



OPINION

European Economic and Social Committee

Aligning food business strategies and operations with the SDGs for a sustainable post-COVID-19 recovery

Aligning food business strategies and operations with the SDGs
for a sustainable post-COVID-19 recovery
(own-initiative opinion)

NAT/821

Rapporteur: **Andreas THURNER**

Co-rapporteur: **Peter SCHMIDT**

www.eesc.europa.eu

EN

Plenary Assembly decision	25/03/2021
Legal basis	Rule 32(2) of the Rules of Procedure Own-initiative opinion
Section responsible	Section for Agriculture, Rural Development and the Environment
Adopted in section	25/11/2021
Adopted at plenary	9/12/2021
Plenary session No	564
Outcome of vote (for/against/abstentions)	209/0/02

1. Conclusions and recommendations

The European Economic and Social Committee (EESC):

- 1.1 acknowledges that food businesses across the supply chain (including European farmers and fishers, cooperatives, agri-food companies, retailers and wholesalers and other types of company) are already working to make progress on sustainability and to offer consumers healthy and sustainable products in line with the European Green Deal. Nevertheless, to get on track to achieve the Sustainable Development Goals (SDGs) more needs to be done;
- 1.2 stresses the need for an enabling framework for innovation to support business operators with adequate tools and solutions in their transition towards more sustainable business practices. Barriers for innovation must be eliminated;
- 1.3 notes that business operators nowadays often experience sustainability requirements as complex and burdensome rather than as an opportunity, and therefore recommends developing a more easily understandable language (a "Grammar for Sustainability") to change this;
- 1.4 identifies the reduction of food losses and food waste, sustainable sourcing, improved packaging and logistic systems, circular and resource-efficient food chains, as well as bioeconomy solutions, as effective entry points towards greater sustainability;
- 1.5 emphasises the important role of the consumer in this context. Information and education measures in combination with transparent food labelling practices will empower the consumer to opt for the more sustainable choice¹. The European Commission (EC) should also introduce measures to support the affordability of healthy and sustainably produced, processed and distributed food;
- 1.6 welcomes the EU code of conduct on responsible business and marketing practices. Most involved parties generally consider the development of the voluntary code to be a valuable process that has brought the partners of the food supply chain closer together. The initiative marks a starting point and should continue to serve as a collaborative platform for responsible and sustainable business practices. In particular, the EESC:
 - highlights the limitations of a voluntary approach and calls for the adoption of regulation and legislation to ensure a swift transition to sustainability;
 - recommends that the code of conduct should be stronger when it comes to the social dimension, collective bargaining and social protection. The social partners must be involved;
 - stresses the need for a sound review process for the implementation of the code of conduct on the ground and the need to monitor whether or not the individual commitments and pledges for the aspirational targets are delivered, because experience shows that only what is measured

¹ EESC opinion on Promoting healthy and sustainable diets in the EU, [OJ C 190.5.6.2019, p.9](#).

and monitored gets done. Overall, greater involvement of civil society and social dialogue will also be crucial for success;

- takes note that, so far, it is mainly larger and multinational companies that have signed up to the code of conduct and emphasises the need for an enabling environment, in particular for Small and Medium-sized Enterprises (SMEs), to support and facilitate stronger engagement with the SDG agenda. While larger companies often have their own sustainability departments in place, it seems that SMEs often have only limited resources and capacities to embed sustainability in their businesses;
- 1.7 highlights the importance of the swift implementation of the EU directive on unfair trading practices (UTPs) and of other support policies by Member States to foster more sustainable and resilient food systems²;
 - 1.8 welcomes the initiative of the EC to develop a framework legislation for a sustainable EU food system and to integrate sustainability into all food-related policies³. There is clearly a need for regulation and a certain level of standardisation and harmonisation to ensure credibility and a level playing field;
 - 1.9 repeats the request to the EC to ensure policy coherence between the various sector policies (amongst others climate, environment, trade, competition)⁴. This would make it easier for food business operators to make sustainable business decisions. The legislative framework should provide a true level playing field;
 - 1.10 reiterates its recommendation to explore the option of a multi-stakeholder and multi-level European Food Policy Council, which could, among other things, facilitate civil society's involvement in monitoring the Code of conduct;
 - 1.11 points out that sustainability is based on three main pillars: economic, environmental and social. Due to the different framework conditions, it has to be acknowledged that a "one-size-fits-all"-approach will not work. A framework legislation should therefore allow and facilitate tailor-made solutions e.g. through self-assessment and benchmarking mechanisms;
 - 1.12 recommends an easily understandable framework based on rules, guidance and incentives. The legislation on sustainable finance (taxonomy), which is currently being developed, must not be overly complex.

