

Landscape analysis of environmental, social and governance (ESG) investing metrics for consumer nutrition and health in the food and beverage sector

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ABSTRACT

Introduction The private sector plays a critical role in influencing food choices and health outcomes of consumers. Among private sector actors, investors are a powerful yet underutilised stakeholder for driving scalable public health impact. There are systems to facilitate investors' involvement, notably environmental, social and governance (ESG) investing, which is well placed to include an assessment of business risks to social well-being. However, nutrition efforts within the ESG agenda (ESG-Nutrition) are nascent. We aimed to critically assess the strength of existing ESG-Nutrition metrics to advance the science of measuring business impacts on consumer nutrition and health.

Methods ESG-Nutrition metrics were extracted from eight ESG frameworks and categorised across four domains: product portfolio healthfulness; product distribution and equity; product marketing and labelling; and nutrition-related governance. The strength of each metric was evaluated and scored 1–3 (best), independently by two researchers, based on six attributes: materiality, objectivity, alignment, activity, resolution and verifiability. The total score (range 6–18) and intercorrelation for each attribute was calculated.

Results Across 529 metrics, most related to product marketing and labelling (n=230, 43.5%), followed by product healthfulness (n=126, 23.8%), nutrition-related governance (n=108, 20.4%) and product distribution and equity (n=65, 12.3%). Across all metrics, average total score was 10.94 (1.58), with average attribute scoring highest for verifiability (mean: 2.36 (SD: 0.57)), objectivity (2.11 (0.61)) and materiality (2.01 (0.68)) and lowest for activity (1.83 (0.74)), alignment (1.37 (0.67)) and resolution (1.26 (0.65)). Most intercorrelations were null, suggesting attributes were measuring distinct characteristics of each metric. Significant heterogeneity across domains and frameworks was also observed.

Conclusions This research identifies a range of nutrition-related metrics used in ESG frameworks with respect to food companies, but with substantial heterogeneity in relevant nutrition domains covered and strength of each metric. Efforts are required to improve the quality of metrics across frameworks, establish standardised reporting and align these with investor priorities.

WHAT IS ALREADY KNOWN ON THIS TOPIC

⇒ Environmental, social and governance (ESG) investing is increasingly recognised as a powerful lever to shift business practices, but the types and quality of existing ESG metrics for evaluating business risks relevant to nutrition are uncertain.

WHAT THIS STUDY ADDS

⇒ ESG metrics for evaluating food business risks are available, but substantial heterogeneity was identified in the nutrition domains considered and strength of each metric.
⇒ Particular gaps were seen in metrics to evaluate equitable distribution of healthy foods, raising questions about the impact of market-based food sector solutions on health inequities.

HOW THIS STUDY MIGHT AFFECT RESEARCH, PRACTICE OR POLICY

⇒ Efforts are required to unify around a definition of product healthfulness, develop quantitative definitions of affordability and accessibility and advance relevant aspects of marketing and governance for nutrition impact.
⇒ Further research and implementation of standardised ESG-Nutrition metrics can help drive scientifically rigorous ESG investing to improve nutrition, health and health equity.

INTRODUCTION

Poor nutrition is a leading cause of global morbidity, mortality and health, economic and social inequities for current and future generations.¹ Critically, these burdens have now become recognised as private sector risks due to consumer demand for healthier food and accountability; increasing healthcare spending and reduced work productivity due to diet-related diseases; and building political momentum for strong policy and regulatory actions including taxation, marketing restrictions, procurement standards and warning labels on unhealthy foods.^{2–8} Public

health efforts should better leverage private sector actors, including investors, as these risks present tremendous opportunities for driving financial success through the development and distribution of food products that improve health, increase health equity and reduce health-care spending.

In recognition of sustainability-related business risks and opportunities, an increased focus on environmental, social and governance (ESG) factors as a part of investment decision-making has popularised in recent years, driving measurement of non-financial risks and investments in improvements to planetary and societal well-being. Global assets invested using ESG principles may surpass \$41 trillion by the end of 2022 and \$50 trillion by 2025, representing a third of projected assets under management (AUM) globally.⁹ While the food sector has seen some investment momentum towards sustainable agriculture and planetary health,^{10 11} investing efforts to address the nutrition and human health risks of the food system (ESG-Nutrition) have not been rigorously evaluated.

Investor interest and activism in the area of nutrition are growing, supported by non-profit organisations such as Access to Nutrition Initiative (ATNI), Food Foundation and ShareAction. For example, ShareAction has launched a Healthy Markets Initiative to pressure food companies and retailers to publicly report on and increase the proportion of their healthful product portfolio and sales.^{12 13} At the 2021 Nutrition-4-Growth Summit, a landmark pledge by 53 institutional investors representing \$12.4 trillion AUM called on food and beverage companies to use a nutrient profiling system (NPS) to define healthy products; report on the healthfulness of product portfolios and sales and adopt SMART (specific, measurable, achievable, relevant and time bound) governance, strategy, lobbying and transparency commitments.¹⁴ In parallel to the US White House Conference on Hunger, Nutrition and Health in September 2022, a coalition of investors developed the Food, Nutrition and Health Investor Coalition, pledging \$2.5 billion in private investment at the convergence of food technology and human health.¹⁵ Yet, while these investor and advocacy efforts are building momentum around nutrition, there are not standardised measurement tools used across the food sector to rate their approach.

For ESG-Nutrition investing to yield meaningful health outcomes, a set of standardised, science-based metrics is required, validated for impact and with appropriate data sources. In previous work, broad global trends and developments in approaches taken by capital markets to address nutrition and obesity prevention were summarised, including a review of ESG reporting standards and food-sector specific accountability initiatives.¹⁶ However, to date, the quality of metrics and gaps in such reporting standards/initiatives has not been comprehensively analysed.

To address these knowledge gaps, we critically documented and assessed the strength of metrics across ESG

frameworks aiming to measure food sector business practices and reporting related to consumer nutrition and health across four major domains. We further synthesised gaps in the universe of available ESG-Nutrition metrics, and provided recommendations for how to advance the science and implementation of a rigorous and evidence-based ESG-Nutrition agenda.

METHODS

Identification of existing ESG frameworks

An overview of the methods for the present investigation is provided as a flowchart (figure 1).

Building on previous work, we identified major non-governmental ESG reporting standards and benchmarking and accountability initiative indices relevant to the food and beverage industry,¹⁶ here referred to as 'ESG frameworks'. This exploration was limited to standards relevant to consumer-facing food and beverage business: manufacturing, retail, restaurants and food service. An ESG framework was defined as a standardised disclosure guideline, framework or assessment for investors, businesses or non-profit organisations to measure, manage and report impacts on ESG issues. From the identified ESG frameworks, we selected for our review those that met all of the following criteria: (1) non-proprietary and publicly accessible; (2) prescribes specific measurement methods such as material metrics or guiding questions to assist a company's ESG disclosure; (3) includes any mention of nutrition and health within the framework and (4) in English and published between 2012 and 2022.

Metric identification and extraction

For each identified ESG framework, we identified and categorised metrics across four thematic domains, previously recognised for businesses impact on nutrition² (figure 1): product portfolio healthfulness; production distribution and equity; product marketing and labelling and nutrition-related governance. We excluded non-nutrition metrics related to employee health and wellness, food loss and food waste, food safety and non-food-related health hazards, and also excluded corporate metrics related to strategy, governance, management and stakeholder engagement, unless a goal around nutrition or health was explicitly included. For each selected metric, we extracted the details on metric use (ie, scoring criteria, categories of assessment or any additional information about definitions and referenced codes or guidelines) and the food subsector pertaining to the metric (manufacturing, retail, restaurants, or food service).

Product portfolio healthfulness metrics encompassed those that assess the healthfulness of a company's product portfolio. Such metrics could assess commitments, targets, performance or outputs; assess either the full portfolio or specific components; and assess healthfulness based on a broad definition or specific nutrients/ingredients of concern. Product distribution and equity metrics were those that assess company efforts around

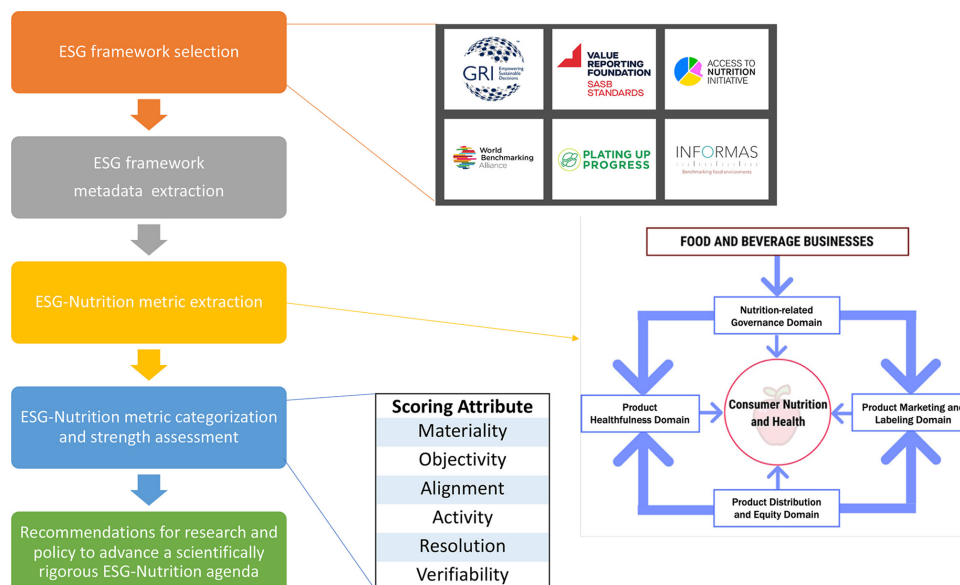


Figure 1 Overview of methods for the landscape analysis of environmental, social and governance (ESG) investing metrics for consumer nutrition and health. ESG frameworks were selected from two ESG global reporting standards (GRI and SASB) and four food sector-specific accountability initiatives/indices (ATNI, WBA, PUP and INFORMAS). Metrics were extracted across four thematic domains related to consumer nutrition and health: product healthfulness, product distribution and equity, product marketing and labelling and nutrition-related governance. Six scoring attributes developed de novo were used to assess the strength of each metric: materiality, objectivity, alignment, activity, resolution and verifiability. Each attribute was graded on a scale of 1–3 (best), and scoring was conducted independently by two investigators on the research team. Any differences in scoring were resolved by discussion and consensus. See table 1 for definitions, scoring delineations and examples for each scoring attribute. Semi-quantitative analysis of the scoring of all extracted metrics was used to provide recommendations for future research and policy to advance a scientifically rigorous ESG-Nutrition agenda. ATNI, Access to Nutrition Initiative; GRI, Global Reporting Initiative; INFORMAS, International Network for Food and Obesity/Non-communicable Diseases (NCDs) Research, Monitoring and Action Support; PUP, Plating Up Progress; SASB, Sustainability Accounting Standards Board; WBA, World Benchmarking Alliance.

the distribution of healthful versus less healthful products, for example across geographic, socioeconomic, racial and ethnic groups. Such metrics could assess commitments, specific strategies employed or performance on these commitments and strategies to enhance the affordability and accessibility of healthful products and/or disincentivise less healthful products. Product marketing and labelling metrics included those that assess company efforts related to the marketing and labelling of healthful versus less healthful products, and how marketing efforts varied across subpopulations. Such metrics could assess commitments, strategies, adherence to national or international standards and performance on promoting the consumption of healthful products and reducing the consumption of less healthful products through responsible marketing and labelling. Business nutrition-related governance metrics involved those that assess a company’s broader governance practices related to nutrition and human health. Such metrics could assess commitments, strategies, adherence to international guidelines and performance related to commercial and philanthropic operations, risk assessments, accountability arrangements, reporting, lobbying, partnerships and engagement, funding and research, development and innovation.

Assessment of metric strength

Without an established or validated set of metric scoring criteria from the literature, we constructed a set of six scoring attributes de novo based on common challenges raised by stakeholders in the ESG investing space as well as expert opinion on metric development. The six scoring attributes used to assess the strength of each metric were as follows: materiality, objectivity, alignment, activity, resolution and verifiability, each graded on a scale of 1–3 (best) independently by two investigators on the research team (table 1). Any differences in grading were resolved by discussion and consensus. *Materiality* assesses the metric’s validity and relevance for evaluating impacts on consumers nutrition and health through its ascribed impact pathway (ie, ESG-Nutrition domain). See online supplemental text S1 for what constitutes an ideal, materiality metric for each domain. *Objectivity* evaluates the extent to which subjective decisions are required for reporting and scoring based on how the metric is worded and thereby interpreted, as well as the clarity of guidance for reporting, with objective metrics that require few assumptions scoring highest. *Alignment* assesses the extent to which the metric references specific, existing targets or guidelines within international and national frameworks, standards or codes. *Activity* assesses which output of the

Table 1 Scoring attributes, definitions, scoring delineation and illustrative ESG-Nutrition metric examples used in the present investigation

Scoring attribute and definition	Scoring delineation and examples		
	1	2	3
Materiality: validity and relevance for evaluating impacts on consumers nutrition and health through ascribed ESG-Nutrition domain*	Not valid or relevant <i>Example: Company has a target for, and reports on, a % shift in protein procurement or sales that comes from animal vs plant-based protein sources</i>	Limited validity or relevance <i>Example: Has the company committed to removing or reducing the number of less healthy items from at least one prominent location (eg, store entrances, aisle ends, checkouts, etc, and their online equivalents)?</i>	Highly valid and relevant <i>Example: Assessment of the overall healthiness of the product portfolio, measured as the sales-weighted mean HSR score: (value between 0 and 100)</i>
Objectivity: extent to which subjective decisions are required for reporting and scoring, as well as the clarity of guidance for reporting	Many substantial subjective decisions required <i>Example: Has the company committed to using other shelf/in-store (and online equivalents) labelling to identify less healthy products and/or healthy products?</i>	At least one substantial, or several moderate, subjective decisions required <i>Example: Does the company have a policy to limit their in-store promotion of unhealthy products?</i>	No substantial subjective decisions required <i>Example: Revenue from zero-calorie and low-calorie, no-added-sugar and artificially sweetened beverages</i>
Alignment: references specific, existing international or national frameworks, standards or codes	No reference <i>Example: Does the company have a clear strategy, and one or more quantitative targets, to specifically improve the affordability of healthy products?</i>	Broad reference <i>Example: Percentage of meal options consistent with national dietary guidelines, and revenue from these options</i>	Specific references to targets or guidelines <i>Example: Does the company's policy position support WHO's position on product reformulation in relation to nutrients of concern, as articulated in the Global Action Plan for the Prevention and Control of NCDs 2013–2020?</i>
Activity: What aspect of business operations are measured?	General commitments <i>Example: Does the company commit not to sponsor materials, people or activities popular with children and/or adults except in conjunction with healthy products/products low in sugar/calories/salt/fat?</i>	Processes, strategies or targets <i>Example: Does the company fortify only products of high underlying nutritional quality, that is, meeting certain nutrition criteria?</i>	Outputs, sales or impacts on key stakeholders <i>Example: Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labelling</i>
Resolution: type of data reported	Binary or categorical <i>Example: Does the accountability arrangement for implementing the company's nutrition strategy and/or programme explicitly cover: The company's commercial strategy/programme for improving the affordability and availability of its healthy products?</i>	Detailed description <i>Example: Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements</i>	Quantitative <i>Example: In what percentage of relevant markets has the company rolled out its full Front-Of-Pack labelling commitments, that is, all products (95% or more) in those markets are labelled according to the commitments?</i>
Verifiability: source of data for reporting/scoring	Not clearly available from private or public sources <i>Example: Percentage of advertising impressions (1) made on children and (2) made on children promoting products that met dietary guidelines</i>	Commonly available from private sources, or can be aggregated from public sources with substantial effort <i>Example: What progress has the company made in achieving its saturated fats target?</i>	Readily available from public sources <i>Example: Does the company publicly state that its approach to formulation or reformulating products is aligned to (inter) national (or regional, eg, EU) dietary guidelines?</i>

*See online supplemental text S1 for what a material metric for each ESG-Nutrition domains.

ESG, environmental, social and governance; EU, European Union; HSR, Health Star Rating; NCD, non-communicable diseases.

company the metric evaluates (commitments, processes/strategies or performance/sales), with performance/sales outputs scoring highest. *Resolution* evaluates the type of data the metric collects (categorical, descriptive or continuous/quantitative), with continuous/quantitative data scoring highest. *Verifiability* assesses whether the information required for measurement and reporting on a metric is likely to be publicly or privately available.

Statistical analyses

The number and frequency (%) of metrics and mean (SD) score for each attribute within each ESG-Nutrition domain and ESG framework were calculated. Scoring across the six attributes were also summed for a total score, and reported for each metric (range 6–18). The Spearman intercorrelation for the six scoring attributes was calculated to assess the independence of each attribute. Heatmaps were utilised to summarise the relative scoring of metrics within a particular ESG-Nutrition domain and by ESG framework. All analyses were performed using R statistical software, R V.4.0.0 (4 August 2022).

Patient and public involvement

It was not appropriate or possible to involve patients or the public in the design, conduct, reporting or dissemination plans of the present research investigation.

RESULTS

Characteristics of ESG-Nutrition metrics

Eight major ESG frameworks were evaluated, including the Access to Nutrition Initiative (ATNI) Global Index 2021, ATNI UK Retail Index 22 (ATNI UK), International Network for Food and Obesity/NCDs Research, Monitoring and Action Support (INFORMAS) Business Impact Assessment-Obesity 2019 (BIA-Obesity), Global Reporting Initiative Global Standards 2016 (GRI), GRI Processed Food Sector Standards 2014 (GRI PF), Food Foundation Plating Up Progress 2022 (PUP), Sustainability Accounting Standards Board 2018 (SASB) and World Benchmarking Alliance Food and Agriculture Benchmark 2022 (WBA) (online supplemental table S1). Across the eight ESG frameworks, a total of 529 ESG-Nutrition metrics were identified and assessed, including 401 unique metrics (ie, several metrics were repeated for different food subsectors within a given ESG framework). Most metrics related to product marketing and labelling (n=230 metrics, 43.5%), followed by product healthfulness (126, 23.8%), nutrition-related governance (108, 20.4%) and product distribution and equity (65, 12.3%) (table 2).

By framework, the greatest number of metrics were from BIA-Obesity (189, 35.7%), followed by ATNI (122, 23.1%); and the least from GRI (4, 0.8%) and GRI processed foods (6, 1.1%) (online supplemental table S2). Most of the identified metrics were specific to the food manufacturing (212 40.1%) and food retail (198,

37.5%) subsectors, with the remainder specific to restaurants (88, 16.6%), catering (27, 5.1%), or general to all sectors (4, 0.8%).

Strength of ESG-Nutrition metrics

Across all 529 metrics, the mean (SD) total score for all six attributes (range 6 to 18 (best)) was 10.94 (1.58). Attribute scores were generally highest for *verifiability* (2.36 (0.57)), followed by *objectivity* (2.11 (0.61)) and *materiality* (2.01 (0.68)), while *activity* (1.83 (0.74)), *alignment* (1.37 (0.67)) and *resolution* (1.26 (0.65)) scored lowest (table 2). The rationale for assigned scoring across the six attributes is provided for illustrative metrics within each of the four ESG-Nutrition domains (online supplemental table S3). The list of unique metrics, metric guidance and scoring for all six scoring attributes are provided in the supplement (online supplemental table S4).

