



Future of Food

Sustainability & Food

EU Regulation Outlook 2025-2030

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 in this report. It includes regulatory initiatives that have been adopted and are in force, and some which are still in consideration by the EU. It also includes proposals that have stalled or been withdrawn, where it is possible that those will be reintroduced in the future. The 2025 analysis has been updated to take account of the Commission's strategy for the new Parliament, including as communicated via its work programme and Competitiveness Compass.

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

Part 1

Overview of the context and progress of the EU Green Deal, timelines, the Vision for Agriculture and Food, and policy considerations

Part 2

Summary view of the relevant regulatory initiatives; and a categorization of how they affect supply chain actors and commodities.

Part 3

High-level overview of each relevant regulatory initiative.

Part 4

'Impact table' identifying – per Regulation or Directive – where the greatest impact is for different business functions.

* 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

Following European Parliament elections in 2024, the Commission has set out a strategic vision to guide policymaking in the European Union. In a complex geopolitical environment and low economic growth, **sustainability has been identified as one of the key drivers of Europe's future competitiveness and prosperity**, with three core themes on the agenda: a new energy transition-focused industrial strategy, minimizing of the regulatory burden, and mobilizing finance.

As of May 2025, 67% regulatory initiatives proposed under the EU Green Deal significantly affecting the food sector have become law, with an additional **13% finalized and set for publication**. However, over the past year, the Commission has put an emphasis on reducing administrative burdens and boosting competitiveness by **introducing simplification measures while also reconsidering adopted and proposed legislation**, notably regarding sustainability topics.

In April 2025, the Commission released **the Vision for Agriculture and Food, which outlines measures to ensure a resilient, competitive, attractive, and fair agricultural sector**. One of the key measures of the Vision is a 'CAP Simplification Omnibus', published in May 2025.

Looking ahead, key considerations for policymakers are likely to include existing **international commitments, the implications of artificial intelligence, the escalating effects of climate change, food security, and navigating 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 - 2028 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), EU Deforestation-Free Products Regulation and the Corporate Sustainability Due Diligence Directive (CSDDD)); **possible efficiencies in data collection** (e.g., between the Packaging & Packaging Waste Regulation (PPWR) and the Single-Use Plastic Directive (SUPD), or the Green Claims Directive and the Empowering Consumers Directive (ECGT)); 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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EU Green Deal legislation impact table per business function	>
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TIP

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Part 1

- Overview of the EU Green Deal
- EU Green Deal and food: key elements affecting the food sector
- The EU Vision for Agriculture & Food 2030
- Overview of all legislation in scope of this report
- EU Green Deal and food: progress and political landscape
- The simplification agenda of the EU Commission
- EU Green Deal and food: timeline of major regulatory obligations
- Key considerations that will influence policymaking

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.



The EU Vision for Agriculture & Food 2030

On February 19, 2025, the EU Commission published its Vision for Agriculture and Food 2030, aiming to establish an attractive, competitive, fair, and resilient agro-food system. The Vision introduces various strategies and tools. This slide highlights the sustainability-related regulatory initiatives relevant to this report.



The Vision for Agriculture & Food

- The Vision sets the stage for an **attractive, competitive, resilient, future-oriented and fair** agri-food system for current and future generations of farmers.
- The Vision is composed of several priority areas with **simplification of EU rules, research, innovation and digitalisation** as cross-cutting drivers.
- The Vision for Agriculture & Food is expected to **reduce administrative requirements for food businesses**, while **accelerating access to sustainable and fair farming practices**.

An attractive sector

- **A fairer, simpler and more targeted Common Agricultural Policy (CAP)** focused on incentives rather than conditions, to support (young) farmers in food production.
- **Carbon Removals and Carbon Farming Regulation (CRCF)** to facilitate investment in innovative carbon removal technologies, as well as sustainable carbon farming solutions.

