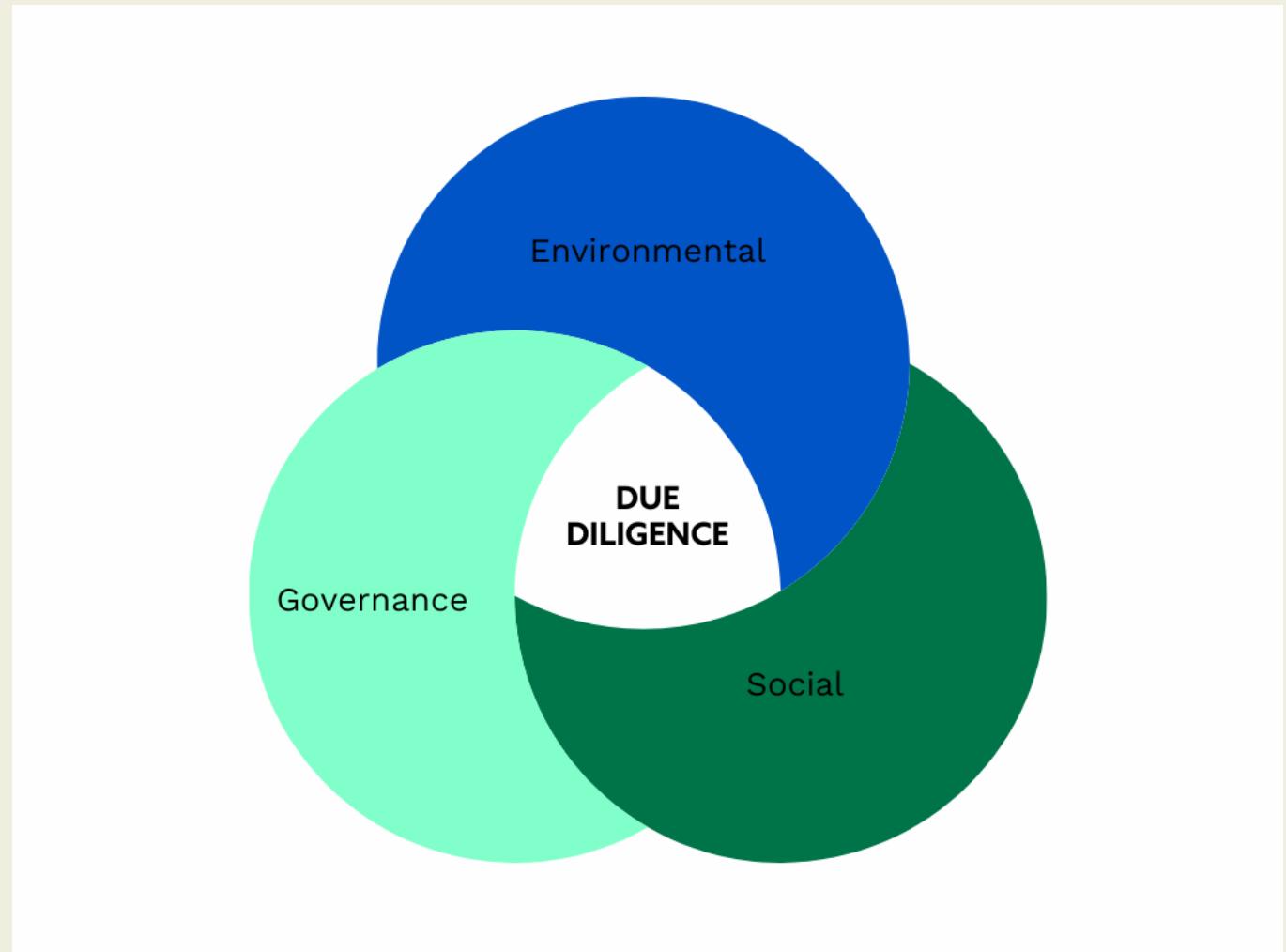
- Deforestation & land use
- Biodiversity loss
- Emissions & resource use

- **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

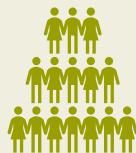
A sustainability certification for the food sector



**30%**

## 1. Corporate Governance

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



**20%**

## 3. Employee Responsibilities

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



**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%**

## 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

### • 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



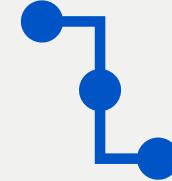
## Sustainability Metrics

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



## Circular Economy

- RecyClass
- KiPlas
- End of Waste
- ISCC
- WEEEELABEX
- 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	INSPECTION TRAINING & OTHER
      	         	          	              	     	     	<ul style="list-style-type: none"> <li>• Fruit &amp; vegetable inspections</li> <li>• Production processes and equipment</li> <li>• Food Safety and Quality training</li> <li>• Internal auditor training</li> </ul>



# Shoot your questions!

Please remember to turn  
your mic ON...

WWW.KIWA.COM

# Thank you for your attention!

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