Intercorrelations of scoring attributes

Considering the intercorrelation of each scoring attribute, *activity* and *resolution* had a positive correlation (0.40), followed by *objectivity* and *alignment* (0.21) (online supplemental figure S1). This suggests that metrics evaluating performance or sales outputs tended to be quantitative, while metrics evaluating commitments tended to be categorical. For example, 'percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fat, sodium and added sugar' (GRI Processed Foods) requires the reporting entity to provide a quantitative sales estimate; whereas 'Does the company publish a comprehensive set of commitments or objectives related to new product development and reformulating its existing products with respect to reducing the nutrients of concern and energy (salt, saturated fats, trans fats, free sugar and kilojoules)?' (BIA-Obesity) has categorical response options for the reporting entity to select. While more objective metrics generally aligned with existing standards, codes or frameworks, some metrics with clear alignment to national standards still require complex and subjective decisions (eg, 'percentage of children's meal options consistent with national dietary guidelines for children, and revenue from these options' (SASB, restaurants) requires the reporting entity to decide on the range of meal option permutations available and how to map single meal options to guidelines about overall diet quality).

Verifiability and *activity* had the strongest inverse correlation (−0.65) followed by *verifiability* and *resolution* (−0.34). In other words, metrics requiring data that were publicly available tended to measure commitments and be categorical in resolution. All remaining scoring attributes had null intercorrelations, suggesting they represent independent measures of distinct characteristics of each metric.

Strength of ESG-Nutrition metrics by domain

There was little variation in the mean total score by domain, with highest mean total scores in the product healthfulness and nutrition-related governance (11.04

Table 2 Characteristics and mean attribute score of 529 ESG-Nutrition metrics,* by ESG-Nutrition domain

	ESG-Nutrition domain				Total
	Product healthfulness	Product distribution and equity	Product marketing and labelling	Nutrition-related governance	
	126 metrics (23.8%)	65 metrics (12.3%)	230 metrics (43.5%)	108 metrics (20.4%)	529 (100%)
Frameworks, n (%)†					
ATNI	19 (15.1)	15 (23.1)	40 (17.4)	48 (44.4)	122 (23.1)
ATNI UK	35 (27.8)	12 (18.5)	33 (14.3)	11 (10.2)	91 (17.2)
BIA-Obesity	32 (25.4)	19 (29.2)	92 (40)	46 (42.6)	189 (35.7)
GRI	0 (0)	0 (0)	4 (1.7)	0 (0)	4 (0.8)
GRI-processed foods	2 (1.6)	0 (0)	1 (0.4)	3 (2.8)	6 (1.1)
PUP	9 (7.1)	3 (4.6)	6 (2.6)	0 (0)	18 (3.4)
SASB	9 (7.1)	0 (0)	6 (2.6)	0 (0)	15 (2.8)
WBA	20 (15.9)	16 (24.6)	48 (20.9)	0 (0)	84 (15.9)
Subsector, n (%)‡					
All	0 (0)	0 (0)	4 (1.7)	0 (0)	4 (0.8)
Catering	8 (6.3)	5 (7.7)	14 (6.1)	0 (0)	27 (5.1)
Manufacturing	39 (31)	24 (36.9)	83 (36.1)	66 (61.1)	212 (40.1)
Restaurants	24 (19)	12 (18.5)	37 (16.1)	15 (13.9)	88 (16.6)
Retail	55 (43.7)	24 (36.9)	92 (40)	27 (25)	198 (37.4)
Scoring attributes, mean score (SD)§					
Materiality	1.94 (0.78)	2.28 (0.74)	1.87 (0.88)	2.20 (0.72)	2.01 (0.68)
Objectivity	1.93 (0.75)	1.83 (0.74)	2.15 (0.76)	2.39 (0.78)	2.11 (0.61)
Alignment	1.40 (0.83)	1.14 (0.68)	1.53 (0.87)	1.15 (0.67)	1.37 (0.67)
Activity	2.17 (0.85)	1.80 (0.88)	1.66 (0.89)	1.82 (0.69)	1.83 (0.74)
Resolution	1.58 (0.93)	1.03 (0.42)	1.24 (0.80)	1.07 (0.54)	1.26 (0.65)
Verifiability	2.02 (0.73)	2.48 (0.71)	2.50 (0.75)	2.40 (0.73)	2.36 (0.57)
Total score¶	11.04 (1.30)	10.55 (1.02)	10.95 (1.35)	11.04 (1.02)	10.94 (1.58)

*Metrics extracted from eight ESG frameworks across four broad domains. Metrics on topics related to employee health and wellness and workforce nutrition; food loss and food waste; food safety and non-food-related health hazards (chemical exposure, etc) were excluded from this analysis. We also excluded general metrics related to strategy, governance, management and stakeholder engagement, unless health or nutrition was explicitly mentioned.

†ESG frameworks included non-governmental ESG reporting standards and food sector benchmarking and accountability initiative indices, and were selected for this investigation based on the following criteria: non-proprietary and publicly accessible; prescribes explicit measurement methods such as material metrics or guiding questions to assist a company's ESG disclosure; includes any mention of nutrition and health within framework; in English and published between 2012 and 2022.

‡ESG frameworks defined subsector of the food industry each metric was relevant for. Duplicative metrics (ie, same metric within a framework, but for different subsector) were counted separately in this table. Of the 529 ESG-metrics assessed, 401 were unique.

§Scoring delineations (1–3) for each scoring attribute provided in table 1. Scoring was completed in duplicate by two investigators, and any discordance in scoring was discussed until consensus was reached.

¶Sum of six scoring attributes, all with equal weight. Theoretical range from 6 to 18.

ATNI, Access to Nutrition Initiative; BIA, Business Impact Assessment; ESG, environmental, social and governance; GRI, Global Reporting Initiative; PUP, Plating Up Progress; SASB, Sustainability Accounting Standards Board; WBA, World Benchmarking Alliance.

(1.30) and 11.04 (1.02), respectively) domains, followed by marketing and labelling (10.95 (1.35)) and product distribution and equity (10.55 (1.02)) domains (table 2). Although these mean total scores did not vary much by domain, individual attribute scores across domains were heterogeneous (table 2, figures 2 and 3).

Materiality scored highest for product distribution and equity (2.28 (0.74)) and nutrition-related governance (2.20 (0.72)) metrics, suggesting that metrics within these domains tended to be better, more relevant surrogates for their respective domain. In general, metrics scored

higher for *materiality* when they comprehensively assessed the content and quality of activities within a domain of interest, not just whether the activity exists or its coverage. This included when metrics defined healthy food based on a robust, externally validated NPS rather than isolated nutrients or ingredients; assessed business efforts comprehensively (eg, financial incentives or increased marketing for healthful foods and disincentives or marketing restriction for unhealthful products for the entire population; all marketing efforts rather than one narrow aspect); evaluated governance efforts closest to improving nutrition

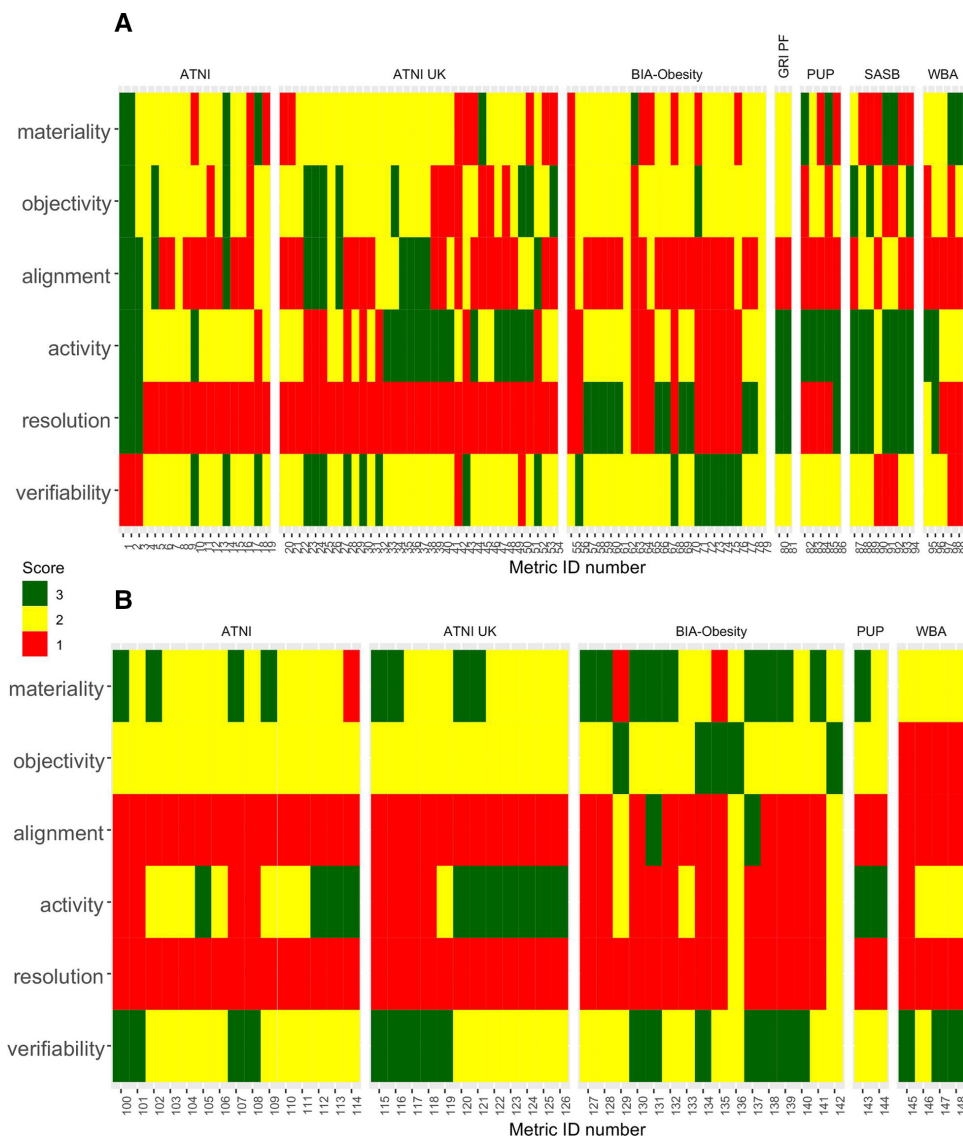


Figure 2 Scoring results of each ESG-Nutrition metric within the product healthfulness and product distribution and equity domains, grouped by ESG framework. Heatmap representing the strength of all unique, extracted ESG-Nutrition metrics in the (A) product healthfulness and (B) product distribution and equity domains, assessed on a scale of 1 (red) to 3 (green), for six scoring attributes: metric materiality, metric objectivity, metric alignment, metric activity, metric resolution and verifiability. See table 1 for scoring delineation for each scoring attribute. The metric strength assessment was completed in duplicate by two research team members, and any discrepancies in scoring were discussed until consensus was reached. Duplicative metrics (ie, same metric within a framework with identical scoring, but for different subsector) were removed for the purposes of these heatmaps. Full metric description, metric guidance and scoring results for all 401 unique ESG-Nutrition metrics provided in online supplemental table S3. ATNI, Access to Nutrition Initiative; BIA-Obesity, Business Impact Assessment-Obesity; ESG, environmental, social and governance; GRI, Global Reporting Initiative; GRI PF, Global Reporting Initiative Processed Foods; PUP, Plating Up Progress; SASB, Sustainability Accounting Standards Board; WBA, World Benchmarking Alliance.

and health such as commercial strategy and corporate accountability arrangements and assessed efforts beyond government mandate (eg, front-of-pack (FOP) labelling vs non-compliance with global labelling standards). Several metrics were considered ‘prerequisite’ metrics and scored lowest for metric materiality, as they provided context, but did not evaluate business impacts on nutrition and health.

Mean *objectivity* score was highest for nutrition-related governance (2.39 (0.78)) and product marketing and labelling (2.15 (0.76)) metrics, indicating these metrics

tended to provide clear definitions and guidance for metric use compared with metrics in the product healthfulness and production distribution and equity domains. In general, metrics scored lower for objectivity when they required the reporting entity (usually the business itself) to define outcomes (eg, ‘healthy food’, ‘accessibility’, etc), identify ‘priority’ populations, or used ambiguous language (eg, ‘consistent with’, ‘match’, ‘lower in’, ‘roll out’, etc) without clear definitions for these characteristics or actions.

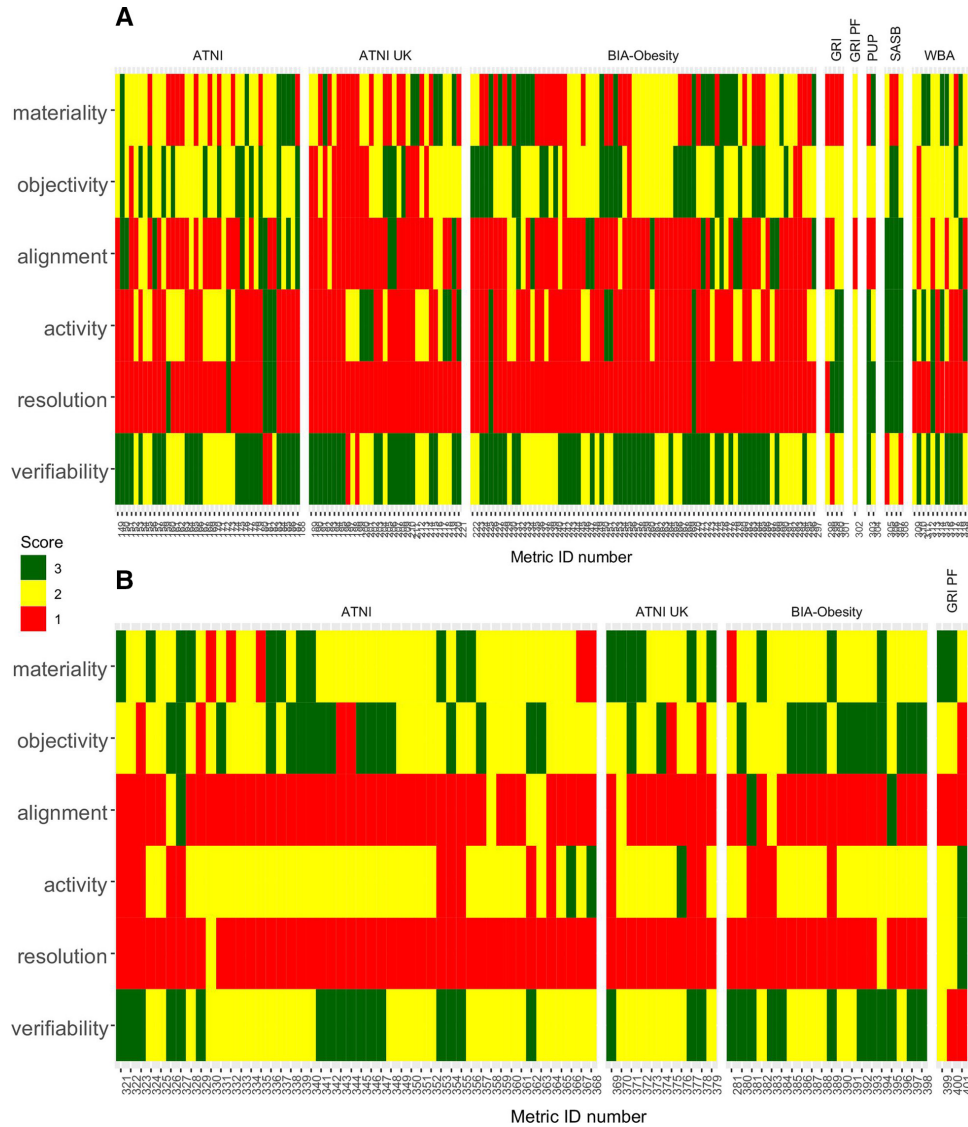


Figure 3 Scoring results of each ESG-Nutrition metric within the product marketing and labelling and nutrition-related governance domains, grouped by ESG framework. Heatmap representing the strength of all unique, extracted ESG-Nutrition metrics in the (A) product marketing and labelling and (B) nutrition-related governance domains, assessed on a scale of 1 (red) to 3 (green), for six scoring attributes: metric materiality, metric objectivity, metric alignment, metric activity, metric resolution and verifiability. See table 1 for scoring delineation for each scoring attribute. The metric strength assessment was completed in duplicate by two research team members, and any discrepancies in scoring were discussed until consensus was reached. ESG frameworks defined subsector of the food industry each metric was relevant for. Duplicative metrics (ie, same metric within a framework with identical scoring, but for different subsector) were removed for the purposes of these heatmaps. Full metric description, metric guidance and scoring results for all 401 unique ESG-Nutrition metrics provided in online supplemental table S3. ATNI, Access to Nutrition Initiative; BIA-Obesity, Business Impact Assessment-Obesity; ESG, environmental, social and governance; GRI, Global Reporting Initiative; GRI PF, Global Reporting Initiative Processed Foods; PUP, Plating Up Progress; SASB, Sustainability Accounting Standards Board; WBA, World Benchmarking Alliance.

Though mean scores were consistently low for the *alignment* and *resolution* scoring attributes, the highest scores were observed for metrics in the product marketing and labelling (1.53 (0.87) and 1.24 (0.80), respectively) and product healthfulness domains (1.40 (0.83) and 1.58 (0.93)), respectively). This indicates that, of the available ESG-Nutrition metrics, product marketing and labelling and product healthfulness tended to be more aligned with existing frameworks, codes or

standards, as compared with metrics in the distribution and equity and nutrition-related governance domains. The majority of metrics evaluated scored low for *resolution* as they were categorical measures, with the exception of some quantitative metrics in the product healthfulness and product marketing and labelling domains (eg, ‘assessment of the overall healthiness of the product portfolio, measured as the sales-weighted mean Health Star Rating score’ (ATNI); ‘total monetary losses as a result of legal

proceedings associated with marketing and/or labelling practices' (SASB)).

For *activity*, product healthfulness metrics had the highest score (2.17 (0.85)), suggesting metrics in this domain tended to evaluate performance activities rather than commitments and business processes, as compared with other domains. *Verifiability* scores were highest across all domains, as most metrics were perceived to be based on publicly available data (and if not, private data from standard documentation), with highest mean scores in the product marketing and labelling (2.50 (0.75)) and product distribution and equity (2.48 (0.71)) domains. Additional quantitative findings of scoring attributes within domains presented in online supplemental text S2.

Metric scoring by framework and sub-sector

We observed marked differences in attribute scoring by ESG framework (see online supplemental text S3 for quantitative results). ATNI, ATNI UK and BIA-Obesity had the largest number of metrics and covered all four domains, consistent with their objectives as benchmarking tools to comprehensively evaluate businesses on their nutrition-related commitments, practices and performance for informing diverse stakeholders;^{17 18} while GRI and SASB are both frameworks providing sustainability accounting standards to help businesses voluntarily disclose on financially material ESG factors to investors (with consumer nutrition and health a very minor component).^{19 20} Metrics from BIA, ATNI and ATNI UK had higher *verifiability* and *objectivity* scores, as these third-party initiatives are the reporting entities and rely heavily on publicly available, clearly defined information. In contrast, GRI and SASB scored lower on these attributes as the business, rather than the standards organisation, is the reporting entity. Instead, GRI and SASB had higher mean total scores, likely because these metrics are specifically designed for business ESG disclosures; and higher *activity* and *resolution* scores, under the assumption that the business will have more quantitative, performance/sales data than is publicly available.