A sector where food offers fair living and working condition in rural areas

- **Review of the legal framework on public procurement to** set minimum mandatory criteria for sustainable food procurement.
- **Update to the EU Animal Welfare legislation** to phase out cages and pursue a stronger alignment of animal welfare standards applied to imported animals and food.

A future-proofed sector

- **Accelerated access to biopesticides** to ensure easier market access through a fast-track procedure while maintaining environmental and health protections.

A competitive and resilient sector

- **Simplification packages** to reduce administrative burden stemming from EU laws for farmers and food businesses and to streamline (the enforcement of) existing legislation.
- **A Unity Safety Net to protect the agri-food sector** in the face of global challenges by strengthening global and bilateral cooperation and designing a domestic framework that makes the EU agri-food sector more competitive.

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](#)
- [Waste Shipment Regulation 2024/1157](#)



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

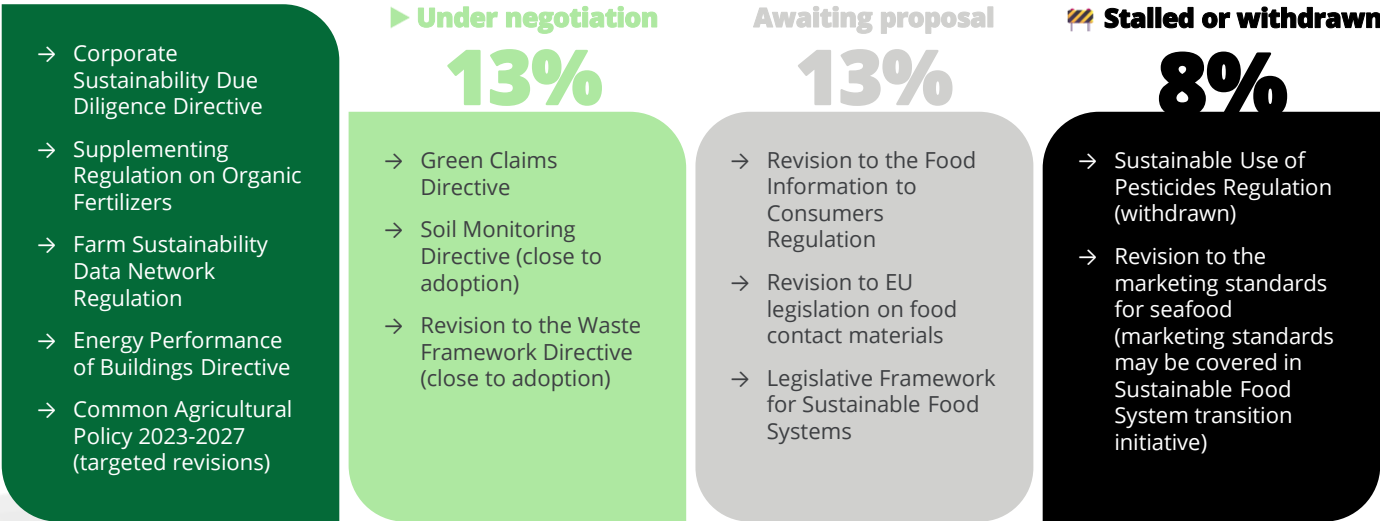
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- Corporate Sustainability Reporting Directive
- Nature Restoration Law
- European Deforestation-Free Products Regulation
- Forced Labor Regulation
- Packaging and Packaging Waste Regulation
- EU Taxonomy
- Carbon Removals and Carbon Farming Regulation
- Single Use Plastics Directive
- Carbon Border Adjustment Mechanism
- Empowering Consumers for the Green Transition Directive
- EU Waste Shipment Regulation

In 2025, the EU Green Deal has made significant progress when it comes to legislation affecting the food sector.

While the EU has put more emphasis in the last year on strengthening the EU’s competitiveness through legislative simplification, the focus on the key pillars of the EU Green Deal, namely regarding industrial energy transition, value chain transparency, and circularity, has not shifted.

