WWF-NL BASKET

BLUEPRINT FOR ACTION

September 2024

BE ONE WITH NATURE

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INTRODUCTION

To reverse nature loss, the world must protect and restore land, freshwater and marine natural habitats for the benefit of nature and people. At the same time, we urgently need to reduce humanity's footprint on earth and move to sustainable practices in agriculture and food systems, forestry, fisheries, energy and mining, infrastructure and construction. Therefore the ambition of WWF is to halve the footprint of consumption and production by 2030.

Food production is one of the biggest threats to our environment: the global food system is the primary driver of biodiversity loss[1] and estimated to be responsible for 21-37% of global greenhouse gas emissions (IPCC, 2019[2]). Change is needed, and to achieve it, we need to work with the key players.

As a result, the ambition of the WWF-NL Basket is to halve the footprint of consumption and production by 2030.

The WWF-NL Basket, as presented in this paper, is based on the WWF-UK Basket[3] and adapted for the Dutch food retail sector. The Basket focuses on seven of the most impactful environmental areas in the food system. Each area contains measures that represent the priority actions for intervention to drive change, as well as measures to track progress. The seven areas are: Climate, Deforestation & Conversion, Agriculture, Marine, Diets, Food Waste, and Packaging.

The aim of this paper is to provide the outcomes and measurements, and the actions suggested to retailers on the path to halve the environmental impact of Dutch baskets by 2030.

WWF-NL BASKET OUTCOMES

If the Basket outcomes are achieved, WWF-NL believes these will contribute to the ambition to halve the impact of Dutch baskets and set the NL food system on the path to nature positive production and consumption by 2030. Therefore, all outcomes pertain to the year 2030 (unless indicated otherwise).

The outcomes have been set by WWF-NL. While they provide a framework for those that will sign up to the WWF-NL Basket, the outcomes are intended to be met for the Dutch retail sector, rather than by any individual retailer.

However, food retailers that sign up to the Basket commit themselves to take action to contribute to progress towards these Outcomes across the seven areas of the Basket.

WWF-NL BASKET MEASURES

The Basket Measures are the means for measuring collective retailers against the outcomes. Retailers will be asked to supply information on their performance so WWF can track progress against the ambition to halve the environment impact of Dutch shopping baskets. Progress towards the Outcomes will be published based on the average of the data submitted by the retailers.

WWF-NL BLUEPRINT FOR ACTION

The Blueprint for Action lays out the priority actions which WWF-NL believes Dutch food retailers should take to collectively reach the Basket Outcomes, to tackle the climate and nature crises. Retailers may take other actions to achieve the Outcomes, but in signing up to the overall ambition it is expected that they will take action.

Regarding the sections 'Minimum Requirements' and 'Targets', each signed-up retailer is expected to adhere to these Minimum Requirements and to strive for the defined Targets at the individual retailer level.

CLIMATE

NL BASKET OUTCOME

1. Achieved greenhouse gas (GHG) emissions reduction across all scopes in line with 1.5-degree Science Based Targets initiative (SBTi)[4].

RETAILER PROGRESS MEASURES

1. % reduction of GHG emissions across scope 1 & 2 activities.
2. % reduction of GHG emissions across all scope 3 activities.

CONTRIBUTION OF NON-CLIMATE BASKET AREAS TOWARDS THE MEASURE FOR SCOPE 3 EMISSION REDUCTIONS:

1. ***Marine:***
   a. % reduction in GHG emissions of wild-caught marine and aquaculture products.
2. ***Diets:***
   a. % reduction in GHG emissions from imported produce that can be produced in season in the Netherlands.
   b. % reduction in GHG emission from scope 3 activities through more sustainable diets and sustainable product sales.

BLUEPRINT FOR ACTION

1) MINIMUM EXPECTATIONS

- **a.** Set near-term (5-10 years) targets that are validated by SBTi by 2025.
- **b.** Set long-term Net Zero targets in line with SBTi and have the targets validated by SBTi.
- **c.** Disclose progress on these targets through public annual reports.
- **d.** Develop and publish action plans to achieve the near-term and long-term targets.

2) TARGETS

- **a.** Set absolute targets, aligned with SBTi (relative or intensity targets are not accepted).

3) MEASUREMENTS & REPORTING

- **a.** Calculate scope 1, 2 and 3 emissions according to GHG Protocol[5] as specified in the SBTi.
- **b.** Disclose scope 1, 2 and 3 emissions in annual reports and/or Carbon Disclosure Project (see 1c) and ensure compliance with EU Corporate Sustainability Reporting Directive's (CSRD) European Sustainability Reporting Standards (ESRS) E1 Climate Change[6] (incl. carrying out materiality assessment) where applicable.
- **c.** Provide external validation (e.g., assurance) on scope 1, 2 and 3 emissions in line with CSRD[7] requirements.
- **d.** Collaborate with Dutch retailers to standardise emission calculation and reporting for Dutch retailers to harmonise reporting, enabling reduction of reporting burden and costs.

CONTRIBUTION OF NON-CLIMATE BASKET AREAS TOWARDS SCOPE 3 EMISSIONS REPORTING UNDER CLIMATE:

1. ***Marine:***
   - **a.** Include fisheries and aquaculture carbon footprint of the company/supplier into scope 3 emission reporting and measure the relative performance of suppliers to demonstrate progress towards meeting Marine targets.

4) ACTIONS IN YOUR SUPPLY CHAIN

- **a.** Collaborate with suppliers to reduce emissions, including the actions presented within the other Basket areas (i.e., Marine, Deforestation & Conversion, Agriculture, etc.).
- **b.** Enhance supplier climate action by
  - **i)** Creating awareness on climate change impacts.
  - **ii)** Building capacity.
  - **iii)** Developing incentive structures.
- **c.** Request annual public emissions reporting of suppliers representing at least 70% of purchase-spend. Encourage suppliers to set their own climate targets.
  - **i)** Suppliers include both own brand and national brand suppliers.
  - **ii)** Timelines and targeted suppliers for reporting should be aligned with CSRD.
  - **iii)** All suppliers falling under CSRD legislation should start reporting from 2025 (for the year 2024). The remainder will follow later (in line with CSRD timeline).