We also found inconsistencies in the number and focus of metrics across food subsectors (table 2). The existence of specific indices for manufacturing (ATNI) and retail (ATNI UK) allow for targeted metrics to these subsectors. For instance, ATNI UK included metrics around driving healthier purchases through retail reward/membership mechanisms, product positioning and in-store promotional activities which are less relevant for the other domains. In contrast, very few metrics were observed specific to restaurant or catering. We also observed that while metrics for manufacturing and retail assessed the use of aggregate, FOP labels, metrics for restaurants only assessed nutritional information for target nutrients—suggesting inconsistencies in the requirements

and standards for labelling on packaged products vs menu items in these different subsectors.

DISCUSSION

Across eight major frameworks, we identified 529 ESG-Nutrition metrics (401 unique) related to four nutrition domains (product healthfulness, product distribution and equity, product marketing and labelling and nutrition-related governance). Nearly half of the metrics (43.5%) related to product marketing and labelling, while less than one-quarter related to actual product healthfulness (23.8%), and the remainder to nutrition-related governance (20.4%) and (the fewest) to product distribution and equity (12.3%). Most of the identified ESG-Nutrition metrics were developed for food manufacturers (40.1%) or food retailers (37.5%), with few for restaurants (16.6%) and catering (5.1%). No individual metric achieved the highest score across all six attributes evaluated, with a mean total score across all ESG-Nutrition metrics around 11. We identified substantial heterogeneity in the strength of the proposed metrics, with generally lowest strength for their *resolution*, *alignment* and *activity*, and greater strength for *verifiability* and *objectivity*. Trade-offs were observed between certain scoring attributes, such as *verifiability* versus *activity* (correlation: -0.65) and *verifiability* versus *resolution* (-0.34), but complementary of other scoring attributes, such as *activity* and *resolution* (0.40) and *alignment* and *objectivity* (0.21). Low intercorrelations for all remaining scoring attributes suggest that they represent independent measures of distinct characteristics of each metric. By domain, total scores did not vary considerably (ranging from 10.55 for the product distribution and equity domain to 11.04 for the product healthfulness domain). However, mean scores across individual attribute and within domains were highly heterogeneous. We identified considerable heterogeneity in the inclusion and strength of ESG-Nutrition across the eight frameworks, although distinct patterns emerged for attribute scoring within ATNI, ATNI UK, BIA-Obesity and WBA versus GRI, GRI PF and SASB frameworks. We also observed differences in the number and strength of available metrics across food business subsectors. Taken together, these new findings elucidate the strengths of available metrics within each domain for use by investors, as well as gaps within the existing landscape and opportunities for future research.

Despite the large quantity of ESG-Nutrition metrics, their strength and focus of those metrics raised concerns. The product marketing and labelling domain, rather than product healthfulness, comprised the greatest number of metrics across the most ESG frameworks. Product healthfulness as the primary driver of consumer outcomes should be the cornerstone of ESG-Nutrition.² However, we observed fewer than one in four metric focused on product healthfulness. These metrics had particularly low *materiality* scores due to a focus on single-isolated nutrients or simplistic food categories (eg, plant

vs animal based), rather than being anchored in a more holistic, externally validated NPS, such as within ATNI's framework.¹⁷ These findings indicate that ESG-Nutrition metrics need to include a much more comprehensive focus on the healthfulness of products that food sector businesses are selling.

One possible explanation for this finding is the multitude of international frameworks and codes for responsible marketing and labelling²¹⁻²³ which may drive the number and content of metrics for domains. Product marketing and labelling metrics also had the highest *alignment* score, suggesting that ESG metrics across the eight ESG frameworks were informed by available national and international standards. External, government endorsed nutrition-related and diet-related guidelines are available for a limited number of nutrients and foods of concern (eg, WHO global sodium benchmarks for food categories,²⁴ national food-based dietary guidelines²⁵) as well as for marketing and labelling (eg, WHO Europe Marketing of Unhealthy Products to Adolescents and Children,²⁶ Codex Alimentarius²³), but not many other relevant topics, including product distribution and equity or nutrition-related governance. While we acknowledge the potential of industry influence²⁷ and outdated or reductionist nutrition science on external, government-endorsed national or international standards and guidelines, these are superior to internally developed, industry-generated guidelines and standards. Our findings highlight the gaps in available external guidelines and codes, and the need to advocate for such international guidance to inform and facilitate standardisation of ESG-Nutrition metrics.

While issues of health equity have come to the forefront in academic, public health and political domains,²⁸⁻³¹ our work identified major limitations in ESG metrics assessing product distribution and equity. Fewest metrics evaluated this domain across all extracted ESG-Nutrition metrics; nearly all were categorical, rather than quantitative; most looked at commitments, rather than actual commercial outputs or performance; few were aligned with existing standards and codes and many required subjective assumptions around affordability, accessibility, healthfulness and priority target populations. The gaps in metrics that evaluate equitable distribution of healthy foods raises questions about whether innovation and private investment in the food system can contribute to reducing health inequities. Will premium food products and innovations, trendy among venture capitalists, but designed for, marketed to and only affordable and accessible to the elite of the population, 'trickle down' to improve public health of the rest of society? Is it possible to profitably invest in businesses creating products that are long-term, sustainable and science-based solutions to issues of nutrition security and health inequity in historically marginalised communities?

Our results indicate a need for innovative solutions for generating benchmarks to quantify equitable distribution of healthy foods in different geographic and social contexts. In the USA, for example, affordability benchmarks could be

derived from the USDA's Thrifty Food Plan, which defines the market price of a nutritious, cost-effective diet.³² Globally, efforts are being made to estimate the cost of energy sufficient, nutrient adequate and healthy diets based on retail prices and nutrient composition for 177 countries around the world.^{33 34} These dietary benchmarks then need to be translated into product-level affordability benchmarks. Similar innovation is needed to measure spatial (ie, geographic) and sociodemographic (ie, priority population) accessibility. Without high-quality metrics to assess equitable distribution of healthy foods, the private sector will not be held accountable for either contributing to or reducing health disparities.

Our findings of varying count and strengths of metrics across ESG frameworks aligns with the differing objectives, approaches and audiences of each of these frameworks (table 2, online supplemental table S1). While frameworks like ATNI, WBA and PUP are third-party indices, reactive to publicly available data and aimed at comprehensively indexing business impacts on nutrition, GRI and SASB are designed to guide businesses in voluntarily disclosing on financially material metrics across a broad spectrum of E, S and G risk factors. As such, interpreting the meaning of scores on these metrics from different ESG frameworks requires an understanding of these diverging framework's objectives and goals.

The dearth of metrics for restaurants and catering is another major gap, and reflects the focus of major private sector accountability and advocacy initiatives to date on manufacturers and, more recently, retail.^{12 13 16-18} Moving forward, greater efforts are required to evaluate restaurant and catering impacts on consumer nutrition and health, customised to the commercial operations of these subsectors.

Limitations of existing ESG-Nutrition metrics

Our research identified several limitations of existing ESG-Nutrition metrics, independent of the six scoring attributes. First, identified metrics do not explicitly state that they are adaptable as the science evolves and new technical frameworks, standards or guidelines are developed. Having this inherent flexibility and dynamism would allow for the metrics' continued relevance and materiality. Second, the majority of metrics did not specify the range of geographic markets and applicable brands/product lines to which the metric applied. Leaving the selection of geographic context or portfolio components up to the reporting entity's discretion can lead to biased reporting. Third, metrics often did not state the frequency with which metrics should be reported. Annual and consistent reporting over successive periods would allow for valid comparisons over time and insights into trends. Fourth, few metrics provide corresponding benchmark or target levels, making it challenging to contextualise performance, particularly for more quantitative metrics. Addressing these limitations would elevate the quality of insights provided for investment decisions.

Prior research and what this study adds

This research builds on and extends the findings of previous research in ESG, nutrition and private sector accountability. Prior work evaluating responsible investment strategies related to nutrition among Australian asset managers suggests that ESG integration was the most common strategy, but discusses that the heterogeneity in available ESG metrics used obviates consistent and transparent reporting and evaluation.³ An academic review of latest trends in investing for improved nutrition and obesity prevention identified relevant ESG frameworks for this topic (the majority of which were included in this analysis), but did not analyse the quality or strength of existing efforts.¹⁶ A comprehensive report on *Fixing the Business of Food* likewise identifies a range of available ESG frameworks, providing a count of available ESG-Nutrition metrics for specific domains and categorising them based on their resolution and derivation.³⁵ However, to the best of our knowledge, no academic, non-profit or private sector effort has been made to critically assess the quality of available ESG-Nutrition metrics.

Our analysis adds to the evidence base by providing the first comprehensive strength assessment of existing ESG-Nutrition metrics, including a thorough discussion of the strengths of available metrics and gaps requiring further research and policy actions. Furthermore, our research provides a novel set of scoring attributes for evaluating the strength of ESG metrics, regardless of thematic focus; quantifies the intercorrelation and thereby degree of independence, of scoring attributes of available ESG-Nutrition metrics and assesses metric strength by thematic domain as well as by ESG framework.

ESG metrics in the context of the industry accountability debate

While the establishment of robust ESG-Nutrition metrics can help guide impact measurement and management for private financiers interested in a public health nutrition thesis, there is limited evidence as to whether such initiatives will translate to greater industry accountability, and thereby more favourable public health nutrition outcomes. Industry involvement in public health, including voluntary, business-driven approaches, has been met with significant scepticism and criticism.^{36–39} An evaluation of the Food Network of the Public Health Responsibility Deal in England—which helped major industry players develop pledges around out-of-home calorie labelling; trans fats, sodium and calorie reduction; and fruit and vegetable promotion—suggests that such an approach legitimised industry direct influence of public health strategies that affect their products, and thus had limited utility as a public health policy tool.³⁷ However, the chief weakness of the approach discussed by researchers was that the Deal had no sanctions to drive compliance such as monitoring requirements. In addition, ATNI's metric-driven indices have shown limited success in improving the healthfulness of companies' portfolios. ATNI's 2022 US Index Report revealed that

despite governance efforts, pledges and introduction of healthier varieties in some product categories, the combined product portfolios of the 11 largest food and beverage manufacturers in the USA (accounting for ~30% of all US food and beverages sales) have not become healthier since 2018.⁴⁰ Ultimately, further research is required to determine whether investing strategies involving ESG metrics can be an effective lever to drive industry accountability, or if alternative, more drastic government intervention is required.

Future directions

Our findings provide tools and insights relevant for business, investing and policymaking within the food sector. While ESG reporting has been largely unregulated, with disclosures predominantly voluntary to date, the European Union's Corporate Sustainability Reporting Directive (CSRD) is leading the way with mandated reporting requirements for all large companies (>250 employees and €40 million turnover) on sustainability/ESG-related factors,⁴¹ including impacts on planetary health and societal well-being, with other countries soon to follow suit. The International Sustainability Standards Board (ISSB) has also recently been launched, consolidating major reporting frameworks across ESG (including SASB) to work towards a prototype for mandatory, standardised and global ESG disclosure requirements. The novel scoring attributes developed for this analysis can be used for evaluating the quality of ESG metrics broadly, regardless of the metrics' thematic focus, with great relevance to CDSR, ISSB and others. In addition, given the burden of suboptimal nutrition and associated business risks, as well as heterogeneous, but generally mediocre quality of available ESG-Nutrition metrics we observed, we see the urgency of elevating the importance of nutrition among standard-setting bodies and developing strong ESG-Nutrition metrics for validation and inclusion in mandatory reporting frameworks.

Several future directions can be taken to advance the science of ESG-Nutrition metrics. First, we recommend that a valid and objective NPS to define the healthfulness of food should be used as a foundation across all four ESG-Nutrition domains. One prominent candidate could be Food Compass, with novel attributes aligned with the latest science and with demonstrated face, convergent, discriminatory and predictive validity.^{42 43} Second, quantitative definitions of affordability and accessibility (both spatial and social) are required to evaluate the equitable distribution of healthful foods. The lack of relevant and/or updated frameworks or codes for food-based sales targets, affordability and accessibility and nutrition-related governance is a call to action for greater international public health guidance on these critical topics. Such action would obviate business's biases or commercial priorities predominating over what could otherwise be objectively determined, third-party impartial definitions. Third, qualitative research is required to understand investor priorities on these domains, as well as literature review

to understand the most critical aspects of marketing and labelling for affecting consumer behaviour change and governance practices for affecting business behaviour change. In consultation with institutional investors, ATNI released a set of Investor Expectations on Nutrition, Diets and Health in July 2020, including delineated actions for investors to engage with manufacturers and retailers around governance, strategy, lobbying and transparency for addressing global nutrition challenges.⁴⁴ Such engagement is an example of a promising step forward to developing priority ESG-Nutrition metrics, relevant for investor use. Fourth, significant effort is required to create relevant and specific restaurant and catering ESG-Nutrition metrics given the void of available metrics for these subsectors. Fifth, quantitative analyses should assess the association between ESG-Nutrition metric performance and financial performance to objectively evaluate the dual materiality of each metric for financial and social returns. Taken together, these actions would advance a standardised, material and comprehensive ESG-Nutrition agenda.

Strengths and limitations

Our investigation has several important strengths. We assessed ESG-Nutrition metrics extracted from the most updated, recognised ESG frameworks including both non-governmental ESG reporting standards and food sector-specific accountability indices. Our metric strength assessment was conducted in duplicate by two investigators, and any discrepancies in scoring were discussed until consensus was reached, ensuring a reliable and unbiased assessment of metric strength. We assessed existing ESG-Nutrition metrics using both quantitative and qualitative techniques, providing distinct yet complementary insights into the current ESG-Nutrition metric landscape. We evaluated the degree of independence of each scoring attribute by calculating their intercorrelation. We assessed metric scoring strength by thematic ESG-Nutrition domain and by ESG framework to understand heterogeneity by these important factors. Finally, we discuss both strengths and shortfalls of assessed ESG metrics, and provide actionable recommendations for future directions.

Potential limitations should also be considered. While we included the most recognised, prescriptive and publicly available ESG frameworks for metric extraction, the list of ESG frameworks included was not exhaustive. We constructed a set of six scoring attributes *de novo* given there was not an established or validated set of ESG metric scoring criteria available in the literature. In addition, our investigation assessed the strength of each ESG metric in isolation, but not how each has been applied in combination in the real world or with any insights about user experience. Future efforts should engage directly with investors and businesses to understand the most commonly used ESG frameworks and/or metrics, metric attributes of greatest importance, the optimal number of metrics to use and perceived challenges and

opportunities in the ESG-Nutrition landscape. Without these insights or a stronger evidence base, we were not equipped to propose a scientifically derived, optimal mix of metrics for comprehensively evaluating industry impacts on nutrition, beyond our own commentary and expert opinion. It was challenging to objectively score the materiality of metrics, for example, as certain activities may be more impactful to nutrition and health in certain contexts but may not comprehensively assess the range of relevant commercial activities of the business. Finally, we did not assign weighting for the total score or for the relative importance of each domain, given limited evidence to justify differential weighing of each scoring attribute or domain in relation to each other. We acknowledge that future research should attempt to define weighting based on a combination of investors' priorities and the scientific importance of that criteria to a metrics overall strength as well as that domain to nutrition impact.

CONCLUSIONS

This new research identifies numerous proposed ESG-Nutrition metrics, but with substantial heterogeneity in relevant domains and strength of each metric. While metrics were generally based on verifiable data, they were not always objective or material indicators of business impacts on nutrition and health. Further, few metrics provided strong quantitative measures of commercial outputs or aligned to existing frameworks, codes and standards. Greater efforts are required to improve the quality of metrics across frameworks, establish standardised reporting and align these with investor priorities.

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Supplementary Materials

Text

Text S1. Characteristics of an ideal, material metric in each ESG-Nutrition domain

Text S2. ESG-Nutrition metric findings within domains

Text S3. ESG-Nutrition metric findings by ESG framework

Figures

Figure S1. Intercorrelation of scoring attributes across 529 ESG-Nutrition metrics.

Tables

Table S1. Overview of ESG frameworks, adapted from Robinson *et al.* 2022

Table S2. Mean scores of 529 ESG-Nutrition metrics, grouped by ESG framework

Table S3. Attribute scoring and rationale for illustrative* ESG-Nutrition metrics across four domains

Table S4. Scoring results for 401 unique ESG-Nutrition metrics

Text S1. Characteristics of an ideal, material metric in each ESG-Nutrition domain

Product healthfulness metrics should quantify the healthfulness of the company's product portfolio using a scientifically validated, comprehensive nutrient profiling system (NPS) of company outputs, that is amendable to assess changes over time. Product distribution and equity metrics should quantify the relative affordability and accessibility of healthful vs. less healthful products within a portfolio or in comparison to competition, as well as changes over time, with healthfulness defined using an externally-validated NPS. Product marketing metrics should quantify adherence to international standards of marketing and quantify spending towards marketing of healthful products vs. less healthful products (based on a validated NPS). Product labeling metrics should quantify coverage, quality, and transparency of nutrition labeling, based on a validated NPS. Finally, nutrition-related governance metrics should quantify performance or outputs of the company related to relevant governance components (listed above), with a focus of driving consumption of healthful products for improving human health.

Test S2. ESG-Nutrition metric findings within domains

Within each of the 4 ESG-Nutrition domains, attribute scoring within product healthfulness was highest for activity (2.17[0.85]) and verifiability (2.02[0.73]) and lowest for resolution (1.58[0.93]) and alignment (1.40[0.83]) (**Table 2, Figure 2-3**). Attribute scoring within the product distribution and equity domain was highest for verifiability (2.48[0.71]) and materiality (2.28[0.74]), but lowest for alignment (1.14[0.68]) and resolution (1.03[0.42]). For both product marketing and labeling and nutrition-related governance, metrics within these domains scored highest for verifiability (2.50[0.75] and 2.40 [0.73], respectively) and objectivity (2.15 [0.76] and 2.39 [0.78], respectively) but lowest for resolution (1.24[0.80] and 1.07[0.54], respectively) and alignment (1.53[0.87] and 1.15[0.67], respectively).

Text S3. ESG-Nutrition metric findings by ESG framework

Metric scoring was similarly heterogenous across the 8 ESG frameworks (Table S2, Figure 2-3). Total scores were highest for SASB (13.2 [1.39]) and PUP (11.67 [1.04]), and lowest for ATNI UK (10.52[1.21]) and BIA-Obesity (10.77[1.27]). Mean materiality score was highest for GRI PF (2.33 [0.72]) and WBA (2.29 [0.74]), while lowest for GRI (1.00 [0.00]) and SASB (1.47 [0.86]). Objectivity scores were similarly highest for SASB and BIA-Obesity (both 2.33), and similarly lowest for GRI PF and PUP (both 1.83). Mean alignment scores were consistently low, with SASB the only framework with mean score above 2 (2.07[0.94]), and both GRI PF and PUP with all metrics scoring 1. Mean activity score were high for SASB (2.87[0.59]) and GRI and GRI PF (both 2.50), and lowest for BIA-Obesity (1.47[0.74]). Mean metric resolution score ranged from all metrics scoring 1 (ATNI UK) to one of the highest mean scores (SASB, 2.87[0.59]). Several frameworks scored high for verifiability (BIA-Obesity – 2.48[0.71]; WBA- 2.38[0.81]; ATNI UK – 2.35[0.75]; ATNI – 2.34[0.75]), while SASB (1.60[0.71]) and GRI (1.75[0.71]) scored lower for verifiability.

