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Will the planet still be ok, when I am your age?

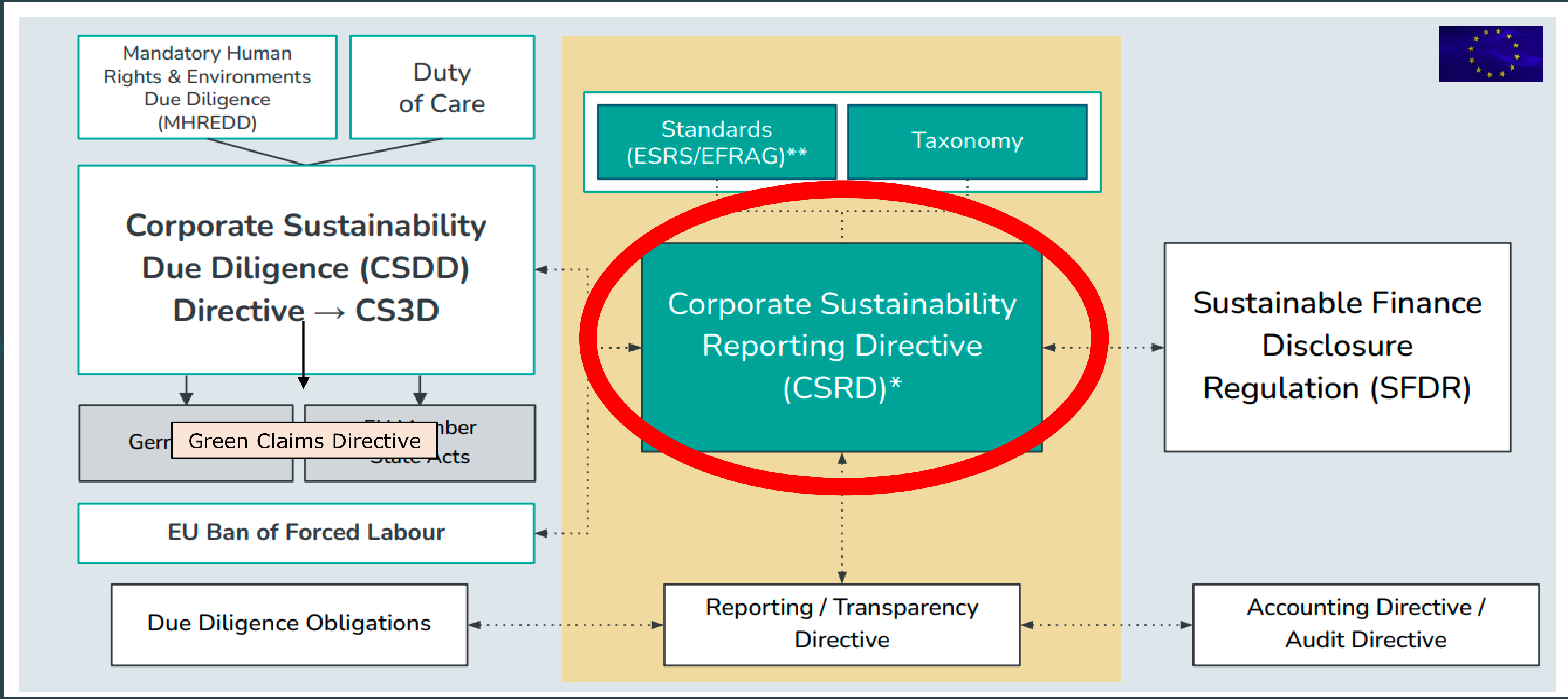
industry agreement on food waste prevention.
Build knowledge and develop capacity for food waste measurement and prevention in food sector businesses.
EPA
Various other stakeholders
Ongoing
Establish Food Waste Charter Action
Group with sub sectoral working groups
EPA
DECC, DAFM,
Q1 2023
IRELAND MAY BE SMALL BUT WE CARE ABOUT CLIMATE CHA

Sustainable Development Goals

The past …
= Voluntary Goals

The future …
= Rules & Laws

The EU legal train has left the station….



Corporate Sustainability Reporting Directive

Corporate Sustainability Reporting Directive

CSRD is an EU ESG standard passed by EU Council on Aug 7th, 2023, to make sustainability reporting more common, consistent, and standardized with financials.

