



# Food and Agriculture Benchmark

Updated methodology – Report for public consultation  
July 2022

# Table of contents

Foreword	4
Feedback overview	6
<b>Feedback overview</b>	<b>6</b>
<b>Stakeholder engagement</b>	<b>7</b>
Community of Practice sessions	8
Expert Review Committee	8
Food and Agriculture Benchmark	10
<b>Methodology overview</b>	<b>10</b>
<b>Value-chain approach</b>	<b>10</b>
Ensuring a meaningful assessment	11
<b>Approach to weighting</b>	<b>11</b>
<b>Approach to scoring</b>	<b>12</b>
<b>Data collection</b>	<b>13</b>
<b>Presentation of results</b>	<b>13</b>
<b>Alignment with WBA's Nature Benchmark</b>	<b>14</b>
Draft indicators 2023 Food and Agriculture Benchmark	15
<b>A. Governance and strategy</b>	<b>15</b>
A1 - Sustainability strategy	15
A2 – Accountability for sustainability strategy	16
A3 – Stakeholder engagement	16
A4 – Lobbying and advocacy	17
<b>B. Environment</b>	<b>18</b>
B1. Scope 1 and 2 greenhouse gas emissions	18
B2. Scope 3 greenhouse gas emissions	18
B3. Ecosystem conversion	19
B4. Sustainable fishing and aquaculture	19
B5. Protein diversification	20
B6. Soil health and agrobiodiversity	20
B7. Fertiliser and pesticide use	21
B8. Water withdrawal	22
B9. Food loss and waste	23
B10. Plastic use and packaging waste	24
B11. Animal welfare	25
B12. Antibiotics use and growth promoting substances	25
<b>C. Nutrition</b>	<b>26</b>



C1 Availability of nutritious foods	26
C2. Accessibility and affordability of nutritious foods	28
C3. Clear and transparent labelling	29
C4. Responsible marketing and promotion of nutritious foods	30
C5. Workforce nutrition	31
C6. Food safety	32
<b>D. Social inclusion</b>	<b>32</b>
<b>Core Social Indicators</b>	<b>32</b>
<b>Food systems transformation-specific social inclusion indicators</b>	<b>34</b>
D19. Child labour	34
D20. Forced labour	35
D21. Living wage	36
D22. Health and safety of vulnerable groups	37
D23. Farmers and fisher livelihoods	38
D24. Land rights	39
<b>Annexes</b>	<b>41</b>
<b>Annex 1: References</b>	<b>41</b>
<b>Annex 2: Definitions</b>	<b>48</b>



# Foreword

In 2021, the first Food and Agriculture Benchmark was published and its first results were shared alongside the 2021 UN Food Systems Summit (UNFSS). The benchmark assessed 350 keystone companies along the food and agriculture value chain on their performance across key topics underpinning the food systems transformation agenda and it will continue to assess them bi-annually.

In 2023, the second iteration of the benchmark will be published and show the progress made by the private sector on food systems transformation. Serving as an accountability tool for the private sector, the benchmark will support and feed into the UNFSS stocktaking event proposed in 2023.

Companies must live up to their responsibility, taking the urgent action needed to achieve the SDGs. WBA is committed to continuing to work with our Allies across the ecosystem to ensure standards improve over time, align with the SDGs – and that corporate sustainability data remains a public good. The current corporate reporting ecosystem is maturing but is not yet aligned with the needs of the global agenda. Our methodologies serve as roadmaps to set out what good looks like based on societal expectations and the latest scientific research. It is therefore vital that our methodologies are continuously updated to:

- ensure they are relevant
- increase alignment and coherence with other benchmarks and reporting frameworks- within WBA and beyond - to make sure what we do is coherent and complementary.

After a three-year development process of the methodology from 2019-2021, the research process and outcomes of the first benchmark in 2021 showed that the methodology had included the key topics of food systems transformation. Seeing companies from five out of the six value-chain segments represented in the top 10 confirmed the relevance and importance of our value-chain approach and indicating that leadership is necessary and possible for companies across the entire food and agriculture system.

These learnings underline the robustness and completeness of the methodology. However, to further sharpen indicators and better highlight corporate expectations and best practices, WBA has carefully reviewed the methodology. This document suggests relevant updates to the methodology by incorporating both internal learnings and external feedback from companies and other stakeholders following the first publication. In addition to seeking advice from the Expert Review Committee (ERC), a group of independent multi-stakeholder experts, we organised several review sessions with specialists to discuss different topics, diving in particularly into the Nutrition dimension of the benchmark.

This document sets out the key feedback received, highlights suggested changes at an indicator level and provides an overview of the methodology that will be the basis for the second iteration of the benchmark in 2023. **Compared to the previous iteration, the key changes are firstly that one topic has been added to the governance and strategy measurement area, now including an indicator to assess the corporate lobbying practices, secondly the social inclusion indicator focussing on farmer and fisher livelihoods now has a stronger focus on living income and thirdly the amended scoring approach that allows for a more efficient and simple assessment. Changes at an indicator level are highlighted in the key changes box below the respective indicator.** All suggested updates have been made carefully and in line with WBA's methodology





review principles to ensure maximum comparability with benchmark results from the first iteration in 2021.

**We invite all benchmark stakeholders to review and share their comments with us by sending feedback to [info.food@worldbenchmarkingalliance.org](mailto:info.food@worldbenchmarkingalliance.org) by the 26<sup>th</sup> of August.** Companies in scope of the benchmark are invited to join the upcoming walk-in sessions. Building on the feedback received, the finalised methodology will be published in Q4 of this year.



# Feedback overview

We received feedback on the methodology from a range of stakeholders, including companies across the value chain, civil society, financial institutions, multilateral organisations, governments, and independent experts. Stakeholders also shared how they are using the methodology. We thank all companies and other stakeholders for the helpful, constructive, and positive feedback. We welcome the fact that companies are using the methodology and their scorecards as guidance and a roadmap to improve their sustainability practices and reporting. Several companies are keen to learn more and reached out to use the methodology as a tool for an internal gap analysis. Other stakeholders and platforms leverage the methodology and specific topics or indicators to inform their own work and engage with their stakeholders. To further support other organisations to align with global initiatives for their own national benchmarking activities WBA and [the Food Foundation](#) have developed a [toolkit](#) based on the methodology of the Food and Agriculture Benchmark. The [Food Future Foundation](#) and [FACE](#), with support from [ECube](#), have developed a national food systems benchmark to assess 50 Indian food and agriculture companies by using the toolkit. Other countries like Bangladesh are now also piloting their national benchmark applying the methodology.

## Feedback overview

All feedback was compiled and carefully considered to refine the methodology. The following section provides an overview of the main input and how it was incorporated. Indicator-specific refinements are outlined underneath the respective indicators further down in the draft indicator section of this document.

TABLE 1: OVERVIEW OF KEY FEEDBACK RECEIVED

Feedback	How it was incorporated
<p><b>Indicator on lobbying</b> Need to address corporate lobbying practices.</p>	<p>Following feedback, recommendations by the ERC and in alignment with other benchmarks and initiatives, indicator A4 Lobbying and Advocacy has been added to the Governance and Strategy measurement area. It is the only indicator being added to the methodology, now comprising of 46 indicators.</p>
<p><b>Transparency of scoring guidelines</b> Need for more clarity on scoring criteria.</p>	<p>Building on the scoring guidelines of the 2021 benchmark and incorporating learnings and feedback allows us to share indicative scoring guidelines, which are set out as elements for each indicator in the indicator section of this document (see Draft indicators 2023 Food and Agriculture Benchmark). Scoring guidelines, however, can slightly change during the assessment period with finalised scoring guidelines being published after the outcomes of the benchmark findings in 2023.</p>
<p><b>Type of scoring guidelines</b> Elemental scoring (i.e., per indicator element) to better acknowledge and differentiate company approaches.</p>	<p>An unconditional scoring approach will be applied. Companies score on every element they meet, irrespective of other elements. A maximum score is achieved if a company meets</p>



	all elements (See Approach to scoring for more information)
<p><b>Leading practices</b> Interest in what good performance looks like.</p>	The <a href="#">Insights report</a> , published 15 March 2022 shines a light on leading practices across the four measurement areas of the benchmark. It provides a more practical understanding of what 'good' performance looks like, across topics as well as sectors and companies. The respective leading practice webpages will be updated and supplemented moving forward.
<p><b>Engagement through draft assessment</b> Interest in including a best practice answer in the questionnaire to guide companies.</p>	For the next iteration of the benchmark, WBA will not issue a questionnaire to companies to supplement data collection but will instead share a draft assessment. Companies are invited to review the draft assessment and provide additional information, where relevant. The elements set out for each indicator provide the guidance for corporate expectations.
<p><b>Targets</b> The level of ambition of a target should be reflected in the scoring guidelines, so that companies with ambitious targets get credit over companies with any target.</p>	Where a universally agreed target by the global community exists, this target is referred to in the elements and used for scoring purposes. For instance, while companies can score for setting targets to reduce greenhouse gas emissions (B1 and B2), companies with ambitious targets, for instance, that are aligned with the 1.5-degree trajectory can score higher.
<p><b>Nutrition dimension</b> As expectations for companies upstream in the food value chain on nutrition topics differ from downstream companies, this should be better reflected.</p>	The more indirect or even limited role on nutrition by a small subset of companies in the upstream segments of the value-chain led us to reconsider the weighting approach for this subset of companies. See Approach to weighting for further detail.

## Stakeholder engagement

As mentioned, WBA's methodologies are based on societal expectations and the latest scientific research. Continued stakeholder engagement and expert review is therefore a vital part of our review process.

Throughout the review process WBA engaged with several stakeholders and experts to reflect on and refine indicators, where needed. We have dived into the nutrition dimension as this is the most novel and corporate expectations, particularly for upstream companies for which these expectations are less clearly defined. WBA held three designated sessions, two with a selected group of experts each and one with companies in scope of the benchmark. The aim of the first expert session was to clarify business asks for downstream companies for a few specific indicators; the second expert session aimed to better understand corporate contributions from upstream companies, diving into specific value chain segments and the third session with companies discussed corporate contributions from several different non-consumer facing industries. The roundtables helped us to refine relevant indicators and sharpen the methodology. Relevant changes are articulated in the nutrition indicator section with key changes highlighted in the boxes below each respective indicator.



Beyond the area of nutrition, several expert conversations on topics across all measurement areas were held, including but not limited to indicators A4 Lobbying and advocacy, B5 Protein diversification, B9 Food loss and waste, B10 Plastic use and packaging waste and D23 Farmer and fisher livelihoods.

WBA will also continue the dialogue with farmers and is building on the series of farmer roundtables taking place in 2019 by organising two farmer roundtables in 2022. With a focus on developed markets, the sessions aim to better understand and discuss how companies can support farmers. Some of our learning questions are: What are the needs of farmers? How can companies work with and support farmers in their business and when it comes to sustainable and regenerative practices? The outcomes of the roundtables will further inform our work and continue to feed into the methodology.

### Community of Practice sessions

To understand more about impact in companies, WBA engages with them between the research cycles to incentivise improvement of performance. In Community of Practice (CoP) sessions, we focus on a specific benchmark topic and invite companies to share their learnings, challenges and journey towards realising impact. WBA provides a neutral space for companies to have an open discussion, and invites an organisation from its Alliance with relevant topical expertise to set the scene and further disseminate the insights and learnings from the benchmark results.

In the first half of 2022, we focused on regenerative agriculture and workforce nutrition, while in the second half of the year, we will support dialogues on farmer and fisher livelihoods as well as with privately-owned companies. Expert dialogues informed the methodology review and will, as will the farmers roundtables, continue to feed into the respective CoP sessions.

### Expert Review Committee

The development of the methodology for the Food and Agriculture Benchmark is overseen by an independent multi-stakeholder Expert Review Committee (ERC). The members of the ERC span multiple backgrounds and geographies (see Table 2).

TABLE 2: MEMBERS OF THE EXPERT REVIEW COMMITTEE FOR THE FOOD AND AGRICULTURE BENCHMARK

1	Ann Tutwiler (chair)	Senior Fellow at Meridian Institute, Professor at Davidson College. Former Director General, Bioversity International
2	Chris Brett	Lead Agribusiness Specialist, World Bank
3	Danielle Carreira	Head of Finance Sector Engagement, Tropical Forest Alliance at World Economic Forum
4	Tony Siantonas	Director of Scaling Positive Agriculture, World Business Council for Sustainable Development
5	Ignacio Gavilan	Director of Sustainability, The Consumer Goods Forum
6	Fabrice DeClerck	Science Director, EAT Foundation, and Senior Scientist, Bioversity International
7	Elinor Newman-Beckett	Associate, Systemiq
8	Sara Golden	Fair Value Chains Advisor, Oxfam Novib





9	Jessica Fanzo	Bloomberg Distinguished Professor of Food Policy and Ethics, Johns Hopkins University
10	Michael Ojo	Country Director Nigeria, Global Alliance for Improved Nutrition
11	Pascal Murasira	Independent agribusiness consultant, Wageningen University, and Special Advisor Youth Employment & Inclusion, Pan-African Farmers' Organization
12	Shachi D. Gurumayum Sharma	Director, AgriMayum
13	Yewande Kazeem	Journalist and founder of Wandieville Media
14	Lesley Mitchell	Associate Director, Sustainable Nutrition, Forum for the Future
15	Yunike Phiri	Partnerships Officer, World Food Programme, Zambia

Following the launch of the 2021 Food and Agriculture Benchmark, marking a full benchmark development cycle (2 years) for ERC members, we arranged individual interviews with each member to reflect on their role and expectations going forward, as well as feedback on the composition and organisation of the group. The composition changed as some individuals succeeded to other colleagues in their organisation (now welcoming Tony Siantonas, Elinor Newman-Beckett and Ignacio Gavilan) and then we had new additions (Lesley Mitchell & Yunike Phiri).

