EUROPEAN MARGARINE ASSOCIATION

SUSTAINABILITY GUIDELINES

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First Edition

Disclaimer

IMACE is the voice of the European margarine producers. The association, which represents more than 70% of the European sector, has led the industry's efforts towards nutritional improvements for decades. IMACE focuses on continuous improvement and communication in the areas of nutrition, sustainability, information to consumers and food safety.

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01 INTRODUCTION

World food demand is on the increase, driven by population growth, higher incomes and changing diets. Feeding the world's 7.3 billion people is a daunting challenge. One third of the world's major ecosystems have already been degraded and up to 75% of crop genetic diversity has been lost[1]. By 2050, we will need the equivalent of more than two planets to sustain us[2].

Today, agricultural production is responsible for 20-30% of anthropogenic greenhouse gas (GHG) emissions and is the leading cause of deforestation, land use change and biodiversity loss[3]. The current rate of extinction is 1,000 times higher than the natural background extinction rate[4]. And yet at the same time, over 800 million people are undernourished[5].

Increasing environmental awareness is crucial to addressing these challenges and to feeding the planet sustainably. Already, more and more companies consider Corporate Social Responsibility (CSR) to be a driver of innovation and global competitiveness, seeing it as a means to improve risk management, achieve cost savings, access capital and improve customer relationships and human resource management. CSR is also recognised as an important vehicle for job creation, improving skills and reducing inequality.

Alongside the growing appetite for CSR, society as a whole is becoming increasingly conscious of the need to embrace more sustainable sourcing, production and consumption habits. In a special Eurobarometer report, 95% of respondents indicated that protecting the environment is personally important to them[6].

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IMACE'S MISSION

To generate a net positive value, food must be nutritious and produced sustainably by thriving communities. This is both a challenge and an opportunity for the global food industry. It means incorporating environmentally-sound food manufacturing practices into business models, daily operations and across value chains. These practices include:

- Investing in renewable energy
- Improving waste and water management
- Improving working conditions
- Respecting local traditions
- Ensuring food safety and quality
- Marketing products responsibly

IMACE members are committed to delivering sustainably-produced food which provides healthy, nutritious sustenance for generations to come.

Representing European margarine producers, IMACE's mission is to help its members meet consumer needs sustainably. Our overarching goal is to support the shift towards a circular economy.

03 LIST OF ACRONYMS

CAP	Common Agricultural Policy
CEDAW	UN Convention on the Elimination of all Forms of Discrimination Against Women
CSR	Corporate Social Responsibility
EC	European Commission
EFSA	European Food Safety Authority
EISA	European Initiative for Sustainable Development in Agriculture
EMAS	Eco-Management and Audit Scheme
EQSD	Environmental Quality Standards Directive
ESG	Environmental, Social and Governance
EUROSTAT	The Statistical Office of the European Union
FAO	Food and Agricultural Organization of the United Nations
FIC	Food Information to Consumers
GAEC	Good Agricultural and Environmental Condition
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
HNV	High Nature Value
IF	Integrated Farming
ILO	International Labour Organization
ISO	International Organization for Standardization

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ISCC	International Sustainability & Carbon Certification
ITC	International Trade Centre
JRC	Joint Research Centre
OECD	Organisation for Economic Co-operation and Development
RSPO	Roundtable on Sustainable Palm Oil
RSPO Next	Voluntary addendum to enhance existing RSPO requirements
RTRS	Round Table on Responsible Soy
SAFA	Sustainability Assessment of Food and Agricultural systems
SAI	Sustainable Agriculture Initiative
SCAR	European Commission Standing Committee on Agricultural Research
SDG	Sustainable Development Goals
SET-Plan	European Strategic Energy Technology Plan
STTP	Strategic Transport Technology Plan
T4SD	Trade for Sustainable Development Principles
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
WHO	World Health Organization
WTO	World Trade Organization
WWTP	Wastewater Treatment Plants

04 OUTLINE

The IMACE Sustainability Guidelines have been specifically-designed for the margarine sector, to help producers implement best practice. It should be viewed as a living document which will evolve as the margarine industry continues to make advances in sustainability.