Within each ESG Framework, mean score for each attribute also varied considerably. ATNI, ATNI UK, BIA-Obesity, and WBA showed similar patterns for scoring attributes within each framework. For instance, within each framework. verifiability scored highest (2.34[0.75], 2.35[0.75], 2.48[0.71], and 2.38[0.81], respectively); followed by objectivity, materiality, and activity; and resolution scored lowest (1.14[0.71], 1.00[0.00], 1.23[0.78], and 1.24[0.78] respectively). We also observed similar relative scoring of attributes within GRI and GRI PF frameworks, including metrics scoring highest on average for activity and resolution (all 2.50); but differing widely for materiality (1.00[0.00] for GRI vs. 2.33[0.72] for GRI PF). Within SASB, metrics also scored highest for activity and resolution (both 2.87), and lowest for materiality (1.47[0.86]). Metrics within the PUP had the greatest range across scoring attributes, from 2.83(0.62) for activity to alignment (1.00[0.00]).

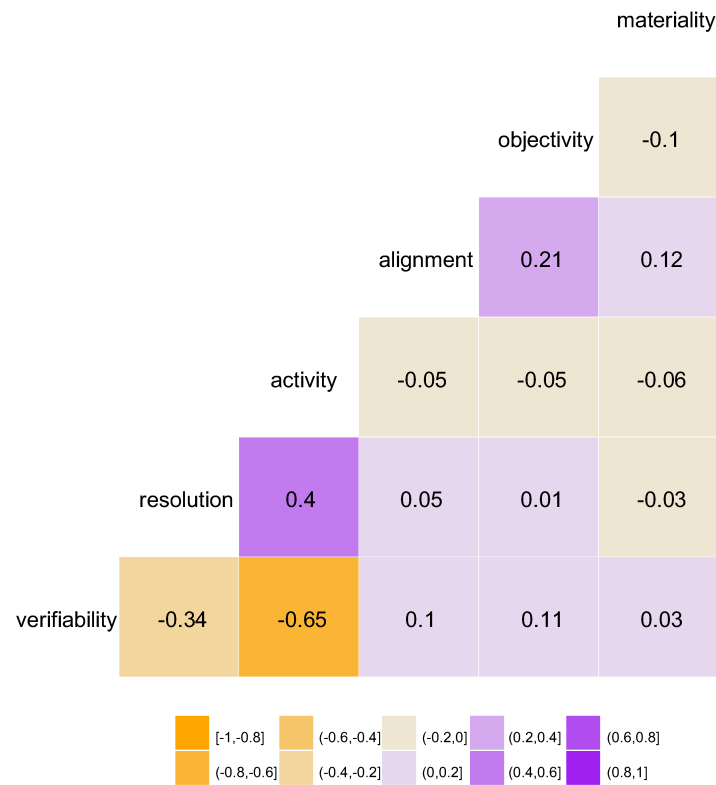


Figure S1. Intercorrelation of scoring attributes across 529 ESG-Nutrition metrics. Spearman intercorrelation matrix representing the correlation between each scoring attribute – materiality, objectivity, alignment, activity, resolution, and verifiability— for all extracted ESG-Nutrition metrics. A higher absolute correlation coefficient indicates a strong association, while a lower absolute correlation coefficient indicates the two scoring attributes are measuring independent aspects. See Table 1 for definition and scoring delineation for each scoring attribute. The metric strength assessment was completed in duplicate by two investigators, and any discrepancies in scoring were discussed until consensus was reached.

Table S1. Overview of ESG frameworks, adapted from Robinson *et al.* 2022

Organization	ESG Framework	Description	Relevant Sub-Sector	Audience
<i>Non-governmental ESG reporting standards</i>				
Global Reporting Initiative[1]	GRI Standards	One of the most prominent and commonly used sustainability reporting frameworks, providing standards for companies to report on environmental, social and economic impacts. The GRI Standards include a set of universal standards and topic-specific standards that are selected by the company based on materiality	All	Companies, investors, policymakers, capital markets and civil society
	G4 Sector Disclosures – Food Processing	The GRI previously developed the G4 Sector Disclosures, which provided sector-specific reporting guidelines. The G4 Sector Disclosures were superseded by the GRI Standards and are not required for preparing a report in accordance with the GRI Standards, however can still be used to provide additional sector-specific guidance	Food processing	
Sustainability Accounting Standards Board[2]	SASB Standards	Provides sustainability accounting standards for companies to disclose financially material environmental, social and governance information to investors. Includes qualitative and quantitative	Restaurants Processed foods Non-alcoholic beverages Food retailers and distributors	Investors
<i>Food sector benchmarking and accountability initiative indices</i>				
Access to Nutrition Initiative[3]	ATNI Global Index 2022	Benchmark of major global food and beverage manufacturers on their nutrition and undernutrition related policies and practices and assesses the healthiness of their product portfolios, published every 2-3 years. Also conducts in-country assessment of food company breast milk substitute and complimentary foods marketing practices and policies.	Food and beverage manufacturers	Governments, investors, civil society, consumers, and academia

Access to Nutrition Initiative and ShareAction[3]	UK Retail Index 2022	Benchmark of ten largest UK food retailers (ALDI UK, Asda, Co-op, Iceland, Lidl, Marks & Spencer, Morrisons, Sainsbury's, Tesco, Waitrose) on their nutrition policies and commitments. Part of ShareAction's (UK-based responsible investment organization) Healthy Market Initiative aimed at leveraging institutional investment to improve obesity and nutrition-related performance of food retailers and manufacturers in the UK.	Food retailers	Governments, investors, civil society, consumers, and academia
World Benchmarking Alliance[4]	Global Food and Agriculture Benchmark	Assess 250 of the world's largest food and agricultural companies on their commitments across 3 key domains of the food system: environment, social inclusion and nutrition.	Agricultural inputs Agricultural products and commodities Animal proteins Food and beverage manufacturers Food retailers Restaurants Food service	
Food Foundation[5]	Plating Up Progress	Initiative to assess and measure food industry performance across 10 major topics related to healthy, sustainable and just food systems through assessing the commitments, targets and performance reporting of major UK supermarkets and caterers, quick service and casual dining restaurant chains	Food retailers Contract caterers and food service Casual dining and restaurants Wholesalers	Investors, businesses and governments
INFORMAS[6]	Business Impact Assessment (BIA) – Obesity	Initiative that benchmarks the nutrition-related policies, commitments and practices of food and beverage companies, food retailers and quick service restaurants, developed based on ATNI methods and completed in several countries/jurisdictions (Australia, New Zealand, Canada, Malaysia, Belgium and parts of Europe.	Food retailers Quick service restaurants Food and beverage manufacturers	Governments, academia

ATNI, Access to Nutrition Initiative; BIA, Business Impact Assessment; ESG, environmental, social and governance; GRI, Global Reporting Initiative; INFORMAS, International Network for Food and Obesity/NCDs Research, Monitoring and Action Support; PUP, Plating UP Progress; SASB, Sustainability Accounting Standards Board; SD, standard deviation; WBA, World Benchmarking Alliance

Table S2. Mean score of 529 ESG-Nutrition metrics,* grouped by ESG framework

	ESG Framework†							
	ATNI	ATNI UK	BIA-Obesity	GRI	GRI processed foods	PUP	SASB	WBA
N (%)	122 (23.1%)	91 (17.2%)	189 (35.7%)	4 (0.8%)	6 (1.1%)	18 (3.4%)	15 (2.8%)	84 (15.9%)
Metric Attributes, mean (SD)‡								
materiality	2.04 (0.78)	1.93 (0.81)	1.95 (0.84)	1.00 (0.00)	2.33 (0.72)	2.06 (0.93)	1.47 (0.86)	2.29 (0.74)
objectivity	2.22 (0.73)	1.89 (0.80)	2.33 (0.74)	2.00 (0.00)	1.83 (0.64)	1.83 (0.62)	2.33 (0.85)	1.71 (0.74)
alignment	1.39 (0.84)	1.40 (0.84)	1.32 (0.81)	1.50 (0.76)	1.00 (0.00)	1.00 (0.00)	2.07 (0.94)	1.43 (0.77)
activity	1.80 (0.79)	1.95 (0.91)	1.47 (0.74)	2.50 (0.76)	2.50 (0.74)	2.83 (0.62)	2.87 (0.59)	2.10 (0.87)
resolution	1.14 (0.71)	1.00 (0.00)	1.23 (0.78)	2.50 (1.00)	2.50 (0.74)	1.78 (1.00)	2.87 (0.59)	1.24 (0.78)
verifiability	2.34 (0.75)	2.35 (0.75)	2.48 (0.71)	1.75 (0.71)	1.67 (0.72)	2.17 (0.62)	1.60 (0.71)	2.38 (0.81)
total score §	10.94 (1.20)	10.52 (1.21)	10.77 (1.27)	11.24 (1.44)	11.83 (0.99)	11.67 (1.04)	13.20 (1.39)	11.14 (1.20)

* Metrics extracted across 4 broad domains: product healthfulness; product distribution and equity; product marketing and labeling; nutrition-related governance. Metrics on topics related to employee health and wellness and workforce nutrition; food loss and food waste; food safety and non-food related health hazards (chemical exposure, etc.) were excluded from this analysis. We also excluded general metrics related to strategy, governance, management, and stakeholder engagement, unless health or nutrition was explicitly mentioned.

† ESG frameworks included non-governmental ESG reporting standards and food sector benchmarking and accountability initiative indices, and were selected for this investigation based on the following criteria: Non-proprietary and publicly accessible; prescribes explicit measurement methods such as material metrics or guiding questions to assist a company's ESG disclosure; includes any mention of nutrition and health within framework; in English and published between 2012 and 2022.

‡ Scoring delineations (1-3) for each scoring attribute provided in Table 1. Scoring was completed by two investigators, and any discordance in scoring was discussed until consensus was reached

§ sum of six scoring attributes, all with equal weight. Theoretical range from 6 to 18.

ATNI, Access to Nutrition Initiative; BIA, Business Impact Assessment; ESG, environmental, social and governance; GRI, Global Reporting Initiative; PUP, Plating UP Progress; SASB, Sustainability Accounting Standards Board; SD, standard deviation; WBA, World Benchmarking Alliance

Table 3. Attribute scoring and rationale for illustrative* ESG-Nutrition metrics across four domains

Metric†	Details for Metric Use Scoring Criteria ‡	Framework	Sub-Sector	Scoring Attribute §						Rationale for Score
				Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability	
Product Healthfulness										
Assessment of the overall healthiness of the product portfolio, measured as the sales-weighted mean HSR score: [value between 0 and 100]	<p>Details for Metric Use:</p> <ol style="list-style-type: none"> select company's top five best selling product categories in up to 10 markets mean NPS score for each product category calculated 	ATNI	manufacturing	3	3	3	3	3	1	Metric measures portfolio healthfulness based on government-endorsed NPS (materiality: 3). Straight-forward, without any subjective decisions required (objectivity: 3). References use of Heath Star Rating for scoring overall healthiness of product portfolio (alignment: 3). Metric about business outputs (activity: 3), quantitative (resolution). Challenging to collect data for HSR scoring for products in portfolio, likely not publicly or privately available (verifiability: 1).
Company has a target for, and reports on, a percentage shift in protein procurement or sales that comes from animal vs plant-based protein sources	<p>Details for Metric Use:</p> <p>There is currently no clear consensus on the definition to be used for animal-based vs. plant-based protein sources. The maximum score can be applied for a target and performance data as long as the methodology is provided by the company and both animal-based and plant-based data is included. Partial data (for example data that only refers to plant-based sales) achieve a score of 2. Less specific data around increasing the product range or introducing new plant-based products achieve a score of 1.</p> <p>Scoring guidelines for quantitative metrics with specific targets:</p> <p>3: Company has a clear target and is reporting against the target 2: Company reports performance data but not a target, or has a target but is not reporting against the target 1: Company recognizes the issue and has taken limited or isolated action 0: No evidence is found that a company recognizes the issue or is taking action</p>	PUP	catering, restaurants, retail	1	2	1	3	1	2	Metric has limited materiality in assessing overall product healthfulness -- animal products can be healthy, plant-based can be unhealthy, and vice-versa. In addition, procurement doesn't necessarily translate to catering service and what is consumed (materiality: 1). Requires subjective decisions on what products falls into the plant vs. animal source (objectivity: 2).). No reference to standards or frameworks for relevant targets (alignment: 1). Metric of targets and associated procurement/sales (measure: 2), Requires quantitative data, but metric given full points if any data is provided (resolution: 3). Targets are publicly available, but not procurement/sales (verifiability: 2).
Does the restaurant have commitments or taken substantive action to improving the healthiness of oils used in frying foods/frying practices? (if applicable)	<p>Scoring Criteria:</p> <p>5: Does not fry foods, or commits to using non-hydrogenated vegetable oils 0: No commitments / no information available to the research team</p>	BIA-Obesity	restaurants	1	2	1	1	1	3	Metric has limited materiality in assessing overall product or service portfolio healthfulness -- frying and use of hydrogenated oils is a narrow aspect of product healthfulness (materiality: 1). Fairly objective metric, doesn't require subjective decisions or assumptions, except for what is classified as non-hydrogenated vegetable oils (objectivity: 2). No reference to standards or frameworks (alignment: 1). Metric around business commitments (activity: 1), categorical (resolution: 1). Commitment data generally accessible from publicly available sources (verifiability: 3).

Metric†	Details for Metric Use Scoring Criteria‡	Framework	Sector	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability	Rationale for Score
Product Distribution and Equity										
Does the company's policy position support WHO's position on fiscal policies to make healthier foods relatively cheaper and unhealthy foods relatively more expensive, as articulated in the WHO Global Action Plan for NCDs and the Report of the Commission on Ending Childhood Obesity, Recommendation 1.2)?	<p>Details for Metric Use: ECHO Statement on Recommendation 1.2: Implement an effective tax on sugar-sweetened beverages. Global Action Plan: consider economic tools that are justified by evidence, and may include taxes and subsidies, that create incentives for behaviours associated with improved health outcomes, improve the affordability and encourage consumption of healthier food products and discourage the consumption of less healthy options. Scoring criteria: 10: Strong support (e.g., includes support for taxes on unhealthy foods, broadly defined, as well as subsidies for healthy foods) 5: Weak support (e.g., includes support for taxes on unhealthy foods, narrowly defined, or subsidies for healthy foods) 0: No details available -10: Strongly opposed (e.g., opposes soft drinks tax or unhealthy foods tax OR both taxes)</p>	BIA-Obesity	manufacturing, restaurants, retail	3	2	3	1	1	3	Strong materiality for distribution and equity - incentivizing consumption of healthier foods, and disincentivizing unhealthy foods (materiality: 3). Provides specific references for defining what relatively cheaper and more expensive means, but unclear what constitutes healthy vs. unhealthy foods (objectivity: 2). References WHO Global Plan for NCDs and ECHO Statement Recommendation 1.2 (alignment: 3). Measure of company's policies/commitments (activity: 1), categorical (resolution: 1). Company's policies should be publicly available and relatively easy to access (verifiability: 3).
Is there evidence that the company has done the following [price related interventions] on fruit and veg?	<p>Scoring Criteria: Discounting 'wonky' or near expired fruit or vegetables Free fruit or vegetables for children in-store Fun packaged fruit, veg or wholegrains for children More fruit, veg and wholegrains in meal deals Minimum number of fruit and veg and wholegrains promotions Other None/no information found <i>Tick all options that apply with a maximum of 20 points being possible to achieve</i></p>	ATNI UK	retail	2	2	1	3	1	2	Metric has limited materiality as only focused on fruit, vegetables and whole grains, rather than overall product healthfulness, but assess a range of relevant retail price-based interventions (materiality: 2). Subjective decisions on what is classified as fruit, vegetables and whole grains, what constitutes increase/reduced promotions, and the level of evidence required (objectivity: 2). No reference to relevant frameworks, standards or codes (alignment: 1). Measure of company's performance (activity: 3), categorical (resolution: 1). Evidence of company's interventions should be available internally (verifiability: 2).
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.	<p>Details for Metric Use: 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</p>	WBA	catering, manufacturing, restaurants, retail	2	1	1	2	1	3	Metric has limited materiality - focused on vulnerable population, as perceived by company, (materiality: 2). Metric requires subjective decisions on the definition of "commercial activities", "affordability", "nutritious food", and requires the company to decide what the target vulnerable population (objectivity: 1). No reference to relevant frameworks, standards or codes (alignment: 1). Measure of company's target (activity: 2), categorical (resolution: 1). Company commitments and targets are likely relatively easy to access in annual reports or online (verifiability: 3).

Metric†	Details for Metric Use Scoring Criteria‡	Framework	Sector	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability	Rationale for Score
Product Marketing and Labeling										
Does the company provide nutrition information online for own brand products?	<p>Scoring Criteria:</p> <p>10: Yes, comprehensive nutrition information (calories, sodium, saturated fat, total fat, sugar) for most (>80%) products, including on a per 100g/100ml basis</p> <p>7.5: Yes, comprehensive nutrition information (calories, sodium, saturated fat, total fat, sugar) for most (>80%) products, OR comprehensive nutrition information for all products per serving only</p> <p>5: Comprehensive nutrition information for some (>50%) products</p> <p>2.5: Limited nutrition information (i.e. does not include calories, sodium, saturated fat, total fat or sugar) for some (>50%) items</p> <p>0: <50% of products or no information</p>	BIA-Obesity	retail	3	3	1	3	3	3	Assesses coverage and quality of voluntary product labeling, not just legal requirements (materiality: 3). Caveat: nutrition information included is not comprehensive or aligned with latest scientific evidence. Straight-forward, without any subjective decisions required (objectivity: 3). No references to existing codes/standards (alignment: 1). Measures product labeling performance (activity: 3), quantitative (resolution: 3). Publicly available online (verifiability: 3).
Does the company commit to go beyond the Code of Non-broadcast Advertising and Direct & Promotional Marketing (CAP Code) in terms of the use of fantasy/cartoon/character in its marketing to children in relation to products classified as high in fat, salt and/or sugars?	<p>Categorical Options (Tick All that Apply):</p> <p>Not to use fantasy/ cartoon/ character/ celebrity on any products on any forms of media (including on pack, in store and online)</p> <p>Not to use fantasy/ cartoon/ character/ celebrity for some products only. And/or in some forms of media only</p> <p>No/no information found</p> <p>For more details, please refer to the UK Code of Non-broadcast Advertising and Direct & Promotional Marketing (CAP Code).</p>	ATNI UK	retail	1	3	3	1	1	3	Metric has limited materiality as focused only on children, focuses on a narrow definition of health (fat, salt, sugar content), and one narrow aspect of marketing (use of fantasy/cartoons/characters), rather than responsible marketing policy overall (materiality: 1). Objective metric, without assumptions required except for what constitutes high in fat, salt and/or sugars (objectivity: 3). Explicit reference to existing codes/standards (alignment: 3). Measures business commitments (activity: 1), categorical (resolution:1). Companies will publish commitments in annual reports, or online (verifiability: 3).
Concerning the form and digital medium of advertisement in schools, does the company: (Tick all that apply)	<p>Categorical Options:</p> <p>Extend its commitment explicitly to new media marketing/advertising techniques in or related to schools</p> <p>Include offering 'educational materials' only when in agreement with schools/parents in its commitment</p> <p>Details for Metric Use:</p> <p>this indicator applies to commitments linked to primary and/or secondary schools</p>	ATNI	manufacturing	1	2	1	1	1	3	Metric is limited to advertising in schools (only primary and secondary school children), and no reference to content of marketing or extent to which it is focused on healthfulness of foods (materiality: 1). Somewhat objective metric, except for what constitutes "educational materials" and "agreement with schools/parents" (objectivity: 3). No alignment with relevant frameworks, standards or codes (alignment: 1). Measures business commitments (activity: 1), categorical (resolution: 1). Companies will publish commitments in annual reports, or online (verifiability: 3).