CONTRIBUTION OF NON-CLIMATE BASKET AREAS:

1. ***Agriculture***
   - **a.** Gradually terminate imports of produce (unprocessed vegetables and fruits) by air transport. Exceptions can be made, based on impact analyses on environment, social justice and food waste prevention.
2. ***Marine***
   - **a.** Prioritise sourcing from fisheries and supply chains that innovate in carbon efficient fishing (less impactful gear, more fuel efficient, non-fossil fuel engines) and/or are able to demonstrate avoidance of significant impacts on blue carbon stocks and associated habitats.
   - **b.** Gradually reduce the total carbon emissions of wild-caught marine products and achieve Net Zero with no net detrimental blue carbon impact from seafood sourcing.

5) INNOVATION & INVESTMENT

- **a.** Invest in data quality of GHG emissions in the supply chain.
  - **i)** Farmers: data collection and calculation tools.
  - **ii)** Suppliers: Data validation processes and assurance.
  - **iii)** Retail: Product-level GHG emission monitoring and disclosure.
- **b.** Beyond the Value Chain Mitigation
  Explore investments in nature-based solutions to contribute to climate mitigation and adaptation in collaboration with WWF and other credible third parties as needed, using the WWF guidelines on Beyond Science-Based Targets: A Blueprint for Corporate Action on Climate and Nature[8], WWF's Contribution Approach and the SBTi's guidelines on Beyond Value Chain Mitigation[9].
- **c.** Explore provision of incentives and/or support in farm-level carbon sequestration programmes (soil sequestration, agroforestry).

6) ADVOCATE

- **a.** For maintaining position for the food industry to transition to Net Zero by 2050 on 1.5-degree pathway, based on the Paris Agreement, to the Dutch government.
- **b.** For using collaborative fora of Dutch retailers to take pre-competitive action and create a level playing field (e.g., to resolve the congestion of the Dutch electricity grid).

7) MARKETING & COMMUNICATION

- **a.** Create awareness of the impact of food production and consumption on climate change, including consumer campaigns on climate impact of consumption choices, by providing access to information on the importance of food system transformation.
- **b.** Create awareness of a product's contribution to halving the environmental impact of Dutch baskets by 2030 by adding environmental product labelling on own brand products.
- **c.** Communicate climate adaptation measures in other areas by building a coherent storyline (thematic integration / systems thinking).

DEFORESTATION & CONVERSION

NL BASKET OUTCOMES

1. 100% deforestation and conversion-free agricultural commodity supply chains[10] by 2025, with a cut-off date of no later than 2020 (existing earlier cut-off dates should be upheld).[11]
2. 100% deforestation and conversion-free supply chains of suppliers and first importers by 2025, with a cut-off date of no later than 2020 (existing earlier cut-off dates should be upheld).

RETAILER PROGRESS MEASURES

1. % of conversion-risk commodity in own supply chain that is verified deforestation and conversion-free.
2. % of conversion-risk commodity sourced from:
   a. Suppliers that have robust commitments and action plans to handle only deforestation and conversion-free material across their entire operations, with a cut-off date of no later than 2020.
   b. First importers that have robust commitments and action plans to handle only deforestation and conversion-free material across their entire operations, with a cut-off date of no later than 2020.

BLUEPRINT FOR ACTION

The below has been specifically designed for all 'relevant commodities' in scope of the EU Deforestation Regulation (i.e., cattle, cocoa, coffee, oil palm, rubber, soya and wood)[12].

1) MINIMUM EXPECTATIONS

a. Own supply chain:

i) Source verified deforestation- and conversion free material[13], e.g., through physical certification (segregated or identity preserved) to robust standards[14] which contain a deforestation and conversion cut-off date of no later than 2020, or through sourcing from landscapes and jurisdictions which are verified deforestation- and conversion-free[15].

b. Suppliers:

i) Communicate to your direct suppliers (tier 1) that you expect their suppliers to have policies and practices in place to achieve zero deforestation and conversion. These policies and practices should apply across their entire operations, all volumes handled and sold, including third-party and indirectly supplied materials.

2) TARGETS

a. Own supply chain:

i) Set and publish a commitment to have deforestation and conversion free supply chains with a 2025 target at the latest. The commitment should include a cut-off date of no later than 2020 and be aligned with the Accountability Framework Initiative.

b. Suppliers:

i) Launch a supplier code of conduct including the requirement that all suppliers must have a deforestation and conversion free policy with a 2025 target at the latest. These policies should apply across their entire operations, all volumes handled and sold, including third-party and indirectly supplied materials.

ii) Engage own brand suppliers on realising deforestation and conversion free supply chains by 2025.

3) MEASUREMENTS & REPORTING

a. Annually assess and publicly disclose the sourcing of deforestation and conversion risk commodities in your supply chain, covering:

i) All major uses of the commodity, including in animal feed.

ii) The quantities that are / aren't verified as deforestation- and conversion-free.

iii) Identification of traders / first importers, and origin to subnational level as a minimum, with a preference for greater granularity.

b. Establish processes to monitor and verify compliance within the supply chain, following the definitions and guidance in the Accountability Framework Initiative.

4) ACTIONS IN YOUR SUPPLY CHAIN

a. Develop and implement a supplier policy for all direct suppliers that ensures they are making substantive progress, and that includes consequences for non-compliance.

i) This should include contractual clauses specifying the deforestation- and conversion-free requirement, with a cut-off date of no later than 2020 and criteria and thresholds determining the severity of non-compliances and the corresponding course of action (e.g., engagement, suspension, termination, non-renewal).

ii) Non-compliance after the cut-off date can lead to remediation. Failure to engage, lack of improvement or worse performance despite support should trigger sanctions including commercial action as necessary. For example, this could include cancelling supplier contracts in extreme cases where there is repeated non-compliance and no engagement. Encourage and support your direct suppliers to engage their own suppliers in a similar way.

5) INNOVATION & INVESTMENT

a. Collaborate actively with supply chain peers, as well as suppliers and buyers, to achieve impact at pace and scale on environmental and social outcomes in forests and other natural ecosystems

b. Engage suppliers and feed manufacturers to reduce the proportion of imported feed such as soy and maize used in animal feed and replace soy with (locally sourced) sustainable alternatives (e.g., low opportunity cost feed).

c. Invest in on-the-ground initiatives to support better environmental and social outcomes in commodity production landscapes where there is a risk of deforestation and conversion, and communicate publicly about these investments.

6) ADVOCATE

a. For including conversion of all ecosystems in the EU deforestation regulation.

b. For policies and investments that de-link deforestation and conversion from commodity production and accelerate protection and restoration of forests, grasslands and other natural ecosystems, to producer and consumer country/regional governments and authorities.