ERC members took part in up to eight meetings during the last cycle, with their role mainly focusing on design questions on the indicators, weighting, and scoring guidelines. Small groups were formed around specific topics to delve deeper into the challenges of the food system and the role of the private sector. ERC members also played a key role guiding the strategic positioning of the Food and Agriculture benchmark, helping us with visibility and making connections with other organisations that are interested in our methodologies and results, particularly around the launch in September 2021. Going forward, it was agreed that the group continues to provide strategic guidance on the methodology and benchmark development process, including our long-term strategy and engagement opportunities to leverage results and insights among stakeholder groups.

The ERC has agreed on the updates made to the methodology and indicators outlined in this document. The group meets quarterly, with bilateral meetings organised around specific engagement opportunities when necessary.



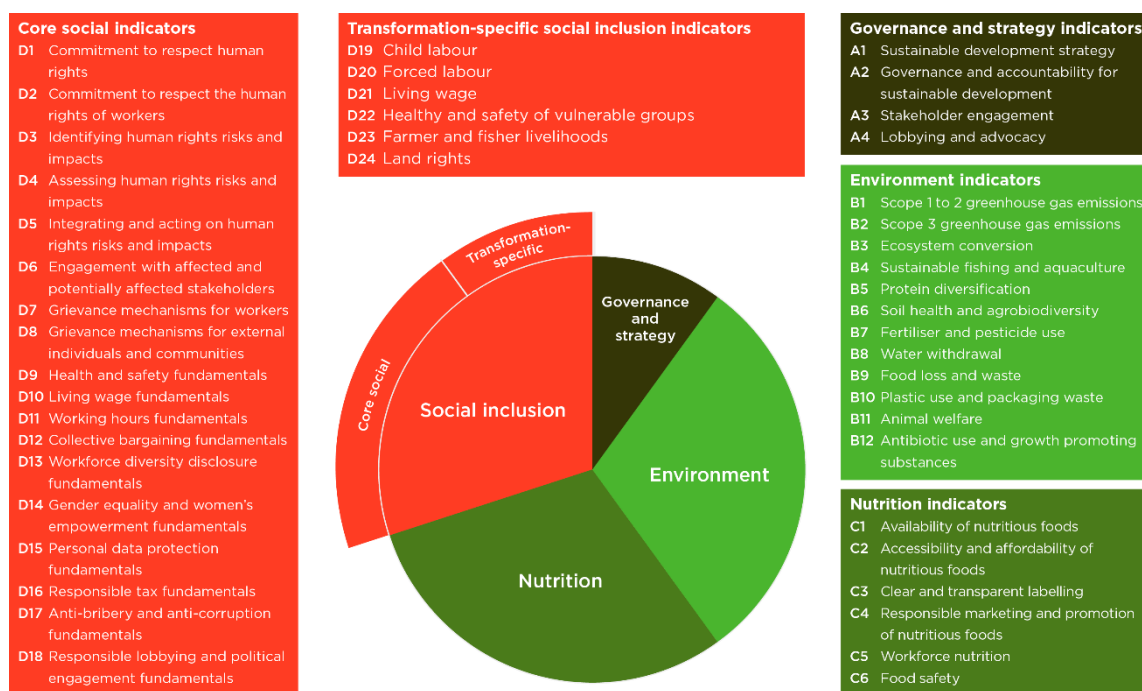
# Food and Agriculture Benchmark

## Methodology overview

Food systems have major impacts on our health, society and the environment, and private sector action is crucially needed to address these challenges. Taking a holistic approach, companies in the benchmark are assessed across the measurement areas of governance and strategy, environment, nutrition and social inclusion. The methodology for WBA's Food and Agriculture Benchmark translates the food systems transformation agenda into 46 indicators. It builds on more than three years of research and collaboration with a wide range of experts and stakeholders, including other benchmarking and standard setting organisations. The indicators and scoring guidelines serve as a roadmap to guide companies through this transformation by identifying the areas of attention alongside clear expectations for companies.

An overview of the indicators is shown in Figure 1.

FIGURE 1: OVERVIEW OF INDICATORS IN THE FOUR MEASUREMENT AREAS



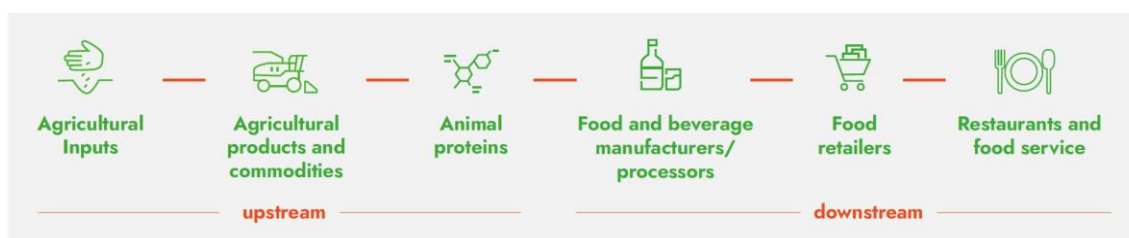
## Value-chain approach

A transformation to healthy, sustainable and just food systems needs to encompass action from all actors across the value chain. Companies throughout the value chain, from farm to fork, have a role to play, both individually and collectively.

The 350 companies assessed in the benchmark span the entirety of the food and agriculture value chain. The benchmark encompasses companies active in the agricultural input, agricultural products and commodities, animal protein, processing and manufacturing, retail and food service segments.



FIGURE 2: THE SIX VALUE-CHAIN SEGMENTS



Most segments were represented in the top 10 of the 2021 ranking, confirming that leadership and positive change can and must come from every part of the value chain. This, supports WBA's guiding principle that a company of a certain size and influence can and must contribute holistically across the food systems transformation agenda. Insights into the performance of all six value-chain segments are outlined in the [Insights Report](#) published in March 2022.

Further insights into corporate supply chains will be generated through WBA's [supply chain project](#) funded by the IKEA Foundation. The project focuses on a select sample of companies from the Food and Agriculture Benchmark and how their performance in the benchmark on a set of indicators correlates with promoting sustainability in their supply chains. As the project develops, the research team will use the learnings to further refine the methodology.

### Ensuring a meaningful assessment

Given the role and influence of the 350 companies in global food systems, every company in the benchmark has a role to play in all four measurement areas. As such, all 350 companies are assessed on each measurement area. However, some topics are not applicable for certain companies along the value chain, given that their degree of influence and impact on certain topics varies. Non-applicability assessments are based on the business activities and scope of operations for companies in each segment of the value chain, including an industry-level analysis where necessary. There are, therefore, a limited number of indicators in the environment and nutrition measurement areas that are not applicable to some of the companies in scope.

For example, companies that do not rear animals or source animal products through their own operations or supply chains are not assessed on indicators B11 (animal welfare) and B12 (antibiotics use and growth promoting substances). Similarly, companies that do not manufacture or sell consumer-facing products are not assessed on indicators C3 (clear and transparent labelling) and C4 (responsible marketing). In addition, indicator C1 (availability of nutritious foods) has different scoring guidelines to distinguish between consumer-facing and non-consumer facing companies (e.g. agricultural production or ingredient companies). Where indicators are deemed not applicable, the weight is redistributed evenly amongst the remaining indicators in the respective measurement area.

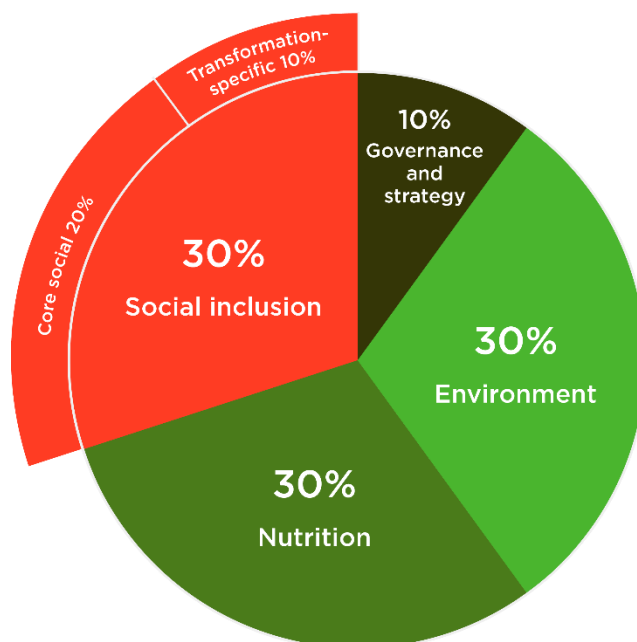
### Approach to weighting

The three main measurement areas of environment, nutrition and social inclusion are considered equally important for the food systems transformation agenda. Therefore, the three measurement areas carry an equal weighting of 30% each. Within the social inclusion measurement area, the core social indicators account for 20% and the transformation-specific indicators a further 10%. Another 10% is given to the overarching governance and strategy measurement area. A company's overall score is equal to the weighted sum of the scores received for each measurement area.



As with the first iteration, the 18 core social indicators receive a weight of 1. However, indicators D4 (assessing human rights risks and impacts) and indicator D5 (integrating and acting on human rights risks and impacts) will receive a weight of 2 given the fundamental importance of human rights due diligence. More on the core social indicators can be found in the [Social Transformation Framework](#).

FIGURE 3: WEIGHTING DISTRIBUTION OF THE FOOD AND AGRICULTURE BENCHMARK



Based on the learnings from the first iteration of the benchmark as well as feedback from the ERC, stakeholders and companies, WBA proposes to reconsider the weighting approach for a small subset of companies in the upstream segments of the food and agricultural value chain that have a more indirect or even limited impact on nutrition. As outlined in the section above, the degree of influence and impact on certain topics in the nutrition measurement area varies. Integrating further feedback and learnings, we will discuss potential options with the ERC to better account for the heterogeneity of companies across the value chain, their differing business models and corporate expectations. Potential changes to the weighting approach for this subset of companies will be outlined in the finalised methodology that will be published in Q4 2022.

### Approach to scoring

A set of guidelines for each indicator is used to score companies. Each indicator has a fixed scale by which the company receives a score depending on the scoring criteria. WBA scores have a 0–2 range: **a score of 0 reflects no performance and a score of 2 reflects best performance**. Each indicator is assessed against a set of predefined criteria related to the 'elements' outlined in the section Draft indicators 2023 Food and Agriculture Benchmark below. To accommodate differences in the sphere and degree of influence of corporate action across the value chain, the respective scoring guidelines may differ depending on the value chain segment.

In contrast to the methodology for the 2021 iteration of the benchmark, **scoring guidelines no longer follow a strict cumulative scoring approach**. Based on learnings from the first iteration and feedback received, scoring guidelines have been adapted to an unconditional scoring approach. This



means that companies can receive a score for any element they meet, irrespective of whether they meet previous elements.

In line with the other transformation benchmarks at WBA, the Food and Agriculture Benchmark will apply this scoring approach for the following reasons:

- **Simplicity:** Scoring guidelines are clear, straightforward, and easy to understand, benefitting companies, stakeholders and researchers in the assessment process.
- **Capture corporate performance more accurately:** Companies will score on every element they meet, irrespective of meeting other elements. This allows to better capture corporate activities that do not clearly build upon one another.
- **Flexibility:** Increased flexibility to remove, add or rescore elements over time, thereby ensuring maximum consistency over time.
- **Data analysis:** Data is available at an element level, increasing insights and analysis of corporate performance.

The core social indicators are assessed differently as they have been developed to apply to all industries and focus on fundamentals. They represent expectations that all companies should be meeting, but are not necessarily 'leading practice' or proxies for good performance. As such, each indicator is limited to 1 point and broken into the following levels:

- Met: the company met all the elements for a particular indicator (1 point)
- Partially met: the company met some elements for a particular indicator (0.5 points)
- Not met: the company did not meet any of the elements for a particular indicator (0 points).

## Data collection

WBA will assess companies against all indicators of the methodology based on relevant data from a company's and other third party disclosure. Unlike for the first iteration of the benchmark, WBA will not send a questionnaire, but share a draft assessment of the company's performance with companies to which companies are invited to engage and provide additional information. Additional information provided by companies will be used to complete the assessment. All data used for the benchmark is already public or could be made public. Only data at the company parent/group level and provided to WBA in the English language will be considered. The 2023 Food and Agriculture Benchmark will include corporate data for 2021- 22.

## Presentation of results

Companies are both ranked in total, as well as by measurement area and segment. Segment rankings ensure a peer-to-peer comparison and an understanding of the role of different segments in the food system.

The 2021 Food and Agriculture Benchmark has shown that all companies are on a journey and a stepping up of efforts is needed even for the best performers. Rankings are an absolute assessment of a sector's performance against the expectations for the transformation, presented as a relative comparison between the companies in the benchmark.

The performance of each company is summarised in a scorecard, including:

- a summary description and performance overview of the company





- the rank and total score in the benchmark
- rank by measurement area and segment
- segment ranking summary
- leading practices of the company's performance for each measurement area
- risks and opportunities across each measurement area
- comparison of performance with the first iteration.

## Alignment with WBA's Nature Benchmark

We must transform the way we live and do business in a way that protects our shared natural resources. Business leaders have a critical role to play in steering their organizations towards a future where humanity and nature will thrive<sup>1</sup>.

The urgent need for action on nature contrasts with the current landscape of corporate impacts. While standards and disclosures are established in some topics, many areas remain uncovered and many companies are just starting to capture and disclose relevant information. WBA's Nature methodology was launched in April 2022. It has sought to build on existing standards and best practice while also recognising and trying to fill in some of the gaps. WBA's Nature Benchmark aims to guide companies through that critical transformation, by assessing 1000 of the most impactful companies on nature by 2023. It will examine how the impacts of business contribute to stable and resilient ecosystems which enable humanity and nature to co-exist within planetary boundaries on biodiversity, climate, land, oceans and water.

**The food and agriculture sector is one of the most critical sectors when it comes to nature impacts. This is why the 350 keystone food and agriculture companies are in scope of WBA's Nature Benchmark.** The sector relies heavily on ecosystems, while at the same time our global food system is the primary driver of biodiversity loss (UNEP, 2021). Food production is already a key contributor to climate change, deforestation, biodiversity loss and fresh water depletion, with almost half of global food production relying on exceeding the planet's environmental boundaries (SRC, 2020). Without dedicated measures, these impacts could increase by 60–90% by 2050 (PIK, 2018). It is therefore that pressure is mounting to ensure food systems are central to the COP27 agenda, held in November 2022.