Metric†	Details for Metric Use Scoring Criteria‡	Framework	Sector	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability	Rationale for Score
Nutrition-Related Governance										
Who has formal accountability for implementing the company's nutrition strategy and/or program?	<p>Categorical options: CEO or other senior Executive Committee that reports to the Board or an Executive Manager Senior manager one level below Executive Another less senior staff member No oversight assigned No information</p> <p>Details for Metric Use: Note that the accountable person is the individual who is ultimately answerable for the activity or decision. This includes "yes" or "no" authority and veto power. Only one accountable person can be assigned to an action. "</p>	ATNI	manufacturing	3	3	1	2	1	2	Captures a priority topic for investors related to a company's nutrition-related governance (materiality: 3), objective question (objectivity: 3). No reference to relevant frameworks, codes, or standards (alignment: 1). Measures company's processes (activity: 2), categorical (resolution: 1). Data on accountability may only be available internally (verifiability: 2).
Does the company publish details of its political donations? (when not prohibited by government policy)	<p>Scoring Criteria: 10: Yes, information on national-level activity is publicly available (on a company website or document) OR declaration of no activity in this area 0: No</p>	BIA-Obesity	manufacturing, restaurants, retail	2	3	1	2	1	3	Metric assesses company's disclosures of political donations, not the nature of what is being funded, and its impacts on human health. However, political donations are considered a priority topic for investors in capturing nutrition-related governance (materiality: 2) Objective measure (objectivity: 3), but without reference to relevant frameworks, standards or codes (verifiability: 2). Measure company's processes/operations (activity: 2), Categorical(resolution:1). If published, data should be accessible (verifiability: 3).
For nutrition education/nutrition literacy/healthy diet-oriented/active lifestyle programs that aim to reach priority populations, does the company support or fund programs that are adapted to the specific needs, background and level of nutrition literacy of these groups?	<p>Categorical options: Yes, and these adapted programs have been designed by and/or (co)implemented with groups with relevant expertise and strong leadership in the process Yes, and some of these adapted programs have been designed by and/or (co)implemented with groups with relevant expertise and strong leadership in the process Company only offers own programs No information Not applicable (i.e. this indicator is not relevant as no priority populations are reached)</p>	ATNI	manufacturing	2	2	1	2	1	2	Limited materiality - non-commercial, community engagement programming is considered less of a priority for governance than other topics. In addition, filling nutrition needs of a company-defined priority population raises concerns about bias (materiality: 2). Requires subjective decisions to differentiate between options for how programs are designed, what "relevant expertise", "co-implementation" and "strong leadership" entails, as well as who priority populations are (objectivity: 2), and no reference to relevant frameworks, standards or codes (alignment: 1). Measures company's processes related to community engagement (activity: 2), categorical (resolution: 1). Information on such processes is likely only internally available (verifiability: 2).

*metrics selected to illustrate the range of potential metrics and associated scores within each domain. Remainder of metrics and associated scoring provided in Table S2.

†Metrics extracted from 8 ESG frameworks across four broad domains: product portfolio healthfulness, production distribution and equity, marketing and labeling, and nutrition-related governance. Metrics on topics related to employee health and wellness and workforce nutrition; food loss and food waste; food safety and non-food related health hazards (chemical exposure, etc.) were excluded from this analysis. We also excluded general metrics related to strategy, governance, management, and stakeholder engagement, unless health or nutrition was explicitly mentioned.

‡ When available, details for metric use and scoring criteria for each metric were also extracted from each framework. This included definitions of specific terms used in the metric, details of guidelines or codes, categorical options, and/or scoring criteria for that metric. For some frameworks and metrics, no additional guidance or scoring criteria were provided.

§ Scoring delineations (1-3) for each scoring attribute provided in Table 1. Scoring was completed in duplicate by investigators, and any discordance in scoring was discussed until consensus was reached.

ATNI, Access to Nutrition Initiative; BIA-Obesity, Business Impact Assessment Obesity; CAP code, UK Code of Non-broadcast Advertising, Sales Promotion and Direct Marketing; CEO, chief executive officer; ECHO, Early Childhood Obesity Prevention Program; ESG, environmental, social and governance; HSR, Health Star Rating; NCD, noncommunicable disease; NPS, nutrient profiling system; PUP, Plating UP Progress; WBA, World Benchmarking Alliance, WHO, World Health Organization

Table S4. Scoring results for 401 unique ESG-Nutrition metrics

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
Product Healthfulness									
1	Assessment of the overall healthiness of the product portfolio, measured as the sales-weighted mean HSR score: [value between 0 and 100]	1. select company's top five best selling product categories in up to 10 markets 2. mean NPS score for each product category calculated HSR = Health Star Rating	ATNI	3	3	3	3	3	1
2	Assessment of the change in product portfolio healthiness compared with the 2018 Product Profile: [value between 0 and 100]	based on Health Star Rating	ATNI	3	3	3	3	3	1
3	Assessment of the companies' performance within product categories, relative to competition, measured as the mean within-product category score: [value between 0 and 100]	relative to competition. Measured as mean within-product category score for sales-weighted Health Star Rating (0-100)	ATNI	2	2	3	3	3	1
4	Has the company set a target to reduce levels or achieve lower stated levels of salt/sodium and, if so, in how many products or categories? Check all that apply for baseline and target Year.	The company has set a target to reduce levels of salt/sodium in all relevant products/categories The company has set a target to reduce levels of salt/sodium in some relevant products/categories No salt reduction target No information Not applicable (explain) The company has defined a specific and measurable (quantifiable) target The target encompasses either objective nutrition criteria or limits (sets limits per g/ml/kcal or specifies a (mean) target value), or relative reduction criteria with full specification of the baseline value The target is time-bound The target is externally verifiable (does not rely on company-internal definitions or information for verification) The WHO Member States in WHA 66.10 have agreed on a voluntary global NCD target for a 30% relative reduction in mean population intake of salt, with the aim of achieving a target of less than 5 grams per day (approximately 2g sodium) by 2025.	ATNI	2	2	2	2	1	2
5	Has the company set a target to eliminate or reduce industrially-produced trans fat in accordance with WHO guidance? Check all that apply for baseline and target Year.	Target aligns with WHO recommendation to eliminate industrially-produced trans fat in all relevant products/categories Target aligns with WHO recommendation to eliminate industrially-produced trans fat in some relevant products/categories Target does not align with WHO recommendation No trans fat reduction target No information Not applicable (explain) The company has defined a specific and measurable (quantifiable) target The target encompasses objective criteria or limits based on percentage of energy or weight The target is time-bound	ATNI	2	3	3	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		The target is externally verifiable (does not rely on company-internal definitions or information for verification) WHO recommends that the amount of industrial trans fat (iTFA) in products does not exceed 2 g of iTFA per 100 g fat/oil globally by 2023							
6	Has the company set a target to reduce levels or achieve lower stated levels of saturated fats and, if so, in how many products or categories? Check all that apply for baseline and target Year.	The company has set a target to reduce/reach lower levels of saturated fats for all relevant products/sub-categories The company has set a target to reduce/reach lower levels of saturated fats for some relevant products/sub-categories No saturated fat reduction target No information Not applicable (explain) The company has defined a specific and measurable (quantifiable) target The target encompasses either objective nutrition criteria or limits (sets limits per g/ml/kcal or specifies a (mean) target value), or relative reduction criteria with full specification of the baseline value The target is time-bound The target is externally verifiable (does not rely on company-internal definitions or information for verification)	ATNI	2	2	1	2	1	2
7	Did the company set an added sugar target/threshold or a calorie reduction target/threshold? Has the company set a target to reduce levels or achieve lower stated levels of added sugars/calories and, if so, in how many products / categories? Check all that apply for baseline and target Year.	Added sugar Calorie Not applicable The company has set a target to reduce levels of added sugars/calories for all relevant products/categories The company has set a target for levels of added sugars/calories for some relevant products/categories No sugar reduction/calorie reduction target No information Not applicable (explain) The company has defined a specific and measurable (quantifiable) target The target encompasses either objective nutrition criteria or limits (sets limits per g/ml/kcal or specifies a (mean) target value), or relative reduction criteria with full specification of the baseline value The target is time-bound The target is externally verifiable (does not rely on company-internal definitions or information for verification) Depending on the product portfolio, it may be relevant for the company to define either an added sugar reduction target, or a calorie reduction target. Both types of reduction targets are scored equally, and only one type of target is sufficient for a full score on this indicator.	ATNI	2	2	1	2	1	2
8	Has the company set a target to increase levels or achieve higher stated levels of fruits, vegetables, nuts, and legumes and, of so, in how many products or categories? Check all that apply for baseline and target Year.	In scope are fruits, vegetables, nuts and legumes in alignment with the WHO Healthy Diet fact sheet 394. This excludes starchy roots such as potato, sweet potato and cassava. Furthermore, constituents, isolates or extracts of a food are excluded. The company has set a target to increase levels of FVNL in all relevant products/categories The company has set a target to increase levels of FVNL in some relevant products/categories	ATNI	2	2	2	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>No FVNL increase target No information Not applicable (explain)</p> <p>The company has defined a specific and measurable (quantifiable) target The target encompasses either objective nutrition criteria or goals (sets goals per g/ml/kcal or specifies a (mean) target value), or relative criteria to increase FVNL with full specification of the baseline value The target is time-bound The target is externally verifiable (does not rely on company-internal definitions or information for verification)</p>							
9	Has the company set a target to increase levels or achieve higher stated levels of whole grains and, if so, in how many products or categories? Check all that apply for baseline and target Year.	<p>The company has set a target to increase levels of whole grains in all relevant products/categories The company has set a target to increase levels of whole grains in some relevant products/categories No whole grains increase target No information Not applicable (explain)</p> <p>The company has defined a specific and measurable (quantifiable) target The target encompasses either objective nutrition criteria or goals (sets goals per g/ml/kcal or specifies a (mean) target value), or relative criteria to increase whole grains with full specification of the baseline value The target is time-bound The target is externally verifiable (does not rely on company-internal definitions or information for verification)</p>	ATNI	2	2	1	2	1	2
10	In the last 3 years, has the company invested in or developed products with smaller packaging sizes or serving sizes, aimed to improve consumer portion control?	<p>Yes, across multiple products or product categories Yes, limited to one type of product or product category No No information Not applicable</p>	ATNI	1	2	1	3	1	3
11	Does the company have a Nutrient Profiling System (NPS), or multiple? (For information only, i.e. not scored) if Yes: Part2: Is an NPS used to guide new product development/(re)formulation? Part3: Is the same NPS used to determine which products can be marketed to children?	<p>Yes, No, No information for Part 3: Yes, No, No - another system used for that purpose, No information</p>	ATNI	2	2	1	2	1	2
12	Is the company's definition of healthy products linked to the NPS used?	<p>Yes, explicitly based on objective nutrition criteria, covering all products Yes, but not all nutrition criteria are clearly defined or not all products are covered No No information</p> <p>All products covered in the scope of the Corporate Profile are considered here. This excludes specialty products such as BMS products, medical nutrition, weight-loss products, etc.</p>	ATNI	2	1	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
13	In respect of the NPS that the company uses to guide new product development or (re)formulation, what type of system is used?	A formal internal NPS that calculates overall nutritional quality scores for each product, or defines extensive product category-specific nutrition criteria A pre-cursor to a full NPS, e.g. a tool to assess levels of salt, fat, sugar etc. and rates them high, medium, or low, or above or below a threshold, but which does not calculate overall nutritional quality No system is in place No information	ATNI	2	2	1	2	1	2
14	Does the company provide evidence that its definition of healthy products or products that meet its nutrition criteria, aligns with external benchmarks? (tick all that apply)	Its definition of healthy products corresponds with the HSR* ≥ 3.5 definition of healthy (smaller than 10% deviation in estimated percentage of healthy products) Its definition of healthy products is benchmarked by the company to external standards but the deviation with HSR* ≥ 3.5 criterion is larger than 10% Its definition of healthy products is NOT benchmarked to external standards For Products marketed to children, its nutrition criteria correspond with regional WHO criteria for marketing to children or the percentage deviation of products meeting the both criteria is smaller than 10% For Products marketed to children, its nutrition criteria do NOT correspond with regional WHO criteria for marketing to children or the percentage deviation of products meeting the both criteria exceeds 10% No information *Benchmarking against the Nutri-Score NPS, considering all A and B products as healthy, is considered equivalent. For benchmarking against other government-endorsed systems the answer option 'Its definition of healthy products is benchmarked by the company to external standards but the deviation with HSR* ≥ 3.5 criterion is larger than 10%' will be selected if a healthy threshold (equivalent) cannot be determined. Regional Nutrient Profile Models to implement recommendations on the marketing of foods and non-alcoholic beverages to children have been defined by the World Health Organization for all regions (except for Africa) For this indicator, only two answer options can be selected – one of the first three options and one of the remaining two options. In case companies commit to not market any products to children, the relevant answer option is 'its nutrition criteria correspond with regional WHO criteria for marketing to children or the percentage deviation of products meeting the both criteria is smaller than 10%'	ATNI	3	3	3	2	1	3
15	Which products and categories are covered by the company's NPS?	All products and product categories Some products and product categories No products and categories (no NPS) No information	ATNI	2	2	1	2	1	2
16	What types of food components does the company's NPS assess?	Both positive and negative food components Negative food components only None (no NPS) No information Not applicable. Note: If a company explicitly applies the WHO regional models or other government-endorsed models as its NPS and which does not include positive food components, 'not applicable' should be selected, to avoid a sub-optimal assessment. Please note that for a company's own NPS, which may be based on WHO or other guidelines, this does not apply.	ATNI	2	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
17	Does the company fortify only products of high underlying nutritional quality, i.e. meeting certain nutrition criteria?	Yes, meeting nutrition criteria in its NPS Yes, meeting other nutrition criteria No No information Not applicable	ATNI	1	1	1	2	1	2
18	Does the company publicly state that its approach to formulation or reformulating products is aligned to (inter)national (or regional, e.g. EU) dietary guidelines?	International, national or regional (e.g. EU) dietary guidelines No commitment to reformulating products or no information Not applicable	ATNI	3	2	2	1	1	3
19	Does the company base its approach to fortification of products aimed at addressing undernutrition on international guidance on fortification (i.e. CODEX CAC/GL 9-1987 and the WHO/FAO Guidelines on Food Fortification with Micronutrients)?	Yes; No; No information; Not applicable Additional information: WHO/FAO Guidelines on Food Fortification with Micronutrients: For this indicator to be scored, both guidelines should be followed, or it should be clear that their approach is equivalent.	ATNI	1	2	2	2	1	2
20	To which brands does the NPM or similar tool apply?	All brands it sells, i.e., own-brand, white-label and manufacturer brands Its own-brand products ONLY No/ no information found	ATNI UK	1	2	1	2	1	2
21	Which products and categories are covered by the company's NPM or similar tool?	All products and product categories Some products and product categories No NPM/ no information found For the highest score, a company must show that all its products developed and/or reformulated are guided by its NPM or similar tool. Exclusion of products and product categories will reward the second answer option unless the company can explain the reason for exclusion.	ATNI UK	1	2	1	2	1	2
22	How does the company use the nutrient profiling model?	Product formulation and marketing Product formulation or marketing Other more limited uses (e.g. FOP labelling, healthy logo, healthy checkouts, % of sales) No/no information found	ATNI UK	2	2	1	2	1	2
23	To which sugar reduction targets has the company committed?	Current PHE ambition (20% reduction by 2020, from 2015 baseline) to all PHE categories (as relevant to retailer's range) Current PHE ambition from 2017 baseline to some but not all PHE categories A different target and/or using a different baseline No/no information found Note that with regards to its sugar reduction programme, PHE will publish a progress report in 2021, as the current programme runs until the end of 2020. PHE sugar reduction ambitions cover nine food categories that most contribute to the intakes of children (aged up to 18).	ATNI UK	2	3	3	1	1	3
24	To which calorie reduction targets has the company committed?	PHE 2024 ambition from 2017 baseline to all PHE categories (as relevant to retailer's range) PHE 2024 ambition from 2017 baseline to some but not all PHE categories A different target and/or using a different baseline No/no information found Calorie reduction targets set by PHE are as follows: 10% calorie reduction from 2017 for most categories relevant to retailers and branded products; 10% reduction for children's meal bundles; crisps and savoury snacks (5%), sandwich category (5%).	ATNI UK	2	3	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
25	To which salt/sodium reduction targets has the company committed?	<p>PHE targets for 2024 to all PHE categories (as relevant to retailer's range)</p> <p>PHE targets for 2024 to some but not all PHE categories</p> <p>Earlier PHE target (i.e. 2017 targets against 2014 baseline) to all PHE categories (as relevant to retailer's range)</p> <p>Earlier PHE target (i.e. 2017 targets against 2014 baseline) to some but not all PHE categories</p> <p>A different target and/ or using a different baseline</p> <p>No/no information found</p> <p>Note that PHE targets are absolute not relative to a baseline year and indicate reduction targets for salt/sodium per 100g.</p> <p>There are 2024 salt reduction targets for 11 food categories (24 sub-categories), based on the 10 most popular food groups purchased in the eating out, takeaway and delivery sector with the addition of a specific target for children's meals.</p>	ATNI UK	2	3	3	1	1	3
26	Has the company set a target and/or baseline to reduce levels or achieve lower stated levels of saturated fats and, if so, in how many products or categories?	<p>The company has set a target and baseline to reduce saturated fats for all relevant products or categories</p> <p>The company has set a target and baseline to reduce saturated fats for some but not all relevant products</p> <p>The company has set a target but no baseline to reduce saturated fats for all relevant products</p> <p>The company has set a target but no baseline to reduce saturated fats for some but not all relevant products</p> <p>No/no information found</p> <p>The Scientific Advisory Committee on Nutrition (SACN) advice states that saturated fats should be reduced to no more than about 10% of dietary energy.</p>	ATNI UK	2	2	2	2	1	2
27	Has the company set a target and timeline to reduce (or to maintain if the target has already been achieved) the level of industrial trans fats (iTFA) in relevant products to <2g iTFA per 100g of fats/oils?	<p>Yes, explicitly to less than 2g per 100g of fats/oils for 2023 or sooner</p> <p>Yes, explicitly to less than 2g per 100g of fats/oils but beyond 2023</p> <p>Yes, but not explicitly to less than 2g per 100g of fats/oils</p> <p>No/no information found</p> <p>Note that as PHE does not have an iTFA reduction programme, ATNI recommends the industry to align with global trans fat elimination targets set by the World Health Organisation. WHO recommends that the amount of industrial trans-fat (iTFA) in products does not exceed 2g of iTFAs per 100g fat/oil globally by 2023.</p>	ATNI UK	2	3	3	2	1	2
28	6.1 Has the company made a commitment to increase levels or to achieve a higher level of F&V in its packaged products?	<p>Yes</p> <p>No/ no information found</p> <p>Note that PHE has not set such targets therefore these indicators are not linked to a PHE programme.</p> <p>In scope would be: fresh, canned or frozen fruit and vegetables; dried fruit; fruit juice, vegetable juice or smoothie; beans and pulses. For more detail please refer to NHS guidance.</p>	ATNI UK	2	2	1	1	1	3
29	Has the company set a target level for F&V in its product categories, which it aims to achieve?	<p>The company has set a target and baseline for all relevant products</p> <p>The company has set a target and baseline for some but not all relevant products</p> <p>The company has set a target, but no baseline, for all relevant products</p> <p>The company has set a target, but no baseline, for some but not all relevant products</p> <p>No/no information found</p>	ATNI UK	2	2	1	2	1	2
30	Has the company made a commitment to increase levels or to achieve a higher level of wholegrains in its packaged products?	<p>Yes</p> <p>No/no information found</p>	ATNI UK	2	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		Note that PHE does not have a wholegrain enhancement programme. ATNI follows the Australia and New Zealand Food Standards definition: 'Wholegrain food is any food which uses every part of the grain including the outer layers, bran and germ.'							
31	Has the company set a target level for wholegrains in product categories, which it aims to achieve?	The company has set a target and baseline for all relevant products The company has set a target and baseline for some but not all relevant products The company has set a target, but no baseline, for all relevant products The company has set a target, but no baseline, for some but not all relevant products No/no information found	ATNI UK	2	2	1	2	1	2
32	Has the company committed to offer smaller-sized portions/lower serving size on products not meeting the company's healthy standards?	Yes, clear comprehensive programme of portion reduction Yes, clear comprehensive programme for serving-size reduction No/no information found Tick all that apply. PHE acknowledges that reformulating product recipes and/or reducing portion sizes can help consumers lower their intake of those nutrients that contribute to poor health. Portion reduction refers to reducing size of products in single-portion packs. Serving size reduction refers to reducing size of servings of products in multi-portion packs.	ATNI UK	2	2	2	1	1	3
33	What progress has the company made in achieving its sugar reduction targets?	On track to meet PHE ambition for 2020 Some explicit progress made towards PHE ambition(s) since previous year/reporting period Some progress but not explicitly linked to target (e.g. tonnage) or towards own (not PHE) targets No progress since last year/no target/ no information found Note that with regards to its sugar reduction programme, PHE will publish a progress report in 2021, as the current programme runs until the end of 2020. PHE sugar reduction ambitions cover nine food categories contributing most to the intakes of children (aged up to 18).	ATNI UK	2	2	2	3	1	2
34	What progress has the company made in reducing sugar levels in its own-brand soft drinks?	No own-brand soft drinks now subject to SDIL Reduction in number of own-brand soft drinks subject to SDIL No progress/no information found SDIL refers to the UK Soft Drinks Industry Levy that applies to the producers and importers of soft drinks containing added sugar.	ATNI UK	2	3	2	3	1	2
35	What progress has the company made in achieving its calorie reduction targets?	On track to meet PHE ambition for 2024 Some explicit progress made towards original PHE ambition(s) since previous year/reporting period Some progress but not explicitly linked to ambition (e.g. tonnage) or towards own (not PHE) targets No progress since last year/no target/no information found PHE calorie reduction ambitions for 2024 against a 2017 baseline were announced in 2018 (originally with a 20% ambition) and modified in 2020 (with a 5% or 10% ambition depending on category).	ATNI UK	2	2	3	3	1	2
36	Has the company achieved its target to reduce levels or to achieve a lower specified level of salt/sodium?	Completely achieved On track to meet the 2017 PHE target for salt/sodium reduction Some explicit progress made towards PHE ambition(s) since previous year/reporting period Some progress but not explicitly linked to target (e.g. tonnage) or towards own (not PHE) targets	ATNI UK	2	2	3	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		No progress since last year/no target/no information found New salt reduction targets were published by PHE in September 2020 and include a target for salt/sodium per 100g. ATNI will assess commitment indicators against the latest targets, but will only assess performance against the former targets (those set in 2017) to provide retailers with a reasonable window of time for adjustment.							
37	What progress has the company made in achieving its saturated fats target?	Completely achieved On track to meet its target Some explicit progress made towards target since previous year Some progress but not explicitly linked to target Not on track to meet its target/no progress since last year/no target/no information found The Scientific Advisory Committee on Nutrition (SACN) advice states that saturated fats should be reduced to no more than 10% of dietary energy.	ATNI UK	2	2	3	3	1	2
38	Has the company achieved its target to reduce the level of industrial trans fats (iTFA) in relevant products to <2g iTFA per 100g of fat/oil?	Completely achieved On track to meet its target/some progress made Not on track to meet its target/no progress since last year/no target/no information found WHO recommends that the amount of industrial trans-fat (iTFA) in products does not exceed 2g of iTFA per 100g fat/oil globally by 2023.	ATNI UK	2	2	3	3	1	2
39	Has the company achieved its target to increase levels or to achieve a higher stated level of fruits and vegetables in its packaged products?	Completely achieved On track to meet its target/some explicit progress made towards target since previous year Some progress reported but not explicitly linked to target Not on track to meet its target/no progress since last year/no target/no information found	ATNI UK	2	1	1	3	1	2
40	Has the company achieved its target to increase levels or to achieve a higher stated level of wholegrains in its packaged products?	Completely achieved On track to meet its target/some progress made since previous year Some progress reported but not explicitly linked to target No progress since last year/no target/no information found	ATNI UK	2	1	1	3	1	2
41	Does the company provide any evidence of having reduced portions/serving size for less healthy products?	On track to meet its targets for both portion and serving size reductions On track to meet its targets for either portion or serving-size reductions Some evidence of both portion and serving size reduction but not linked to target Some evidence of either portion or serving size reduction but not linked to target No progress since last year/no target/no information found PHE acknowledges that reformulating product recipes and/or reducing portion sizes can help consumers lower their intake of those nutrients that contribute to poor health. Portion reduction refers to reducing size of products marked as providing one portion. Serving size reduction refers to reducing size of servings within a product marked as providing more than one portion.	ATNI UK	2	1	2	3	1	2
42	Does the company provide any evidence of engaging with manufacturers of branded products about improving the nutritional quality of their products?	Evidence of extensive engagement Evidence of initial engagement No/no information found A company must show evidence of engagement with manufacturers with the intention to improve the nutritional quality of manufacturers' branded products, whether by R&D, reformulation, or portfolio development already realised or by targets/plans to do so in the future. Evidence of extensive engagement would include examples of such engagement and its results. This can be either through reducing negative components (e.g. sugar, salt/sodium, fat)	ATNI UK	1	1	1	2	1	1