7) MARKETING & COMMUNICATION

a. Inform consumers about the origin of soy in plant-based products / meat alternatives to demonstrate that this soy is not linked to deforestation and conversion (e.g., by including it in campaigns or in other marketing communications).

b. Inform consumers and stakeholders about the issue of deforestation and the commitment and actions retailers are taking to halt deforestation and conversion linked to products in the supermarket.

AGRICULTURE

NL BASKET OUTCOMES

1. 100% of fresh meat, dairy and eggs are produced following 'robust'[16] environmental standards and certifications.
2. At least 50% of unprocessed fresh fruit and vegetables certified or covered by 'robust' environmental standards and certifications.
3. 50% of material high impact commodities[17] are certified against 'robust' environmental standards and certifications.[18]
4. 70% of unprocessed fresh fruit and vegetables sourced from higher risk water areas, are sourced from farms / areas with sustainable water management.[19]

RETAILER PROGRESS MEASURES

1. % of fresh meat, dairy, eggs and unprocessed fruit and vegetables certified against 'robust' environmental programmes, standards and certifications.
2. % of fresh meat, dairy, eggs and unprocessed fruit and vegetables that are certified Organic.
3. % of fresh meat, dairy, eggs and unprocessed fruit and vegetables that are certified against environmental programmes, standards and certifications.
4. % of relevant high impact commodities that are certified against 'robust' environmental programmes, standards and certifications.
5. % of unprocessed fresh fruit and vegetables sourced from higher risk water areas that are sourced from farms/areas with sustainable water management.

BLUEPRINT FOR ACTION

1) MINIMUM EXPECTATIONS

- **a.** Engage with standards and certification setters to emphasise the importance of meeting the identified indicator-set and ambition levels in line with 'robust' environmental standards and certifications to realise 'halving the footprint' as defined.
- **b.** Support farmers in continuous improvement on important agricultural themes.
- **c.** Build internal understanding on how the benefits of regenerative agriculture and improved soil health within your supply chains can help deliver sustainability objectives.
- **d.** Align any internal regenerative agriculture policies to the FAO's 10 Principles of Agroecology[20] to consider biodiversity and social elements as well as soil and water.
- **e.** Ensure that nature and biodiversity are holistically represented alongside incentives to reduce carbon footprint.

2) TARGETS

- **a.** Set intermediate targets and develop action plans for increased % of unprocessed fresh fruit and vegetables, and fresh meat, dairy and eggs certified to 'robust' environmental standards and certifications.
- **b.** Identify in-scope (high material) commodities based on the SBTN High Impact Commodity List and set targets.

3) MEASUREMENTS & REPORTING

- **a.** Measure and publicly report annually your coverage of (robust) environmental standards and certifications across your sourcing as described under Retailer Progress Measures.

4) ACTIONS IN YOUR SUPPLY CHAIN

- **a.** Develop, together with partners, a dedicated supply chain approach to improve practices for people and planet (CO2e emissions, biodiversity, water, plastics, etc.) along the supply chain and work with farmers to implement these.
- **b.** Use tools like the WWF Water Risk Filter[21] and the WWF Biodiversity Risk Filter[22] and act accordingly.
- **c.** Become member of, or align with, Sustainability Initiative Fruit and Vegetables (SIFAV)[23] ambitions on fresh, unprocessed fruit and vegetables.
- **d.** Support sourcing from (local) regenerative farming practices to support the development of nature positive farming practices.
- **e.** Support leading public-private industry coalitions to unify farm-level measurements that are performance and outcome oriented and integrative on societal and ecological challenges.
- **f.** Encourage contributions of other food chain stakeholders to the (National) Biodiversity Strategy and Action Plans.
- **g.** Support, together with knowledge institutes and farmer advisory services, the knowledge transfer, peer-to-peer learning and advice to farmers, advisors and landowners on regenerative / agroecological farming.
- **h.** Develop, together with suppliers of meat and dairy, a roadmap on livestock feed to reduce feed-food competition including reduction in GHG emissions, closing nutrient cycles on farm or locally, use of residual products (low opportunity cost feed), land use and resource impact.

5) INNOVATION & INVESTMENT

- **a.** Support novel and alternative feed solutions (Low Opportunity Cost feed), particularly based around a circular agriculture approach.
- **b.** Support innovations to implement regenerative and agroecological practices and techniques in farming.

6) ADVOCATE

- **a.** For ambitious environmental aspirations within agricultural and environmental policy.
- **b.** For alignment around farm-level metrics and measures for sustainable, nature positive and regenerative agricultural practices.

7) MARKETING & COMMUNICATION

- **a.** Increase awareness of nature positive agriculture to support a shift towards consuming agricultural products from robust environmental programmes, standards and certifications.
- **b.** Encourage shifting consumption to nature positive agriculture and plant-based alternatives.

MARINE

NL BASKET OUTCOMES

1. 100% wild-caught and farmed seafood from sustainable sources.
2. 100% feed in farmed seafood from sustainable sources.

RETAILER PROGRESS MEASURES

1. % certified wild-caught and farmed seafood or, where certification is not available, rated 'green' according to sustainable seafood guides[24].
2. % wild-caught and farmed seafood rated 'red' according to sustainable seafood guides.
3. % wild-caught seafood sourced from fisheries using Remote Electronic Monitoring (REM).
4. % wild-caught and farmed seafood sourced from fisheries or farms that take action beyond certification.
5. % farmed seafood that has a Forage Fish Dependency Ratio fish oil (FFDRo) of ≤ 1 and Forage Fish Dependency Ratio fishmeal (FFDRm) of ≤ 0.5.
6. % farmed seafood where the feed is certified by Aquaculture Stewardship Council (ASC)[25] Feed Standard or equivalent.

BLUEPRINT FOR ACTION

1) MINIMUM EXPECTATIONS

a. All seafood covered by Marine Stewardship Council (MSC)[26] or Aquaculture Stewardship Council (ASC)[27] certification (or other GSSI recognised certifications) or, where certification is not available, rated 'green' according to sustainable seafood guides.

2) TARGETS

a. a. 100% certified (MSC 3.0, ASC Farm Standard 1.0, or other GSSI recognised) wild-caught and farmed seafood or, where certification is not available, rated 'green' according to sustainable seafood guides.

b. 0% wild-caught and farmed seafood rated 'red' according to sustainable seafood guides.

c. 100% wild-caught seafood sourced from EU fisheries with REM; 75% wild-caught seafood sourced from non-EU fisheries with REM.

d. 100% farmed seafood has an FFDRo of ≤ 1 and FFDRm of ≤ 0.5.

e. 100% of the feed is certified by ASC Feed Standard or equivalent.