Due to the interlinkages between the two systems, Food and Agriculture and Nature, for 2023 the 350 food and agriculture companies will be assessed both against the updated Food and Agriculture Methodology and the new Nature Methodology<sup>2</sup>. The research processes for both benchmarks will be aligned, to ensure a smooth meaningful analysis and a smooth process of engagement with the companies.

---

<sup>1</sup> <https://sciencebasedtargets.org/about-us/sbtn>

<sup>2</sup> The only exception being BASF, Bayer and Evonik who are assessed by the Nature benchmark in 2022 given their classification as pharmaceutical/chemical companies.



# Draft indicators 2023 Food and Agriculture Benchmark

The following sections describe each indicator within the four different measurement areas.

The indicators follow a standard format:

- **Topic:** a short descriptor of the issue.
- **Indicator:** sets out the topic-specific outcomes expected of the company.
- **Rationale:** sets out the reason why the topic is included in the benchmark and why it is crucial for food systems transformation and the SDGs.
- **Elements:** set out the indicative scoring guidelines against which companies will be assessed for the indicator.
- **Sources:** lists the key existing initiatives that the indicator aligns with or builds upon.

## A. Governance and strategy

### A1 - Sustainability strategy

**Indicator:** The company has sustainability objectives and targets embedded in its strategy and business model.

**Rationale:** A corporate sustainability strategy prioritises and embeds sustainability objectives and targets and helps the company to deliver on key Sustainable Development Goals (SDGs). It facilitates the company's ability to adapt and change through forward planning, increasing its resilience, managing risks and protecting workers, the company and society at large.

**Elements:**

- a. The company discloses its process for identifying and prioritising its most relevant sustainability impacts as well as the outcome of this process, in relation to its sustainability strategy.
- b. The company has a sustainability strategy, covering sustainability topics across all three benchmark measurement areas (environment, nutrition and social inclusion) in relation to both its own operations and its value chain.
- c. The company has group-wide targets on key sustainability topics for the most material parts of its value chain.
- d. The company reports consistently against all its targets.

**Sources:** Forum for the Future and WBSCD ([2021](#)), GRI 2-22, 2-23, 3-1, 3-2, 3-3 ([2021](#)), IFAC et al. ([2020](#)), UNDP ([2021](#)), WEF ([2020](#)).



## A2 – Accountability for sustainability strategy

**Indicator:** The company has a governance system that includes highest level responsibility and accountability for its sustainability objectives and targets. Senior executive members have incentives to reward the effective delivery of relevant company strategies and initiatives.

**Rationale:** Linking sustainable development objectives and targets to roles and remuneration is important to ensure the accountability of the company in relation to its contribution to sustainable development objectives and targets. Ensuring capability within decision-making bodies further indicates a company's commitment to transitioning to a sustainable future.

### Elements:

- a. The company discloses having persons, teams or committees within the company who are responsible for the implementation of its sustainability strategy.
- b. The company provides evidence of assigning decision-making and oversight responsibility for its sustainability strategy to the highest governance body<sup>3</sup>.
- c. The company provides evidence of linking performance criteria in senior executives' remuneration policies to its sustainability targets and objectives.
- d. The company provides evidence that its highest governance body has expertise with respect to the company's most material sustainability topics across all three benchmark measurement areas (environment, nutrition and social inclusion).

**Sources:** GRI 2-10, 2-12, 2-13, 2-14, 2-17 (2021), IFAC et al. (2020), UNDP (2021), WEF (2020).

### Key changes:

Element d) have been added to identify responsible persons and their qualifications within the organisation.

## A3 – Stakeholder engagement

**Indicator:** The company engages with stakeholders<sup>4</sup> on sustainable development issues and incorporates the outcomes of these activities in its strategy and operations.

**Rationale:** Serving the interests of all stakeholders is key to businesses' long-term success. Regular engagement with stakeholders contributes to the company's understanding of diverse and frequently opposing perspectives, drives innovation and helps to shape robust and inclusive approaches. Companies are expected to engage meaningfully with stakeholders. Engagement processes are

---

<sup>3</sup> Highest governance body: Formalised group of individuals responsible for the strategic guidance of an organisation, the effective monitoring of management and the accountability of management to the broader organisation and its stakeholders with the highest authority in the organisation. In some jurisdictions, governance systems consist of two tiers, where supervision and management are separated or where local law provides for a supervisory board drawn from non-executives to oversee an executive management board. In such cases, both tiers are included under the definition of highest governance body. (GRI, 2021)

<sup>4</sup> Stakeholders, as defined by GRI Standards: individuals or groups that have an interest that is affected or could be affected by the organisation's activities. This includes, but is not limited to, local communities, civil society, governments, workers and employees.

Meaningful stakeholder engagement is characterized by two-way communication and depends on the good faith of participants on both sides. It is also responsive and ongoing and includes in many cases engaging with relevant stakeholders before decisions are made.

Company engagement with stakeholder groups should include frequency and channels.



expected to produce a clear output or action and an acknowledgement of how stakeholder inputs are used.

**Elements:**

- a. The company discloses an overview of the issues raised during its stakeholder engagement activities.
- b. The company discloses its process for identifying relevant stakeholders across its value chain.
- c. The company discloses its process for engaging with stakeholder groups, including frequency and channels, beyond its materiality assessment or a similar equivalent.
- d. The company discloses the outcomes of its stakeholder engagement activities and their integration into its sustainability strategy.
- e. The company's stakeholder engagement covers its most material sustainability topics across all three benchmark measurement areas (environment, nutrition and social inclusion).

**Sources:** GRI 2-29 (n.d.), IFAC et al. (2020), SASB (n.d.), UNDP (2021), WEF (2020).

#### **A4 – Lobbying and advocacy**

**Indicator:** The company advocates sustainable food systems<sup>5</sup> policies and regulations and discloses any misalignment with its lobbying activities as well as the measures it takes to address misalignment.

**Rationale:** Both individually and through trade associations, companies should advocate sustainable food systems policies and regulations. A company that operates sustainably does not finance trade associations that undermine sustainable food systems policies, including in the environment, food and nutrition security and social domains. It conducts regular due diligence on the trade associations they support, and fully discloses the names of the associations and alignment of their lobbying activities with policies and regulations that support sustainable food systems outcomes. It discloses their action plans to correct any misalignment.

**Elements:**

- a. The company discloses a list of trade associations of which it is a member for all jurisdictions in which it operates.
- b. The company discloses a clear and detailed framework for assessing alignment of its trade associations with sustainable food systems policies.
- c. The company provides evidence of annually applying the framework across all trade associations.
- d. The company reports any misalignment between the lobbying activities of its trade associations and sustainable food systems policies.
- e. The company discloses an action plan to address misalignment which includes clear escalation steps.
- f. The company discloses clear deadlines for each of its escalation steps and consistently reports on their application.
- g. The company discloses an annual review of all the advocacy activities it has undertaken.

---

<sup>5</sup> Sustainable food systems cover all three benchmark areas (environmental, nutrition and social inclusion). A sustainable food system is understood as one that delivers food security and nutrition for all in such a way that the economic, social, cultural, and environmental bases to generate food security and nutrition for future generations are safeguarded (UNFSS, 2020).



**Sources:** GRI 2-28, 11.22 (2021), UN PRI (2018), WBA (2021b), WEF (2020).

**Key changes:**

Indicator A4 has been added based on stakeholder input and expert conversations.

## B. Environment

### B1. Scope 1 and 2 greenhouse gas emissions

**Indicator:** The company reduces its scope 1 and 2 GHG emissions in line with a 1.5°C trajectory.

**Rationale:** Around a quarter of global GHG emissions are caused by land clearing, crop production and fertilisation, with animal-based foods contributing 75% to that figure (IPBES, 2019). Without significant adjustments to agricultural practices, GHG emissions from agriculture are likely to increase 15–20% by 2050 (WEF, 2020). This indicator is aligned with the SBTi's interim target to reduce value chain GHG emissions by 50% by 2030, and by 90-95% by 2050, in accordance with sectoral ambitions by 2030. (SDGs 7 and 13)

**Elements:**

- a. The company discloses quantitative reductions for its scope 1 and 2 emissions.
- b. The company has targets<sup>6</sup> to reduce its scope 1 and 2 emissions.
- c. The company's scope 1 and 2 targets are aligned with 1.5°C trajectory.
- d. The company reports progress against its scope 1 and 2 emissions targets.

**Sources:** CDP Climate (2021), FAO (2021), GHG Protocol Agricultural Guidance (2014), GRI 305 (2016), SASB (n.d.), SBTN (2020)

### B2. Scope 3 greenhouse gas emissions

**Indicator:** The company reduces its scope 3 GHG emissions in line with a 1.5°C trajectory.

**Rationale:** Of the 2019 global anthropogenic emissions, approximately 31% came from agri-food systems – with majority of emissions from agricultural land, followed by pre- and post-production processes, and land-use change (FAO, 2021). It is estimated that about 40% of the global GHG emissions are driven, or influenced, by companies through their purchases and the products they sell (CDP, 2018). (SDGs 7 and 13)

**Elements:**

- a. The company discloses segments of its scope 3 emissions.
- b. The company discloses quantitative reductions for its scope 3 emissions.
- c. The company has targets to reduce scope 3 emissions.

---

<sup>6</sup> Indicators B1 and B2 will accept net-zero targets. Please refer to the SBTi's [Net-Zero Standard](#) for guidance and tools on setting science-based net-zero targets.





- d. The company's scope 3 targets are aligned with 1.5°C trajectory.
- e. The company reports progress against its scope 3 emissions targets.

**Sources:** CDP Climate (2021), FAO (2021), GHG Protocol Agricultural Guidance (2014), GRI 305 (2021), SASB (n.d.), SBTN (2020)

### B3. Ecosystem conversion

**Indicator:** The company demonstrates that it is achieving deforestation and conversion<sup>7</sup>-free supply chains for its high-risk commodities.

**Rationale:** Land use change through the conversion of natural habitats is among the most significant drivers of biodiversity loss in terrestrial ecosystems. Agricultural production alone is responsible for 80% of global deforestation (WWF, 2020). Such commodity-driven tropical deforestation where forests are cleared to make for land to grow crops or raise cattle is responsible for approximately 5% of global greenhouse gas emissions (Ceres, 2020). (SDGs 12, 13 and 15)

**Elements:**

- a. The company discloses qualitative evidence towards achieving deforestation and conversion-free (DCF) supply chains for its relevant high-risk commodities<sup>8</sup>.
- b. The company discloses the proportion of commodities that are DCF-free.
- c. The company has a DCF target, and reports progress against it.
- d. The company's DCF target covers all its high-risk commodities.
- e. The company discloses evidence that it has achieved 100% DCF supply chains for all of its relevant high-risk commodities.

**Sources:** AFi (n.d.), CDP Forests (2021), FAO (2021), Forest 500 (2021), SBTN (2020), SPOTT (2021)

### B4. Sustainable fishing and aquaculture

**Indicator:** The company demonstrates sustainable fishing and aquaculture operations and/or the sustainable sourcing of seafood and aquaculture feed ingredients.

**Rationale:** To safeguard fish populations and marine biodiversity, companies need to contribute to sustainably managed marine aquatic resources. According to the FAO, in 2017 about a third of the global fish stocks were overfished, while nearly 60% were fully exploited (FAO, 2020). (SDGs 12 and 14)

**Elements:**

- a. The company provides qualitative evidence of a commitment to sustainable fishing and aquaculture with reference to environmental sourcing criteria.

---

<sup>7</sup> As defined by the Accountability Framework Initiative, conversion is the change of a natural ecosystem to another land use or profound change in a natural ecosystem's species composition, structure, or function. Deforestation is one form of conversion.

<sup>8</sup> Key high-risk commodities: beef, palm oil, soy, cocoa, coffee.



- b. The company provides quantitative evidence of increasing its sustainable fisheries and aquaculture operations and sourcing.
- c. The company has a target for sustainable fisheries and aquaculture, and reports progress against this target.
- d. The company's target covers 100% of its portfolio.
- e. The company provides evidence that 100% of its portfolio comes from sustainable fisheries and aquaculture.

**Sources:** FAIRR ([2021](#)), WBA ([2021c](#))

## B5. Protein diversification

**Indicator:** The company is transitioning to a diversified protein portfolio.

**Rationale:** The animal protein sector is a significant contributor to climate change and deforestation ([WBCSD, 2020](#)). Research has shown that simply improving production practices of meat and dairy will be insufficient to resolve these issues; a shift in consumption patterns will also be required ([IPCC, 2019](#)). (SDGs 2, 3 and 13)

### Elements:

- a. The company discloses qualitative evidence of protein diversification activities or commitments.
- b. The company discloses quantitative evidence of increasing alternative proteins<sup>9</sup> within its portfolio through for example, an increase in the sales/products/menus that consist of alternative proteins.
- c. The company discloses the proportion of alternative proteins and animal proteins through for example, tonnes sold or volume sales in its portfolio.
- d. The company has a sales-based target to increase alternative proteins across its portfolio, and reports progress against it.

**Sources:** FAIRR ([2021](#)), Food Foundation ([2021](#)), WWF ([2022](#))

### Key changes:

Element c was added based on latest reporting guidelines from WWF's [publication](#) on The Journey to Corporate Protein Disclosure.

## B6. Soil health and agrobiodiversity

**Indicator:** The company adopts sustainable production and sourcing practices that improve soil health and increase agrobiodiversity.

<sup>9</sup> Alternative proteins are defined as: plant-based proteins and other alternatives, such as cell-based meat analogues and plant-based dairy alternatives (WBA definition).



