

# EU CODE OF CONDUCT ON RESPONSIBLE FOOD BUSINESS AND MARKETING PRACTICES

*A common aspirational path  
towards achieving sustainable food systems*

## - Annual Report – Check list for EU associations -

When signing the code, one of the commitments of EU associations is to provide “*on an annual basis, a report of their activities in support of this Code, which will be published on an open dedicated website*”.

In order to help EU associations to provide their annual report of activities, this document aims at providing a check list to guide associations.

- **General information**

Name in full + acronym	European Margarine Association (IMACE)
Contact person with contact details	Siska Pottie
N° in the transparency register*	580415127070-95
Date of signature of the Code	November 2021
Step of the food chain represented (ex: primary production, production, processing, trade, retail, ...)	Processing industry
Who do you represent? (e.g. number of members, companies, SMEs)	The European margarine market is estimated to be a 5,688 m Euro market and provides both consumer margarines and spreads as well as business to business margarines used as key ingredients in the bakery and confectionary sector, food processing, food services and horeca. The IMACE members represent 70% of the total European margarine market. 90% of European margarine producing companies are SMEs.

European Associations pledge to:

**endorse the aspirational objectives set out in this Code (where applicable)**

IMACE endorses the aspirational objectives set out in this code (where applicable)

IMACE is glad to support its members in their contribution to:

- **Healthy, balanced, and sustainable diets**, aligned with aspirational objective #1. The margarine industry contributed to this objective by investing in **product reformulation and fortification** as well as by ensuring transparent and clear communication to consumers.
- **A reduction of packaging waste** in line with aspirational objective #3. IMACE members are fulfilling this objective by choosing sustainable and safe packaging made of recyclable materials where possible.
- **A resource-efficient food chain**, aligned with aspirational objective #4. IMACE members have minimised the consumption of energy and natural resources in the production process thanks to the **use of renewable energy** as well as the reuse of by-products.
- **Healthier and more sustainable communities**, in line with aspirational objective #5. IMACE members help make this objective reality by supporting research in the sustainability and **health of local communities** as well as in **innovation** to accelerate the development of margarine and plant-based spreads which can meet today's challenges and demands.
- **Sustainable and responsible sourcing**, aligned with aspirational objective #7. IMACE members are committed towards **responsible sourcing** that refrains from the exploitation of people and the planet. IMACE is also part of the **Roundtable on Sustainable Palm Oil** and of the **European Sustainable Palm Oil Advocacy Group**.

**promote and disseminate this Code with(in) their constituency/ies:**

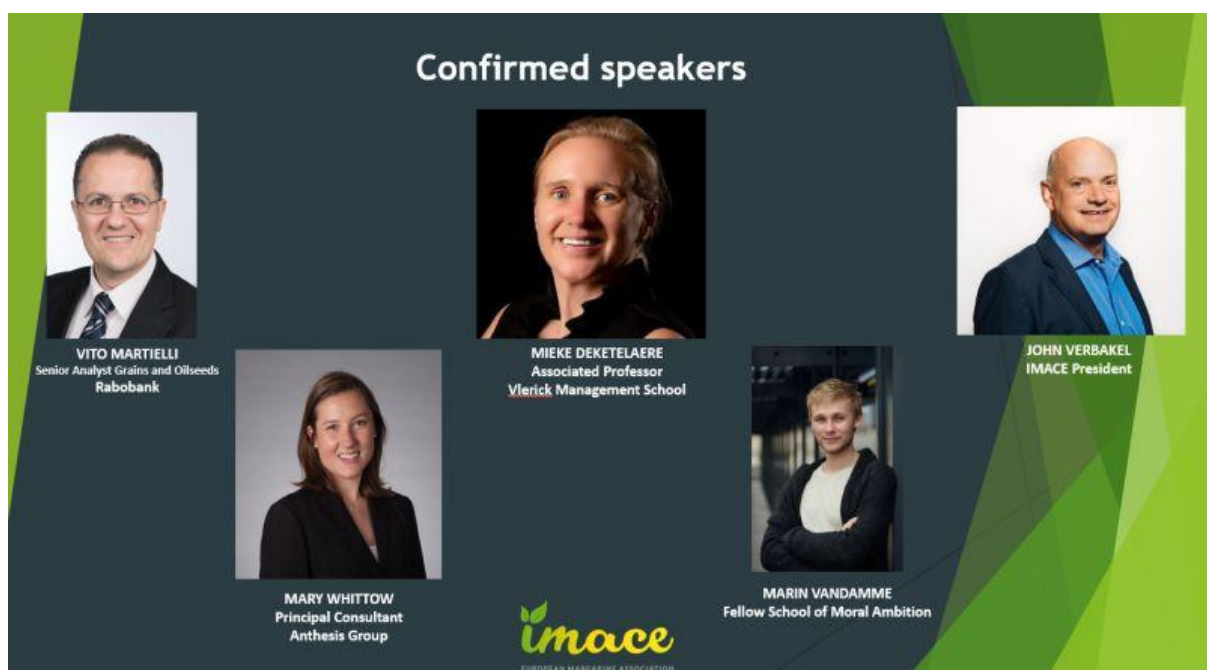
The Code of Conduct related topics are fixed topics on the Agenda of our Quarterly IMACE Council of Expert meetings and on our monthly Issue tracker, keeping IMACE Members informed on all the related topic, stimulating IMACE Members to take initiatives on the different relevant sub-aspects that are relevant for their business.