Examples of the continued push towards a net-zero and just economy are found in the adoption of key pieces of legislation on deforestation, circular packaging, and social and environmental due diligence, which will drive sector agnostic sustainability progress across the entire food value chain.



Status of legislation affecting the food sector

The simplification agenda of the EU Commission

Guiding your organisation through regulatory uncertainty with a commitment to sustainable objectives

Ongoing simplification measures to boost the EU's competitiveness

In February 2025, the Commission issued the first Omnibus Packages, introducing measures to streamline and simplify existing sustainability legislation to enhance the EU's competitiveness and prosperity. It covered a far-reaching simplification in the fields of sustainable finance reporting, sustainability due diligence, the carbon border adjustment mechanism, taxonomy, and investment programmes.

In food and agriculture, this means enhancing the competitiveness of EU farms while reducing the administrative burden for both farmers and public authorities. The Commission published the [Vision for Agriculture and Food](#) in April, with [targeted revisions of the CAP](#) to simplify the payment-scheme available to farmers, improve recognition of organic farming, and unlock benefits of digitalization of the agricultural sector. The proposed changes are part of a broader process that will continue later this year with a cross-cutting legislative simplification package, targeting other policies impacting farmers, agri-food businesses, and administrations.

Another example of regulatory cut-back was seen in the 12-month delay of the EUDR and publication of additional guidance to clarify obligations in December 2024.

It is expected that the push for simplification will continue beyond the first Omnibus proposals. Given the current landscape of regulatory uncertainty, companies have several **no-regret actions** they can undertake. This includes a focus on identifying and adhering to common requirements across critical legislation, to ensure strategic alignment with the EU Commission's ambitions.

Key actions

Identifying and acting upon material sustainability risks and opportunities



Enhancing traceability throughout the value chain, strengthened by meaningful stakeholder engagement



Boosting circular design and end-of-life treatment of products



By aligning with the EU's sustainability priorities, organisations can progress their sustainability strategies while reducing the likelihood of significant strategic adjustments in the future.

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	EU parliamentary elections 2024	2025	2026	2027	2028	2029	2030
→ Corporate Sustainability Reporting Directive	Double materiality assessment, gather data		NFRD companies (until FY2027 if <1000 FTE)*			Large EU (parent) undertakings*	Non-EU undertakings if >450m EU revenue*	
→ EU Taxonomy	Companies in scope of 19a or 29a of the NFRD			Ongoing reporting obligations		CSRD companies if >450m revenues	Non-EU companies if >450m EU revenue*	
→ Corporate Sustainability Due Diligence Directive / Forced Labor Regulation			Gather data, establish systems and policies		FLR applicable from December 2027	CSDDD if >3000 FTE, EU revenue >900m	CSDDD if >1000FTE, EU revenue >450m	
→ 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	SMEs 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 PFAS in food contact materials	Prepare and roll out of new labelling	Labelling and compostable packaging	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	Certificates payments	Ongoing reporting obligations		
→ 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			All new buildings must be zero emissions
→ Nature Restoration Law								Restoration measures - 20% of EU land and sea
→ EU Waste Shipment Regulation				Waste shipment restrictions	Waste shipment to non-OECD states restricted			