² EESC opinion on Towards a fairer food supply chain., [OJ C 517, 22.12.2021 p. 38](#).

³ [Sustainable EU food system – new initiative](#).

⁴ EESC opinion on Towards an EU strategy on on sustainable consumption, [OJ C 429, 11.12.2020, p.51](#).

2. Introduction

- 2.1 The Farm to Fork (F2F) strategy⁵ is at the heart of the European Green Deal. It addresses comprehensively the challenges of sustainable food systems and recognises the inextricable links between healthy people, healthy societies and a healthy planet. The strategy is also central to the EC's agenda for achieving the United Nations' Sustainable Development Goals (SDGs). For years, the EESC has been at the forefront of promoting a comprehensive EU food policy. It was the first European institution to call for a holistic approach⁶, paving the way for the F2F strategy.
- 2.2 The F2F strategy acknowledges that food processors, food service operators and retailers play a role in shaping the market and influencing consumers' dietary choices through the types of food they produce, their choice of suppliers, production methods and packaging, transport and marketing practices. To promote this, the EC has developed an EU code of conduct for responsible business and marketing practices⁷, accompanied by a monitoring framework, which was launched on 5 July 2021.
- 2.3 At international level, the UN Food Systems Summit⁸, convened by the UN Secretary-General in September 2021, set the tone with regard to the importance of sustainable food systems for the years to come. It aims to launch bold new actions to transform the way the world produces and consumes food.
- 2.4 Food businesses can make a substantial contribution to more sustainable, equitable and secure food systems if they operate in line with the SDGs and the Paris Agreement on climate change. Many food business leaders have already taken significant steps in this direction, but much more is needed. The necessary changes are complex and will require shared, holistic, collaborative and cooperative long-term strategies involving all actors across the food chain, as well as ancillary sectors.
- 2.5 European fishery, farmers and agri-food companies are already working to make progress on sustainability and to offer consumers products contributing to healthy and sustainable diets in line with the European Green Deal. This transition requires investment and, in some cases, time to deliver results. Once targets are set, companies should be given flexibility to develop their contribution to achieving these targets, without questioning the targets. Moreover, the necessary green transition must be compatible with the economic situation of European citizens, especially in the aftermath of the COVID-19 crisis.

⁵ [F2F Strategy.](#)

⁶ EESC opinion on Civil society's contribution to the development of a comprehensive food policy in the EU, [OJ C 129, 11.4.2018, p. 18.](#)

⁷ [Code of Conduct for Responsible Business and Marketing Practices.](#)

⁸ [UN Food Systems Summit.](#)

2.6 A recently published report by the Joint Research Centre⁹, together with other recent studies, concludes that the implementation of the targets laid down in the F2F Strategy would have substantial impacts on agricultural production in the EU. These findings underline the need for robust, scientific ex-ante impact assessments, covering sustainability from the economic, social and environmental dimensions as part of any legislative proposals under the F2F Strategy. An adequate enabling framework (including, among other aspects, access to finance, innovation and digitalisation) will be key to supporting farmers in order to achieve the F2F targets.

3. **Key areas of action**

3.1 **Promoting innovation and easier access to innovation for SMEs**

3.1.1 Research and innovation can be useful to bring about more sustainable use of inputs and raw materials (e.g. through precision farming and new breeding techniques and better use of agro-ecological practices), for more sustainable internal processes (e.g. adoption of renewable energy in producing, transforming or delivering food) and to reduce externalities (e.g. through sustainable packaging). Innovation is needed not only in the area of environmental issues but also with regard to social aspects (health, gender, child and forced labour, occupational health and safety, freedom of association and collective bargaining, fair living wages and income). It is also needed to be able to produce a fair rate of return in a reasonable time span¹⁰.

3.1.2 Besides technological innovation, organisational and social innovation are also key for more sustainable businesses (reshaping organisational structures and internal processes by, for example, giving more attention to anti-discrimination and equity policies), and in order to create new relationships with stakeholders (e.g. taking advantage of digital marketing). To promote such innovation, digitisation and growth in internal organisational culture are crucial. Sustainability also needs to be integrated into organisational and governance processes.