**Rationale:** According to the Food and Agriculture Organisation (FAO, 2021), approximately one-third of the world's soils are moderately to highly degraded. Soil erosion causes significant negative impacts such as disrupting the soil's ability to store and cycle carbon, nutrients and water, and reducing crop yields – resulting in production losses of around 7.6 million tonnes for cereals alone. Scaling regenerative agricultural practices can increase agrobiodiversity and resilience, boost total productivity and the nutritional status of diets, while reducing the need for water and agricultural inputs (FOLU, 2019). (SDGs 2, 12, 13 and 15)

**Elements<sup>10</sup>:**

- a. The company provides qualitative evidence on improving soil health and/or increase agrobiodiversity in its production and/or sourcing practices.
- b. The company provides quantitative evidence on improving soil health and/or agrobiodiversity in its production and/or sourcing practices.
- c. The company has a target to improve soil health in its production and/or sourcing practices, and reports progress against it.
- d. The company has a target to increase agrobiodiversity in its production and/or sourcing practices, and reports progress against it.
- e. The company discloses quantifiable data on its impact on soil health and/or agrobiodiversity in its production and/or sourcing practices.

**Sources:** Bioversity International (2020), FAO (2020), FAO (2021), OP2B (2021), Rainforest Alliance (2022)

**Key changes:**

Element e was previously only applicable to upstream companies. This has now been extended to be applicable to all companies.

## B7. Fertiliser and pesticide use

**Indicator:** The company demonstrates that it is optimising the use of fertilisers and minimising the use of pesticides.

**Rationale:** Optimal and responsible use of plant nutrients is critical to preserve human, animal and environmental health (FAO, 2019). Excessive use of key inputs in agriculture, specifically nutrients such as fertilisers and chemicals such as pesticides, can lead to multiple forms of pollution (in land, water and air) – including eutrophication and risks to human health. (SDGs 2, 6 and 12)

---

<sup>10</sup> Companies in the upstream segments are expected to report on their production practices, while those in the downstream segment are expected to report on their sourcing practices. Vertically integrated companies need to meet elements across both their production and sourcing practices.



### Elements<sup>11</sup>:

- a. The company provides qualitative evidence on optimising the use of fertilisers and/or minimising pesticides in its production and/or sourcing practices.
- b. The company provides quantitative evidence on optimising the use of fertilisers in its production and/or sourcing practices.
- c. The company provides quantitative evidence on minimising the use of pesticides in its production and/or sourcing practices.
- d. The company has a target to optimise the use of fertilisers in its production and/or sourcing practices, and reports progress against it.
- e. The company has a target to minimise the use of pesticides in its production and/or sourcing practices, and reports progress against it.

**Sources:** FAO ([2021](#)), OP2B ([2021](#)), Rainforest Alliance ([2022](#)), RSPO ([2020](#)), SPOTT ([2021](#))

## B8. Water withdrawal

**Indicator:** The company reduces its water withdrawal<sup>12</sup> across its operations and supply chain.

**Rationale:** Agricultural systems alone account for 72% of all surface and groundwater withdrawals globally ([FAO, 2021](#)). Approximately 10% of the global population or 733 million people live in countries with high and critical water stress<sup>13</sup> conditions. With approximately one third of all irrigated crops grown in areas of high water stress, reducing water withdrawals is a key priority for the food and agriculture sector ([WRI, 2019](#)). According to the FAO ([2021](#)), about 77% of smallholder farms in low- and middle-income countries are in water-scarce regions, and less than a third have access to irrigation. (SDGs 6, 14 and 15)

### Elements<sup>14</sup>:

- a. The company discloses quantitative reductions in water withdrawal across its own operations.
- b. The company has a target to reduce water withdrawal across its own operations and reports progress against the target.
- c. The company provides evidence of dependency on water-stressed areas across its own operations.
- d. The company discloses the proportion of withdrawals from water-stressed areas across its own operations.

---

<sup>11</sup> Companies in the upstream segments are expected to report on their production practices, while those in the downstream segment are expected to report on their sourcing practices. Vertically integrated companies need to meet elements across both their production and sourcing practices.

<sup>12</sup> As defined by [GRI 303](#), water withdrawal is the sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period.

<sup>13</sup> As defined by the [CEO Water Mandate](#), water stress refers to the ability, or lack thereof, to meet human and ecological demand for fresh water. It considers several physical aspects related to water resources, including water availability, water quality, and the accessibility of water which is often a function of the sufficiency of infrastructure and the affordability of water, among other things.

<sup>14</sup> For this indicator certain elements are non-applicable, where relevant. For instance, elements e and f (related to water-stress in supply chains) are not applicable to upstream companies, while elements c and d (related to water-stress in own operations) are not applicable to downstream companies. For vertically integrated companies and some highly material industries like the beverage manufacturers, all elements are applicable.



- e. The company provides evidence of engaging with suppliers to reduce water withdrawal.
- f. The company provides evidence of dependency on water-stressed areas in its supply chain and has a target to engage with suppliers on the management of water-stressed areas, and reports progress against it.

**Sources:** CDP Water (2021), CEO Water Mandate (2021), FAO (2021), GRI 303 (2018), SBTN (2020), UNCTAD (2019), WRI Aqueduct Water Risk Atlas (n.d.), WWF Water Risk Filter (n.d.).

### Assessing regenerative agriculture

Regenerative agriculture has been hailed as a potential solution (among many) to restore and transform food systems. While it is grounded in the principle of moving beyond sustainability, the approach is not very far from already existing practices such as agroecology and circular farming. While regenerative agriculture is yet to have a well-agreed definition or set of principles, most users of the approach focus on its positive outcomes through improved soil health and biodiversity, resilient ecosystems, and supporting farmer livelihoods, among others.

The Food and Agriculture Benchmark is among the few that assesses the policies and performance of the 350 most influential companies on their regenerative commitments. Instead of prescribing how companies should adopt regenerative agriculture, the focus of the benchmark assessment lies on ensuring that companies are able to evidence positive and regenerative outcomes. As such, company performance on regenerative agriculture is measured through a number of indicators such as improving soil health and increasing agrobiodiversity, promoting farmer productivity and resilience, optimizing use of inputs, reducing water withdrawal, etc. Our assessment is also aligned with similar frameworks such as the [Regenerative Agriculture Framework](#) by the One Planet Business for Biodiversity (OP2B) coalition, and the [Regenerative Coffee Scorecard](#) by the Rainforest Alliance.

## B9. Food loss and waste

**Indicator:** The company reduces food loss and waste<sup>15</sup> across its own operations and supply chain.

**Rationale:** Recent reports from WWF (2021) reveal that around 40% (2.5 billion tonnes) of food grown is wasted each year, with around 1.2 billion tonnes of food lost on farms alone during, around and after harvest. This level of inefficiency has significant environmental and social impacts such as increasing food insecurity and water use. Furthermore, emissions associated with food loss and waste (FLW) are estimated to account for approximately 8-10% of global greenhouse gas emissions (UNEP, 2021). (SDGs 2 and 12; specifically, SDG target 12.3.1 aims to halve food loss and waste globally by 2030)

<sup>15</sup> In alignment with WRAP (2020) and Champions 12.3 (2017), food loss and waste includes any food and its associated inedible parts that leave the human food supply chain. For the full list of possible destinations, please refer to Champions 12.3 (2017).





**Elements:**

- a. The company demonstrates that it is measuring food loss and waste (FLW) across its own operations.
- b. The company provides quantitative evidence of reducing FLW across its own operations.
- c. The company has a target to reduce FLW across its own operations, and reports progress against it.
- d. The company's targets across its own operations are aligned with the SDG 12.3 goal of reducing FLW by 50 percent by 2030.
- e. The company provides evidence of activities to collaborate with value chain partners to prevent FLW from being generated.

**Sources:** Champions 12.3 (2017), FAO (2021), FLW Accounting and Reporting Standard (2017), WRAP (2020)

**Key changes:**

Based on stakeholder feedback and consultations with industry experts, element d was added to differentiate the ambition level of targets and to acknowledge companies setting targets in line with SDG12.3 goal of halving FLW by 2030.

**B10. Plastic use and packaging waste**

**Indicator:** The company reduces its plastic use and transitions to sustainable forms of packaging<sup>16</sup>.

**Rationale:** Approximately 75-199 million tonnes of plastic are estimated to be in the oceans and accounting for 85% of all marine litter, with emissions of plastic waste projected to triple by 2040 in aquatic ecosystems (UNEP, 2021a). As major polluters of natural ecosystems, plastics are heavily associated with toxins and microparticles disrupting soils, waterways, oceans and human food chains. (SDGs 12 and 14)

**Elements:**

- a. The company provides qualitative evidence of reducing plastic use and transitioning to more sustainable forms of packaging.
- b. The company provides quantitative evidence of reducing plastic use and transitioning to more sustainable forms of packaging.
- c. The company has targets on one or more of the following, and reports progress against it: (i) reduction in percentage of overall plastic use (ii) reduction in percentage of virgin plastic use (iii) increase in the proportion of reusable or refillable packaging
- d. The company provides evidence that it has achieved 100% sustainable packaging across its operations
- e. The company works with value chain partners to reduce plastic use and transition to sustainable forms of packaging.

---

<sup>16</sup> Sustainable forms of packaging include, but are not limited to, reusable, recyclable and compostable packaging.



**Sources:** As You Sow (2021), Food Foundation (2021), GRI 306 (2016), SASB (n.d.)

**Key changes:**

Element c was slightly amended to guide companies to set more specific targets regarding plastic use and packaging waste. It is aligned with the As You Sow's Corporate Plastic Pollution Scorecard.

## B11. Animal welfare

**Indicator:** The company is committed to improving aquatic and farm animal welfare.

**Rationale:** More than 70 billion land animals are farmed for food annually, with two thirds in conditions that prevent them from moving freely or living naturally. Approximately 600 million pigs are estimated to live in intensive and confined conditions that deny their natural instincts to forage and to nest (World Animal Protection, 2021). Such intensive farming practices serve as optimal breeding grounds for viral pathogens, leading to the rise of infectious diseases. According to the UNEP and ILRI (2020), over half of all infectious diseases transferred from animals to humans since 1940 stemmed from intensive livestock production systems. (SDGs 3, 12, 14 and 15)

**Elements:**

- a. The company has a policy that addresses animal welfare issues (in its supply chain where relevant).
- b. The company discloses evidence of processes such as third-party certifications or third-party audits.
- c. The company has a target(s) that addresses animal welfare issues (in its supply chain where relevant).
- d. The targets are applicable to all species, geographies and products.
- e. The company's policies and/or targets address all of the following key animal welfare issues for each species: (i) phasing out close confinement (ii) ending routine mutilations (iii) ensuring pre-slaughter stunning (iv) avoiding genetic engineering and cloning (v) encouraging natural behaviours through species-specific enrichment (vi) limiting long-distance live transport to eight hours or under.

**Sources:** Aquatic Life Institute (n.d.), BFFAW (2021), Collier FAIRR (2021), Compassion in World Farming (n.d.), SASB (n.d.), World Animal Protection (2021)

## B12. Antibiotics use and growth promoting substances

**Indicator:** The company reduces the use of medically important antimicrobials<sup>17</sup>, and specifically prohibits the prophylactic use of antibiotics and growth-promoting substances.

**Rationale:** Antibiotic use is prevalent in the food and agriculture sector, with around 75% of antibiotics in the United States alone used on farm animals. This number is projected to increase by 22% by 2030 (FAIRR, 2017). Antimicrobial resistance is a significant public health threat, with

---

<sup>17</sup> As defined by the World Health Organization (2019) Critically important antibiotics for human use 6th revision



governments and other stakeholders across the world calling for a decrease in the use of antibiotics in livestock and aquaculture production. (SDGs 3, 12, 14 and 15)

**Elements:**

- a. The company has a policy on reducing the (prophylactic) use of antibiotics and/or growth promoting substances.
- b. The company discloses evidence of processes such as third-party certifications or third-party audits.
- c. The company has targets to phase out the use of growth-promoting substances across all species, geographies and products, and reports against the targets.
- d. The company has targets to phase out the prophylactic use of antibiotics across all species, geographies and products, and reports against the targets.
- e. The company discloses a reduction in the total use of antibiotics classified as medically important antimicrobials across all species, geographies and products.

**Sources:** Aquatic Life Institute ([n.d.](#)), BFAW ([2021](#)), FAIRR ([2021](#)), Compassion in World Farming ([n.d.](#)), SASB ([n.d.](#)), World Animal Protection ([2021](#))

## C. Nutrition

### C1 Availability of nutritious foods

**Indicator:** The company contributes to increasing the availability<sup>18</sup> of nutritious foods.<sup>19</sup>

**Rationale:** Effectively addressing the causes of malnutrition requires interventions across all functions of the food systems, from agricultural production, food processing, handling, and storage to food marketing and distribution. Making agriculture and food systems nutrition-sensitive<sup>20</sup> is important to ensure the production of a variety of affordable, nutritious, culturally appropriate and safe foods in adequate quantity and quality to meet the dietary requirements of populations in a sustainable manner ([FAO 2017](#)). Achieving the food security and nutrition targets of SDG 2 will only be possible if we ensure that people have enough food to eat and that what they are eating is nutritious ([FAO 2020](#)) as poor diets are the leading cause of mortality and morbidity worldwide, with 30% of deaths being diet related ([Food Systems Dialogues 2019](#)) (SDGs 2 and 3).

**Elements applicable only to companies with operations primarily in the following sectors:**  
***agricultural inputs, agricultural products and commodities and animal proteins.***

---

<sup>18</sup> Food availability addresses the availability of sufficient quantities of food of appropriate quality. It includes aspects of production, storage, processing, sales, etc. ([FAO 2006](#))

<sup>19</sup> Nutritious food is one that provides beneficial nutrients (e.g., protein, vitamins, minerals, essential amino acids, essential fatty acids, dietary fibre) and minimizes potentially harmful elements (e.g. antinutrients, quantities of sodium, saturated fats, sugars) ([Scientific Group of the UN Food System Summit 2021; CFS 2021](#))

<sup>20</sup> Nutrition-sensitive intervention: action in any sector which does not necessarily have nutrition as predominant goal but is designed to address the underlying determinants of nutrition. ([FAO 2017](#))



#### Elements:

- a. The company has a commitment to address food insecurity and malnutrition.
- b. The company provides qualitative evidence of nutrition-sensitive activities that contribute to improving the nutritional quality of crops/foods and/or increasing the diversity of nutrient-dense crops/ foods.
- c. The company provides qualitative evidence of nutrition-sensitive activities to improve (physical and/or economic) access to nutrient-dense crops/ foods or inputs to support the production of nutrient-dense crops/ foods.
- d. The company discloses quantitative evidence of its nutrition-sensitive activities (e.g. scale, yields of nutrient-dense crops, % of (bio)fortified crops/foods, increased diversity of crops grown, % of calories (from sugar) reduced through ingredient solution)
- e. The company provides evidence of a strategic<sup>21</sup>/company-wide approach.