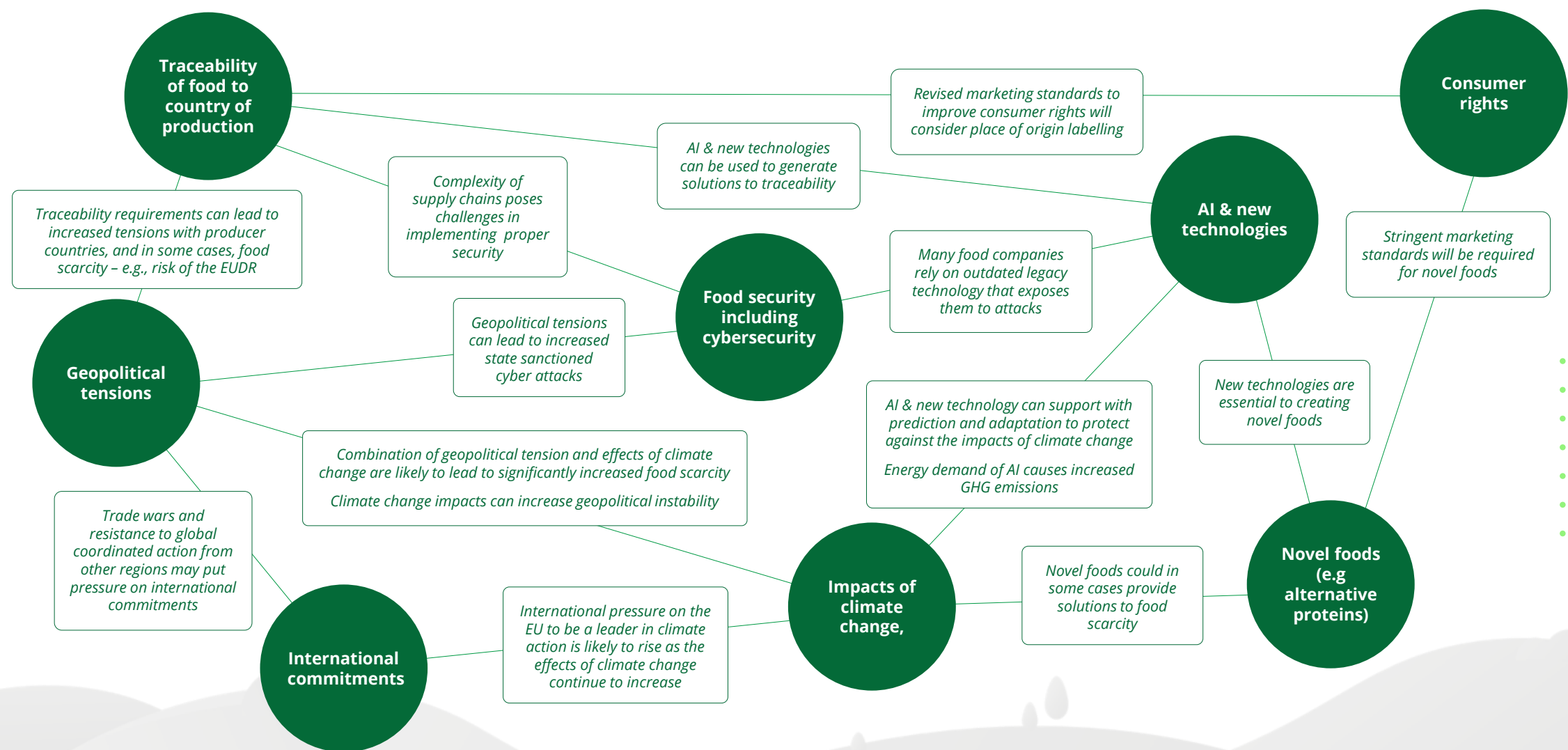
EU Green Deal and food: timeline of major regulatory obligations