Highlights:

- **Double materiality Assessment (DMA)**: Outside-in and inside-out perspective, risk to the business and the impact of the business on environment and society
- **Looking both ahead and back**: Companies will be required to furnish both retrospective and long-term forward-looking analysis.
- **12 standards:** calling out ESG reporting requirements if deemed material by the DMA
- **Value chain accountability**: Risks, opportunities and impacts in the value chain is in scope of reporting. Most notably, the CSRD will call for disclosures of Scope 3 emissions.
- **External validation and digitisation:** Sustainability information must pass external assurance process to verify for accuracy before publication.

EUROPEAN SUSTAINABILITY REPORTING STANDARDS | POSSIBLE 1,144 DATA POINTS

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ESRS 1: General Requirements

How ESRS operates; Double materiality, due diligence, value chain, time, preparation and structure, links with other reporting, transition provisions

ESRS 2: General Disclosures (156)

Governance	Strategy
IRO Management	Metrics & Targets

E

ESRS E1 (220) Climate change
- Climate change adaptation
- GHG emissions (mitigation)
- Energy
- Climate-related financial effects

ESRS E2 (68) Pollution
- Pollution of air
- Pollution of water
- Pollution of soil
- Pollution of living organisms
- Substances of concern
- Substances of very high concern
- Microplastics

ESRS E3 (49) Water + marine resources
- Water consumption
- Water intake
- Water discharge
- Marine resources

ESRS E4 (120) Biodiversity + ecosystems
- Direct Impact drivers of biodiversity loss
- Impacts on the state of species
- Impact on extent and condition of ecosystems
- Impacts and dependencies on ecosystem services
- Biodiversity / Eco metrics

ESRS E5 (84) Resources + circular economy
- Resources inflows, resource use
- Resource outflows of products and services

Waste:
- Policies
- Processes
- Actions
- Metrics
- Targets

S

ESRS S1: Own workforce (199)
- Labour practices and development
- Health and safety
- Diversity, equality and inclusion
- Collective bargaining agreements
- Recruitment, training, promotion

ESRS S2: Value chain Workers (67)
- Adequate wages
- Health and safety
- Child Labor
- Forced labour
- Social sourcing

ESRS S3: Affected communities (65)
- Economic rights
- Social and cultural rights
- Water and sanitation
- Land-related impacts
- Health, safety and well-being

ESRS S4: Consumers, end users (64)
- Consumer rights policies
- Customer engagement
- Remediation processes
- Customer Action plans

G

ESRS G1: Business conduct (51)
- Corporate culture + business conduct
- Incidents of corruption, bribery
- Management of supplier relationships
- Political influence, lobbying
- Prevention of corruption, bribery
- Payment practices

What are the key standards for food and drink?

The new regulations require preparation on the part of food and beverage companies, who need to demonstrate their efforts to collect data and promote sustainability across their supply chain, beyond their opw operations.

The ESRS does not require information on each entity in the value chain, but material value chain information. Links in the value chain that may prove problematic, however, will need to be assessed according to the double materiality principle to account for impacts and risks to the company.

While all the ESRS are relevant to any company's reporting, companies whose value chains include agricultural production, like food and beverage companies, 7 topical standards probably are material:

- E1: Climate change: Do you assess and report energy & GHG emissions throughout their value chain?
- E2: Pollution: Is the use of agrochemicals such as insecticides and herbicides quantified?
- E3: Water resources: Is water used efficiently and is significant chemical runoffs prevented?
- E4: Biodiversity & ecosystem: Are sourced crops grown in deforested areas, does it damage wildlife?
- E5: Waste & CE: At every link in the value chain, is material use and waste measured and reduced?
- S2:Value chain workers: Are farmers being compensated fairly? Are they exposed to health risks?
- S3: Affected communities: what is the impact of your demands on the H&S of a community?

More Food waste reduction targets in the pipeline

Food waste reduction proposal

To accelerate the EU's progress towards Sustainable Development Goal Target 12.3, the Commission is proposing to set **legally binding food waste reduction targets** to be achieved by Member States by 2030, as part of the **revision of the Waste Framework Directive,** adopted by the Commission on 5 July 2023.

The results of the first EU-wide monitoring of food waste levels carried out in 2020 will serve as a baseline to assess progress towards the targets.