**Sources:** FAO (2017), WBCSD (2021), WBCSD & N4G BCG (2021)

#### Key changes:

Based on stakeholder feedback and discussions with experts, the elements have been refined to better reflect expectations for companies in the upstream value chain segments (e.g., agricultural inputs, agricultural commodities and products).

Indicators C1 and C2 have been combined for companies in the upstream value chain segments. Element c, previously included in indicator C2 has been added to incorporate corporate expectations relating to increasing the accessibility and affordability of nutritious crops.

#### **Elements applicable only to companies with operations in the following sectors: *food and beverage manufacturers and processors, food retailers and restaurants and food service.***

#### Elements:

- a. The company demonstrates that it is improving the nutritional quality of products/menus by providing qualitative evidence on at least two of the following: a reduction of salt, sugar, fat, calories; an increase in fruits, vegetables nuts, wholegrain; fortified foods<sup>22</sup>, products that address other nutrient deficiencies (e.g. protein deficiency)
- b. The company demonstrates that it is improving the nutritional quality of products/menus by providing quantitative evidence on at least two of the following: a reduction of salt, sugar, fat, calories; an increase in fruits, vegetables nuts, wholegrain; fortified foods, products that address other nutrient deficiencies (e.g. protein deficiency)
- c. The company uses a nutrient profiling system (government-endorsed or evidence-based/peer-reviewed system in alignment with nutritional guidelines) to guide its product (re)formulation.

<sup>21</sup> Strategic: long-term, tied to the company's business model and strategy and filtering across the supply chain

<sup>22</sup> In line with [WHO-FAO Guidelines on Food Fortification with Micronutrients](#)



- d. The company has a sales-based target to increase the percentage of products/menus with improved nutritional profile (in accordance with the company's nutrient profiling system) and reports progress against it.
- e. The company has a sales-based target to increase the percentage of nutritious products/menus in accordance with government-endorsed/widely recognised nutrient profiling system/nutritional guidelines and reports progress against it.

**Sources:** ATNI (2020), ATNI (2022), CFS (2021), FAO (2021), FAO-WHO (2019), Food Foundation (2021), WBCSD & N4G BCG (2021)

#### Key changes:

Based on stakeholder feedback and discussions with experts, the elements have been amended to:

- include a more explicit reference to the use of nutrient profiling systems (element c);
- to distinguish between targets to increase the proportion of reformulated products and targets to increase the proportion of nutritious products as defined by government-endorsed/internationally recognised nutrient profiling system or nutrition guidelines (elements d and e).

## C2. Accessibility and affordability of nutritious foods

**Indicator:** The company addresses food insecurity by improving the accessibility and affordability of nutritious foods.

**Rationale:** Between 720 and 811 million people in the world faced hunger in 2020 – as many as 161 million more than in 2019. The cost of healthy diets and persistently high level of poverty are keeping healthy diets unaffordable for around 3 billion people in every region of the world, particularly in low-income communities and countries. The COVID-19 pandemic has also exposed the significant risk of food insecurity for vulnerable groups<sup>23</sup> (FAO 2021b). Cheaper food is often prioritised by families with less disposable income who are forced to compromise on nutrition (UNICEF 2019). (SDGs 2, 3, 5, 9, 10 and 11)

**Elements applicable only to companies with operations in the following sectors: *food and beverage manufacturers and processors, food retailers and restaurants and food service.***

#### Elements:

- a. The company has a commitment to improve the accessibility and affordability of nutritious foods.
- b. The company has commercial activities to improve the accessibility of nutritious foods, especially for vulnerable groups.

<sup>23</sup> **Vulnerable groups** include vulnerable and marginalised populations across countries as well as within countries and markets. Vulnerability to a higher risk of malnutrition (undernutrition, nutrient deficiencies and overweight, obesity and diet-related diseases) compared to the general population can vary by geography, income or other socio-economic factors as well as by age and life stage. Depending on the form of malnutrition, vulnerable groups can include infants, children, women of reproductive age, the elderly and/or low-income or marginalised households



- c. The company has commercial activities to improve the affordability of nutritious foods, especially for vulnerable groups.
- d. The company has a target to improve the accessibility of nutritious foods, especially for vulnerable groups, through its commercial activities and reports progress against this target.
- e. The company has a target to improve the affordability of nutritious foods, especially for vulnerable groups, through its commercial activities and reports progress against this target.

**Sources:** ATNI ([2020](#)), ATNI ([2022](#)), CFS ([2021](#)), FAO ([2021](#)), Food Foundation ([2021](#))

#### **Key changes:**

The expectations regarding improving the accessibility and affordability of nutritious foods for companies classified in the upstream value chain segments have been combined with indicator C1.

### **C3. Clear and transparent labelling**

**Indicator:** The company provides nutrition information through clear, intuitive, and accurate labelling.

**Rationale:** Information about food can positively or negatively influence consumer preferences, purchasing behaviour and consumption patterns ([GNR 2020](#)). Visible, accurate and easy to understand on-pack food labelling<sup>24</sup> helps consumers to make healthier food choices and incentivises food manufacturers and suppliers to deliver more nutritious foods ([WHO 2020](#)). (SDGs 2, 3 and 12)

**Elements applicable only to companies with operations in the following sectors: *food and beverage manufacturers and processors, food retailers and restaurants and food service.***

#### **Elements:**

- a. The company complies with laws, codes and regulations related to food labelling to provide nutrition information on key relevant nutrients and portion- or serving-based information.
- b. The company discloses the percentage of products/menus and markets for which it has provided nutrition information on key relevant nutrients and portion- or serving-based information.
- c. The company provides evidence of adoption of front-of-pack labels<sup>25</sup> or any other consumer-facing nutrition labels that support consumers with making healthier food choices; where applicable, the company provides evidence of adoption of an interpretive government-endorsed<sup>26</sup> front-of-pack labelling.

<sup>24</sup> Food label refers to any tag, brand, mark, pictorial or other descriptive matter that is written, printed, stencilled, marked, imbossed or impressed on, or attached to, a container of food or food product. It usually includes information on the ingredients, quality and nutritional value of the product. ([FAO 2021](#))

<sup>25</sup> Front-of-pack label: are presented on the front of food packages (in the principal field of vision) and can be applied across the packaged retail food supply. There are two main categories of front-of-pack labels: interpretive and non-interpretive (informative). Interpretive systems provide at-a-glance guidance on the relative healthiness of a product; non-interpretive systems provide a summary of nutrient information from nutrient declarations for one or more nutrients and no advice or direction on the overall nutritional value of the food ([WHO 2019](#)). An overview of the types of nutrition labels can be found [here](#) (p.6) and [here](#) (p. 30) .

<sup>26</sup> Interpretive government-endorsed front-of-pack labelling refers to front-of-pack labelling systems that are legally allowed and supported by government or other authorities in the country. Examples are [Health Star Rating Systems](#), [Nutri-score](#), Healthy choices logo, etc.



- d. The company discloses the percentage of products/menus for which its front-of-pack labelling schemes have been rolled out; where applicable, the company discloses the percentage of products of menus for which interpretive government-endorsed front-of-pack labels have been rolled out.
- e. The company provides evidence that all of its labelling commitments have been rolled out to at least 80% of all markets or 98% of all products/menus globally.

**Sources:** ATNI ([2020](#)), ATNI ([2022](#)), GAIN ([2021](#)), FAO ([2021](#)), WBCSD & N4G BCG ([2021](#)).

#### **C4. Responsible marketing and promotion of nutritious foods**

**Indicator:** The company's marketing strategies prioritise nutritious foods, especially when marketing to children.

**Rationale:** Marketing activities can significantly influence consumer and customer choice. Through responsible marketing of food and beverages, and products and services, companies can help drive behaviour change ([UNICEF, 2019](#)). Children around the world are exposed to large volumes of unhealthy food marketing, with negative consequences for their diets and health. Including effective marketing restrictions on the marketing of unhealthy food protects children from harm ([UNICEF, 2021](#)). (SDGs 2, 3 and 12)

**Elements applicable only to companies with operations in the following sectors: *food and beverage manufacturers and processors, food retailers and restaurants and food service.***

**Elements:**

##### **Promotion of nutritious foods**

- a. The company has a commitment/policy for responsible advertising and marketing communication aligned with international codes and guidelines<sup>27</sup> or national regulations.
- b. The company provides evidence of marketing activities to promote healthier and more nutritious food options (in accordance with a government-endorsed/widely recognised nutrient profiling system/nutritional guidelines).
- c. The company discloses the proportion of marketing budget spent on promoting healthier and more nutritious food options.

##### **Responsible marketing to children**

- d. If the company produces or sells foods and/or beverages suitable for children in their portfolio, it has a responsible marketing policy specifically tailored to children that is aligned with international codes and guidelines<sup>28</sup> and applicable across all media channels.
- e. The company's responsible marketing policy includes marketing restrictions to children and teens<sup>29</sup> (below the age of 18).

<sup>27</sup> E.g.: [International Chamber of Commerce's Advertising and Marketing Communications Code](#)

<sup>28</sup> E.g.: [Framework for Responsible Food and Beverage Marketing Communications 2019](#); [IFBA Global Responsible Marketing Policy 2021](#)

<sup>29</sup> Teens are individuals aged 13-17 years ([ICC Advertising and Marketing Communication Code](#); [Convention on the Rights of the Child](#))





- f. The company's marketing policy restricts marketing to children only to products meeting WHO regional standards<sup>30</sup>.
- g. The company provides evidence of compliance with its responsible marketing policy for children through third-party auditing.

**Sources:** ATNI (2020), ATNI (2022), CFS (2021), GAIN (2021), Food Foundation (2021), WBCSD & N4G BCG (2021)

**Key changes:**

Based on stakeholder feedback and discussions with experts, the indicator has been expanded to assess companies' commitment and practices more explicitly on responsible marketing to children. Elements e, f and have been added.

## C5. Workforce nutrition

**Indicator:** The company has workforce nutrition programmes for its employees and supply chain workers.

**Rationale:** Approximately 58% of the world's population will spend a third of their time at work during their adult life (CGF, 2022). Companies can promote nutrition at work through a set of interventions to improve awareness about, access to and supply of healthy foods (Workforce Nutrition Alliance, 2022). (SDGs 2, 3 and 5)

**Elements**

- a. The company has at least one of these two programs: nutrition-focused health check; nutrition education.
- b. The company has a programme/policy for workplace breastfeeding support.
- c. The company has a programme for healthy food at work.
- d. The company has a company-wide programme/policy for workforce nutrition.
- e. The company has workforce nutrition programmes for its supply chain workers.

The company discloses quantitative evidence on healthy food offerings in its own operations and/or in its supply chain.

**Sources:** ATNI (2020), GAIN (2021), WBCSD & N4G BCG (2021), Workforce Nutrition Alliance (2022)

**Key changes:**

Element e has been added to expand the focus of the indicator and include supply chains. A considerable portion of companies' supply chain activities (e.g.: agri-commodities production, manufacturing) take place in low and middle-income countries, where malnutrition and poor working conditions are often critical issues.

<sup>30</sup> E.g. [WHO Regional Office for Europe Nutrient Profile Model](#); [WHO Nutrient Profile Model for the Western Pacific Region](#).



## C6. Food safety

**Indicator:** The company ensures safe food for consumers.

**Rationale:** Every year, an estimated 600 million people – almost 10% of the global population – fall ill after eating contaminated food and 420,000 die ([WHO, 2020](#)). Unsafe food creates a vicious cycle of disease and malnutrition, and particularly affects infants, young children, the elderly and sick. (SDGs 2, 3 and 12).

**Elements:**

- a. The company demonstrates compliance with national regulations and/or the Codex Alimentarius guidelines on General Principles of Food Hygiene: Good Hygiene Practices and the Hazard Analysis and Critical Control Point (HACCP) System.
- b. The company provides evidence that more than 90% of its own operations are certified to a Global Food Safety Initiative (GFSI)-recognised food safety scheme / certification programme or other widely recognised (industry- specific) certification.
- c. The company discloses how it supports food suppliers to work towards food safety certification/ programme.
- d. The company discloses the percentage of food suppliers certified to a GFSI-recognised food safety scheme / certification programme, where relevant.
- e. The company provides evidence that more than 90% of its suppliers are certified to a GFSI-recognised food safety scheme / certification programme or other widely recognised (industry- specific) certification.

**Sources:** CFS ([2021](#)), FAIRR ([2021](#)), FAO ([2021](#)), GFSI ([2020](#)), GAIN ([2021](#))

**Key changes:**

Element c has been added to assess companies' supply chains expectations more explicitly.

## D. Social inclusion

### Core Social Indicators

#### Integration of core social indicators into the benchmark

WBA's [social transformation](#) focuses on incentivising companies to meet societal expectations of responsible business conduct that leaves no one behind. By respecting human rights, providing decent work and acting ethically, companies can support the SDGs, address inequalities and contribute to a sustainable future for all. A key part of this is embedding the 'leave no one behind' principle in the system transformation methodologies.

To do so, WBA benchmarks integrate a common set of core social indicators into all WBA system transformation methodologies to assess whether companies are demonstrating a sufficient commitment to responsible conduct. These indicators are used to assess companies, regardless of the sector in which they operate, based on publicly available information, to drive transparency about responsible business conduct. The core social indicators are supplemented by transformation-specific social indicators that are relevant to the food and agriculture sector.



## Respect human rights

### D1. Commitment to respect human rights

**Indicator:** The company publicly commits to respecting all internationally recognised human rights across its activities.

### D2. Commitment to respect the human rights of workers

**Indicator:** The company publicly commits to respecting the principles concerning fundamental rights at work in the eight ILO core conventions as set out in the ILO Declaration on Fundamental Principles and Rights at Work. It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.