3) MEASUREMENTS & REPORTING

a. Measure and publicly report % certified wild-caught and farmed seafood. Distinguish between MSC 3.0/ MSC 2.0 and between ASC Farm Standard 1.0 and previous species-specific standard.

b. Use a sustainable seafood guide to assess whether a seafood species rates 'green' or 'red'.

c. Measure and report about the % of wild-caught seafood sourced from fisheries that use REM. Distinguish between EU and non-EU.

d. Measure and report about the % of wild-caught and farmed seafood sourced from fisheries and farms that take action beyond certification.

e. Measure and report FFDRo and FFDRm, and report on farmed seafood products where the feed is certified by ASC Feed Standard or equivalent.

f. Commit to transparency in the supply chain by means of a publicly available framework (e.g., Ocean Disclosure Project[28] or equivalent) or by means of sustainability reporting.

4) ACTIONS IN YOUR SUPPLY CHAIN

a. Ensure traceability by gathering relevant information of fisheries and farms, such as Latin name, catch region (FAO for the non-EU and International Council for the Exploration of the Sea (ICES region level for EU)[29], catch method, farm, and be aligned with Global Dialogue on Seafood Traceability (GDST)[30] data requirements. This information is to be used for the risk assessment done by the retailer for actions 4b to 4d.

b. Request suppliers to prioritise sourcing from fisheries and farms that are certified against the MSC 3.0 standard or the ASC Farm Standard 1.0.

c. Request suppliers to prioritise sourcing of wild-caught seafood from fisheries with REM.

d. Request suppliers to prioritise sourcing from fisheries and farms that take action beyond certification requirements, addressing one or more of the following aspects (based on most present risks):

i) Reduce bycatch and discard, with a focus on protecting vulnerable and Endangered, Threatened, and Protected (ETP) species.

1) Prioritise sourcing from fisheries that incorporate escape panels and other gear selectivity enhancements (e.g., LED lights, net adaptations, or ghost gear retrieval technology).

2) Request suppliers to provide evidence (e.g., invoices, detailing the methods, technology, and gear used) and accompanying scientific reports documenting the technologies' impact.

ii) Halt the loss of habitats.

1) Prioritise sourcing from fisheries and farms that avoid vulnerable habitats, Marine Protected Areas or employ gear that minimises bottom impact.

2) Request suppliers to provide evidence (e.g., invoices, detailing the gear type, along with scientific reports documenting the technologies' impact). Alternatively, provide consistent and comprehensive GPS data tracking fishing activity locations.

iii) Enhance animal welfare.

1) Prioritise sourcing from fisheries and farms that take additional measures to improve welfare of species. For aquaculture specifically during the production process (disease treatment, water quality, handling, density).

2) Request suppliers to utilise humane stunning and killing methods, enhance handling practices (such as pump adaptations) and improve capture methods (including gear adaptations and haul duration) aiding welfare.

3) Request suppliers to provide evidence (e.g., invoices, detailing the methods, along with scientific reports documenting the technologies' impact).

iv) Aquaculture feed.

1) Prioritise sourcing from producers that adhere to the new ASC Feed Standard.

2) Require suppliers to develop sourcing policies per species to ensure FFDRo ≤ 1 and FFDRm ≤ 0.5, and to ensure feed ingredients are certified by ASC Feed Standard or equivalent.

3) Encourage suppliers to utilise sustainable novel feed ingredients and trimmings.

v) Organic Aquaculture

1) Prioritise sourcing from suppliers that are certified organic.

e. Follow the developments of the Seafood Jurisdictional Initiative[31] and ecosystem-based management and abide to when relevant.

5) INNOVATION & INVESTMENT

a. Stimulate innovative gears that eliminate bycatch of Endangered, Threatened and Protected (ETP) and non-target species, increasing selectivity.

b. Stimulate initiatives such as the Global Ghost Gear Initiative (GGGI)[32] to clear historical gear.

c. Engage in the development and adoption of best practices and criteria for animal welfare (e.g., Catch Welfare Platform[33] for wild-caught seafood) and motivate your supplier to engage as well.

d. Stimulate the development of alternative novel feed ingredients and low footprint seafood production methods in aquaculture.

e. Support the restoration of marine habitats (e.g., mangroves, mudflats, coral reefs, shellfish beds, kelp forests and seagrass).

6) ADVOCATE

a. For effective policies and enforcement regarding validation of catch and discards, electronic certificates, fully documented fisheries, REM and prevention and retrieval policies for Abandoned, Lost, Discarded Fishing Gear (ALDFG).

b. For development of effective policies and enforcement to ensure full transparency in aquaculture and wild-caught fish and marine products.

c. For marine GSSI standards to include social welfare, REM, low impact catch methods, and animal welfare.

d. For aquaculture GSSI standards to include nature positive production systems, and animal welfare during the production process.

7) MARKETING & COMMUNICATION

a. Increase awareness of sustainable seafood and plant-based options to help a shift towards sustainable seafood.

b. Encourage shifting consumption to more low footprint seafood (e.g., bivalves and seaweed).

DIETS

NL BASKET OUTCOMES

1. 60:40 plant/animal protein sales split.

RETAILER PROGRESS MEASURES

1. % of sales (tonnes) of plant-based and animal-based protein.

BLUEPRINT FOR ACTION

1) MINIMUM EXPECTATIONS

a. Publish a corporate ambition on sustainable, healthy diets that is aligned with the Paris Agreement / 'Klimaatakkoord', the Montreal Convention on Biological Diversity[34] and follows WWF's Planet-based Diet Principles ('Eetplan voor de Planeet'[35]).

b. Publicly disclose protein sales in line with Eiweet[36] (plant / animal protein split, volume in grams of protein) or equivalent methodology.

c. Set up regular consumer campaigns to stimulate customer motivations and intentions to buy more sustainable products (more plant-based, certified, seasonal & local, supporting biodiversity), fitting in a more sustainable diet.[37]

2) TARGETS

a. At least 60:40 plant/animal protein sales split.[38]

3) MEASUREMENTS & REPORTING

a. % of sales (tonnes) of plant-based and animal-based protein (own and national brand products). Publicly disclose protein sales split (plant / animal) on an annual basis in line with Eiweet, preferably Phase 3: Operationalised by the ratio of protein sales volumes from plant-based and animal-based core groups according to the Eiweet method, converted into kilograms of plant-based versus animal-based protein sales (minimal application of Phase 1, preferably Phase 3[39]) or an equivalent methodology.