Initiative / Year				Preparatory actions			Ongoing compliance actions		
	2023	EU parliamentary elections 2024	2025	2026	2027	2028	2029	2030	
→ Corporate Sustainability Reporting Directive	Pivotal years include 2025-2028 given the applicability of multiple major sustainability regulation initiatives, such as the EU Deforestation Free Product Regulation in 2025 and 2026, the phased in applicability of the Packaging and Packaging Waste Regulation from 2026, and due diligence and sustainability reporting requirements of the CSRD and CSDDD applicable to large companies from 2027 and 2028. Companies should consider preparing for major obligations by investigating efficiencies in data collection and establishment of management frameworks; and ensure investments to meet compliance requirements.		NFRD companies (until FY2027 if <1000 FTE)*			Large EU (parent) undertakings*	Non-EU undertakings if >450m EU revenue*		
→ EU Taxonomy				Ongoing reporting obligations		CSRD companies if >450m revenues	Non-EU companies if >450m EU revenue*		
→ Corporate Sustainability Due Diligence Directive / Forced Labor Regulation				Gather data, establish systems and policies		FLR applicable from December 2027	CSDDD if >3000 FTE, EU revenue >900m	CSDDD if >1000FTE, EU revenue >450m	
→ Empowering Consumers for the Green Transition Directive				Claims and establish framework	Directive applicable		Maintenance of environmental claims framework		
→ Farm Sustainability Data Network				Regulation applicable					
→ Supplementing Regulation on Organic Fertilizers									
→ EU Deforestation-free Products Regulation			Non-SME's must produce DD certificate	SMEs 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 PFAS in food contact materials	Prepare and roll out of new labelling	Labelling and compostable packaging	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	Certificates payments	Ongoing reporting obligations			
→ Energy Performance of Buildings Directive	Stocktake of existing building stock, integrate new requirements		Integrate into infrastructure plan	Directive applicable	Ensure plans for new builds align with requirements			All new buildings must be zero emissions	
→ Nature Restoration Law								Restoration measures - 20% of EU land and sea	
→ EU Waste Shipment Regulation				Waste shipment restrictions	Waste shipment to non-OECD states restricted				
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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 and Carbon Farming 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 revised Regulation on Food Information to Consumers](#)
- [EU Waste Shipment Regulation](#)

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](#)
- [EU Waste Shipment Regulation](#)

Dairy	Fish & Seafood	Fruits & Vegetables	Meat & Poultry	Coffee / Cacao	Cereals, grain, seeds (oil)
					
●	●	●	●		●
●		●	●		●
●		●	●		●
	●				
		●			●
		●			●
		●			●
			●		
				●	
●		●	●		●
	●	●	●	●	●

- Not included:**
- Snacks & ready-to-eat meals
 - Baby food & instant formula
 - Functional foods & supplements



- 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](#)
 - [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](#)

*depending on size



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). The CSRD is currently under review as part of the Omnibus packages.	<p>In force since January 2023. First reporting requirements from FY2024 for companies already reporting under the NFRD (large listed entities with over 500 employees). Large EU undertakings, and non-EU parent undertakings of large groups will first be required to report from FY2027.*</p> <p>The proposed changes to the ESRS under the Omnibus package are under negotiation and expected to be adopted mid-2026.</p>
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”). The EU Taxonomy is currently under review as part of the Omnibus packages.	<p>Reporting on eligibility and alignment of capex, opex and turnover for all environmental objectives for PIEs (large listed companies traded on a stock exchange and financial undertakings) in scope of the NFRD from FY2021, and large companies in scope of the CSRD from FY2027. *</p> <p>The revised Delegated Acts are expected to be adopted by mid-2025.</p>
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.	<p>The CSDDD entered into force in July 2024. It will be applicable from July 2028 for the first group of companies (900 million EUR turnover, 3000 employees). Companies with 450 million turnover and 1000 employees will be in scope from July 2029.</p> <p>The CSDDD is currently under review as part of the Omnibus packages. The proposed changes are under negotiation and, if agreed, are expected to be adopted by mid-2026.</p>



* Thresholds for companies in scope (EU turnover, balance sheet, and employees) are currently under review as part of the proposed Omnibus packages.

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package

General

REGULATORY INITIATIVE	EXPLANATION	TIMING
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 entered into force in November 2024. It will apply from December 2027.
Empowering Consumers For the Green Transition Directive	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.	Entered into force March 2024, and will be applicable from September 2026.
Green Claims Directive	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.	Currently under negotiation. Unlikely to enter into force before Q3 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

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

EXPLANATION

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.