The Targets

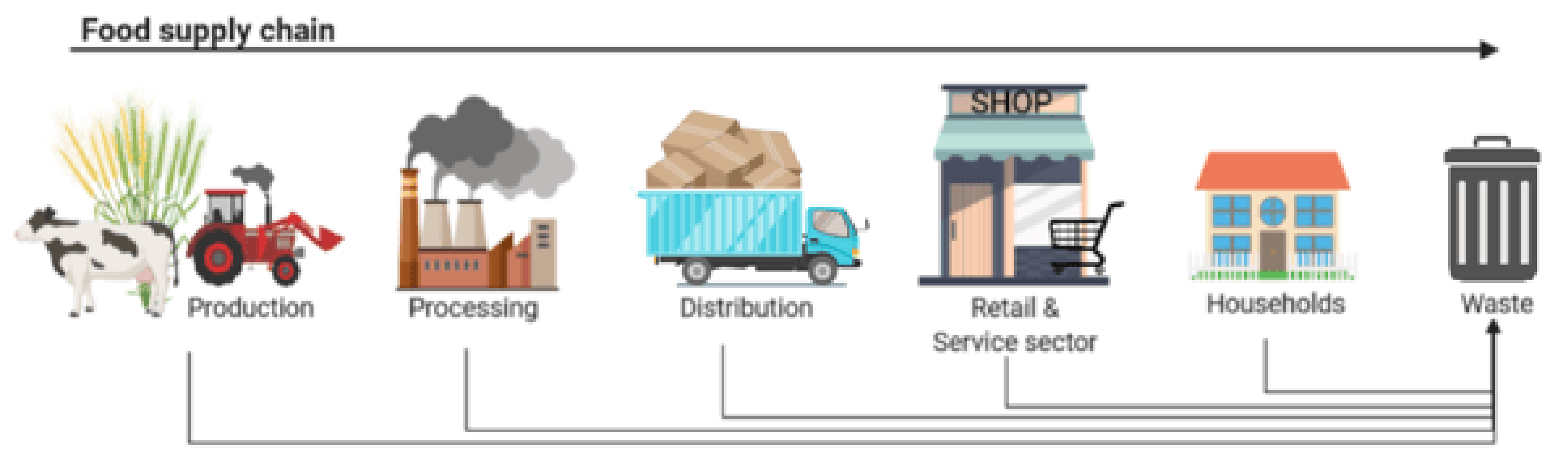
Member States are required to take the necessary measures to reduce food waste by the end of 2030.

- by 10%, in processing and manufacturing,
- by 30% (per capita), jointly at retail and consumption (restaurants, food services and households).

The legislative proposal, amending the Waste Framework Directive, provides for a review of progress of Member States, by the end of 2027.

Measurement is the very foundation of the food waste prevention strategy.

The core problem of value chains in ESRS reporting and reducing your food waste?



Data, Data, Data!

We are all value partners: collaborate

1. 99.8% of suppliers or customers in the value chain, are SMEs in Europe
   Companies with less than 250 (500) employees, less than 50M turnover or less than 43M total balance sheet
2. There are over 24.4M SMEs in Europe, only 700 are listed SMEs
   As per CSRD, only listed SMEs need to comply with CSRD
3. You are a non-listed SMEs, what is the big fuss?
   CSRD is only applicable to large or listed companies in EU or outside of EU, not for SMEs
4. Suppliers and customers are all intrinsic part of the value chain
   Transparency of the Value chain is one of the core components that runs through the CSRD and CSDDD
5. CSRD mandates data disclosures across the E, S, and G requirements
   Irrespective if your company is in scope of CSRD, you will be asked by your customer or supplier to comply or explain your ESG approach and transition plans
6. Prepare now and use it as a competitive advantage
   What can I do and how do I know my gap to good and great? The VSRS principles

For SME: Voluntary SRS Principles

The 14 principles of the Voluntary sustainability Reporting standards for non-listed SMEs have been drafted by EFRAG in dec 2022.

They outline 42 disclosures to be aligned with your customers or suppliers that need to report against the CSRD.

Focus on understanding or embedding these principles and you will create your own sustainable business that can demonstrate to your customers how you deal with climate change and how your business decisions do not negatively impact the environment and society

14 DISCLOSURE PRINCIPLES

1	Entry-level information
2	Address
3	Overall mission and vision
4	Overall strategy and commitment
5	Sustainability approach
6	Workforce - General
7	Workforce – Health and safety
8	Workforce – Opportunities for development
9	Customer relations and responsibility
10	Shareholder structure and governance
11	Partners and value chain
12	Energy and carbon emissions
13	Responsible Business practices
14	Pollution, consumption and waste management

Your 6 Steps to start today

1. Double Materiality assessment
2. ESRS Gap & Readiness Analysis
3. Sustainable business & CSRD Data strategy
4. Value Chain Human Rights & Environmental Heatmap
5. Agree & Implement Transition Plans
6. Measure Progress & Automate reporting

WHAT IS YOUR FOOD WASTE JOURNEY?