4) ACTIONS IN YOUR SUPPLY CHAIN

a. Champion and align the development of clear and transparent food product environmental (including climate) labelling, based on shared, open source or non-proprietary data.

b. Champion the development of whole supply chain, holistic environmental impact reporting metrics for food businesses that go beyond carbon.[40]

c. Encourage a protein shift from animal-based protein to plant-based protein, with the ultimate goal of decreasing the dependency on soy needed for the production of animal-based protein.

5) INNOVATION & INVESTMENT

a. Facilitate adoption of healthy, sustainable diets at scale.

b. Product innovation and reformulation.

i) Increase the proportion of vegetables and plant-based ingredients in meals.

ii) Innovate around minimally processed plant-based recipes and ingredients to increase inclusion of plant proteins with low environmental impact / benefits to nature (e.g., legumes, soy, nuts).

iii) Increase the proportion of vegetarian and plant-based meals relative to meat-containing meals ('kant-en-klaar', 'diepvries', 'verspakketten', on-pack-recipes). Focus product and meal development and innovation on plant-based wholefoods (e.g., beans and lentils).

6) ADVOCATE

a. For key policy mechanisms to shift consumption towards more sustainable, healthier choices, including changing food prices to reflect their true cost (i.e., health and environmental impacts) and providing financial support to those on low incomes.[41]

b. For best practices of leading supermarkets that can be used as examples in policy discussions with the government (e.g., agricultural certification or protein transition).

7) MARKETING & COMMUNICATION

a. Stimulate and facilitate sustainable diets and the protein transition through marketing and communication.

b. Stimulate and facilitate consumers, who eat animal-based products, to choose meat, eggs and diary produced to a higher sustainability standard.

WWF-NL has developed a guide[42], together with behavioural experts from Wageningen University and 'Voedingscentrum', on how retailers can reach the goal of 60:40 plant/animal protein sales split through a set of interventions. These interventions are focussed on Marketing & Communication for they primarily require changes in consumer behaviour in the stores and at home.

FOOD WASTE

NL BASKET OUTCOMES

1. 50% reduction of food loss and waste in own operations and at own brand Dutch fruit and vegetables suppliers while enhancing consumers' ability to make informed decisions about food waste (i.e., whether food is still right for consumption) at home.

RETAILER PROGRESS MEASURES

1. % reduction of pre-farmgate and supplier food loss at own brand Dutch fruit and vegetables (AGF) product suppliers:
   a. % Pre-farmgate food loss reduction.
   b. % Tier-1 supplier food loss reduction.
2. % reduction of food waste in retail operations:
   a. % Reduction of food waste in kilograms / Sales €.
   b. % Reduction of food waste in kilograms / food kilograms sold.
3. % of own brand products labelled with best before date[43] adhering to 'Samen Tegen Voedselverspilling'[44] best practice labelling guidance (including 'uitzonderingenlijst' and annex[45]).

BLUEPRINT FOR ACTION

1) MINIMUM EXPECTATIONS

- **a.** Be a member of the 10x20x30 initiative[46].
- **b.** Have a system in place to measure net food waste and food (consumer) sales kilograms.
- **c.** Create an 'uitzonderingenlijst' (list of exceptions) for 'Kijk, ruik, proef'.[47]

2) TARGETS

- **a.** Reduction of pre-farmgate and supplier food loss at own brand Dutch fruit and vegetables product suppliers.
  - **i)** Pre-farmgate food loss: 25% reduction target.
  - **ii)** Tier-1 supplier food loss: 50% reduction target.
- **b.** 50% reduction of food waste in retail operations.
- **c.** 100% labelling of own brand products with Best Before Date adhering to Samen Tegen Voedselverspilling best practice labelling guidance (including "uitzonderingenlijst").
  - **i)** Apply to own brand products with Best Before Date.
  - **ii)** Use Best Before Date only where necessary.
  - **iii)** Add "Kijk, ruik, proef" guidance on pack. Inform WWF of "uitzonderingenlijst" where this guidance is deemed commercially not applicable (e.g., baby food).
  - **iv)** Apply 'Use By' only where there is a food safety reason to use it.
  - **v)** Apply consistent advice, where applicable, for products that require or benefit from chilled, dark, or dry storage.

3) MEASUREMENTS & REPORTING

- **a.** Set baseline year to 2016. However, for measure 2b (regarding retail operations), the data will become available for 2025. The baseline year for this measure is to be determined per retailer.
- **b.** Measure and report food loss and waste pre-farmgate, at tier-1 supplier, and at retail level.
- **c.** Create an overview of destination of food waste based on the 'Ladder of Moerman', starting with phase 1) own operations, then phase 2) own brand Dutch fruit and vegetables suppliers, and finally phase 3) Dutch farmers. Along these measures, include an explanation of changes over time.
  - **i)** Kilograms food donated for human consumption
  - **ii)** Kilograms food waste processed in animal feed.
  - **iii)** Kilograms food waste processed into biogas.
  - **iv)** Kilograms food waste processed into compost.
- **d.** Support suppliers and farmers in your supply chain to measure, report and reduce food loss and waste on farms.
- **e.** Measure and report on progress of labelling according to best practices.

4) ACTIONS IN YOUR SUPPLY CHAIN

- **a.** Engage all own brand Dutch fruit and vegetables product suppliers on food waste to set baseline, create a reduction roadmap, and set targets on food waste. Monitor annually for inclusion in suppliers' annual sustainability reporting.
- **b.** Engage all own brand Dutch fruit and vegetables product suppliers on pre-farmgate food waste: set baseline, create a reduction roadmap, and set targets.
- **c.** Work with suppliers to develop innovative ways to prevent food waste.

5) INNOVATION & INVESTMENT

- **a.** 100% labelling of own brand product with Best Before Date (THT) adhering to 'Samen Tegen Voedselverspilling' best practice labelling guidance (including "uitzonderingenlijst").
- **b.** Work with suppliers to find innovative ways to use food surplus and reuse waste.
- **c.** Make food loss monitoring systems available to measure and monitor food loss pre-farmgate.