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		or through increasing positive components (e.g. fruit, vegetables, nuts and legumes). Please indicate which of the two tactics above is used (information only).							
43	Has the company committed to stop selling energy drinks to children?	Yes, including to children under the age of 18 Yes, but only to children under the age of 16 No/no information found The July 2019 Prevention Green Paper announced ending the sale of energy drinks to children under the age of 16 as part of its Childhood Obesity Strategy. No statutory ban is in place as of October 2020. Thus, a voluntary commitment is still relevant – and retailers could, in any case, extend this to children up to age 18.	ATNI UK	1	2	2	1	1	3
44	Does the company provide evidence of ending the sales of energy drinks to children?	Yes, including children under the age of 18 Yes, only to children under the age of 16 No/no information found Evidence could include internal communications instructing staff about energy-drinks sales policy.	ATNI UK	1	2	1	3	1	2
45	Has the company set targets to increase sales of healthy products and/or decrease sales from less healthy products?	Yes, clear and timebound Yes, clear but not timebound Yes, without SMART elements No/no information found Clear and timebound means with a baseline year and a target. Note that Topic 3 has indicators relating to targets for specific food components; the focus here is on the aggregate measures.	ATNI UK	3	1	1	2	1	2
46	Has the company set targets to increase sales of (fresh, dried, tinned/canned and frozen) fruit and vegetables?	Yes, clear and timebound Yes, clear but not timebound Yes, without SMART elements No/no information found Clear and timebound means with a baseline year and a target.	ATNI UK	2	1	1	2	1	2
47	Has the company achieved its targets related to increasing sales of fruit and veg?	Completely achieved Some progress made since previous year No/no information found	ATNI UK	2	2	1	3	1	2
48	Can the company provide evidence of having increased the sales of healthy packaged products relative to other products in the last financial year?	Yes, also relative to overall sales Yes, relative to previous year's sales of healthy products No/no information found The information provided here should apply to food retail operations in the UK as a whole.	ATNI UK	2	1	1	3	1	2
49	Can the company provide evidence of having increased the sales of fruit and vegetables (fresh, dried, tinned/canned and frozen) in the last financial year?	Yes No/no information found The information provided here should apply to food retail operations in the UK as a whole.	ATNI UK	2	2	1	3	1	2
50	Has the percentage of sales volumes subject to the SDIL decreased in the last financial year?	Yes Sales volume subject to SDIL already 0 in previous financial year No/no information found SDIL refers to the UK Soft Drinks Industry Levy that applies to the producers and importers of soft drinks containing added sugar.	ATNI UK	2	3	2	3	1	1