4.1. Purpose and scope

Created to assist IMACE members adopt the **triple bottom line** accounting framework, these Sustainability Guidelines focus on three pillars of performance: **financial, environmental** and **social** also known as 'people, planet and prosperity'.

The Sustainability Guidelines look at issues of particular importance to margarine producers across the value chain, illustrated in Figure 1.

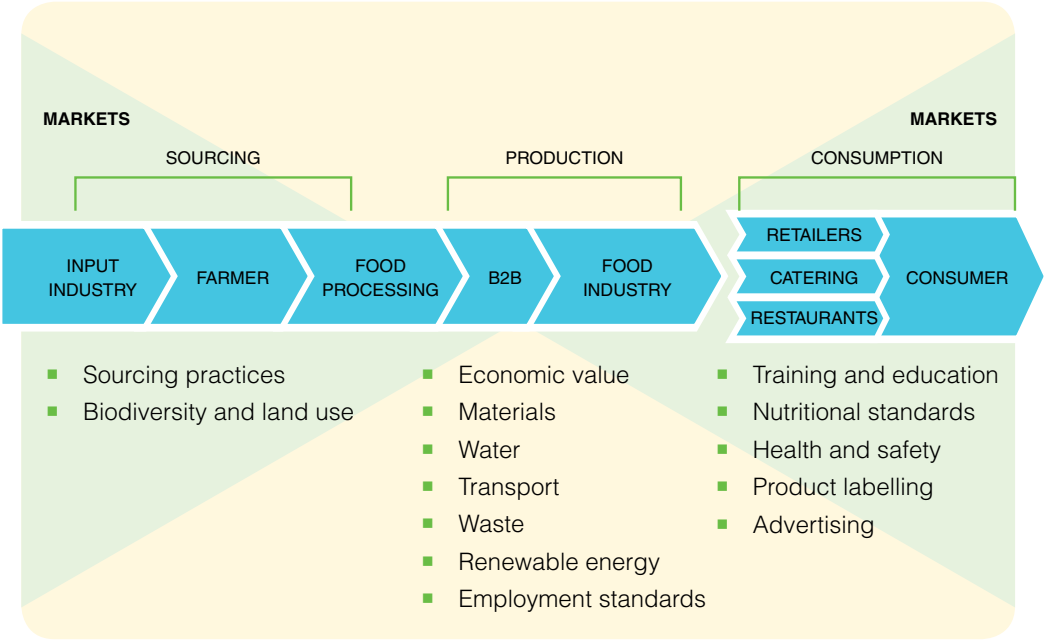
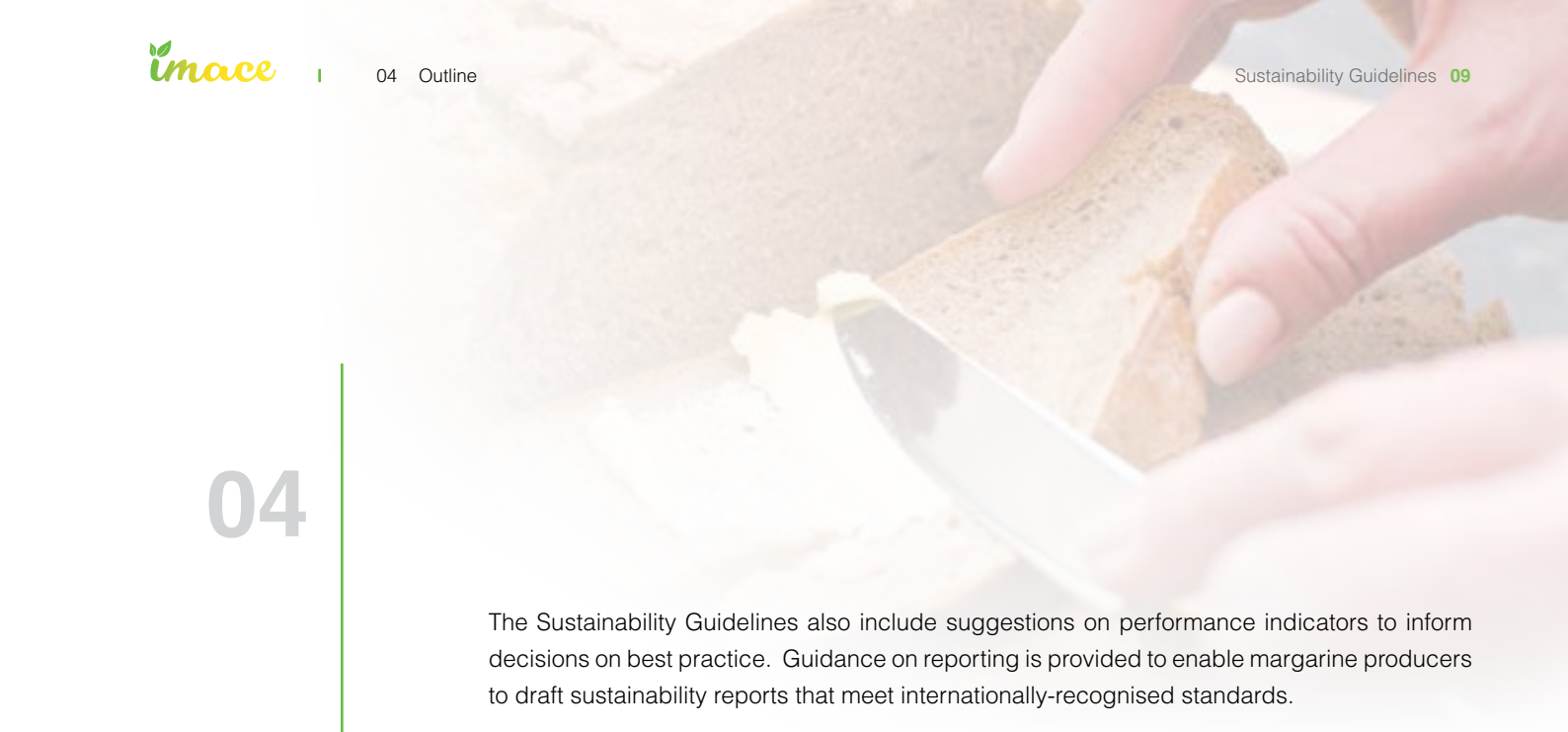