6) ADVOCATE

- **a.** For mandatory food waste measurement and reporting from Farm to Fork[48] by 2025.
- **b.** For zero food waste to landfill legislation.
- **c.** For funding to prioritise the reduction of food loss and waste over valorisation (e.g., subsidies to prioritise redistribution of surplus over biogas from waste).
- **d.** For more consumer awareness campaigns to prevent food waste at the consumer level.

7) MARKETING & COMMUNICATION

- **a.** Consumer communication to increase awareness on food waste at the consumer level (explanation of THT & TGT dates, storage advice, tips, etc) under the umbrella of the National Campaign 'Verspillingsvrije Week'[49] and/or sustainable, planet-based diets.

PACKAGING

NL BASKET OUTCOMES

1. 15% reduction of virgin and/or fossil material compared to 2021.[50]
2. Maximise % of recycled content in packaging.[51]

   Quantitative targets for recycled content in plastic packaging:
   - **a.** 50% in contact sensitive plastic packaging (PET as major component).
   - **b.** 25% in contact sensitive plastic packaging (all other than PET).
   - **c.** 65% in single-use plastic beverage bottles.
   - **d.** 65% in other plastic packaging.

   For other materials:
   - **e.** Maximise % of recycled content in paper / cardboard / wood packaging.
   - **f.** Maximise % of recycled content in metal (steel / aluminium) and glass packaging
3. 100% virgin / fossil materials sustainably sourced.
   - **a.** 100% FSC certified paper / cardboard / wood.
   - **b.** 100% sustainably sourced metal (steel / aluminium) and glass.
4. 100% designed for recycling[52].
5. The top ten types of supermarket packaging that are often littered, are reusable[53], biodegradable[54] or part of a deposit return system[55].
6. Surroundings of all supermarkets (minimum 25 meter) are litter-free.

RETAILER PROGRESS MEASURES

1. % virgin and/or fossil material reduction:
   - **a.** % virgin glass reduction
   - **b.** % virgin metal reduction
   - **c.** % virgin fibre reduction
   - **d.** % virgin wood reduction
   - **e.** % virgin (fossil) material reduction (for plastics)
2. % recycled content[56]:
   - **a.** a. % recycled content glass.
   - **b.** % recycled content metal (steel / aluminium).
   - **c.** % recycled content paper / cardboard / wood packaging.

   For Plastic packaging:
   - **a.** % recycled content in contact sensitive plastic packaging (PET as major component).
   - **b.** % recycled content in contact sensitive plastic packaging (all other than PET).
   - **c.** % recycled content in single use plastic beverage bottles.
   - **d.** % recycled content in other plastic packaging.
3. % sustainably sourced.
   - **a.** % FSC certified paper / cardboard / wood.
   - **b.** % PEFC certified paper / cardboard / wood.
   - **c.** % biobased plastic from sustainable sources.
   - **d.** % aluminium from sustainable sources.
   - **e.** % metal / steel from sustainable sources.
   - **f.** % glass from sustainable sources.
4. % designed for recycling.
5. % of the top ten types of supermarket packaging that are often littered, are reusable, biodegradable or part of a deposit return system.
6. Have an action plan in place to be litter-free within the 25-meter area (at the corporate level).

BLUEPRINT FOR ACTION

1) MINIMUM EXPECTATIONS

- **a.** Have a packaging policy in place to rethink, reuse, reduce and recycle, based on circularity principles, with the aim to meet the outcomes.

2) TARGETS

- **a.** 5% of virgin or fossil packaging materials is reduced compared to 2021.
- **b.** 100% of own brand packaging has maximised recycled content.
- **c.** 100% of virgin / fossil materials are sustainably sourced.
- **d.** 100% of own brand packaging (food and non-food) is designed for recycling.
- **e.** 100% of the top ten types of supermarket packaging that are often littered, are reusable, biodegradable or part of a deposit return system.
- **f.** 100% of supermarket store surroundings (minimum 25-meter) are litter-free.

3) MEASUREMENTS & REPORTING

- **a.** Set baseline year to 2021.
- **b.** Make the volume, composition and recycling of the packaging material transparent by including this information in the annual report.
- **c.** Measure and report publicly on packaging, aligned with existing (legal and voluntary) reporting measurements.

4) ACTIONS IN YOUR SUPPLY CHAIN

- **a.** Develop packaging standards and specifications for own brand packaging, focusing on minimal material use (without negatively impacting food loss and without lowering recyclability) and share within the retail sector, supply chain, and brands.
- **b.** Develop different packaging solutions (reusable, biodegradable or make it part of a deposit return system) for the most common packaging items in litter from supermarkets.
- **c.** Encourage 'litter-free supermarkets' where the surroundings of supermarkets (minimum 25-meter) are litter-free by cleaning initiatives /action plans
- **d.** Invest in innovations in packaging and share best practices throughout your supply chain.

5) INNOVATION & INVESTMENT

- **a.** Analyse the packaging portfolio critically to determine what steps can be taken in terms of rethink / reuse / reduce.
- **b.** Develop an action plan for a sustainable, efficient and consumer friendly reuse / refill system to shift from single-use to reusable packaging and share within the retail sector, supply chain and brands.
- **c.** Investigate the current amount of recycled content used in glass, metal (steel / aluminium) and paper / cardboard / wood packaging and set ambitious targets to maximise these.
- **d.** Investigate what are useful instruments to ensure that virgin glass and metal inputs are sustainably sourced.

6) ADVOCATE

- **a.** For joining the Business Coalition for a Global Plastics Treaty.
- **b.** For ambitious legislation to stimulate refill / re-use in supermarket stores, also for branded products.
- **c.** For European standardised recyclable packaging formats for single-use and reusable packaging.
- **d.** For a ban on export of packaging waste outside of Europe.
- **e.** For legislation to stimulate fully recyclable packaging and ambitious targets on recycled content
- **f.** For development and investment in innovation, development and upscaling recycling, and where appropriate, sustainably sourced biobased plastic production.

7) MARKETING & COMMUNICATION

- **a.** Develop a communications strategy to increase consumer awareness on litter, recycling, etc., and other consumption patterns (e.g., reusable / refillable packaging).

JUST TRANSITION, HUMAN RIGHTS & ANIMAL WELFARE

JUST TRANSITION

The WWF-NL Basket's Blueprint for Action aims to ensure that food systems transitions are just, and will follow the guidelines adopted by the International Labour Organization[56] on just transition from its inception.

The Basket focuses on strategies required to halve the environmental impact by 2030, aligned with the Science-Based Target of 1.5-degree pathway based on the Paris Agreement goal, to achieve a sustainable and climate-resilient food system.