3.1.3 Food businesses are often fragmented, small and lack horizontal and vertical integration. Therefore, it is difficult for them to have access to the innovation ecosystem. Public investment in water, logistics and digital infrastructure, together with more R&D resources, are necessary to make this access possible and to allow – also small and medium-sized – businesses to take full advantage of their innovation paths.

3.1.4 Furthermore, new mechanisms to ease the relationship between businesses and innovation centres and to promote co-creation (e.g. living labs and lighthouses) are crucial, together with new professional figures able to act as a liaison between businesses and research and innovation centres (such as innovation brokers). A strong correlation between National Recovery and Resilience Plans, European Structural and Investment Funds indicators and SDGs indicators is key in order to foster such investments and should be also a priority in the future.

⁹ European Commission Joint Research Centre report, "[Modelling environmental and climate ambition in the agricultural sector with the CAPRI model](#)".

¹⁰ Good practice examples of innovation include: Irritec Corporate, one of the world leaders in the smart irrigation sector; Micronizzazione Innovativa SRL, an innovative start-up that has produced an innovative product promoting water retention and rapid plant growth; Igloo, an innovative start-up that focuses on developing new technologies to support agriculture (hydroponics); and Agrorobotica, which deals with precision agriculture.

3.1.5 Partnerships between the private sector, institutions, academia and innovation centres, more widespread co-creation and greater focus by financial institutions can lead to fruitful innovation ecosystems. Such partnerships can also be useful for promoting place-based innovation, which is particularly promising in food systems, given consumers' focus on food production and transformation being linked to local contexts and culture. Innovative, successful companies can be valuable as examples of new sustainable solutions and to foster dissemination of good practices among operators.

3.2 **Fostering circular and resource-efficient food chains and strengthening the bioeconomy**

3.2.1 Optimised circular and resource-efficient food chains will play a major role in the transition towards more sustainable food systems. There are many entry points, such as efficient use of natural resources, limitation of waste, recyclable, reusable and compostable packaging or the avoidance of single-use plastics, just to highlight a few. The European Circular Economy Stakeholder Platform¹¹ provides a good network for inspiration, innovative ideas and solutions in the field.

3.2.2 A circular bioeconomy is a win-win approach¹². Valorisation and reuse of biomass makes productions more sustainable, and can create new businesses and income opportunities for farmers, fisheries and the entire food system. For this reason, great attention needs to be paid to the entire biomass management cycle (production, processing, valorisation and reuse, creation of multi-output production chains connected to the medical field, materials, biorefineries and energy, creation of a market for outputs). This involves many actors, including not only farmers and fishers, food processors and retailers but also citizens, local authorities, foresters, waste management companies, composters, technologists, innovators and energy companies.

3.3 **Sustainable sourcing**

3.3.1 Leading food chains should continue to promote the adoption of environmentally, socially and economically sustainable practices by suppliers. For this, a due diligence approach can be useful. Leading companies should be frontrunners and adopt a policy commitment on sustainable sourcing and integrate it into their management system¹³. They should also assess the actual and potential impact of their sourcing chain and establish related objectives. To this end, they should adopt a methodology (including indicators, metrics and targets) to measure value chain performance and ensure that it is consistent with internationally recognised standards. They should also properly disclose planned targets and achieved results.

3.3.2 The EC has committed to promote sustainable food systems in Europe and internationally. This can only be achieved if the legislative framework provides a true level playing field between EU companies producing sustainable food and third-country companies, to enable strong, resilient

¹¹ [ECESP](#).

¹² EESC opinion on Bioeconomy – contributing to achieving the EU's climate and energy goals and the UN's sustainable development goals, [OJ C 440, 6.12.2018, p.45](#).

¹³ Good practice examples include Unilever, which adopts an internal policy to ensure sustainable sourcing from its suppliers.

and sustainable production. EU trade policy must ensure that imports are held to Europe's high standards with regard to social and environmental sustainability. Trade agreements are instrumental in ensuring a level playing field between the internal market and imports, in safeguarding the competitiveness¹⁴ of European sustainable food producers and in guaranteeing a fair income.