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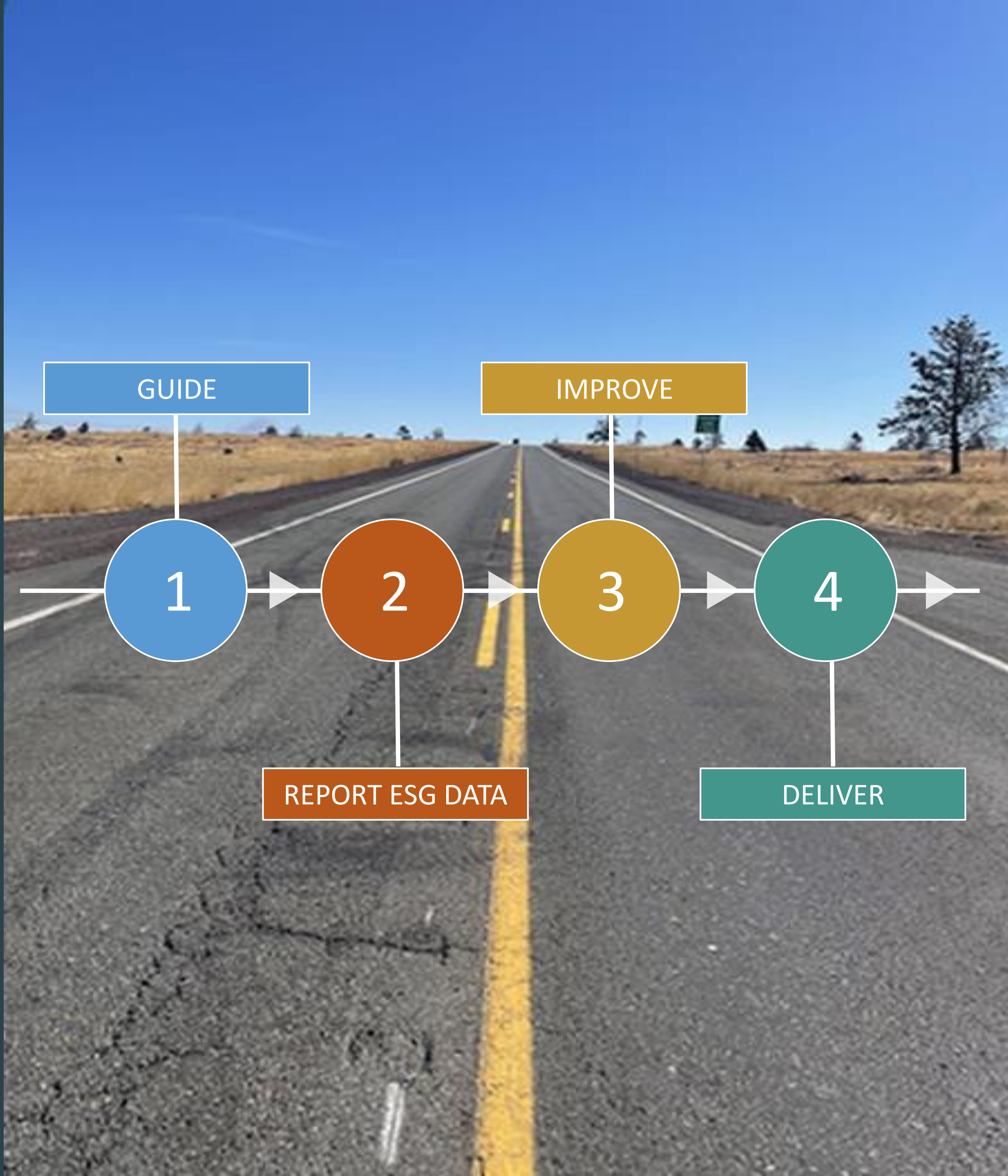
HOW DO WE HELP?

SUSTAINABLE PERFORMANCE & REPORTING

- Commit to change
- Create your sustainability strategy
- Measure and improve performance
- Automate ESG compliant reporting

[WORK THE GRID]

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What change will you make today?
[redacted]