The decarbonisation strategies that will form part of the Basket will require transitions throughout supply chains. Food system transition is likely to have impacts on suppliers along the value chain, affecting smallholder farmers disproportionately, especially in the global south. There is an urgent need for supply chains to become climate-resilient as major impacts of climate changes will be felt by farmers and workers along the food chain – droughts, floods, wildfires and heatwaves - that will negatively affect crops and reduce harvests. Furthermore, the additional burden of decarbonisation and the changes that will come with it, could be met with resistance or refusal as a result.

A *just* transition is therefore fundamental to achieving the Basket outcomes as it will enable the transformation of an economy or an economic system in a way that is as fair and inclusive as possible to everyone concerned, creating decent work opportunities and leaving no one behind. At the time of writing this paper, a strategy to operationalise just transition within the WWF-NL Basket's Blueprint for Action was still being developed. As the Basket begins implementation, we will monitor the impacts of the actions undertaken on farmers, supply chain workers and communities, and consequently develop a robust just transition strategy in collaboration with relevant supply chain actors.

HUMAN RIGHTS

WWF-NL Basket's Blueprint for Action aims to ensure that human rights are respected and upheld at all times through the initiatives and actions taken related to the implementation of the Basket. Any potential negative impacts that violate human rights are taken into consideration with the utmost priority in all decision-making processes concerning the areas of WWF-NL Basket's Blueprint for Action.

We aim to provide adequate support or devise alternative pathways to ensure that actions taken are fair and inclusive. All suppliers are requested to commit to a Code of Conduct, which is included within the supplier-retailer agreements. The Code of Conduct contains principles for protection of human rights and environmental rights, based on the UN Universal Declaration on Human Rights[57] and the Guiding Principles on Business and Human Rights[58]. It is further informed by the International Labour Organisation's Declaration of Fundamental Principles and Rights at Work[59], the Organisation for Economic Co-operation and Development (OECD) Guidelines[60] and amfori Business Social Compliance Initiative (BSCI Code of Conduct)[61].

ANIMAL WELFARE

The WWF-NL Basket's Blueprint for Action aims to ensure that animal rights are respected and upheld at all times through the initiatives and actions taken, related to the implementation of the Basket.

In animal-protein-based supply chains, The Five Freedoms adopted by the World Organisation for Animal Health[62] and the Royal Society for the Prevention of Cruelty to Animals[63], are to be adhered to at all times.

The Five Freedoms are:

1. Freedom from Hunger and Thirst
2. Freedom from Discomfort
3. Freedom from Pain, Injury or Disease
4. Freedom to Express Normal Behaviour
5. Freedom from Fear and Distress

RETAILER PRODUCT SCOPE AND BASELINE YEAR FOR MONITORING

RETAILER PRODUCT SCOPE:
OWN BRAND VS NATIONAL BRANDS
In general, retailers focus on taking steps to improve their own brand or private label products. This is because retailers have more control and insight into these products, their ingredients, origins, and sustainability attributes. National brands are not included in WWF-NL Basket's Blueprint for Action unless specifically noted otherwise (e.g., under the Basket's Climate area).

With regard to National Brands, retailers will ensure that, when in conversation with National Brand companies, they will raise important and relevant topics for discussion and will learn from innovations and best practices from these companies on relevant topics.

BASELINE YEAR FOR MONITORING AND REPORTING
Unless specified otherwise, the proposed baseline year for monitoring retailer progress towards the Basket Outcomes is 2018.

JUSTIFICATION OF THE WWF-NL BASKET'S OUTCOMES
WWF-NL Basket's Outcomes are food retail specific and demonstrate the areas where retail can support the reduction of the Dutch footprint as a whole to stay within safe planetary boundaries. The Basket aims for a 50% reduction in impact related to the food retail sector. In addition to WWF-NL Basket's Blueprint for Action, WWF-NL also publishes a paper providing a justification for the Basket Outcomes in terms of available scientific evidence, legislation and other agreements, or, where not available, assumptions and choices made.

We recognise that food retail is a big part of the picture but not the entire picture, so actions will also be needed from citizens, government, the wider food industry, and other sectors.

To transform the food system, we need to both reduce its impact and make a shift to nature positive agriculture and marine sourcing. Therefore, some parts of WWF-NL Basket's Blueprint for Action are related to reducing impact while other parts are related to shifting the production and consumption of food to a nature positive approach.

The areas of action within the WWF-NL Basket can be 'thematic' or 'ingredient' specific. Thematic actions cover the whole of a retailer's footprint per theme (e.g., food waste, packaging or climate). The 'ingredient' specific actions refer to high impact commodities which have a disproportionate environmental impact (e.g., soy).

For the full justification paper, see
https://wwf.nl/basket

To find out more about how your business can get involved with the WWF-NL Basket, please email bedrijven@wwf.nl.