TIMING

Public consultation on the FSFS and the Sustainability Labelling Framework closed in 2021. The proposal was planned to be presented in 2023. There have been no updates from the EU Commission on progress. It may be that the Vision for Agriculture and Food, presented in February 2025, partly incorporates some of the pillars of the FSFS.

[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.

Awaiting the publication of the proposal, however, no updates have been made since the impact study published in October 2023. New requirements for food contact materials packaging have been included in the Packaging and Packaging Waste Regulation.

[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 no updates have been made since the end of the public consultation in February 2021.

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package

Biodiversity Strategy 2030

REGULATORY INITIATIVE	EXPLANATION	TIMING
EU Deforestation-free Products Regulation (EUDR)	<p>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.</p>	<p>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 December 2025. Requirements for SMEs will apply from 30 June 2026.</p>
EU Nature Restoration Regulation	<p>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.</p>	<p>The Nature Restoration Regulation entered into force in August 2024. EU countries are expected to submit National Restoration Plans to the Commission by mid 2026.</p>
Updates to the Common Agricultural Policy 2023-2027 (CAP)	<p>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.</p>	<p>The CAP 2023-2027 entered into force in January 2023. As of 2024, each EU country is required to present an annual performance report and hold an annual review meeting with the Commission.</p> <p>In April, the Commission published the Vision for Agriculture and Food alongside a simplification of the CAP Strategic Plans' basic acts (or 'CAP simplification Omnibus') to simplify the farmer payment-scheme, improve recognition of diverse farming practices, and boost competitiveness of the agricultural sector through specific measures. The proposal has been adopted in May 2025, and more changes to the CAP are expected to be presented in the course of 2025.</p>

Summary of all in-scope EU Green Deal legislation



EU Green Deal Package

Biodiversity Strategy 2030

REGULATORY INITIATIVE	EXPLANATION	TIMING
Directive on Soil Monitoring and Resilience	<p>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. To protect farmers and foresters, the agreed directive does not impose any new obligations on landowners or land managers. Instead, it obliges EU countries to help them improve soil health and soil resilience. Support measures may include independent advice, training activities, and capacity building, research and innovation, and measures to raise awareness of the benefits of soil resilience.</p>	<p>In April 2025, the Parliament and Council agreed on the proposal for a Soil Monitoring Law. After formal adoption of the Directive, Member States have three years comply (by mid 2028).</p>
Sustainable Use of Plant Protection Products Regulation (SUR)	<p>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).</p>	<p>Withdrawn by the EU Commission in March 2024. However, targets on pesticides use are incorporated in the non-legally binding targets of the Farm to Fork strategy and accelerated access to biopesticides is one of the objectives under the Vision for Agriculture & Food 2030.</p>

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 2027, importers will be required to pay a carbon tax based on the carbon footprint of the product they are importing. The CBAM is currently under revision as part of the Omnibus packages. The proposed changes include a new de minimis threshold exemption and the facilitation of compliance through simplified declarants and calculations.	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 in 2027. 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 and Carbon Farming (CRCF)	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.	The CRCF was adopted in November 2024. It entered into force in December 2024. By December 2028, the Commission will establish the registry for permanent carbon removals, carbon farming and carbon storage in products, to make the information related to the certification process publicly available in an accessible way.

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 2025.
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, in addition to reuse targets, and compostable packaging requirements.	Entered into force in February 2025. It will become applicable from August 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 in the manufacturing chain of organic fertilizers and soil improvers, to enable the use of 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 requires Member States to prevent food waste through developing behavioral change interventions and encouraging food donations. Food companies will have to implement waste reduction strategies to meet the 2030 targets of the Directive.	The EU Parliament and Council reached a provisional agreement on the proposal in February 2025. Formal approval is still needed before adoption and publication. After publication, Member States will be required to transpose the directive into national legislation within 20 months.
EU Waste Shipment Regulation (WSR)	The aim of the WSR is to ensure that waste shipments are managed in an environmentally sound manner, protecting human health and the environment while promoting recycling and recovery within the circular economy, and preventing illegal dumping of waste. Companies need to ensure waste management practices properly treat food waste (including agro-food, fish waste, and seed oils).	Entered into force on 20 May 2024. Most provisions will apply from 21 May 2026, and most export rules will apply from 21 May 2027. Until then, the provisions of Waste Shipment Regulation 1013/2006 continue to apply.