Figure 1: Issues of importance to the margarine industry
Source: Ionescu-Somers & Steger[7] and IMACE analysis



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The Sustainability Guidelines also include suggestions on performance indicators to inform decisions on best practice. Guidance on reporting is provided to enable margarine producers to draft sustainability reports that meet internationally-recognised standards.

These Sustainability Guidelines have been developed for the margarine industry as a whole and do not address the needs of individual companies.

4.2. Framework

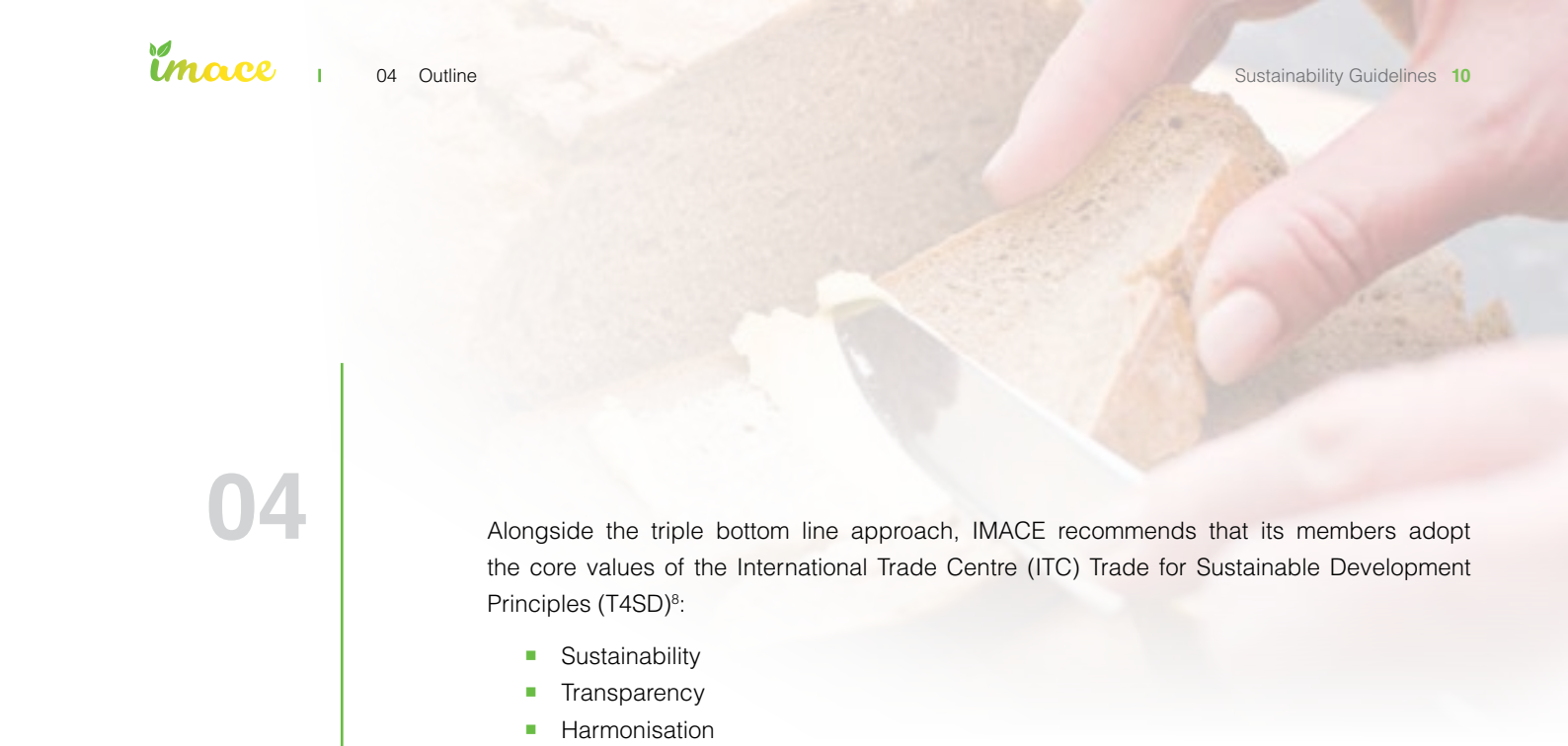
The proposed framework was developed following a review of international standards and broader corporate sustainability efforts. It has been evaluated by an expert group of IMACE members and reviewed following a public consultation.

Based on the triple bottom line approach, three pillars of performance are considered:

- **Financial**: Focuses on economic value, as well as compliance with national, EU, or international legislation/standards relating to employment, sourcing and environmental protection
- **Environmental**: Looks at the impact of sourcing and production processes on biodiversity, waste and emissions, as well as land, water and energy use
- **Social**: Concentrates on labour practices and social impacts. For IMACE members, this means looking at employment standards, the nutritional value of products, as well as advice on portion sizes and nutrition

Financial	Environmental	Social
Economic value	Materials	Employment standards
Sourcing practices	Water	Training and education
	Biodiversity and land use	Nutritional standards
	Transport	Health and safety
	Waste	Product labelling
	Energy management	Advertising

Table 1: Triple bottom line performance indicators



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Alongside the triple bottom line approach, IMACE recommends that its members adopt the core values of the International Trade Centre (ITC) Trade for Sustainable Development Principles (T4SD)[8]:

- Sustainability
- Transparency
- Harmonisation
- Sustainable Development Goals

4.3. Reporting

For IMACE, sharing **non-financial information** is pivotal for an industry-wide shift to sustainable production processes, as well as to boosting investor and consumer trust. IMACE members are encouraged to share information on environmental, social and human rights performance. This can be done in accordance with the European Commission's 2014 Directive on Non-Financial Reporting – EU Directive 2014/95/EU[9] and by following national/international standards recognised by this Directive, such as:

- Eco-Management and Audit Scheme (EMAS)
- UN Global Compact
- UN Guiding Principles on Business and Human Rights
- UN 'Protect, Respect and Remedy' Framework
- OECD Guidelines for Multinational Enterprises
- ISO 26000
- ILO Tripartite Declaration of principles concerning Multinational Enterprises and Social Policy
- Global Reporting Initiative (GRI)

To ensure reports are harmonised with international best practice, IMACE recommends adhering to **Global Reporting Initiative (GRI)** standards[10]. GRI provides concrete indicators that apply to all organisations, including specific standards for the food processing sector[11]. It is also compatible with ISO 26000[12].

Credible sustainability reporting depends on choosing the right performance indicators. These Guidelines identify indicators and issues of importance to the margarine sector.

05 PERFORMANCE INDICATORS

5.1. Financial

5.1.1. Economic value

Through job creation, technology transfer, expanding access to products and services and by providing learning opportunities, businesses generate economic value for society. The triple bottom line accounting framework is designed to capture this value. It goes beyond traditional financial reporting and measures the direct and indirect economic impacts that a company has on stakeholders and the community in which it operates.

Reporting on the value created or even on negative consequences of business can help policymakers develop an appropriate regulatory framework. Also, it can help boost confidence in the economy, strengthen social cohesion, reduce the risk of civil unrest and ensure continued government support for future business.

5.1.2. Sourcing practices

To do business, the margarine sector has to source raw materials. Whether these are sourced from producers, brokers, commodity markets or a combination of these, margarine producers must ensure that their supply chain provides decent working conditions, does not contribute to environmental degradation and avoids child labour.

Since primary production is often done outside the direct control of food processors, certification schemes can be a useful tool to ensure supply chain sustainability. By guaranteeing certain standards, certification schemes provide a number of benefits including protecting producers from liability, helping safeguard a brand's reputation, improving market access and providing consumers and producers with information on sustainable farming.

However, there are also potential disadvantages to certification schemes, such as distorting the single market or potentially misleading customers. In addition, certification schemes are not always transparent. Their use incurs costs and can be an administrative burden. To avoid these pitfalls, the European Commission's Directorate-General for Agriculture and Rural Development has developed best practice guidelines for voluntary certification schemes for agricultural products and foodstuffs[13].

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5.2. Environmental

5.2.1. Materials

In a circular economy, the use of raw materials is optimised. The Earth's limited resources are used in a sustainable manner so that greater value is delivered with fewer inputs and environmental impacts are minimised[2]. For example, packaging is improved to ensure better food preservation and for recyclability.

Under the Europe 2020 strategy, the EU has developed a long-term framework to improve resource efficiency in Europe. One of the main building blocks is the 'Roadmap to a Resource Efficient Europe', which envisages transforming the European economy into a sustainable economy by 2050[2]. Another related EU strategy is 'Tackling the Challenges in Commodity Markets and on Raw Materials' (2011).

5.2.2. Water

Freshwater provides essential ecosystem services and is of crucial importance to many aspects of human health. The world's finite resources are under increasing stress from population growth, pollution and the demands of agricultural and industrial uses. Several EU policy initiatives attempt to tackle these issues, such as the 'Water Blueprint' (2012), the 'European Innovation Partnership on Water' (2013), the revised 'Directive on Environmental Quality Standards (EQSD)' (2011) and the revised 'Water Framework Directive' (2012). Food processing Wastewater Treatment Plants (WWTP) are covered by Article 13 of Directive 91/271/EEC on urban wastewater.

5.2.3. Biodiversity and land use: deforestation

According to the European Commission, between 1990-2008 the EU was the largest consumer of imported deforestation[i]. Alongside demand for wood, paper products and biofuels, Europe's ever-growing need for soy and palm oil has put increasing pressure on forest ecosystems. A complex problem, deforestation requires a far-reaching plan of action, one that looks at its multiple causes simultaneously. Focusing on a single activity or crop will not halt the destruction.