### D3. Identifying human rights risks and impacts

**Indicator:** The company proactively identifies its human rights risks and impacts.

### D4. Assessing human rights risks and impacts

**Indicator:** Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts.

### D5. Integrating and acting on human rights risks and impacts

**Indicator:** The company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes by taking appropriate actions to prevent, mitigate or remediate its salient human rights issues.

### D6. Engaging with affected and potentially affected stakeholders

**Indicator:** As part of identifying and assessing its human rights risks and impacts, the company identifies and engages with stakeholders whose human rights have been or may be affected by its activities.

### D7. Grievance mechanisms for workers

**Indicator:** The company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues.

### D8. Grievance mechanisms for external individuals and communities

**Indicator:** The company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which individuals and communities who may be adversely impacted by the Company can raise complaints or concerns, including in relation to human rights issues.

## Provide and promote decent work

### D9 Health and safety fundamentals

**Indicator:** The company publicly commits to respecting the health and safety of workers and discloses relevant data. It also places health and safety expectations on and monitors the performance of its business relationships.

### D10. Living wage fundamentals

**Indicator:** The company is committed to paying its workers a living wage and supports the payment of a living wage by its business relationships.

### D11. Working hours fundamentals



**Indicator:** The company does not require workers to work more than the regular and overtime hours and places equivalent expectations on its business relationships.

#### D12. Collective bargaining fundamentals

**Indicator:** The company discloses information about collective bargaining agreements covering its workforce and its approach to supporting the practices of its business relationships in relation to freedom of association and collective bargaining.

#### D13. Workforce diversity disclosure fundamentals

**Indicator:** The company discloses the percentage of employees for each employee category by at least four indicators of diversity.

#### D14. Gender equality and women's empowerment fundamentals

**Indicator:** The company publicly commits to gender equality and women's empowerment and discloses quantitative information on gender equality and women's empowerment.

### Act ethically

#### D15. Personal data protection fundamentals

**Indicator:** The company publicly commits to protecting personal data and has a global approach to data privacy.

#### D16. Responsible tax fundamentals

**Indicator:** The company has a public global tax approach and discloses its corporate income tax payments on a country-by-country basis.

#### D17. Anti-bribery and anti-corruption fundamentals

**Indicator:** The company publicly prohibits bribery and corruption and takes steps to identify and address bribery and corruption risks and incidents.

#### D18. Responsible lobbying and political engagement fundamentals

**Indicator:** The company has an approach to lobbying and political engagement and has related controls in place.

## Food systems transformation-specific social inclusion indicators

### D19. Child labour

**Indicator:** The company eliminates and prevents child labour<sup>31</sup> in its own operations and supply chain.

**Rationale:** Worldwide, 70% of child labour is found in the agriculture sector – one of the most dangerous in terms of work-related fatalities and disease ([ILO, 2017](#)). The principle behind the

---

<sup>31</sup> Child labour' in this indicator is defined as a situation in which a child is too young to work or is engaged in work that is hazardous or otherwise unacceptable or unpermitted for people under 18. This is different from decent work by young workers between 15 and 18 that is permitted, which is legal youth employment. A child is anyone under the age of 18, as defined by the Convention on the Rights of the Child. ILO Convention C138 – Minimum Age for Admission to Employment (1973) specifies that a child aged under 18 can work if it is above the age for finishing compulsory schooling and is not younger than 15 (or 14 in specific circumstances in developing countries) and as long as the work is not 'hazardous'. This indicator assesses the prevention of child labour; safe working conditions for young workers under 18 are assessed in indicator D22. Health and safety of vulnerable groups.



effective abolition of child labour is to stop all work by children that jeopardises their education and development ([ILO, 1973](#)). The indicator builds upon indicator D2. (SDG targets 8.7 and 8.8)

**Elements:**

Own operations

- a. The company provides evidence that it verifies the age of workers recruited in its own operations to ensure that they are not engaged in child labour.
- b. If a case of child labour is found in its operations, the company describes how it develops, participates in or contributes to remediation programmes for transition from employment to education, enabling children to attend and remain in education or describes how it improves working conditions for young workers.

Supply chain

- c. In its contractual arrangements with suppliers or supplier code of conduct, the company includes child labour requirements, including a prohibition on using child labour and verifying the age of workers recruited.
- d. The company describes how it works with its supply chain to eliminate child labour and to improve working conditions for young workers where relevant.
- e. The company provides an analysis of trends demonstrating progress in relation to eliminating child labour from its supply chain.

**Sources:** AFi ([n.d.](#)), GRI ([2018](#)), KnowTheChain ([2020](#)), Shift Project Ltd and Mazars LLP ([2015](#)), UNGP ([n.d.](#)), WBA ([2021a](#)), WBA ([2021d](#)), World Bank ([n.d.](#)).

**Key changes:**

Elements regarding the company's own operations and supply chain have been divided to allow for a separate assessment.

While a monitoring element has been removed, a requirement on age verification processes for the company's own operations has been added in element a.

In line with the CHRB methodology, element e now focusses on the supply chain as this is where cases of child labour more frequently occur. Last year's research also demonstrated that companies are more likely to report these numbers for their supply chain.

**D20. Forced labour**

**Indicator:** The company eliminates and prevents forced labour in its own operations and supply chain.

**Rationale:** Agriculture is a high-risk sector for forced labour and human trafficking. In many countries, agricultural workers are often unskilled, not unionised and not aware of their rights. Additionally, the sector is characterised by a high presence of seasonal and migrant workers, who are particularly vulnerable to fraudulent recruitment practices and coercive forms of labour ([ILO, 2015](#)). The indicator builds upon indicator D2. (SDGs 8 and 10)

**Elements:**

Own operations



- a. The company indicates that job seekers and workers do not pay any recruitment fees or related costs to secure a job (Employer Pays Principle), and that it does not retain workers' personal documents or restrict workers' freedom of movement.

#### Supply chain

- b. The company requires its suppliers to not use forced labour by codifying it in a supplier code of conduct, or similar document.
- c. In its contractual arrangements or with suppliers or supplier code of conduct, the company prohibits suppliers and any third-party recruitment intermediaries from imposing financial burdens on job seekers and workers by collecting recruitment fees or related costs, and from retaining workers' personal documents or restricting workers' freedom of movement.
- d. The company discloses how it works with its supply chain to eliminate at least one of the following: imposing recruitment fees, retaining personal documents or restricting workers' freedom of movement.
- e. The company provides an analysis of trends demonstrating progress in relation to eliminating forced labour in its supply chain.

**Sources:** GRI (2016), ILO (1930), KnowTheChain (2020), Shift Project Ltd and Mazars LLP (2015), UNGP (n.d.), WBA (2021a), WBA (2021d), World Bank (n.d.).

#### Key changes:

Elements regarding the company's own operations and supply chain have been divided to allow for a separate assessment.

Whereas the indicator previously focused on the retention of personal documents and restriction of workers' freedom, requirements regarding financial burdens on workers have been added to align with ILO recommendations. Element d. further requires companies to demonstrate how they work with suppliers on one or more of these topics.

As with indicator D19. Child labour, element e. now focusses on the supply chain as this is where cases of forced labour more frequently occur. Last year's research also demonstrated that companies are more likely to report these numbers for their supply chain.

## D21. Living wage

**Indicator:** The company pays all its workers a living wage<sup>32</sup> and requires its suppliers to do the same.

**Rationale:** Two thirds of the global population living in extreme poverty (living on less than USD 1.90 per day) are agricultural workers and their dependants (FOLU, 2019). Farm, factory and plantation workers are among the most vulnerable, often lacking a sustainable livelihood (Fairtrade International). They are disproportionately exposed to income insecurity as rural employment is typically informal, seasonal and underpaid. The prevalence of informal work, estimated to be 90% in the agriculture sector (ILO, 2018), can threaten income security and working conditions because of a lack of social protections. This indicator builds upon indicator D10. (SDGs 1, 2, 3, 5, 8 and 10)

<sup>32</sup> There are numerous definitions of a living wage, but the core concept is to provide a decent standard of living for workers and their family. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their family, based on a regular work week not including overtime hours.



**Elements:**

- a. The company discloses a target for paying a living wage across its direct suppliers.
- b. The company describes how it determines a living wage for the regions where it sources.
- c. The company discloses the percentage of workers across its own operations or direct suppliers that are paid a living wage.
- d. The company indicates that it has achieved paying a living wage for all its workers across its own operations.
- e. The company indicates that it has achieved paying a living wage across its direct suppliers.

**Sources:** ETI ([n.d.](#)), OECD and FAO ([2021](#)), FAO ([2014](#)), Future-Fit Foundation (n.d.), IDH ([n.d.](#)), RSPO ([2020](#)), SPOTT ([2021](#)), WBA ([2021a](#)), WBA ([2021d](#)).

**Key changes:**

Element c has been added to capture corporate disclosure on the share of workers in a company's operations and/or supply chain that are paid a living wage.

**D22. Health and safety of vulnerable groups**

**Indicator:** The company identifies and addresses health and safety risks to vulnerable groups<sup>33</sup> in its operations and/or supply chain.

**Rationale:** The agriculture sector is one of the most dangerous in terms of rates of work-related fatalities, non-fatal accidents and occupational diseases, the burden of which falls disproportionately on workers in developing countries and vulnerable groups. Almost 60% of the 1.3 billion agricultural workers are in developing countries ([ILO, 2000](#)), and almost half are women. In addition, the sector is characterised by casual or seasonal employment and a high involvement of migrant and underaged workers, often in hazardous conditions. About 59% of all children aged 5–17 who are engaged in hazardous work are in the agriculture sector ([FAO, 2019](#)). (SDGs 3, 6, 8 and 16)

**Elements:**

- a. The company recognises the specific health and safety risks to vulnerable groups.
- b. The company identifies vulnerable groups in relation to health and safety.
- c. The company assesses the health and safety risks to vulnerable groups.
- d. The company provides evidence of support activities that improve the health and safety of vulnerable groups.

**Sources:** ETI ([n.d.](#)), FAIRR ([2021](#)), FAO ([2014](#)), FSC ([2015](#)), Future-Fit Foundation (n.d.), GRI ([2018](#)), ILO ([2001](#)), RSB ([2017](#)), SASB ([n.d.](#)), SPOTT ([2021](#)), WBA ([2021a](#)), WBA ([2021d](#)),

---

<sup>33</sup> Vulnerable groups in the food and agriculture sector are particularly at risk of occupational injury and illness and include migrant and temporary labourers, women and young farmers.





### Key changes:

Depending on the company's place in the value chain and business model, health and safety risks to vulnerable groups may occur in its operations, supply chain or both. Previous distinctions between operations and supply chain in individual elements have therefore been removed.

## D23. Farmers and fisher livelihoods

**Indicator:** The company improves the livelihoods of farmers and fishers through activities aimed at increasing income and resilience.

**Rationale:** Inequality is one of the most pressing issues of our time and farmer poverty remains widespread in the global food system ([World Bank, 2016](#)). For many small-scale farmers, their income is insufficient to ensure a basic but decent standard of living ([Oxfam, 2018](#)). Farmers often get only 5–10 percent of the total value of products sold to consumers, while companies with downstream activities (processing, manufacturing, retailing) capture most of the value added in global agri-food supply chains ([Oxfam, 2018](#)). Companies can close the living income<sup>34</sup> gap by increasing pay, supporting resilience, and tackling inequalities in risks and power. Engaging on living income should not be a differentiator but standard practice for responsible companies ([Fairfood, 2021](#)). (SDGs 1, 3, 8, 10, 12 and 16).

### Elements:

- a. The company demonstrates that it has identified living income benchmarks for some commodities and/or regions.
- b. The company discloses how it assesses living income gaps.
- c. The company demonstrates activities to improve farmer resilience through its procurement practices and supply chain relationships for some commodities and/or regions.
- d. The company demonstrates that it adopts pricing practices that contribute to a living income for some commodities and/or regions.
- e. Company demonstrates that it supports increasing farmers and fishers' bargaining power.
- f. The company reports on the impact of some of its activities to improve income.

**Sources:** AFi ([n.d.](#)), IDH The Sustainable Trade Initiative ([n.d.](#)), Impact Institute ([2020](#)), Oxfam ([2018](#)), Oxfam ([2021](#)), WBA ([2019b](#)), WBCSD ([2019](#)), Living Income Community of Practice ([n.d.](#))

---

<sup>34</sup> In line with the [Living Income Community of Practice, n.d.](#), Living Income refers to "the net annual income required for a household in a particular place to afford a decent standard of living for all members of that household. Elements of a decent standard of living include: food, water, housing, education, healthcare, transport, clothing, and other essential needs including provision for unexpected events".



### Key changes:

The indicator has been amended to have a stronger focus on livelihoods and living income in particular. Making the expectations of the indicator more concrete supports companies in the indispensable journey to improve farmer and fisher livelihoods.

Elements a. and b. focus on the identification and assessment of living income gaps, while elements c., d. and e. focus on specific interventions companies can undertake to support an increased, more stable and equitable income.

## D24. Land rights

**Indicator:** The company respects the rights of legitimate tenure holders<sup>35</sup> when acquiring, leasing or using land, paying particular attention to vulnerable tenure rights holders<sup>36</sup>.

**Rationale:** When companies seek to acquire or lease land for their business activities, this can lead to relocation and loss of shelter or livelihoods for communities or individual households ([IFC, 2012b](#)). In countries where national governance and land administration are weak, local and indigenous communities are more exposed to rights violations and displacement ([WRI, 2017](#)). (SDGs 10, 11, 12 and 16)

### Elements:

- a. The company has a commitment to respect ownership and use of land and natural resources and related legitimate tenure rights, as set out in the relevant part(s) of the CFS Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGT), or the IFC Performance Standards.
- b. The company, when acquiring, leasing land or making other arrangements to use or restrict the use or access to land or natural resources, discloses its processes to (i) identify legitimate tenure rights holders, including through engagement with affected communities in the process, paying particular attention to vulnerable or marginalised tenure rights holders, and (ii) negotiate with them to provide adequate compensation<sup>37</sup>.
- c. The company requires its business relationships to have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use land, paying particular attention to vulnerable or marginalised tenure rights holders, and to negotiate with them to provide adequate compensation.
- d. The company works with its business relationships to improve their practices on land use and acquisition.