Part 4

→ EU Green Deal legislation impact table per business function

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										
EU Taxonomy Regulation										
Corporate Sustainability Due Diligence Directive										
Forced Labor Regulation										
Green Claims Directive										
Empowering Consumers for the Green Transition Directive										
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 (Fish & Seafood)										
Farm Sustainability Data Network										
Carbon Border Adjustment Mechanism										
Energy Performance of Buildings Directive										
Carbon Removals and Carbon Farming Regulation										
EU Nature Restoration Regulation										
EU Deforestation-free Products Regulation										
Regulation on Sustainable Use of Plant Protection Products										
Updates to the Common Agricultural Policy 2023-2027										
Proposal for a Directive on Soil Monitoring and Resilience										
Single-Use Plastics Directive										
Packaging and Packaging Waste Regulation										
Revisions of the Waste Framework Directive										
Supplementing Regulation on Organic Fertilizers										
EU Waste Shipment Regulation										

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

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

Governance

Board/senior executive oversight

Minimal changes in oversight expected to enforce updated marketing standards aligned with the Treaty of Lisbon

Strategy & Business

Strategy/Business model/viability/marketing

Potential strategic adjustments required to ensure alignment of marketing and product strategies with the Treaty of Lisbon

Finance

Reporting/treasury/PnL

No to minimal financial adjustments expected, primarily related to marketing and compliance activities

Operations

People/systems/IT/data

No to minimal adaptations in product handling, packaging, and labeling expected

Control functions

(Risk/Compliance/IA)
Reg permissions/ authorization, impact across 3LoD

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 and Carbon Farming Regulation	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* *Depending on each Member State's nature restoration plan.	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

[EU Deforestation-free Products Regulation](#)

Governance

Board/senior executive oversight

Increased oversight to ensure all products comply with deforestation-free due diligence requirements

Strategy & Business

Strategy/Business model/viability/marketing

Re-evaluation of supply chains and product sourcing strategies expected to avoid deforestation and breaches of local national laws

Finance

Reporting/treasury/PnL

Significant financial implications related to due diligence implementation and potential shifts in product sourcing

Operations

People/systems/IT/data

Implementation of new systems and technologies to trace and verify product origins and information on deforestation occurrence