3.4 Role of well-designed supply chains: improving packaging and logistics systems to achieve climate neutrality goals

3.4.1 In the context of largely global supply chains, local sourcing, including through diversified suppliers, is important to reduce the environmental impact of food value chains, not least in terms of logistics, and promotes local economies. As a consequence of the COVID-19 pandemic, local food is increasingly being seen as synonymous with quality and consumers are focusing more on this aspect. Furthermore, a good balance between imported and locally produced food would appear to be an appropriate strategy to achieve more robust and resilient food systems.

3.4.2 Sustainable packaging consists of the use of biodegradable and reusable materials, promoting recycling among consumers. New findings by the chemical industry and integrating these findings into business practices are generating innovative solutions to environmental problems. Families of completely biodegradable and compostable bioplastics already exist, generated from agricultural biomass, which create a completely circular flow. Sometimes biodegradable materials also contribute to a longer shelf life, resulting in even greater added value.

3.4.3 Reducing indirect emissions from the food chain can also be achieved by shifting to low-impact logistics vehicles, developing more efficient, better organised and, where appropriate, shorter supply chains, strengthening local grocery shops, more widespread digitisation and improving logistics infrastructure.

3.5 Promoting education and transparent labelling

3.5.1 More responsible consumption and greater attention on the part of public authorities, businesses and consumers to sustainable and healthy diets, such as the Mediterranean diet, are key to achieving more sustainable food systems¹⁵. It is also about better understanding the ecological relationships and the "value of food": the impact of food losses and waste, the role of regional economic circles, transport logistics, importance for strategic food self-sufficiency, etc.

¹⁴ "In order for a comprehensive European food policy to be truly relevant for European consumers, it is essential that the food produced sustainably in the EU is competitive. This means that the European agri-food sector is able to deliver food for the consumers at prices that include extra costs for criteria such as sustainability, animal welfare, food safety and nutrition but also a fair return to the farmers, and at the same time maintains its position as the preferred choice for the vast majority of consumers." *Opinion Civil society's contribution to the development of a comprehensive food policy in the EU*, paragraph 5.8, [OJ C129, 11.04.2018, p. 18](#).

¹⁵ EESC opinion on Promoting healthy and sustainable diets in the EU, [OJ C 190, 5.6.2019, p.9](#).

3.5.2 In order to promote such change, education systems are fundamental¹⁶. Food companies can also play a significant role if they commit themselves to educating consumers, and children in particular, on the importance of sustainable food production and consumption. They need to continue their efforts towards more sustainable and healthier products¹⁷. They should also adopt responsible codes of conduct for marketing practices. Food companies can also promote healthy and sustainable lifestyles through their labels, marketing campaigns, social media, company canteens and corporate communication policies. Labelling practices should highlight the contribution of each product to a healthy and sustainable diet. In this context, a transparent labelling framework for food products would support the consumer in making informed and more sustainable buying decisions.

3.6 **Rethinking finance**

3.6.1 Food systems need to be analysed by financial institutions with perspectives in line with the specific features of the sector. Food businesses cannot be treated with the same criteria as those used for other sectors, as has been the case for a long time, because access to credit and ROI does not reflect long-term sustainability criteria. This is even more important if we consider the average size of food businesses and the growing relevance of sustainability. For SMEs, it is more difficult to have access to finance and report on sustainability achievements.

3.6.2 With regard to Sustainable Finance for SMEs, it should be highlighted that bureaucratic and complex technical screening criteria for the taxonomy could prove to be a barrier for companies – in particular for SMEs – to enter or continue on the sustainability pathway.

3.7 **Targeting small companies**

3.7.1 Accountability frameworks and monitoring mechanisms are usually well-suited to large companies. This is also the case in the field of sustainability.

3.7.2 European food systems are mainly made up of SMEs. This means that *ad hoc* support is needed to assist food companies through the transition phase. Support includes introducing self-assessment tools, promoting networking between companies, educational programmes on entrepreneurship and sustainability, creating communities of practice, promoting good practice, easier access to innovation ecosystems, fiscal and financial incentives for becoming larger, and easier access to markets and to market information.

3.7.3 Providing support and guidance, including on IT hardware and software technologies, can foster the development and consolidation of SMEs in the supply chain and a better integration of the SDGs in their strategies.

¹⁶ EESC opinion on Promoting healthy and sustainable diets in the EU, [OJ C 190, 5.6.2019, p.9](#).