On specific sub-topics (sustainable sourcing, reformulation, consumer information, ...) we work through ad hoc working groups to deepen the topic, providing detailed insight and inspiration for the IMACE Members, allowing a good understanding of the issues and potential solutions.

IMACE also created a living document/brochure where IMACE Members can illustrate specific actions and initiatives that were taken at company level to illustrate the sector efforts and to inspire other members to take similar actions where possible. Several new company initiatives have been added to the brochure. The brochure is added in annex.



At the occasion of our Annual General Assembly April 2025 we organized also a **conference tackling several topics related to sustainable food systems**, involving different stakeholder throughout the margarine chain to stimulate collaboration and understanding of the various challenges to transition towards more sustainable food systems on the longer term. This year we discussed the outlook for the oils and fats sector in relation to the sustainability and food security ambitions and challenges, on a net-zero pathway for the food industry and on the opportunities and challenges of using AI for responsible business operating.



- *encourage their members to align their sustainability actions and/or business practices to the aspirational objectives and targets of the Code and invite them, on a voluntary basis, to adhere to this Code, as appropriate;*

*The IMACE secretariat informs on a regular basis the individual members on the code of conduct and motivate them to adhere to the Code as individual company.*

**explore the possibility of developing sector-specific tools and resources in support of this Code.**

The IMACE secretariat focusses the work and activities on following regulatory developments that are of interest for our Membership, informing the members, co-defining specific positions and defending these positions towards the wider EU Stakeholders and policy makers.

So far it has been decided that, given the diversity of the Membership in type of organization (B2B and B2C) and size, it is difficult to take meaningful sector wide commitments and develop specific sector tools that would fit and serve all members.

IMACE as a member of FoodDrinkEurope and an active member of the European Alliance for plant-based foods (EAPF), is actively involved in industry wide sector initiatives initiated by FoodDrinkEurope and the plant-based specific initiatives driven by the multi-stakeholder Alliance EAPF bringing together industry and civil society organisations working together towards a joined and shared cause to transition the Food system towards a more sustainable plant-based food system.

In the area of sustainable sourcing, IMACE and its individual members are member of the Round Table of Sustainable Palm Oil (RSPO) and are committed to promote and source sustainable palm oil.

Last year, **2 new supporting initiatives** were launched:

**INITIATIVE 1: Sector-Wide Double Materiality Assessment (DMA)**

- In 2024-2025, IMACE completed a full sector-wide Double Materiality Assessment aligned with the Corporate Sustainability Reporting Directive (CSRD).
- Conducted with external experts (Sustinera), the assessment followed a multi-phased approach combining sector workshops, in-depth interviews with members, and quantitative scoring for impact and financial materiality.
- The DMA covered all key ESRS topics (climate, water, pollution, biodiversity, resource use, own workforce, supply chain workers, governance, etc.) and **delivers a common voluntary reference framework for IMACE members to support their own CSRD reporting.**
- This sector DMA exercise supports efficiency, harmonization, capacity building, and early alignment with EU sustainability reporting obligations.
- The full report was finalized in April 2025 and shared with the IMACE Members for use.

## INITIATIVE 2: Sector Life Cycle Assessment (LCA) / PEF Guidance Project

- IMACE initiated a pre-competitive sector project developing a harmonized LCA approach for the margarine category, in line with Product Environmental Footprint Category Rules (PEFCR).
- A dedicated training was provided in January 2025 by external experts (Blonk Consultants, Mérieux NutriSciences) to familiarize members with the technical modelling, data requirements and impact categories.
- The guidance will support consistent environmental footprint calculations across IMACE members, enabling improved data quality for corporate claims, policy reporting, and future regulatory developments under the EU Green Claims Initiative and sustainability labelling.
- 5 technical workshops took place already and the Guidance is being written as we speak. We hope to finalize this important work by the end of 2025.

**continue to engage in dialogue with other food chain/systems actors and EU and international policy makers to forge (new) relationships, exchange good practices and discuss challenges encountered, learn from each other (studies, projects) and create better mutual understanding, and identify opportunities for collaboration and potential partnership.**

*IMACE is actively involved in several platforms gathering different stakeholders such as FoodDrinkEurope, RSPO, ESPOAG (European sustainable palm oil advocacy group (FEDIOL, IMACE, CAOBISCO, FEDIMA, AIBI), the European Plant-based Food Alliance.*

*IMACE fosters a good collaboration with related industry associations on shared supply chain topics.*

*At our Quarterly Council of Expert meetings we invite external stakeholders (food chain/systems actors and policy makers) to exchange ideas and views, fostering mutual understanding and identify opportunities for collaboration.*

*Our annual Speakers programme at the occasion of our General Assembly also gathers speakers and panelists from the food chain/system actors to discuss and debate on specific joint challenges and opportunities.*

*IMACE participates also in the various conferences organized by the different stakeholders and food chain actors, gathering insights and views of other stakeholders, reporting on the insights towards the IMACE Members through our Teams and Share Point communication platform and working groups.*

*Imace also shares its views on policy topics of interest and on the health and environmental benefits of margarine via our social media channels on Twitter and LinkedIn. We have also an educative platform where we communicate in a clear and transparent way on the production of margarine and our sustainability efforts:*

[www.spreadthewordaboutmargarines.org](http://www.spreadthewordaboutmargarines.org)

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Annex I :Brochure IMACE Company Initiatives 2025