**Sources:** AFI ([n.d.](#)), CFS ([2014](#)), CFS-FAO ([2012](#)), Global Canopy ([2021](#)), IFC ([2012b](#)), Interlaken Group ([2019](#)), OECD and FAO ([2021](#)), RSPO ([2020](#)), SPOTT ([2021](#)), UNIDROIT ([2019](#)), WBA ([2021a](#)).

<sup>35</sup> According to [UNIDROIT](#), legitimate tenure rights holders are individuals or communities who live on, work on or otherwise occupy the land being transacted, and whose rights or occupancy claims are considered to be socially legitimate in local societies.

<sup>36</sup> In line with ([CHRB, 2021](#)) vulnerable and marginalized groups refers to individuals belonging to specific groups or populations that require particular attention, including indigenous peoples, women; national or ethnic, religious or linguistic minorities; children; persons with disabilities; and migrant workers and their families. (UN Guiding Principle 12 and see the box Key international human rights instruments protecting the rights of individuals/groups that may require particular attention on p. 20 for more detail)

<sup>37</sup> Adequate compensation includes both financial compensation as well as requested alternatives to financial compensation.



**Key changes:**

Element b has been added to assess corporate disclosure on processes to identify and negotiate with legitimate tenure rights holders. Element c has been expanded to also include requirements around identification and negotiation processes for the company's supply chain.

A former element on access to grievance mechanisms has been removed to eliminate overlap with indicator D8. Grievance mechanisms for external individuals and communities.

Element d, which focuses on working with suppliers to improve practices, has been added to replace a former element on remediation processes.



# Annexes

## Annex 1: References

1. AFI (n.d.) Accountability Framework Webpage Available at: <https://accountability-framework.org/the-framework/contents/definitions/> [Accessed Nov, 2022]
2. As You Sow (2021) Corporate Plastic Pollution Scorecard. Available at: <https://www.asyousow.org/report-page/plastic-pollution-scorecard-2021/> [Accessed May 2022]
3. ATNI (2020) Global Access to Nutrition Index Methodology. Available at: [https://accessstonutrition.org/app/uploads/2020/06/210630-ATN-Global-Methodology-Report\\_V4.pdf](https://accessstonutrition.org/app/uploads/2020/06/210630-ATN-Global-Methodology-Report_V4.pdf) [Accessed April 2022]
4. ATNI (2022) ATNI UK Retailer Index 2022 Methodology. Available at: <https://accessstonutrition.org/app/uploads/2021/05/UK-Retailer-Index-2022-Methodology.pdf> [Accessed May 2022]
5. BBFAW (2021) The Business Benchmark on Farm Animal Welfare Report. Available at: [https://bbfaw.com/media/2126/bbfaw-report-2021\\_final.pdf](https://bbfaw.com/media/2126/bbfaw-report-2021_final.pdf) [Accessed May 2022]
6. Bioversity International (2020) The Agrobiodiversity Index. Available at: <https://www.bioversityinternational.org/abd-index/> [Accessed May 2022]
7. CDP (2018) How can companies address their scope 3 greenhouse gas emissions? Available at: <https://www.cdp.net/en/articles/companies/how-can-companies-address-their-scope-3-greenhouse-gas-emissions> [Accessed May 2022]
8. CDP Climate (2021) Guidance for companies. Available at: <https://www.cdp.net/en/guidance/guidance-for-companies#6c84d1acb017e380e18853ad8966994a> [Accessed May 2022]
9. CDP Forests (2021) Guidance for companies. Available at: <https://www.cdp.net/en/guidance/guidance-for-companies#6c84d1acb017e380e18853ad8966994a> [Accessed May 2022]
10. CDP Water (2021) Guidance for companies. Available at: <https://www.cdp.net/en/guidance/guidance-for-companies#6c84d1acb017e380e18853ad8966994a> [Accessed May 2022]
11. CEO Water Mandate (2021) Setting Enterprise Water Targets. Available at: <https://ceowatermandate.org/enterprise-water-targets/> [Accessed May 2022]
12. Ceres (2020) Investor Guide to Deforestation and Climate Change. Available at: <https://www.ceres.org/resources/reports/investor-guide-deforestation-and-climate-change> [Accessed May 2022]
13. CFS (2014) Principles for Responsible Investment in Agriculture and Food systems Available at: <https://www.fao.org/3/au866e/au866e.pdf> [Accessed Nov 2020]



14. CFS (2021) CFS Voluntary Guidelines on Food Systems and Nutrition. Available at: [http://www.fao.org/fileadmin/templates/cfs/Docs2021/Documents/CFS\\_VGs\\_Food\\_Systems\\_and\\_Nutrition\\_Strategy\\_EN.pdf](http://www.fao.org/fileadmin/templates/cfs/Docs2021/Documents/CFS_VGs_Food_Systems_and_Nutrition_Strategy_EN.pdf) [Accessed April 2022]
15. CFS-FAO (2012) Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security Available at: <https://www.fao.org/3/i2801e/i2801e.pdf> [Accessed Nov 2020]
16. Champions 12.3 (2017) Guidance on Interpreting Sustainable Development Goal Target 12.3. Available at: <https://champions123.org/publication/guidance-interpreting-sustainable-development-goal-target-123> [Accessed May 2022]
17. ETI (n.d.) ETI Base Code Available at: <https://www.ethicaltrade.org/eti-base-code> Available at: <https://www.ethicaltrade.org/eti-base-code> [Accessed Nov 2020]
18. Fairfood (2021) Paying farmers a living income is not your unique selling point. Available at: <https://fairfood.org/en/resources/paying-farmers-a-living-income-is-not-your-unique-selling-point/>. [Accessed Feb 2022]
19. FAIRR (2017) Responding to Resistance. Available at: <https://www.fairr.org/article/responding-to-resistance/> [Accessed May 2022]
20. FAIRR (2021) Collier FAIRR Protein Producer Index Methodology. Available at: <https://www.fairr.org/index/methodology/> [Accessed May 2022]
21. Fairtrade International Key Issues: Workers' Rights [online]. Available at: <https://www.fairtrade.net/issue/workers-rights> [Accessed June 2020]
22. FAO (2014) SAFA Tool Sustainability Assessment of Food and Agriculture Systems Available at: <https://www.fao.org/3/i4113e/i4113e.pdf> [Accessed Nov 2020]
23. FAO (2017) Nutrition-sensitive agriculture and food systems in practice. Options for intervention. Available at: <https://www.fao.org/3/i7848e/i7848e.pdf> [Accessed May 2022]
24. FAO (2020) State of knowledge of soil biodiversity - Status, challenges and potentialities. Available at: <https://www.fao.org/documents/card/en/c/cb1928en> [Accessed May 2022]
25. FAO (2021) Guidance on core indicators for agrifood systems – Measuring the private sector's contribution to the Sustainable Development Goals. Available at: <https://www.fao.org/3/cb6526en/cb6526en.pdf> [Accessed April 2022]
26. FAO-WHO (2019) Sustainable Healthy Diets Guiding Principles. Available at: <https://apps.who.int/iris/rest/bitstreams/1257415/retrieve> [Accessed May 2022]
27. FLW Accounting and Reporting Standard (2017) FLW Standard. Available at: <https://flwprotocol.org/> [Accessed May 2022]
28. FOLU (2019) Growing Better: Ten Critical Transitions to Transform Food and Land Use. Available at: <https://www.foodandlandusecoalition.org/wp-content/uploads/2019/09/FOLU-GrowingBetter-GlobalReport.pdf> [Accessed June 2020]
29. Food Foundation (2021) Plating Up Progress Methodology. Available at: <https://foodfoundation.org.uk/about-plating-progress> [Accessed May 2022]
30. Forest500 (2021) Scoring Methodology. Available at: <https://forest500.org/forest-500-data> [Accessed May 2022]



31. Forum for the Future and WBSCD (2021) [A compass for just and regenerative business](https://www.forumforthefuture.org/Handlers/Download.ashx?IDMF=03382fe2-0bf6-42c0-9d2c-fbaa962a78f0) Available at <https://www.forumforthefuture.org/Handlers/Download.ashx?IDMF=03382fe2-0bf6-42c0-9d2c-fbaa962a78f0> [Accessed Nov, 2021]
32. FSC (2015) [FSC Principles and Criteria for Forest Stewardship](https://fsc.org/en/document-centre/documents/resource/392) Available at: <https://fsc.org/en/document-centre/documents/resource/392> [Accessed Nov 2020]
33. Future-Fit Foundation (n.d.) [BE10 Employee health is safeguarded](https://futurefitbusiness.org/goals/be10/) Available at: <https://futurefitbusiness.org/goals/be10/> [Accessed Nov 2021]
34. GAIN (2021) Business Accountability for Better Nutrition. Available at: <https://www.gainhealth.org/sites/default/files/publications/documents/business-accountability-for-better-nutrition.pdf> [Accessed April 2022]
35. GFSI (2020) Benchmarking Requirements. Available at: <https://mygfsi.com/how-to-implement/recognition/certification-programme-owners> [Accessed April 2022]
36. GHG Protocol Agricultural Guidance (2014) Interpreting the Corporate Accounting and Reporting Standard for the agricultural sector. Available at: <https://ghgprotocol.org/agriculture-guidance> [Accessed May 2022]
37. Global Canopy (2021) [Forest 500 Company Assessment Methodology 2020](https://forest500.org/sites/default/files/2020_forest_500_company_assessment_methodology.pdf) Available at: [https://forest500.org/sites/default/files/2020\\_forest\\_500\\_company\\_assessment\\_methodology.pdf](https://forest500.org/sites/default/files/2020_forest_500_company_assessment_methodology.pdf) [Accessed Jan 2022]
38. GRI (2016) [GRI 103: Management Approach](https://www.globalreporting.org/standards/media/1038/gri-103-management-approach-2016.pdf) Available at: <https://www.globalreporting.org/standards/media/1038/gri-103-management-approach-2016.pdf> [Accessed Nov 2020]
39. GRI (2018) [GRI 403: Occupational Health and Safety](https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/) Available at: <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/> [Accessed Nov 2020]
40. GRI (2021) [Consolidated Set of the GRI Standards 2020](https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/) Available at <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/> [Accessed Nov, 2021]
41. GRI 303 (2018) Water and effluents. Available at: <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/> [Accessed May 2022]
42. GRI 305 (2016) Emissions. Available at: [https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language](https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/) [Accessed May 2022]
43. GRI 306 (2016) Effluents and Waste. Available at: <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/> [Accessed May 2022]
44. IDH (n.d.) [IDH The Sustainable Trade Initiative Webpage](https://www.idhsustainabletrade.com/living-wage-identifier-tool/) Available at: <https://www.idhsustainabletrade.com/living-wage-identifier-tool/> [Accessed Feb 2022]
45. IFAC et al (2020) [Sustainable Development Goals Disclosure Recommendations](https://www.integratedreporting.org/wpcontent/uploads/2020/01/ICAS5045_SDGD_Recommendations_A4_22pp_AW3-1.pdf) Available at [https://www.integratedreporting.org/wpcontent/uploads/2020/01/ICAS5045\\_SDGD\\_Recommendations\\_A4\\_22pp\\_AW3-1.pdf](https://www.integratedreporting.org/wpcontent/uploads/2020/01/ICAS5045_SDGD_Recommendations_A4_22pp_AW3-1.pdf) [Accessed Nov, 2021]
46. IFC (2012b) [Performance Standard 5 Land Acquisition and Involuntary Resettlement \(2012\)](https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/sustainability-at-ifc/policies-standards/performance-standards/ps5) Available at: [https://www.ifc.org/wps/wcm/connect/topics\\_ext\\_content/ifc\\_external\\_corporate\\_site/sustainability-at-ifc/policies-standards/performance-standards/ps5](https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/sustainability-at-ifc/policies-standards/performance-standards/ps5) [Accessed Jan 2022]



47. ILO (1930) C029 - Forced Labour Convention, 1930 (No. 29) Available at: [https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C029](https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C029) [Accessed Nov 2020]
48. ILO (1973) Information System of International Labour Standards: C138 – Minimum Age Convention, 1973 (no. 138). Available at: [https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C138#:~:text=The%20minimum%20age%20for%20admission%20to%20any%20type%20of%20employment,2](https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C138#:~:text=The%20minimum%20age%20for%20admission%20to%20any%20type%20of%20employment,2) [Accessed September 2020]
49. ILO (2000) Safety and Health in Agriculture. Available at: [https://www.ilo.org/wcmsp5/groups/public/---ed\\_protect/---protrav/---safework/documents/publication/wcms\\_110193.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---safework/documents/publication/wcms_110193.pdf). [Accessed June 2020]
50. ILO (2001) C184 - Safety and Health in Agriculture Convention, 2001 (No. 184) Available at: [https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C184](https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C184) [Accessed Nov 2020]
51. ILO (2015) Farm workers walk a fine line between exploitation and forced labour Available at: <https://iloblog.org/2015/03/25/farm-workers-walk-fine-line-between-exploitation-and-forced-labor/> [Accessed September 2020]
52. ILO (2017) Ending child labour by 2025: A review of policies and programmes Available at [https://www.ilo.org/ipec/Informationresources/WCMS\\_IPEC\\_PUB\\_29875/lang--en/index.htm](https://www.ilo.org/ipec/Informationresources/WCMS_IPEC_PUB_29875/lang--en/index.htm). [Accessed September 2020]
53. ILO (2018) Informal Economy: More than 60 per cent of the world's employed population are in the informal economy. Available at: [https://ilo.org/global/about-the-ilo/newsroom/news/WCMS\\_627189/lang--en/index.htm#:~:text=More%20than%2060%20per%20cent%20of%20the%20world's%20employed%20population,in%20emerging%20and%20developing%20countries.&text=Informal%20employment%20is%20a%20great](https://ilo.org/global/about-the-ilo/newsroom/news/WCMS_627189/lang--en/index.htm#:~:text=More%20than%2060%20per%20cent%20of%20the%20world's%20employed%20population,in%20emerging%20and%20developing%20countries.&text=Informal%20employment%20is%20a%20great) [Accessed June 2020]
54. Impact Institute (2020) Estimating farmer household income Available at: [https://www.living-income.com/files/ugd/0c5ab3\\_9443320ff33a4256b4d2d583ea810078.pdf](https://www.living-income.com/files/ugd/0c5ab3_9443320ff33a4256b4d2d583ea810078.pdf) [Accessed Feb 2022]
55. Interlaken Group (2019) Respecting Land and Forest Rights A Guide for Companies Available at: [https://rightsandresources.org/wp-content/uploads/2019/10/InterlakenGroup\\_VGGT\\_Guidance\\_Revised\\_2019.pdf](https://rightsandresources.org/wp-content/uploads/2019/10/InterlakenGroup_VGGT_Guidance_Revised_2019.pdf) [Accessed Nov 2020]
56. IPBES (2019) Global assessment report on biodiversity and ecosystem services of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services. Available at: <https://ipbes.net/global-assessment> [Accessed May 2022]
57. IPCC (2019) Climate Change and Land: an IPCC special report on climate change, desertification, land degradation, sustainable land management, food security, and greenhouse gas fluxes in terrestrial ecosystems. Available at: <https://www.ipcc.ch/srccl/> [Accessed June 2020]
58. KnowTheChain (2020) Food and Beverage Benchmark Findings report Available at: <https://knowthechain.org/wp-content/uploads/2020-KTC-FB-Benchmark-Report.pdf> [Accessed Nov 2020]