To take action to address this problem, IMACE members have **committed to 100% sustainable palm oil** by 2020.

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5.2.4. Biodiversity and land use: agriculture

In Europe, declining population trends for farmland birds – one of the best indicators of the health of the region's farmland ecosystems and wildlife – are attributed to agricultural specialisation and intensity, large-scale marginalisation and the abandonment of 'High Nature Value (HNV)' farming systems[14,15].

Over the years, a number of reforms to the EU's Common Agricultural Policy (CAP) have attempted to promote environmental policy integration. For example, the reform of Agenda 2000 introduced the principle of 'cross-compliance' which made it possible to link the granting of aid to respect for environmental standards. The rules on cross-compliance consist of Statutory Management Requirements and standards for Good Agricultural and Environmental Condition (GAEC) (described in Annex III of Council Regulation 73/2009). Cross-compliance is not required for CAP payments but triggers administrative penalties if it is not respected.

In addition to cross-compliance, in 2014, EU rules governing the sustainable use of pesticides became mandatory, as set out in Article 14 of Directive 2009/128.

The European Initiative for Sustainable Development in Agriculture (EISA) is helping to further develop integrated and sustainable farming. Made up of national agricultural associations from EU Member States and six supply chain organisations, EISA believes Integrated Farming (IF) is the best way to integrate sustainability at farm level. One of EISA's first missions was to develop a European Common Codex for Integrated Farming[16], used by the FAO to define sustainable practices in agriculture[17]. EISA's current goals are to deliver an Integrated Farming Framework[18] and update the Codex[19].

5.2.5. Transport

Due to growing freight and passenger transport, the risk of pollution, accidents and congestion is increasing. One of the aims of the European Commission is to reduce these negative impacts. Above all, this means optimally combining various modes of transportation. IMACE members can have the biggest impact on areas where they exert direct control, such as on the transport of goods from production sites to consumers.

EU policy initiatives that tackle transport-related issues include the '2011 White Paper on Transport', the revised 'TEN-T' policy (2011) and the 'Strategic Transport Technology Plan (STTP)'. In 2014, the European Commission Directorate-General for Mobility and Transport updated its 'Handbook on External Costs of Transport'. The handbook outlines a model for internalising external costs such as accidents and environmental damage. It will be used to calculate future infrastructure charges.

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[i] Imported deforestation is the contribution to deforestation due to sourcing of products that have deforestation associated with the production of a good, commodity, or service. It excludes deforestation for local consumption. European Commission Technical Report. The impact of EU consumption on deforestation: Comprehensive analysis of the impact of EU consumption on deforestation. Final report (2013).
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5.2.6. Waste

It is estimated that between one third and half of all food produced around the world is lost or wasted (up to 2 billion tonnes of food). Unless action is taken, food waste in the EU is expected to rise to 126 million tonnes/year by 2020, from a baseline of 89 million tonnes/year in 2006.

To stimulate Europe's transition towards a circular economy where waste is reduced, in 2015 the European Commission adopted a Circular Economy Package. It includes revised legislative proposals on waste policies. The Package includes a target to halve per capita food waste at the retail and consumer level by 2030.

Tools to help reduce food waste include the use of recyclable/biodegradable packaging, using food waste for bio-energy or as a primary product for animal feed, as well as prolonging shelf life.

5.2.7. Energy management

According to Eurostat, in 2013 the food industry was responsible for 2.6% of the average final energy consumption in the EU-28. Within the sector, gas (47.8%), electricity (34%) and oil (7%) dominate the energy mix, with renewables accounting for only 3% of the energy produced. Although food industry energy consumption has steadily decreased in recent years, both in absolute terms and in terms of energy consumption per unit of production value[20], more can be done.

Measures to increase energy efficiency include direct measures such as more efficient engines, or indirect measures such as improving the water supply to irrigated crops (for the purpose of these Guidelines, the latter is considered under the 'Sourcing Practices' or 'Water' performance indicators).