¹⁷ EESC opinion on Promoting healthy and sustainable diets in the EU, [OJ C 190, 5.6.2019, p.9](#).

3.8 **Benchmarking: self-assessment, monitoring, engagement, dialogue**

3.8.1 For any company, self-assessment tools are crucial for alignment with Agenda 2030. Such tools need to support companies of any size, without penalising the smallest companies.

3.8.2 For larger companies, more comprehensive and more standardised approaches are needed, able to allow for comparisons. For smaller companies, *ad hoc* support needs to be ensured. Given the peculiarities of the sector, close dialogue among different actors in the food system (businesses, institutions, investors, consumers, innovators, investors) is fundamental.

3.9 **Citizens' engagement**

3.9.1 Given the social role of food and its impact on environmental and social sustainability, citizens should be consulted when European, national and regional policies, and also businesses' strategies, are being defined. Citizens' engagement is particularly crucial at local level in order to connect food closely to the life of cities and regions¹⁸. Local food policies also help to achieve this, as they can take a holistic approach to food, harnessing local features and stimulating co-creation initiatives.

3.9.2 The example of LEADER¹⁹ shows that Local Action Groups (LAGs) can efficiently contribute in this regard. The establishment of Food Policy Councils is another example showing that citizens' engagement leads to more sustainable solutions.

4. **A "Grammar for Sustainability"²⁰ - finding the right language to talk about sustainability when implementing the SDGs in the food industry**

4.1 Consumers, public opinion, regulators, investors, policymakers and civil society are asking food companies to improve their performance with regard to sustainability. Sustainability also represents a good market opportunity for businesses. Therefore, the issue is not if, but how to align the food industry with the Agenda 2030 and the Paris Climate Agreement.

4.2 However, it is not yet easy to assess performance, as in the food sector a single comprehensive indicator for sustainability does not exist. Furthermore, one solution does not fit all, as there are differences between subsectors and the size of the company matters when taking a formal approach to sustainability. As a consequence, smaller companies often see sustainability as a possible source of new administrative burdens rather than an opportunity.

4.3 Given the difficulties of finding precise measures of alignment with the SDGs, at the current stage assessments tend to focus on the comprehensiveness of processes being implemented and the degree of disclosure more than on concrete results. In any case, a self-assessment helps a

¹⁸ EESC opinion on Civil society's contribution to the development of a comprehensive food policy in the EU, [OJ C 129, 11.4.2018, p. 18](#), and EESC opinion on "Farm to Fork": a sustainable food strategy, [OJ C 429, 11.12.2020, p. 268](#).

¹⁹ https://enrd.ec.europa.eu/leader-clld_en

²⁰ The "Grammar of Sustainability" is a term coined by Elliot M Tretter in his book *Shadows of a Sunbelt City*.

company find areas for improving both its alignment with the SDGs and its planning systems. It also helps to spread the culture of sustainability within the company.

- 4.4 Once objectives are planned, food businesses should define coherent indicators, metrics and concrete sustainability targets to be achieved in the short and long terms, and define procedures for disclosing results. However, because of the differences between accountability frameworks, target setting and related measurement processes are still not easy to compare.
- 4.5 When it comes to SMEs in particular, self-assessments should be conducted in a constructive way, with the aim of familiarising people with the "Grammar of Sustainability" rather than setting benchmarks.
- 4.6 Companies should also integrate flexible sustainability metrics and targets into their governance and management systems. Without references to sustainability targets in budgeting cycles, key performance indicators (KPIs), monitoring mechanisms and career paths, it is very difficult to improve sustainability performance. Integration of this kind is not an easy task, especially for SMEs. At the same time, it is a good opportunity to review and strengthen these systems.
- 4.7 Companies successfully engaged in sustainability should promote their good practices. This helps to show that for a food company, and an SME in particular, it is both possible and profitable to be sustainable, and might encourage other businesses to follow their example. At the same time, doing this can give a company a lot of visibility and valuable market opportunities.
- 4.8 The Sustainable Development Solutions Network (SDSN) Fixing the Business of Food initiative²¹, after an accurate analysis of the most widespread global sustainability standards, frameworks, and initiatives, has defined a framework for analysis based on four pillars of alignment with the SDGs for a company. The pillars are:
 - products and strategies promoting healthy and sustainable diets;
 - sustainable business operations and internal processes;
 - sustainable supply and value chains;
 - good corporate citizenship.
- 4.9 Each pillar is divided into a number of different topics. These topics have been derived from an iterative process involving research on the sustainability reports of major global food businesses, multiple interactions with large, medium-sized and small businesses and associations (in the form of interviews, workshops and surveys), and analysis of sustainability best practices.
- 4.10 The framework has led to the design of a self-assessment tool that companies can use to identify areas for improvement.