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		This indicator refers not only to own-brand products, but also to manufacturer-brand products.							
51	Has the amount the company has paid for the SDIL decreased in the last financial year?	The amount paid for the SDIL by the company was already zero in the last financial year Yes No/no information found Only applicable to own-brand products.	ATNI UK	1	3	2	3	1	2
52	Does the company commit to use the Food Standards Agency 2004–2005 NPM without adaptations to assess products' nutritional quality?	Yes, without adaptations Yes, with adaptations No/no information found If the company uses the Food Standards Agency 2004–2005 NPM without adaptations to assess products' nutritional quality, it is awarded full points for this Performance section and the rest of the indicators about the model design are automatically disabled, apart from indicator 5 in this topic.	ATNI UK	2	2	3	1	1	3
53	What types of food components does the company's NPM assess?	Both 'positive' components and 'negative' components Negative food components only None (no NPM)/no information found Positive components include fibre, protein, fruit, vegetables and nuts/legumes Negative components include energy, saturated fat, sugars and salt/sodium	ATNI UK	1	2	1	2	1	2
54	What type of score/rating does the NPM/similar tool generate for each product?	Overall nutritional quality score on a sliding scale High/medium/low or red/amber/green indication for only some nutrients/food components None (no NPM) or no information found	ATNI UK	1	3	1	2	1	2
55	Does the company publish a comprehensive set of commitments or objectives related to new product development and reformulating its existing products with respect to reducing the nutrients of concern and energy (salt, saturated fats, trans fats, free sugar and kilojoules)?	10: Yes, specific national-level commitments/objectives that are publicly available or specific global commitments/objectives that include specific reference to the country or market in question 7.5: Yes, specific global commitments/objectives that could specifically apply to the country in question that are publicly available 5: Has specific national-level commitments/objectives, but not publicly available 2.5: Has national or global-level commitments/objectives in this area that are available publicly, but these commitments/objectives are vague and non-specific OR has global commitments/objectives but not publicly available 0: No commitment/ no policy information available to the research team	BIA-Obesity	1	1	1	1	1	2
56	Is the company a signatory to national and/or global industry initiatives on product reformulation or do they commit to national voluntary government programs on product reformulation (where applicable)?	5: Yes, and noted on company website / annual reports 2.5 Yes, but not noted on company website / annual reports (e.g. government/ NGO/ industry organisation's website or disclosed directly to INFORMAS) 0: No / no information	BIA-Obesity	2	2	2	1	1	3
57	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce/reach lower levels of salt/sodium in products, and is applicable to the country in question? Provide baseline year, target year, and targets.	10: Set SMART targets or provided detailed evidence of having taken significant action in all key categories/subcategories, published 5: Targets (not necessarily SMART) set or significant action taken in some key products/sub-categories / not published 2.5: General commitment to reducing levels of salt/sodium in products (vague or global level only), published or disclosed to INFORMAS team 0: No target / no information	BIA-Obesity	2	2	1	2	3	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
58	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce artificial trans fat added to products during the manufacturing process, and is applicable to the country in question? Provide baseline year, target year, and targets.	10: Set a target or provided detailed evidence of having taken significant action to eliminate trans fat in all relevant categories/subcategories, published 5: Set a target or taken significant action to eliminate/reduce in some relevant products/sub-categories / not published 2.5: General commitment to reducing/eliminating use of trans fats in products (vague or global level only), published or disclosed to INFORMAS team 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
59	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce/reach lower levels of saturated fats, and is applicable to the country in question? Provide baseline year, target year, and targets.	10: Set SMART targets or provided detailed evidence of having taken significant action in all key categories/subcategories, published 5: Targets (not necessarily SMART) set / taken significant action in some key products/sub-categories / not published 2.5: General commitment to reducing use of saturated fats in products (vague or global level only), published or disclosed to INFORMAS team 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
60	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce/reach lower levels of free sugars, and is applicable to the country in question? Provide baseline year, target year, and targets.	10: Set SMART targets or provided detailed evidence of having taken significant action in all key categories/subcategories, published 5: Targets (not necessarily SMART) set / taken significant action in some key products/sub-categories / not published 2.5: General commitment to reducing use of free sugars in products (vague or global level only), published or disclosed to INFORMAS team 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
61	Does the company have a target/targets or provided detailed evidence of having taken significant action to reduce the portion size / energy content of single serve snacks, and is applicable to the country in question? Provide baseline year, target year, and targets.	10: Set SMART targets or provided detailed evidence of having taken significant action in all key categories/subcategories, published 5: Targets (not necessarily SMART) set / taken significant action in some key products/sub-categories / not published 2.5: General commitment to reducing portion size / energy content in products (vague or global level only), published or disclosed to INFORMAS team 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
62	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of product development / reformulation? If a proprietary NPS, detail which products, nutrients and food characteristics are covered	10: Uses government guidelines/government endorsed classification system (where available) 7.5: Publicly available system, developed in consultation with experts and in line with government guidelines, published in peer reviewed literature 5: Publicly available system, developed in consultation with experts and in line with government guidelines (not published in peer reviewed literature) 2.5: Publicly available system with no details of development/alignment with government guidelines OR not publicly available but developed in consultation with experts and aligned with government guidelines 0: No information / poor alignment / does not have a system	BIA-Obesity	2	2	2	2	2	2
63	Does the company have a policy to increase the number/proportion of healthy products in the company's portfolio?	10: Clear and specific commitment to increase the proportion of healthy products across portfolio, published and applied nationally 7.5: Clear and specific commitment to increase the proportion of healthy products across portfolio, not published and applied nationally 5: General commitment to increasing the number of healthy products across the portfolio, published, global or national. 2.5: General commitment to increasing the number of healthy products across the portfolio, not published, global or national. 0: No commitment / no information	BIA-Obesity	3	1	1	1	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
64	Does the company publish a comprehensive set of commitments or objectives related to new product development and reformulating its existing products with respect to reducing the nutrients of concern and energy (salt, saturated fats, trans fats, free sugar and kilojoules)?	10: Yes, specific national-level commitments/objectives that are publicly available or specific global commitments/objectives that include specific reference to the country or market in question 7.5: Yes, specific global commitments/objectives that could specifically apply to the country in question that are publicly available 5: Has specific national-level commitments/objectives, but not publicly available 2.5: Has national or global-level commitments/objectives in this area that are available publicly, but these commitments/objectives are vague and non-specific OR has global commitments/objectives but not publicly available 0: No commitment/ no policy information available to the research team	BIA-Obesity	1	2	1	1	1	2
65	Is the company a signatory to national and/or global industry initiatives on product reformulation or do they commit to national voluntary government programs on product reformulation (where applicable)?	5: Yes, and noted on company website / annual reports 2.5 Yes, but not noted on company website / annual reports (e.g. government/ NGO/ industry organisation's website or disclosed directly to INFORMAS) 0: No / no information	BIA-Obesity	1	2	2	1	1	2
66	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce artificial trans fat added to products during the manufacturing process, and is applicable to the country in question? Provide baseline year, target year, and targets.	10: Set a target or provided detailed evidence of having taken substantive action to eliminate artificial trans fat in all relevant categories/subcategories, published 5: Set a target or provided detailed evidence of having taken substantive action to eliminate/reduce in some relevant products/sub-categories / not published 2.5: General commitment to reducing/eliminating use of trans fats in products (vague or global level only), published or disclosed to INFORMAS team 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
67	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce/reach lower levels of saturated fats, and is applicable to the country in question? Provide baseline year, target year, and targets.	5: Set SMART target or provided detailed evidence of having taken substantive action for children's meals, published (2.5 if not published, or not SMART) 5: Set SMART target or provided detailed evidence of having taken substantive action for other relevant products/sub-categories, published (2.5 if not published, or not SMART) 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
68	Does the restaurant have commitments or taken substantive action to improving the healthiness of oils used in frying foods/frying practices? (if applicable)	5: Does not fry foods, or commits to using non-hydrogenated vegetable oils 0: No commitments / no information available to the research team	BIA-Obesity	1	2	1	1	1	3
69	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce/reach lower levels of free sugars, and is applicable to the country in question? Provide baseline year, target year, and targets.	5: Set SMART target or provided detailed evidence of having taken substantive action for children's meals, published (2.5 if not published, or not SMART) 5: Set SMART target or provided detailed evidence of having taken substantive action for other relevant products/sub-categories, published (2.5 if not published, or not SMART) 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
70	Does the company have a target/targets or provided detailed evidence of having taken substantive action to reduce portion size / energy content, and is applicable to the country in question? Provide baseline year, target year, and targets.	5: Set SMART target or provided detailed evidence of having taken substantive action for children's meals, published (2.5 if not published, or not SMART) 5: Set SMART target or provided detailed evidence of having taken substantive action for other relevant products/sub-categories, published (2.5 if not published, or not SMART) 0: No target / no information	BIA-Obesity	2	2	1	2	3	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
71	Does the company commit to not provide free refills for caloric soft drinks / soda? (ONLY IF APPLICABLE)	5: Yes 0: No commitment / no policy information available to the research team N/A if no free refills available	BIA-Obesity	1	3	1	1	1	3
72	Does the company have a policy that 'assigned' or 'default' drink items included as part of children's combination meals are healthy items (e.g., water)? (ONLY IF APPLICABLE)	5: Yes, healthy drink items are assigned by default for all children's combination meals 2.5: Yes, healthy drink items are assigned by default for some children's combination meals 0: No commitment/ no policy information available to the research team	BIA-Obesity	2	2	1	1	1	3
73	Does the company have a policy that 'assigned' or 'default' drink items included as part of 'non-children's' combination meals are healthy items (e.g., water)? (ONLY IF APPLICABLE)	5: Yes, healthy drink items are assigned by default for all non-children's combination meals 0: No commitment/ no policy information available to the research team	BIA-Obesity	2	2	1	1	1	3
74	Does the company have a policy that 'assigned' or 'default' side items included as part of children's combination meals are healthy items (e.g., salad, fruit, vegetables)? (ONLY IF APPLICABLE)	5: Yes, for all children's meals 2.5: Children's combination meals offer healthy side items as one of the options, but not the default 0: No commitment/ no policy information available to the research team	BIA-Obesity	2	2	1	1	1	3
75	Does the company have a policy that 'assigned' or 'default' side items included as part of 'non-children's' combination meals are healthy items (e.g., salad, vegetables)? (ONLY IF APPLICABLE)	5: Yes, for other meals (non-children's meals) 2.5: if other meals offer 'healthier' as one of the options, but not the default 0: No commitment/ no policy information available to the research team	BIA-Obesity	2	2	1	1	1	3
76	Is the company a signatory to national and/or global industry initiatives on product reformulation or do they commit to national voluntary government programs on product reformulation (where applicable)?	5: Yes, and noted on company website / annual reports 2.5 Yes, but not noted on company website / annual reports (e.g. government/ NGO/ industry organisation's website or disclosed directly to INFORMAS) 0: No	BIA-Obesity	1	2	2	1	1	3
77	Has the company set a target/targets or provided detailed evidence of having taken substantive action to reduce/reach lower levels of salt/sodium in products? Provide baseline year, target year, and targets.	10: Set SMART targets or provided detailed evidence of having taken substantive action in all key categories/subcategories, published 5: Targets (not necessarily SMART) set or substantive action taken in some key products/subcategories / not published 2.5: General commitment to reducing levels of salt/sodium in products (published or disclosed to INFORMAS team) 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
78	Does the company have a target/targets or provided detailed evidence of having taken significant action to reduce the portion size / energy content of single serve snacks, and is applicable to the country in question? Provide baseline year, target year, and targets.	10: Set SMART targets or provided detailed evidence of having taken significant action in all key categories/subcategories, published 5: Targets (not necessarily SMART) set / taken significant action in some key products/subcategories / not published 2.5: General commitment to reducing portion size / energy content in products (vague or global level only), published or disclosed to INFORMAS team 0: No target / no information	BIA-Obesity	2	2	1	2	3	2
79	What system / criteria (e.g., product classification system or nutrient profiling	10: Uses government guidelines/government endorsed classification system 7.5: Publicly available system, developed in consultation with experts and in line with government guidelines, published in peer reviewed literature	BIA-Obesity	2	2	2	2	2	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	system) does the company use to classify the healthiness of products for the purposes of own-brand product development / reformulation? If a proprietary NPS, detail which products, nutrients and food characteristics are covered	5: Publicly available system, developed in consultation with experts and in line with government guidelines (not published in peer reviewed literature) 2.5: Publicly available system with no details of development/alignment with government guidelines OR not publicly available but developed in consultation with experts and aligned with government guidelines 0: No information / poor alignment / does not have a system							
80	percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fat, sodium and added sugar	Steps required to report: 1. identify all consumer product food categories in the company portfolio. 2. identify the number of products in each food category which has been lowered in saturated fat, trans fats, sodium and sugars (in total and with sugar substituted by artificial sweetener. 3. Calculate the percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fat, sodium and sugars (in total and with sugar substituted by artificial sweetener). 4. Report the percentage of total sales volume of consumer products, by product category, that are lowered in saturated fats, trans fats, sodium and sugars (in total and with sugar substituted by artificial sweetener.) 5. report the organization's definition of lowered saturated fat, trans fats, sodium, and sugars. 6. report on the policy on nutrition and health when reporting the DMA for the Aspect of Customer Health and Safety	GRI-Food	2	2	1	3	3	2
81	percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	Steps required to report: 1. identify all consumer product food categories in the company portfolio. 2. identify the sales volume of consumer products in each food category which contains increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals and functional food additives. 3. Identify the total sales volume of consumer products in each product category. 4. Calculate the percentage of consumer products sold in each product category, which contains increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals and functional food additives. 5. Report rationale and method (retention or addition) for improving consumer products with nutritious ingredients like fiber, vitamins, minerals, phytochemicals, and functional food additives (for example, adding more fruits or vegetables, using whole grain flour instead of white flour, adding probiotics) 5. report the organization's definition of lowered saturated fat, trans fats, sodium, and sugars. 6. report rationale for increasing product categories with nutritious ingredients like fiber, vitamins, minerals, or phytochemicals 7. Report the organization's definition of increased nutritious ingredients like fiber, vitamins, minerals or phytochemicals, and functional food additive.	GRI-Food	2	2	1	3	3	2
82	Company has a target for, and reports on, a sales-weighted % increase in healthy food, menu items or products quantified using a transparent and recognized approach	There is no clear consensus on how to quantify "healthy" food in different sectors. As such the maximum score can be applied for a time-bound target and performance data as long as the methodology is provided by the company. Performance data without a target, or a target without performance data achieve a score of 2. Targets and performance data for single ingredients (eg sugar) or categories (eg HFSS products) achieve a score of 1. Scoring guidelines for quantitative metrics with specific targets: 3: Company has a clear target and is reporting against the target 2: Company reports performance data but not a target, or has a target but is not reporting against the target	PUP	3	1	1	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		1: Company recognises the issue and has taken limited or isolated action 0: No evidence is found that a company recognises the issue or is taking action							
83	Company has a target for, and reports on, an increase in fruit & veg as % of food procurement or sales.	No specific notes Scoring guidelines for quantitative metrics with specific targets: 3: Company has a clear target and is reporting against the target 2: Company reports performance data but not a target, or has a target but is not reporting against the target 1: Company recognises the issue and has taken limited or isolated action 0: No evidence is found that a company recognises the issue or is taking action	PUP	2	2	1	3	1	2
84	Company has a target for, and reports on, a % shift in protein procurement or sales that comes from animal vs plant-based protein sources	There is currently no clear consensus on the definition to be used for animal-based vs. plant-based protein sources. The maximum score can be applied for a target and performance data as long as the methodology is provided by the company and both animal-based and plant-based data is included. Partial data (for example data that only refers to plant-based sales) achieve a score of 2. Less specific data around increasing the product range or introducing new plant-based products achieve a score of 1. Scoring guidelines for quantitative metrics with specific targets: 3: Company has a clear target and is reporting against the target 2: Company reports performance data but not a target, or has a target but is not reporting against the target 1: Company recognises the issue and has taken limited or isolated action 0: No evidence is found that a company recognises the issue or is taking action	PUP	1	2	1	3	1	2
85	Company has a target for, and reports on, a sales-weighted % increase in healthy food, menu items or products quantified using a transparent and recognized approach	There is no clear consensus on how to quantify "healthy" food in different sectors. As such the maximum score can be applied for a time-bound target and performance data as long as the methodology is provided by the company. Performance data without a target, or a target without performance data achieve a score of 2. Targets and performance data for single ingredients (eg sugar) or categories (eg HFSS products) achieve a score of 1. Scoring guidelines for quantitative metrics with specific targets: 3: Company has a clear target and is reporting against the target 2: Company reports performance data but not a target, or has a target but is not reporting against the target 1: Company recognises the issue and has taken limited or isolated action 0: No evidence is found that a company recognises the issue or is taking action	PUP	3	1	1	3	1	2
86	Company has a target for, and reports on, a % shift in protein procurement or sales that comes from animal vs plant-based protein sources	There is currently no clear consensus on the definition to be used for animal-based vs. plant-based protein sources. The maximum score can be applied for a target and performance data as long as the methodology is provided by the company and both animal-based and plant-based data is included. Partial data (for example data that only refers to plant-based sales) achieve a score of 2. Less specific data around increasing the product range or introducing new plant-based products achieve a score of 1. Scoring guidelines for quantitative metrics with specific targets: 3: Company has a clear target and is reporting against the target 2: Company reports performance data but not a target, or has a target but is not reporting against the target 1: Company recognises the issue and has taken limited or isolated action 0: No evidence is found that a company recognises the issue or is taking action	PUP	1	2	1	3	3	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
87	revenue from zero- and low-calorie, no-added-sugar, & artificially sweetened beverages	three categories of non-alcoholic beverages (zero-and low calorie, no-added sugar, and artificially sweetened beverages) are mutually exclusive	SASB	2	3	1	3	3	2
88	revenue of products labeled and/or marketed to promote health and nutrition	products that are labeled to promote health and nutrition attribute contain levels and other written, printed, or graphic matter on the article itself, on any containers or wrappers, or otherwise accompanying the article that promote health and nutrition attributes. Consistent with the AMA's definition of marketing, products are considered to be marketed to promote health and nutrition attributes when the entity communicates, delivers, and exchanges offerings that promote the product's health and nutrition attributes. The scope of products labeled and/or marketed to promote health and nutrition attributes includes products that contain one of more of the following labels and/or marketing claims: additives (e.g. artificial sweeteners, colors, preservatives and industrially produced trans fats) have been eliminated; fat, saturated fat, sodium, and cholesterol are equal to or less than the requirements for the use of the term "healthy" and related terms in the Guidance for Industry: A Food Labeling Guide prescribed by the US FDA; beneficial nutrients (e.g., vitamins A and C, calcium, iron, protein and fiber) meet or exceeds the requirements for the term healthy consistent with FDA guidance; a relative claim (such as light, reduced, or less can be made regarding products added sugar content, consistent with the FDA's guidance	SASB	1	2	2	3	3	2
89	revenue of products labeled as containing GMOs and non-GMOs	GMOs are defined as organisms, with the exception of human beings, in which the genetic material has been altered in a way that does not occur naturally by mating and/or natural recombination, consistent with EU Directive 2001/18/EC. The entity may disclose the revenue from its products that are labeled as (1) containing GMOs and (2) non-GMOs in markets subject to GMO labeling regulation For the purposes of this disclosure, products that are third-party certified to standards for which non-GMO is inherent to the certificate (e.g. USDA Organic certificate) shall be considered to be labeled as non-GMO	SASB	1	3	2	3	3	2
90	discussion of process to identify and manage products and ingredients related to nutritional and health concerns among consumers	The entity shall discuss its efforts to identify concerns, the products and ingredients related to those concerns and resultant risks and opportunities. Relevant efforts to discuss include: risk assessments, organization of long-term health or toxicology studies, procedures for receiving/reviewing consumer concerns. The entity shall discuss how identified concerns and risk are managed and communicated. Relevant efforts to discuss include: labeling transparency, phasing out, substituting, updating product portions and product mix, improving nutritional content of products, and/or taking other measures to address consumer concerns, trends, and preferences. The Entity may discuss implementation of relevant food ingredient and additive standards (i.e. Codex Alimentarius). The entity may discuss whether strategies are related to or associated with formal health and nutrition initiative or strategy. The entity shall discuss its use of certification programs that address consumer concerns and preferences over ingredients, additives and potential allergens. Certifications may include USDA Organic, Non-GMO Project certified, and Certified Gluten Free. The entity shall discuss any significant complaints, such as those resulting in significant lawsuits, relating to nutritional or health concerns associated with products and/or ingredients, and any efforts to mitigate the related future risks.	SASB	1	2	1	2	2	1
91	percentage of meal options consistent with national dietary guidelines, and revenue from these options	National dietary guidelines include: Dietary Guidelines for Americans, Dietary Guidelines for Chinese Residents, EU Food-Based Dietary Guidelines, Other guidelines provided by national governmental agencies or regulators that contain daily nutritional values and are substantially equivalent to guidelines listed above.	SASB	3	1	2	3	3	1

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>Meal option is define as an entree, side, and beverage for limtied service restaurants and an entree and beverage for sull service restaurants. The entity shall use menu items that are commonly paired together by customers, advertised together as combination, or are palced together as a specially promoted combination to determine possible meal combinations. For restaurants where choices are generally a la carte, the entity shall use a consistent approach for calculating meal options using menu items generally paired together as meals. The entity shall use the nutritional content for the standard menu items that are served to the customer by default, without a request for item or ingredient substitution or additions, to calculate nutrient content of a meal option. The percentage is calculated as the number of possible combinations of meal options that aare consistent with 1/3 the daily nutritional values in teh applicable national dietary guidelines divided by the total number of possible combinations of meal options offered by the entity.</p> <p>The entity shall disclose its revenue from the combination of meal options that are consistent with teh applicable national dietary guidelines.</p> <p>The scope of disclosure shall include both company-owned and franchise locations</p> <p>If meal options in a portion of an entity's operations are not tracked in such a manner that allow for precise measurement, estimation isaccettable. If so, the entity shall disclose the estimation methodology used to calculate the sales of combinations of meal options, and teh percentage of operations for which it was employed.</p>							
92	percentage of children's meal options consistent with national dietary guidelines for children, and revenue from these options	<p>A childrens meal option is one that is directly targeted at children aged 2-11 years old. National dietary guidelines for children are defined as international, national, regional, or industry guidelines or criteria developed to promote healthy diets among children. This includes: China National Dietary Guidelines for School Children, EU Food and Nutrition Policy for Schools, USDA Nutrition Standards in the National School Lunch and School Breakfast programs, other guidelines provided by national governmental agencies or regulators that contain daily nutritional value for children and are substantially equivalent to the guidelines referenced above</p> <p>Meal option is define as an entree, side, and beverage for limtied service restaurants and an entree and beverage for sull service restaurants. The entity shall use menu items that are commonly paired together by customers, advertised together as combination, or are palced together as a specially promoted combination to determine possible meal combinations. For restaurants where choices are generally a la carte, the entity shall use a consistent approach for calculating meal options using menu items generally paired together as meals. The entity shall use the nutritional content for the standard menu items that are served to the customer by default, without a request for item or ingredient substitution or additions, to calculate nutrient content of a meal option. The percentage is calculated as the number of possible combinations of meal options that aare consistent with 1/3 the daily nutritional values in teh applicable national dietary guidelines divided by the total number of possible combinations of meal options offered by the entity.</p> <p>The entity shall disclose its revenue from the combination of meal options that are consistent with teh applicable national dietary guidelines.</p> <p>The scope of disclosure shall include both company-owned and franchise locations</p> <p>If meal options in a portion of an entity's operations are not tracked in such a manner taht allow for precise measurement, estimation isaccettable. If so, the entity shall disclose the estimation methodology used to calculate the sales of combinations of meal options, and teh percentage of operations for which it was employed.</p>	SASB	3	1	2	3	3	1
93	revenue of products labeled and/or marketed to promote health and nutrition	products that are labeled to promote health and nutrition attribute contain levels and other written, printed, or graphic matter on the article itself, on any containers or wrappers, or otherwise accompanying the article that promote health and nutrition attributes. Consistent	SASB	1	2	1	3	3	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		with the AMA's definition of marketing, products are considered to be marketed to promote health and nutrition attributes when the entity communicates, delivers, and exchanges offerings that promote the product's health and nutrition attributes. The scope of products labeled and/or marketed to promote health and nutrition attributes includes products that contain one or more of the following labels and/or marketing claims: additives (e.g. artificial sweeteners, colors, preservatives and industrially produced trans fats) have been eliminated; fat, saturated fat, sodium, and cholesterol are equal to or less than the requirements for the use of the term "healthy" and related terms in the Guidance for Industry: A Food Labeling Guide prescribed by the US FDA; beneficial nutrients (e.g., vitamins A and C, calcium, iron, protein and fiber) meet or exceed the requirements for the term healthy consistent with FDA guidance; a relative claim (such as light, reduced, or less) can be made regarding products added sugar content, consistent with the FDA's guidance							
94	revenue of products labeled as containing GMOs and non-GMOs	GMOs are defined as organisms, with the exception of human beings, in which the genetic material has been altered in a way that does not occur naturally by mating and/or natural recombination, consistent with EU Directive 2001/18/EC. The entity may disclose the revenue from its products that are labeled as (1) containing GMOs and (2) non-GMOs in markets subject to GMO labeling regulation For the purposes of this disclosure, products that are third-party certified to standards for which non-GMO is inherent to the certificate (e.g. USDA Organic certificate) shall be considered to be labeled as non-GMO	SASB	1	3	1	3	3	2
95	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, products that address other nutrient deficiencies (e.g. protein deficiency)		WBA	2	1	1	3	2	2
96	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)		WBA	2	2	1	3	3	2
97	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.		WBA	2	2	1	2	1	2
98	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		WBA	3	1	1	2	1	1