59. OECD and FAO (2021) OECD-FAO Guidance for Responsible Agricultural Supply Chains - Helping achieve the SDGs Available at: <http://mneguidelines.oecd.org/How-the-OECD-FAO-Guidance-can-help-achieve-the-Sustainable-Development-Goals.pdf> [Accessed Nov 2020]
60. OP2B (2021) Regenerative Agriculture Framework. Available at: [https://op2b.org/wp-content/uploads/2021/09/OP2B-Regenerative-Agriculture-Leaflet\\_FINAL.pdf](https://op2b.org/wp-content/uploads/2021/09/OP2B-Regenerative-Agriculture-Leaflet_FINAL.pdf) [Accessed May 2022]
61. Oxfam (2018) A living income for small-scale farmers Available at: <https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620596/dp-living-income-smallscale-farmers-151118-en.pdf?msclid=e8a26996aab311ecb15d9cf664fb5f33> [Accessed Feb 2022]
62. Oxfam (2021) Living Income: From Right to Reality Available at: [https://webassets.oxfamamerica.org/media/documents/Business-briefing-Issue-1-V3.pdf?\\_gl=1\\*8l21sq\\*\\_ga\\*MzlxODUzMTM1LjE2NDYxMzYyOTY.\\*\\_ga\\_R58YETD6XK\\*MTY0NjEzNjI5Ni4xLjEuMTY0NjEzNzY4OS42MA..](https://webassets.oxfamamerica.org/media/documents/Business-briefing-Issue-1-V3.pdf?_gl=1*8l21sq*_ga*MzlxODUzMTM1LjE2NDYxMzYyOTY.*_ga_R58YETD6XK*MTY0NjEzNjI5Ni4xLjEuMTY0NjEzNzY4OS42MA..) [Accessed Feb 2022]
63. Rainforest Alliance (2022) 2020 Sustainable Agriculture Standard: Farm Requirements. Available at: <https://www.rainforest-alliance.org/resource-item/2020-sustainable-agriculture-standard-farm-requirements/> [Accessed May 2022]
64. RSB (2017) A Guide to the RSB Standard Available at: <https://rsb.org/wp-content/uploads/2020/07/RSB-Guide-to-the-RSB-Standard-1.pdf> [Accessed Nov 2020]
65. RSPO (2020) Principles and Criteria For the Production of Sustainable Palm Oil 2018 Available at: <https://rspo.org/resources/certification/rspo-principles-criteria-certification> [Accessed May 2022]
66. SASB (n.d.) SASB Webpage Available at <https://www.sasb.org/standards/download/> [Accessed May, 2022]
67. SBTN (2020) Science-Based Targets for Nature - Initial Guidance for Business. Available at: <https://sciencebasedtargetsnetwork.org/wp-content/uploads/2020/11/Science-BasedTargets-for-Nature-Initial-Guidance-for-Business.pdf> [Accessed May 2022]
68. Shift Project Ltd and Mazars LLP (2015) UN Guiding Principles Reporting Framework Available at: [https://www.ungpreporting.org/wp-content/uploads/UNGPRreportingFramework\\_2017.pdf](https://www.ungpreporting.org/wp-content/uploads/UNGPRreportingFramework_2017.pdf) [Accessed Nov 2020]
69. SPOTT (2021) SPOTT Methodologies Palm Oil Available at: <https://www.spott.org/spott-methodologies/> [Accessed Feb 2022]
70. UN PRI (2018) Converging on Climate Lobbying Available at <https://www.unpri.org/download?ac=4707> [Accessed Nov, 2021]
71. UNCTAD (2019) Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals. Available at: [https://unctad.org/system/files/official-document/diae2019d1\\_en.pdf](https://unctad.org/system/files/official-document/diae2019d1_en.pdf) [Accessed May 2022]
72. UNDP (2021) SDG Impact Standards for Enterprises version 1.0 Available at <https://sdgimpact.undp.org/assets/SDG-Impact-Standards-for-Enterprises-Version1-EN.pdf> [Accessed Nov, 2021]
73. UNEP (2021) Food Waste Index Report. Available at: <https://www.unep.org/resources/report/unep-food-waste-index-report-2021> [Accessed May 2022]



74. UNEP (2021a) From Pollution to Solution: a global assessment of marine litter and plastic pollution. Available at: <https://www.unep.org/resources/pollution-solution-global-assessment-marine-litter-and-plastic-pollution> [Accessed May 2022]
75. UNEP and ILRI (2020) Preventing the Next Pandemic: Zoonotic diseases and how to break the chain of transmission. Available at: <https://www.unep.org/resources/report/preventing-future-zoonotic-disease-outbreaks-protecting-environment-animals-and> [Accessed May 2022]
76. UNGP (n.d.) Labour and Decent Work Available at: <https://www.unglobalcompact.org/what-is-gc/our-work/social/labour> [Accessed Nov 2020]
77. UNIDROIT (2019) UNIDROIT/FAO/IFAD Legal Guide on Agricultural Land Investment Contracts Available at: [http://assets.fsnforum.fao.org.s3-eu-west-1.amazonaws.com/public/files/160\\_ALIC/190601-alic-zero-draft%20%28English%29.pdf](http://assets.fsnforum.fao.org.s3-eu-west-1.amazonaws.com/public/files/160_ALIC/190601-alic-zero-draft%20%28English%29.pdf) [Accessed Nov 2020]
78. WBA (2021a) Corporate Human Rights Benchmark Methodology Available at: [https://assets.worldbenchmarkingalliance.org/app/uploads/2021/12/CHRB-Methodology\\_291121\\_Food\\_FINAL.pdf](https://assets.worldbenchmarkingalliance.org/app/uploads/2021/12/CHRB-Methodology_291121_Food_FINAL.pdf) [Accessed Nov, 2021]
79. WBA (2021b) Just Transition Methodology Available at <https://assets.worldbenchmarkingalliance.org/app/uploads/2021/07/Just-Transition-Methodology.pdf> [Accessed Nov, 2021]
80. WBA (2021c) Seafood Stewardship Index Methodology. Available at: <https://www.worldbenchmarkingalliance.org/publication/seafood-stewardship-index/methodology/> [Accessed May 2022]
81. WBA (2021d) Social Transformation Framework Available at: <https://assets.worldbenchmarkingalliance.org/app/uploads/2021/02/WBA-Social-Transformation-Framework-FINAL.pdf> [Accessed Jan 2022]
82. WBCSD (2019) CEO Guide to Food System Transformation Available at: <https://www.wbcd.org/Programs/Food-and-Nature/Food-Land-Use/Resources/CEO-Guide-to-Food-System-Transformation> [Accessed Nov 2020]
83. WBCSD (2020) Prioritizing collective business action on and beyond proteins. Available at: <https://www.wbcd.org/Programs/Food-and-Nature/Food-Land-Use/Resources/Prioritizing-collective-business-action-on-and-beyond-proteins> [Accessed May 2022]
84. WBCSD (2021) Staple Crop Diversification Paper. Available at: <https://www.wbcd.org/Programs/Food-and-Nature/Food-Land-Use/FReSH/Resources/Staple-Crop-Diversification-Paper> [Accessed May 2022]
85. WBCSD & N4G BCG (2021) Responsible Business Pledge for Better Nutrition. Available at: [https://docs.wbcd.org/2021/01/Responsible-Business-Nutrition-Pledge\\_May-2020.pdf](https://docs.wbcd.org/2021/01/Responsible-Business-Nutrition-Pledge_May-2020.pdf) [Accessed April 2022]
86. WEF (2020) Towards Common Metrics and Consistent Reporting of Sustainable Value Creation Available at [https://www3.weforum.org/docs/WEF\\_IBC\\_ESG\\_Metrics\\_Discussion\\_Paper.pdf](https://www3.weforum.org/docs/WEF_IBC_ESG_Metrics_Discussion_Paper.pdf) [Accessed Nov, 2021]
87. Workforce Nutrition Alliance (2022) Guidebooks. Available at: <https://workforcenutrition.org/#/implementation-support> [Accessed April 2022]



88. World Animal Protection (2021) Towards a humane and sustainable food system. Available at: <https://www.worldanimalprotection.org/sites/default/files/2021-07/Towards-a-humane-and-sustainable-food-system.pdf> [Accessed May 2022]
89. World Bank (2016) A Year in the Lives of Smallholder Farmers. Available at: <https://www.worldbank.org/en/news/feature/2016/02/25/a-year-in-the-lives-of-smallholder-farming-families>. [Accessed Jan 2022]
90. World Bank (n.d.) World Bank Webpage Available at: <https://datatopics.worldbank.org/world-development-indicators/themes/people.html> [Accessed Nov 2020]
91. WRAP (2020) UK food surplus and waste measurement and reporting guidelines. Available at: <https://wrap.org.uk/sites/default/files/2020-10/Food-surplus-and-waste-measurement-and-reporting-UK-guidelines.pdf> [Accessed May 2022]
92. WRI (2017) By the numbers: indigenous and community land rights Available at <https://www.wri.org/blog/2017/03/numbers-indigenous-and-community-land-rights> [Accessed Nov, 2021]
93. WRI (2019) Water Could Limit Our Ability to Feed the World. Available at: <https://www.wri.org/insights/water-could-limit-our-ability-feed-world-these-9-graphics-explain-why> [Accessed May 2022]
94. WWF (2020) Living Planet Report. Available at: <https://f.hubspotusercontent20.net/hubfs/4783129/LPR/PDFs/ENGLISH-FULL.pdf> [Accessed May 2022]
95. WWF (2021) Driven to Waste: The Global Impact of Food Loss and Waste on Farms. Available at: <https://www.worldwildlife.org/publications/driven-to-waste-the-global-impact-of-food-loss-and-waste-on-farms> [Accessed May 2022]
96. WWF (2022) The Journey to Corporate Protein Disclosure. Available at: <https://www.wwf.org.uk/sites/default/files/2022-03/Protein-Disclosure-Guide.pdf> [Accessed May 2022]



## Annex 2: Definitions

**Commitment:** Where we say the company 'commits to', this means having a publicly available statement, policy or strategy with a clear commitment to act on the topic.

A *commitment* is approved at the highest levels of the business, or by a formalised group of persons charged with ultimate authority in an organisation, e.g. the board. A commitment can span entire documents or a few paragraphs on the organisation's website. Examples of accepted wording are (this is not an exhaustive list – other examples can be found): We commit to/are committed to XX, We fully support XX, Commits to respect XX convention, We follow the principles of the XX convention, The company is committed to implementing the UNGPs, We adhere to the XX convention, We uphold the XX right/convention etc., We support the right to XX, We are committed to respecting the rights under the XX convention, We fully endorse and support the principles enshrined in the XX convention, We recognise our obligation to respect XX, We abide by XX (WBA definitions).

A *policy* is a guideline developed by an organisation to govern its actions on specific topics. Policies should thus be 'formal' and signed off by the board and found in the policy and governance sections of corporate website. (WBA definition)

**Stakeholder:** Individual or group that has an interest that is affected or could be affected by an organisation's activities. Examples are business partners, civil society organisations, consumers, customers, employees and other workers, governments, local communities, non-governmental organisations, shareholders and other investors, suppliers, trade unions and vulnerable groups. (GRI, 2021)

**Supply chain:** Where we refer to 'supply chain', this means the company's entire supply chain. Best practice would be to go beyond a company's tier 1 suppliers. A supplier is defined as, the an entity upstream from an organisation (i.e. in the organisation's supply chain), which provides a product or service that is used in the development of the organisation's own products or services. A supplier can have a direct business relationship with the organisation (often referred to as a first-tier supplier) or an indirect business relationship. (GRI, 2021)

**Target:** Where we say the company 'has a target', this means a target that is time-bound and set against a baseline. Best practice would be a target that relates to all geographies, operations and relevant commodities.

**Value chain:** The range of activities carried out by an organisation, and by entities upstream and downstream from the organisation, to bring the organisation's products or services from their conception to their end use. Entities upstream from the organisation (e.g. suppliers) provide products or services that are used in the development of the organisation's own products or services. Entities downstream from the organisation (e.g. distributors, customers) receive products or services from the organisation. The value chain includes the supply chain. (GRI, 2021)



## **COPYRIGHT**

This work is the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution 4.0 International License. To view a copy of this license, visit: <https://creativecommons.org/licenses/by/4.0/>

## **DISCLAIMER**

Information available on our website, visit: [www.worldbenchmarkingalliance.org/disclaimer](http://www.worldbenchmarkingalliance.org/disclaimer)

## **WORLD BENCHMARKING ALLIANCE**

Rhijnspoorplein 10-38, 1018 TX Amsterdam The Netherlands. [www.worldbenchmarkingalliance.org](http://www.worldbenchmarkingalliance.org)