²¹ [Fixing the business of food.](#)

4.11 The Fixing the Business of Food initiative is also the basis for a digital platform highlighting good practices. The four pillar framework presents concrete examples of objectives, targets, indicators and metrics specifically selected for food businesses, aligned with Agenda 2030. Furthermore, it can help businesses identify their KPIs, investors monitor actions and progress made by food businesses, and those drawing up sustainability reports shape their reports. Given the peculiarities of specific subsectors, the framework has been adapted for small agri-businesses, aquaculture businesses and wine producers.

5. **Policy framework for food business alignment with the SDGs**

5.1 The EESC welcomes the EU code of conduct on responsible business and marketing practices as an important element for the implementation of the F2F Strategy. Most involved parties consider the development of the voluntary code overall as a valuable process which has brought the partners of the food supply chain closer together. The initiative marks a starting point and should continue to serve as a collaborative platform for responsible and sustainable business practices.

5.2 However, the EESC, also based on feedback from companies and stakeholders, highlights the limitations of a voluntary approach and stresses the need to adopt regulation and legislation to ensure a swift transition to sustainability. This also includes a review of the competition rules to further promote cooperation and sustainability across the supply chain.

5.3 Furthermore, the EESC stresses that the code of conduct is weak when it comes to the social dimension and regrets that there is no mention of collective bargaining. Social dialogue is very important and the social partners should be involved across the chain. The pathway to sustainability should also have a positive impact on wages and working conditions.

5.4 The Code also lacks actions to increase the affordability of healthy and sustainable food. Affordability of healthy and sustainable food would help consumers in adopting a healthy and sustainable diet.

5.5 The Code of Conduct lacks a robust monitoring mechanism to assess the relevance, implementation, and impact of the commitments. A sound review process for implementation of the code of conduct on the ground must be put in place to monitor whether or not the individual commitments and pledges for the aspirational targets are delivered. The experience shows that only what is measured and monitored gets done. Overall, a stronger involvement of civil society (social dialogue) will also be crucial for the success. A multi-stakeholder and multi-level European Food Policy Council, as proposed by the EESC in previous opinions²², could among others facilitate civil society's involvement in monitoring the Code of conduct.

5.6 So far, it is mainly larger and multinational companies that have signed up to the code of conduct. An enabling environment has to be created to support and facilitate stronger engagement with the SDG agenda for SMEs to become a priority for EU food policies. While

²² EESC opinion on Civil society's contribution to the development of a comprehensive food policy in the EU, [OJ C 129, 11.4.2018, p. 18](#), and EESC opinion on "Farm to Fork": a sustainable food strategy, [OJ C 429, 11.12.2020, p. 268](#).

larger companies often have their own sustainability departments in place, it seems that SMEs often have only limited resources and capacities to embed sustainability in their businesses.

- 5.7 The EESC points to the conclusions from its previous opinions calling for a fairer food supply chain and recognising the exceptional functioning of the food supply chain across Europe ensuring access to high-quality food for all citizens, every day. Swift implementation of the EU directive on unfair trading practices (UTPs) and of other support policies by the Member States is necessary to foster more sustainable and resilient food systems²³.
- 5.8 The EC has recently adopted its roadmap towards a framework legislation for a sustainable EU food system and to integrate sustainability into all food related policies²⁴, as provided for in the F2F Strategy. The EESC welcomes this initiative as a step forward, as there is clearly a need for regulation and a certain level of standardisation and harmonisation to ensure credibility and a level playing field, and points to its recommendation to foster a comprehensive EU food policy.

Brussels, 9 December 2021

Christa Schweng

The president of the European Economic and Social Committee

²³ EESC opinion on Towards a fairer food supply chain, [OJ C 517, 22.12.2021, p.38](#).

²⁴ [Sustainable EU food system –new initiative](#).