EU policy initiatives in this area include:

- Energy 2020: A Strategy for Competitive, Sustainable and Secure Energy (2011)
- European Strategic Energy Technology Plan (SET-Plan)
- Energy Infrastructure Priorities for 2020 and Beyond - A Blueprint for an Integrated European Energy Network (2011)
- European Energy Efficiency Plan 2011
- Revised Energy Tax Directive (2011)
- Energy Infrastructure Package (2011)
- Energy Roadmap 2050 (2011)
- Smart Grids: From Innovation to Deployment (2011)
- Security of Energy Supply and International Cooperation (2011)

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5.3. Social

5.3.1. Employment standards

Organisations that follow the triple bottom line approach think about the impact of their actions on everyone from the farmers supplying raw materials up to the CEO of the company. This means providing decent working conditions such as reasonable working hours and a healthy, safe place to work.

There are many internationally-recognised standards that relate to labour practices including:

- Universal Declaration of Human Rights
- International Covenant on Civil and Political Rights
- International Covenant on Economic, Social and Cultural Rights
- Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW)
- ILO Declaration on the Fundamental Principles and Rights at Work
- Vienna Declaration and Programme of Action

5.3.2. Training and education

Maintaining and improving human capital through training is key to organisational development and to remaining competitive. Despite added costs and time away from the office which could be seen as a negative, the benefits to both employee and company make training a worthwhile investment[21]. Access to training opportunities can also support progress in other areas, such as improving employee engagement and motivation[22].

5.3.3. Nutritional standards

Limited access to healthy food choices plays a significant role in poor dietary decisions. It can lead to poor diets and higher levels of obesity and other diet-related diseases[23,24]. Most studies still recommend replacing saturated fats with unsaturated fats[25], as do nutritional experts and the WHO[26,27]. The favourable fat composition of margarine means IMACE members have an important role to play in the shift towards unsaturated fats, which is also supported by Public Health England and the Dutch Health Council, among others[28,29].

5.3.4. Health and safety

Consumers have a right to a consistent, high level of protection for their health and safety. The first EU food hygiene rules were introduced in 1964. Since then, they have evolved to encompass human, animal and plant health as well as the environment. Materials which come into contact with foodstuffs, such as plastics, are also regulated[30]. All of this facilitates food trade[31]. The European Food Safety Authority (EFSA) offers independent scientific advice and monitors food production in the EU.

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Confronted with increasing levels of obesity, particularly among children, in 2007 the European Commission adopted a 'Strategy for Europe on Nutrition, Overweight and Obesity Related Health Issues'[32]. This White Paper outlines a European strategy to reduce ill health caused by unhealthy lifestyles and imbalanced diets. It emphasises the need for consistent and coherent Commission policies and a multi-stakeholder approach.

Other EU policies affecting food production include those regulating health claims and food control procedures, as well as the CAP, European Commission initiatives in education and regional policy and Audiovisual and Media policies. The European Commission Standing Committee on Agricultural Research (SCAR) has also noted that the promotion of a healthy diet reduces the environmental footprint of food consumption in Europe and globally[33].

Overall, when it comes to consumer health and safety, the European Commission plays a pivotal role in setting up pan-European exchange mechanisms for best practice[33].

5.3.5. Product labelling

Pre-packaged foodstuffs must comply with strict rules on labelling, presentation and advertising. The key piece of EU labelling legislation is Regulation No 1169/2011 on the 'Provision of Food Information to Consumers (FIC)', which entered into force in 2014[34]. The legislation combines Directive 2000/13/EC on 'Labelling, Presentation and Advertising of Foodstuffs' and Directive 90/496/EEC on 'Nutrition Labelling for Foodstuffs'. These rules enable European consumers to make informed choices and remove obstacles to the free circulation of foodstuffs, eliminating unequal conditions to competition[35].

Taking a proactive approach, margarine producers decided to communicate nutritional information before the 2014 Regulation required them to do so.

5.3.6. Advertising

Advertising is a regular feature in our daily lives[36]. Extensive research into its effect on dietary patterns has linked it to increasing levels of obese and overweight people. Weight problems are one of the biggest public health challenges of the 21st century and lower socioeconomic groups are particularly affected. One child in three between 6-9 years old is overweight or obese[37].