FOOTNOTES

1. https://www.unep.org/resources/publication/food-system-impacts-biodiversity-loss
2. Summary for Policymakers — Special Report on Climate Change and Land (https://www.ipcc.ch)
3. https://www.wwf.org.uk/wwf-basket
4. https://sciencebasedtargets.org
5. https://ghgprotocol.org
6. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en
7. https://www.europarl.europa.eu/doceo/document/TA-9-2022-0380_EN.html
8. https://wwfint.awsassets.panda.org/downloads/beyond_science_based_targets___a_blueprint_for_corporate_action_on_climate_and_nature.pdf
9. https://sciencebasedtargets.org/beyond-value-chain-mitigation
10. For the definition of deforestation and conversion, please refer to the Accountability Framework Initiative definitions at https://accountability-framework.org/use-the-accountability-framework/definitions
11. Having a deforestation- and conversion-free commitment with a 2020 cut-off date and a 2025 target date means the company will no longer source commodities grown on land converted after 2020 and it will have achieved this for 100% of its supply chains by 2025.
12. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115&qid=1687867231461
13. Increase verified deforestation and conversion-free volumes sourced annually. Book-and-claim or mass balance certification does not guarantee that the volumes used are free of deforestation and conversion and should be phased out.
14. A robust standard must be aligned with the Accountability Framework guidance on certifications. WWF recommends that retailers employ certification standards that are either ISEAL Code Compliant (ideal) or ISEAL Community Members (at a minimum).
15. Which standards are accepted, as prove for sourcing DCF, is yet to be decided.
16. Robust standards and certifications measure farms' performance against an integrated set of relevant environmental indicators (and threshold values) to halve the footprint (with the aim of decreasing the negative impact of agriculture on biodiversity, climate and the environment). These standards and certifications also have a robust verification system and are recognized as such by Milieucentraal, ISEAL or WWF.
17. See Science Based Targets Network's (SBTN) High Impact Commodity List.
18. Some commodities overlap with other themes. In case material high impact commodities are also linked to deforestation (see EUDR commodity list): 100% deforestation and conversion-free agricultural commodity supply chains by 2025, with a cut-off date of no later than 2020 (existing earlier cut-off dates should be upheld) (see Outcome 1). In case of wild caught or farmed seafood products: 100% wild-caught and farmed seafood from sustainable sources (see Outcome 1).
19. Sustainable Water Management in the Netherlands is climate adaptive water management, which includes: 1) water level management; 2) reduce tap water use in agricultural production; 3) use of rainwater; 4) minimise groundwater withdrawal and 5) absorb excess waterflows.
20. https://www.fao.org/agroecology/overview/overview10elements/en/
21. https://riskfilter.org/water
22. https://riskfilter.org/biodiversity
23. https://sifav.com
24. Sustainable seafood guides include but are not limited to:
    - VISwijzer / WWF database (Netherlands / Europe): https://www.goodfish.nl/en/search
    - Seafood Watch (US): https://www.seafoodwatch.org
    - Good Fish Guide (UK): https://www.mcsuk.org/goodfishguide
    - Ocean wise (Canada): https://ocean.org/overfishing/sustainable-seafood/search-sustainable-seafood
25. https://asc-aqua.org
26. https://www.msc.org
27. https://asc-aqua.org
28. https://oceandisclosureproject.org
29. https://www.ices.dk
30. https://thegdst.org
31. https://www.wwf.org.uk/food/seascape-approach
32. https://www.ghostgear.org
33. https://catchwelfareplatform.com
34. Target 16: 'Ensure that people are encouraged and enabled to make sustainable consumption choices, including by establishing supportive policy, legislative or regulatory frameworks, improving education and access to relevant and accurate information and alternatives, and by 2030, reduce the global footprint of consumption in an equitable manner, including through halving global food waste, significantly reducing overconsumption and substantially reducing waste generation, in order for all people to live well in harmony with Mother Earth.' 2030 Targets (with Guidance Notes): The Dutch cabinet now has a target to halve the ecological footprint of consumption.
35. https://www.wwf.nl/globalassets/pdf/toolkit/eetplan-voor-de-planeet.pdf
36. https://greenproteinalliance.nl/eiweet
37. Retailers are encouraged to regularly monitor consumer behaviour and/or make use of insights from existing representative consumer behaviour research, such as WUR; Eiwitmonitor (Onwezen et al., 2023) or Voedingscentrum; Minderen vleesconsumptie – gedrag & motivatie (Bos & Keuchenius, 2021).
38. Grasso A., Liem L., Groen J., Carillo Diaz C., Tyszler, M., Dutch diet optimization in line with planetary boundaries (2023), Blonk Sustainability Tools, Gouda (Commissioned by WWF-NL)
39. Obligatory transparency and labelling regulations on national or EU-level for the ratio of plant-based and animal-based protein in the nutrient declaration could substantially support the monitoring and conscience choice of consumers.
40. In other words: including other relevant environmental indicators, such as land use, water use related to scarcity, acidification, eutrophication, biodiversity loss.
41. Including a shift towards more sustainable dietary guidelines, with the new Nordic NNR2023 recommendations as an example: A predominantly plant-based diet high in vegetables, fruits, berries, pulses, potatoes and whole grains; Ample intake of fish and nuts; Moderate intake of low-fat dairy products; Limited intake of red meat and poultry; Minimal intake of processed meat, alcohol, and processed foods containing high amounts of fats, salt and sugar. https://www.norden.org/en/publication/nordic-nutrition-recommendations-2023
42. https://wwf.nl/basket
43. In Dutch: Ten minste Houdbaar Tot (THT)
44. https://samentegenvoedselverspilling.nl
45. The Annex X of Regulation (EU) No 1169/20112 is a list that provides product categories that are exempt from any labelling guidance (best before date). The "uitzonderingenlijst" is an additional list of products that are not exempt from labelling guidance, but where retailers for commercial reasons choose not to add "Kijk, ruik, proef" (Look, smell, taste).
46. The 10x20x30 initiative brings together 10+ of the world's largest food retailers and providers, each engaging at least 20 suppliers to halve food loss and waste by 2030. https://champions123.org/10-20-30
47. A list of product categories where 'look, smell, taste' guidance is deemed commercially not applicable such as for baby food; this list is different than the annex, which specifies product categories where labels are not required).
48. https://www.europarl.europa.eu/legislative-train/theme-a-european-green-deal/file-farm-to-fork-strategy
49. https://samentegenvoedselverspilling.nl/verspillingsvrijeweek
50. Virgin and/or fossil material: Primary material source that is mined (for metal, glass, plastic packaging) or sourced from trees (paper / cardboard / wood).
51. Recycled content is defined as the proportion, by mass, of recycled material in a product or packaging.
52. The packaging is fully designed to be recyclable, and if not yet the case, it is expected that the necessary developments and innovations in the recycling chain will be implemented within 2 years to actually recycle (and collect and sort) the packaging.
53. Reusable packaging refers to packaging designed and manufactured to be used multiple times throughout its lifecycle without losing its protective function. It is typically made from durable materials such as plastic, glass, metal and wood, ensuring its longevity and ability to withstand repeated use, cleaning and handling.
54. Biodegradable: The material degrades within weeks in a natural environment without leaving any harmful substances behind. Packaging materials that currently are considered biodegradable are paper/cardboard without plastic coating and harmful adhesives/inks.
55. A Deposit Return System (DRS) is a system in which consumers pay an additional amount of money (a deposit) when purchasing a product which is then refunded when the empty container is returned for recycling or reuse.
56. https://www.ilo.org
57. https://www.un.org/en/about-us/universal-declaration-of-human-rights
58. https://digitallibrary.un.org/record/720245?v=pdf
59. https://www.ilo.org/ilo-declaration-fundamental-principles-and-rights-work
60. https://www.oecd.org
61. https://www.amfori.org/en/solutions/social/about-bsci/resources/amfori-bsci-code-of-conduct
62. https://www.woah.org
63. https://www.rspca.org.uk

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