Control functions

(Risk/Compliance/IA)
Reg permissions/ authorization, impact across 3LoD

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*

**Depending on the adoption of the Regulation, currently withdrawn*

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

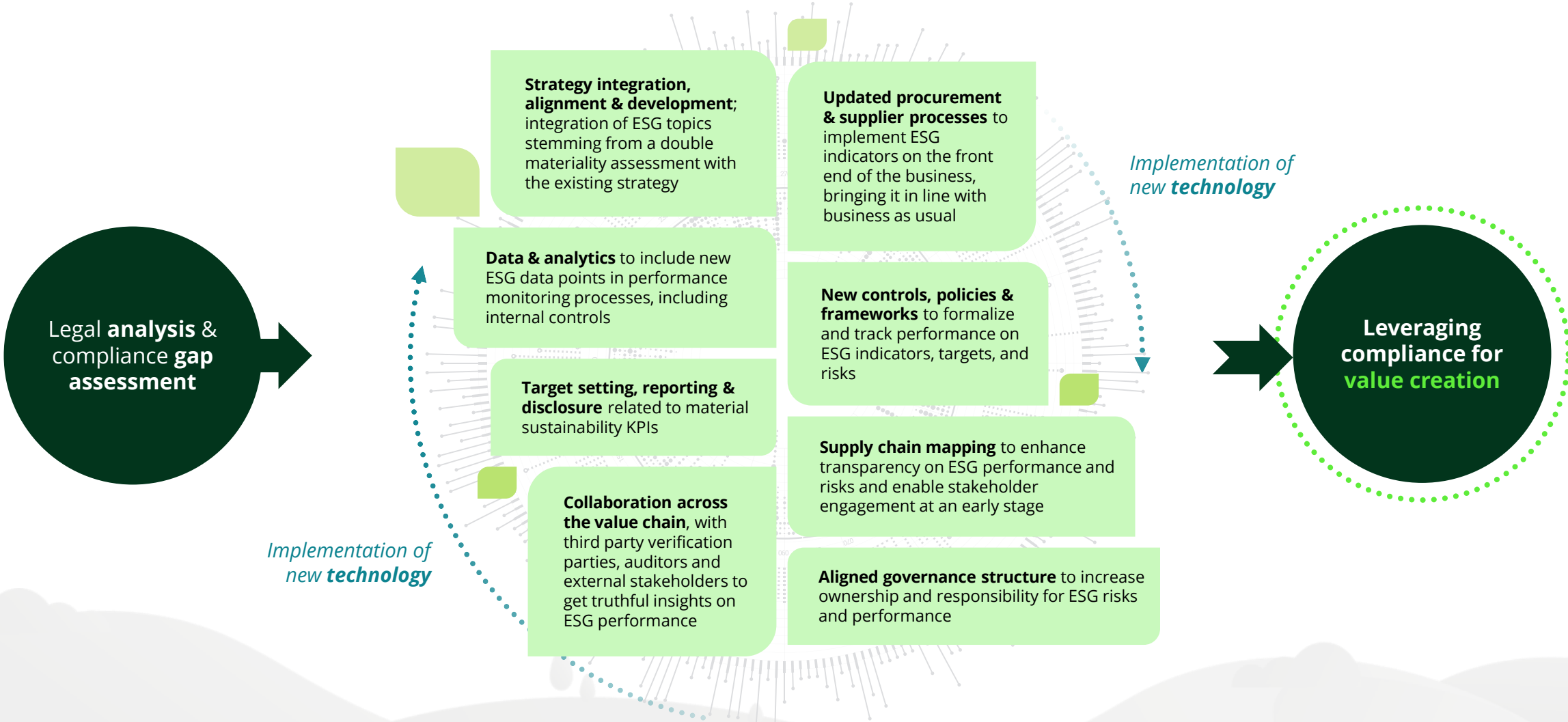
	Governance Board/senior executive oversight	Strategy & Business Strategy/Business model/viability/marketing	Finance Reporting/treasury/PnL	Operations People/systems/IT/data	Control functions (Risk/Compliance/IA) Reg permissions/ authorization, impact across 3LoD
Single-Use Plastics Directive	Oversight 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
Waste Shipment Regulation	Enhanced oversight required of waste management policies and practices	Strategic initiatives required to improve waste management, recycling and disposal processes	Investments in improved waste management, recycling and disposal processes	Enhanced waste management and engagement with national authorities to adhere to new requirements	Ensuring and monitoring compliance with waste management and disposal 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



Randy Jagt

Partner, Global Future of Food Leader



Simone Pelkmans

Partner, Digital Regulations & Future of Food



Rozemarijn Bloemendal

Partner, Sustainability Legal Lead



Iris Mol

Senior Sustainability Legal Specialist



Laura MacKay

Senior Sustainability Legal Specialist



Simon Brennan

EMEA Sustainability Regulation Hub Lead



Ramon Bravo Gonzalez

*EMEA Sustainability Regulation Hub
(decarbonization, nature and greenwashing)*



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