Research conducted for the WHO, European parliamentarians and national agencies in Europe and the US[38,39,40,41] all conclude that despite substantial gaps in the evidence, food and drink advertising has enough of an effect on children's diets to merit action[37]. In Europe, the promotion of potentially unhealthy food and drink is widely-recognised as a significant risk factor in child obesity and in the development of diet-related non-communicable diseases. It also affects people in later life because childhood habits can persist into adulthood, increasing the likelihood of adult obesity and associated health problems such as diabetes and cardiovascular disease[42].

06 INDICATOR MATRIX

6.1. Sourcing

Performance indicator	Goal	Examples of sustainability initiatives and certification schemes	Measure In red: required In green: recommended
Sourcing (non-EU)	→ Production of raw materials does not deplete local resources (including water, soil) and biodiversity	▪ RSPO (Next) ▪ ISCC ▪ RTRS ▪ Proterra ▪ Rainforest Alliance ▪ SAFA ▪ SAI Initiative	→ Percentage of purchased volume compliant with company's sourcing policy, including the desired type of supply chain → Percentage of purchased volume compliant with internationally-recognised responsible production standards
Sourcing (EU)	→ Production of raw materials does not deplete local resources (including water, soil) and biodiversity	▪ EU Directives ▪ National legislation ▪ Organic agriculture ▪ EISA	→ Percentage of purchased volume from suppliers compliant with company's sourcing policy, including the desired type of supply chain → Percentage of purchased volume compliant with Integrated Farming principles

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6.2. Production

Performance indicator	Goal	Measure
		In red: required In green: recommended
Economic value	→ Direct economic value generated and distributed	→ Sector-specific community investments. For example, a senior staff member is a Chair at a local university or organisation participates in/leads a sustainable diet campaign
	→ Financial assistance	→ Impact of significant governmental support
Emissions, effluents and waste	→ Efficiency and 'zero waste' plan	→ Material efficiency plan in place → Weight or volume of materials used → Percentage of materials used that are recycled input materials → Percentage of materials used that are recyclable output materials/lighter packaging → Percentage of waste going to landfill → Total weight of waste by type and disposal method → Total water discharge by quality and destination
	→ Renewable energy plan and 100% renewable energy goal	→ Energy plan in place
Employment standards	→ Annual corporate social and environmental responsibility (CSER) report	→ Publicly-available corporate sustainability report → Corporate compliance statement on occupational health and safety → Publicly-available corporate statement supporting recognised labour standards
	→ Training and education	→ Report on the average number of hours of training employees have undertaken during the reporting period, including sustainability training
Transport	→ Transport plan to become a zero-emissions player	→ Percentage of goods transported from the production line to the purchaser compliant with company's transport policy

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6.3. Consumption

Indicator	Goal	Measure
		In red: required In green: recommended
Community	→ Community impacts of operations are mitigated	→ Any programmes and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote healthy lifestyles, prevent chronic disease, promote access to healthy, nutritious and affordable food and improve welfare for communities in need
Health and safety	→ Improved product health and safety	→ Assessment of significant environmental and social impacts across different life-cycle stages and percentage of product categories subject to improvements → Publicly-available report on steps taken to improve products → Percentage of production volume verified by an independent third party according to internationally-recognised food safety management system standards → Percentage of total sales volume with lowered saturated fatty acids, trans-unsaturated fatty acids, sodium and added sugars → Percentage of total sales volume of consumer products that contain increased vitamins, minerals, phytochemicals or functional food additives
	→ Clear provision of information	→ Producer information requirements met and reporting on percentage of products subject to such requirements → Reporting on social and environmental product information communicated to consumers → Reporting on the use of logos and any information that does not appear on packaging → Transparent policies and practices on the communication of ingredients and nutritional information that goes beyond legal requirements
	→ Adherence to laws, standards and voluntary codes related to marketing communications, including advertising, promotion and sponsorship	→ Reporting on the influence of food marketing on dietary habits → Reporting on the types of marketing communications used → Reporting on policies and guidelines relating to marketing to vulnerable groups including children

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