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	profiling system) and reports progress against it.								
99	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.		WBA	3	2	1	2	1	1
Product Distribution and Equity									
100	Has the company made a public commitment to address the affordability of its healthy products for the general consumer and for priority populations accounting for low-income groups in the last 3 years?	<p>Clear commitment made for whole business, with particular reference to low-income populations</p> <p>Clear commitment made for whole business, without particular reference to low-income populations</p> <p>Broad commitment with particular reference to low-income populations</p> <p>Broad commitment without particular reference to low-income populations</p> <p>No commitment</p> <p>No information</p> <p>Additional information: Clear commitment means a public statement in a policy or other document setting out how the company will ensure affordability, consider it when developing new products, in all key decisions re. placement, distribution etc. The commitment should specifically address the affordability of healthy products, e.g. relative to other products or referring specifically to products meeting the company's healthy criteria. A general commitment to address or improve the affordability of all products is not sufficient to be credited. The company's own definition of healthy products is considered relevant for this indicator, and throughout Criterion C1. Portion-limited products that do not otherwise meet healthy standards are not considered relevant as healthy products for this indicator and category overall (in general, products or product categories such as confectionery, sugary drinks or ice cream are not considered as healthy products unless there is a specific reason to make an exception).</p>	ATNI	3	2	1	1	1	3
101	Has it committed to addressing in its commercial activities the affordability of healthy products designed to address micronutrient deficiencies in priority populations?	<p>Yes</p> <p>No</p> <p>No information</p> <p>Not applicable</p> <p>It is important to address the affordability of fortified or otherwise appropriate products, designed to address micronutrient deficiencies in priority populations, as these groups often have a low income and corresponding spending power.</p> <p>To indicate populations that are at (high) risk of or experiencing malnutrition in all its forms, including undernutrition, micronutrient deficiencies, obesity and diet-related diseases, ATNI uses the overarching term "priority populations". More specifically, ATNI defines priority populations as "those groups that are at (high) risk of or suffering from any form of malnutrition (including undernutrition or any other deficiency, excess or imbalance in a person's intake of energy and/or nutrients), and for which intervention may be reasonably considered to have a substantial impact at the population level.</p>	ATNI	2	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		Under Category C, ATNI specifically observes the following determinants or factors to identify population groups suffering from or at risk of nutrition-related health inequities: <ul style="list-style-type: none"> - Socioeconomic factors such as income, which in turn lead to an increased burden of nutrition-related illness or increased risk for adverse nutrition-related health outcome(s) such as micronutrient deficiencies; and - Geographical factors (i.e. remote access to supermarkets or food distribution centers), which are physical barriers in accessing nutrition. 							
102	Does the company have a clear strategy, and one or more quantitative targets, to specifically improve the affordability of healthy products?	Yes, it has defined a clear strategy OR one or more targets No clear strategy and/or targets No information Specifically improving the affordability of healthy products may be done by explicitly focusing on products that meet the company's healthy standard (related to nutrition criteria in its NPS), or by addressing affordability of healthy products relative to products not meeting healthy standards. Targets considered for scoring regarding healthy products may include examples such as: <ul style="list-style-type: none"> - Number of consumers to reach with affordably priced healthy products by set date - Number of units or sales value target for affordably priced healthy products by set date - Achieve a particular price point for healthy products - Narrow the price differential on healthy vs. less healthy products - Targets set with particular reference to low-income groups 	ATNI	3	2	1	2	1	2
103	Does the company have a clear strategy, and one or more quantitative targets, to improve the affordability of healthy products aiming to address micronutrient deficiencies in priority populations?	Yes, it has defined a clear strategy AND one or more targets Yes, it has defined a clear strategy OR one or more targets No clear strategy and/or targets No information Not applicable Additional information: Targets considered for scoring regarding products addressing micronutrient deficiencies may include these examples: <ul style="list-style-type: none"> - Number of consumers to reach with affordably priced healthy products aiming to address micronutrient deficiencies by set date - Number of units or sales value target for affordably priced healthy products aiming to address micronutrient deficiencies by set date - Achieve a particular price point for healthy products aiming to address micronutrient deficiencies - Narrow the price differential on fortified vs non-fortified products - Targets set with particular reference to low-income groups, which may include providing smaller packages of healthy fortified foods to lower the price point of single purchase units. 	ATNI	2	2	1	2	1	2
104	Has the company done a comprehensive analysis on appropriate pricing of products that meet its healthy standard for the general	Yes, with specific attention to low-income groups Yes, without specific attention to low-income groups No analysis on appropriate pricing has been conducted No information	ATNI	2	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	consumer and for priority populations (i.e. low-income groups) in the last 3 years?	The pricing analysis should specifically address healthy products, e.g. relative to other products. A general analysis of pricing of all products is not sufficient to be credited. Portion-limited products that do not otherwise meet healthy standards are not considered relevant for this indicator and category overall.							
105	Does the company provide evidence that it has specifically offered discounts, price promotions or coupons on its healthy products?	Yes, with specific attention to low-income groups Yes, without specific attention to low-income groups No evidence provided No information Specifically offering discounts, price promotions or coupons on its healthy products may be done by explicitly focusing on products that meet the company's healthy standard (related to nutrition criteria in its NPS), or by addressing affordability of healthy products relative to products not meeting healthy standards.	ATNI	2	2	1	3	1	2
106	Does the company provide evidence or examples of improving affordability of healthy products that address micronutrient deficiencies in priority populations?	Yes No evidence provided No information Not applicable Please specify the strategy used to make healthy products that address micronutrient deficiencies more affordable, e.g. reduced/set pricing of these products, reduced package sizes, etc. Note: information regarding fortified products not meeting the company's healthy standard will not be considered under this indicator.	ATNI	2	2	1	2	1	2
107	Has the company made a public commitment to address the physical accessibility of its healthy products for the general consumer and for priority populations accounting for geographical access?	Clear commitment made for whole business, with particular reference to populations with limited access to nutritious food (i.e. living in food deserts) Clear commitment made for whole business without particular reference to populations with limited access to nutritious food (i.e. living in food deserts) Broad commitment with particular reference to populations with limited access to nutritious food (i.e. living in food deserts) Broad commitment without particular reference to populations with limited access to nutritious food (i.e. living in food deserts) No commitment No information Additional information: Clear commitment means a formal, public statement in a policy or other document setting out how the company will ensure physical accessibility, consider it when developing new products, in all key decisions re. placement, distribution etc. The commitment should specifically address the physical accessibility of healthy products, e.g. relative to other products or referring specifically to products meeting the company's healthy criteria. A general commitment to address or improve the accessibility of all products is not sufficient to be credited. The company's own definition of healthy products is considered relevant for this indicator, and throughout Criterion C2. Portion-limited products that do not otherwise meet healthy standards are not considered relevant as healthy products for this indicator and category overall (in general, products or product categories such as confectionery, sugary drinks or ice cream are not considered as healthy products unless there is a specific reason to make an exception).	ATNI	3	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		Note: A food desert is an area (either an urban or suburban area, or an isolated rural area) which offers limited access to affordable and nutritious food (especially fresh produce). Usually food deserts are populated by low purchasing-power groups with limited mobility, which makes them less attractive consumers to large supermarkets. Therefore, available food options are often limited to processed foods high in sugar, fat and salt, which if not consumed in moderation can contribute to obesity and diet-related diseases.							
108	Has it committed to addressing in its commercial activities the physical accessibility of healthy products designed to address micronutrient deficiencies in priority populations?	<p>Yes No No information Not applicable</p> <p>It is important to address the physical accessibility of fortified or otherwise appropriate products, designed to address micronutrient deficiencies in priority populations.</p> <p>To indicate populations that are at (high) risk of or experiencing malnutrition in all its forms, including undernutrition, micronutrient deficiencies, obesity and diet-related diseases, ATNI uses the overarching term “priority populations”. More specifically, ATNI defines priority populations as “those groups that are at (high) risk of or suffering from any form of malnutrition (including undernutrition or any other deficiency, excess or imbalance in a person’s intake of energy and/or nutrients), and for which intervention may be reasonably considered to have a substantial impact at the population level.</p> <p>Under Category C, ATNI specifically observes the following determinants or factors to identify population groups suffering from or at risk of nutrition-related health inequities:</p> <ul style="list-style-type: none"> - Socioeconomic factors such as income, which in turn lead to an increased burden of nutrition-related illness or increased risk for adverse nutrition-related health outcome(s) such as micronutrient deficiencies; and - Geographical factors (i.e. remote access to supermarkets or food distribution centers), which are physical barriers in accessing nutrition. 	ATNI	2	2	1	1	1	3
109	Does the company have a clear strategy, and one or more quantitative targets, to specifically improve the physical accessibility of healthy products?	<p>Yes, it has defined a clear strategy AND one or more targets Yes, it has defined a clear strategy OR one or more targets No clear strategy and/or targets No information</p> <p>Specifically improving the physical accessibility of healthy products may be done by explicitly focusing on products that meet the company’s healthy standard (related to nutrition criteria in its NPS), or by addressing the physical accessibility of healthy products relative to products not meeting healthy standards.</p> <p>Targets considered for scoring regarding healthy products may include examples such as:</p> <ul style="list-style-type: none"> - Number of new consumers of healthy products to reach through improved distribution - Number of priority populations with limited access to nutritious food to reach with healthy and appropriate products through improved distribution - Number of units or sales value targets for healthy products related to extended distribution - Number of new retail partners to achieve extended accessibility goals 	ATNI	3	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<ul style="list-style-type: none"> - Number of consumers to reach with healthy products through improved distribution in 'food deserts' - Investment plans on improving accessibility of healthy products 							
110	2.2. Does the company have a clear strategy, and one or more quantitative targets, to improve the physical accessibility of healthy products designed to address micronutrient deficiencies in priority populations?	<p>Yes, it has a defined clear strategy AND one or more targets Yes, it has defined a clear strategy OR one or more targets No clear strategy and/or targets No information Not applicable</p> <p>Targets considered for scoring regarding products addressing micronutrient deficiencies may include:</p> <ul style="list-style-type: none"> - Number of new consumers to reach through improved distribution of healthy products aiming to address micronutrient deficiencies - Number of groups experiencing or at high-risk of malnutrition to reach with healthy products aiming to address micronutrient deficiencies through improved distribution - Number of units or sales value targets for healthy products aiming to address micronutrient deficiencies with extended distribution - Number of new retail partners to achieve extended accessibility goals - Number of consumers to reach with healthy products aiming to address micronutrient deficiencies through improved distribution in 'food deserts' - Investment plans on improving accessibility of healthy products aiming to address micronutrient deficiencies 	ATNI	2	2	1	2	1	2
111	Has the company conducted analysis on how to improve the physical accessibility of healthy products for the general consumer and for priority populations accounting for geographical access?	<p>Yes, with specific attention to populations with limited access to nutritious food (i.e. living in food deserts) Yes, without specific attention to populations with limited access to nutritious food (i.e. living in food deserts) No analysis on physical accessibility has been conducted No information</p> <p>Additional information: This indicator assesses whether areas that lack access to healthy products (i.e. food deserts) are covered in the company's accessibility strategy related to healthy products.</p> <p>Examples that can be considered for scoring include:</p> <ul style="list-style-type: none"> - Arrangements/incentives with retailers for prominent shelf positions for its healthy products on a regular basis (not a one-off) - Arrangements/incentives with distributors re. how healthy products are distributed - Data to demonstrate that rural retailers are provided with healthy options as standard - Data to demonstrate that retailers in poor urban areas are provided with healthy options as standard - Other examples 	ATNI	2	2	1	2	1	2
112	Does the company provide evidence of specifically improving the physical accessibility of its healthy products?	<p>Yes, with specific attention to populations with limited access to nutritious food (i.e. living in food deserts) Yes, without specific attention to populations with limited access to nutritious food (i.e. living in food deserts) No evidence of physical accessibility has been provided No information</p>	ATNI	2	2	1	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>Not applicable</p> <p>Specifically improving the physical accessibility of its healthy products may be done by explicitly focusing on products that meet the company's healthy standard (related to nutrition criteria in its NPS), or by addressing the physical accessibility of healthy products relative to products not meeting healthy standards.</p> <p>Examples that can be considered for scoring include:</p> <ul style="list-style-type: none"> - Arrangements/incentives with retailers for prominent shelf positions for its healthy products on a regular basis (not a one-off) - Arrangements/incentives with distributors re. how healthy products are distributed - Data to demonstrate that rural retailers are provided with healthy options as standard - Data to demonstrate that retailers in poor urban areas are provided with healthy options as standard - Other examples 							
113	5.1. Does the company provide evidence or examples of improving physical accessibility of healthy products that address undernutrition and micronutrient deficiencies through commercial activities?	<p>Yes No No information Not applicable</p> <p>Additional information: Examples that can be considered for scoring include:</p> <ul style="list-style-type: none"> - Arrangements/incentives with retailers for prominent shelf positions for its healthy products on a regular basis (not a one-off) - Arrangements/incentives with distributors re. how healthy products are distributed - Data to demonstrate that rural retailers are provided with healthy options as standard - Data to demonstrate that retailers in poor urban areas are provided with healthy options as standard - Other examples <p>Note: information regarding fortified products not meeting the company's healthy standard will not be considered under this indicator.</p>	ATNI	2	2	1	3	1	2
114	Does the company provide evidence or examples of improving the physical accessibility of healthy products that address undernutrition and micronutrient deficiencies, through non-commercial activities? (Tick all that apply)	<p>Yes, providing products to be distributed to undernourished groups Yes, providing products to school feeding programs Yes, by using its distribution systems to deliver micronutrient powders, supplements, etc. Yes, by otherwise supporting programs designed to address undernutrition to reach target groups with appropriate products Not applicable</p> <p>Non-commercial or philanthropic activities include product donations or providing other types of contributions on a philanthropic basis. Product sales, including at reduced prices or related to governmental programs, should be assessed as commercial activities in indicator 5.1.</p> <p>Note: information regarding fortified products not meeting the company's healthy standard will not be considered under this indicator.</p>	ATNI	1	2	1	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
115	Has the company made a commitment to address the affordability of its healthy products for the general consumer and specifically for low-income groups?	<p>Specific commitment made with particular reference to ensuring affordability for low-income populations</p> <p>Specific commitment made without particular reference to ensuring affordability for low-income populations</p> <p>General commitment about affordability without particular reference to ensuring affordability for low-income groups</p> <p>No strategy/no information found</p> <p>By committing to make a UK-wide 'healthy offering', a company can ensure accessibility and availability of affordable 'healthy' products in all four countries of the UK relative to other products not meeting healthy standards or specifically the products meeting the company's healthy criteria.</p> <p>For information only: ATNI understands that companies do differentiate their product ranges depending on socioeconomic characteristics of consumers and/or geographies. ATNI would welcome any insights companies are willing to share on the use of planograms to this purpose to better understand existing differences in healthy offerings.</p> <p>A specific commitment is understood as a commitment that can be measured through SMART elements.</p>	ATNI UK	3	2	1	1	1	3
116	Has the company committed to a 'price promise' that healthy options will always be the same price or cheaper than less healthy products?	<p>Yes, explicitly for all product categories</p> <p>Yes, but not explicitly for all product categories and/or only at certain times of year</p> <p>No/no information found</p>	ATNI UK	3	2	1	1	1	3
117	Has the company committed to using pricing and price-based promotions to drive sales of healthy products?	<p>Yes, specifically to drive sales of fruits and vegetables (fresh, dried, tinned/canned and frozen) and/or wholegrain varieties of products and/or other healthy products</p> <p>Yes, to drive the sales of healthy products excluding fruit and vegetables</p> <p>No/no information found</p>	ATNI UK	2	2	1	1	1	3
118	Has the company committed to stocking healthier variants for all products (as relevant to the retailer's range) for which there is such a variant?	<p>Yes, and with as many facings as the original products</p> <p>Yes, without a commitment about the number of facings</p> <p>No/no information</p> <p>Healthier here indicates products variants such as, but not limited to, 'light' or 'low sugar' product variants.</p>	ATNI UK	2	2	1	1	1	3
119	Does the company state that it uses its standard reward/membership mechanisms to incentivise the sale of healthy products?	<p>Yes</p> <p>No/no information found</p> <p>Not applicable</p>	ATNI UK	2	2	1	2	1	3
120	Does the company provide any evidence of addressing the affordability of its healthy products for the general consumer and for priority populations accounting for low-income groups?	<p>Yes, for all including priority populations accounting for low-income groups</p> <p>Yes, only for the general consumer</p> <p>No/no information found</p> <p>Strong evidence would include references to all regions in the UK including those areas where access and availability are of the highest concern (based on public data of areas with high prevalence of obesity and diet-related diseases).</p> <p>A specific reference to low-income groups is sought here.</p>	ATNI UK	3	2	1	3	1	2
121	Does the company provide evidence of having implemented its 'price promise' that healthy options will always be the same price or	<p>Yes</p> <p>No/no information found</p>	ATNI UK	3	2	1	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	cheaper than less healthy products for its own brands?								
122	Does the company provide any evidence of having successfully used pricing and price promotions to drive sales of healthy products?	Yes No/no information found	ATNI UK	2	2	1	3	1	2
123	Is there evidence that the company has done the following [related to price-based promotions] on packaged food?	Discontinued price-based promotions on less healthy products? Reduced price-based promotions on less healthy products? Increased price-based promotions on healthy products? No/no information found	ATNI UK	2	2	1	3	1	2
124	Is there evidence that the company has done the following [price related interventions] on fruit and veg?	Discounting 'wonky' or near expired fruit or vegetables Free fruit or vegetables for children in-store Fun packaged fruit, veg or wholegrains for children More fruit, veg and wholegrains in meal deals Minimum number of fruit and veg and wholegrains promotions Other None/no information found Tick all options that apply with a maximum of 20 points being possible to achieve.	ATNI UK	2	2	1	3	1	2
125	Is there evidence that the company has done the following [price related interventions] on packaged food?	Discontinued volume-based promotions for less healthy products? Reduced volume-based promotions for less healthy products? Increase volume-based promotions for healthy products? No/no information found Not applicable Evidence of ceasing such activity in respect of adults and children Evidence of ceasing such activity in respect of children only No/no information found Tick all that apply. Tick either option 1 or 2, not both	ATNI UK	2	2	1	3	1	2
126	Does the company provide any evidence of driving healthier purchases through its reward/membership mechanisms?	Yes No/no information found Not applicable	ATNI UK	2	2	1	3	1	2
127	Does the company make a commitment to address the price / affordability of its healthier products relative to its unhealthy products? (if applicable, i.e. if company has both 'healthy' and 'unhealthy' products)	10: Clear and specific targets for whole business, published and applied nationally 7.5: Clear and specific targets for whole business, not published and applied nationally 5: Broad commitment, published and applied nationally 2.5: Broad commitment, not published 0: No commitment/ no information available to the research team	BIA-Obesity	3	2	1	1	1	2
128	Does the company make a clear and specific commitment to increase the availability of healthy and/or decrease the availability of unhealthy products?	10: Yes, published and clear commitment for whole of business or over a range of key settings (including remote communities, schools, hospitals and community events) 5: Yes, not published or clear commitment for some specific settings (e.g. schools, remote communities, community events or hospitals) 2.5: Some commitment applicable to some specific settings (e.g. schools, remote communities, hospitals, community events) 0: No commitment / no information available to the research team	BIA-Obesity	3	2	1	1	1	2
129	What system / criteria (e.g., product classification system or nutrient profiling	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.)	BIA-Obesity	1	3	2	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	system) does the company use to classify the healthiness of products for the purposes of food pricing, distribution and/or availability? If a proprietary NPS, detail which products, nutrients and food characteristics are covered	5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system							
130	Does the company publish its policy position (in relation to government policy, where government policy exists) on fiscal policies to make healthier foods relatively cheaper and unhealthy foods relatively more expensive?	10: Yes, on own website 5: Yes, on industry association website 0: Not publicly available	BIA-Obesity	3	2	1	1	1	3
131	Does the company's policy position support WHO's position on fiscal policies to make healthier foods relatively cheaper and unhealthy foods relatively more expensive, as articulated in the WHO Global Action Plan for NCDs and the Report of the Commission on Ending Childhood Obesity, Recommendation 1.2)? (ECHO Statement on Recommendation 1.2: Implement an effective tax on sugar-sweetened beverages.) (Global Action Plan: consider economic tools that are justified by evidence, and may include taxes and subsidies, that create incentives for behaviours associated with improved health outcomes, improve the affordability and encourage consumption of healthier food products and discourage the consumption of less healthy options.)	10: Strong support (e.g., includes support for taxes on unhealthy foods, broadly defined, as well as subsidies for healthy foods) 5: Weak support (e.g., includes support for taxes on unhealthy foods, narrowly defined, or subsidies for healthy foods) 0: No details available -10: Strongly opposed (e.g., opposes soft drinks tax or unhealthy foods tax OR both taxes)	BIA-Obesity	3	2	3	1	1	3
132	Does the company make a commitment to address the price / affordability of its healthy products relative to its unhealthy products?	10: Clear and specific targets for whole business, published and applied nationally 7.5: Clear and specific targets for whole business, not published and applied nationally 5: Broad commitment, published and applied nationally 2.5: Broad commitment, not published 0: No commitment/ no information available to the research team	BIA-Obesity	3	2	1	1	1	2
133	Does the company have a policy that price promotions are used only on healthy products? (ONLY IF APPLICABLE)	10: Policy that all price promotions are for healthy products 5: Policy that factors the healthiness of products into price promotion decisions 2.5: No specific policy in the area, but 'meal deals' include the option of healthy sides and drinks 0: No policy / no information available to the research team	BIA-Obesity	2	2	1	2	1	2
134	Does the company explicitly commit to not use price incentives (such as 'supersizing') that incentivise consumers to purchase larger portion sizes for minimal extra cost?	5: Yes 0: No explicit commitment / no policy information available to the research team	BIA-Obesity	2	3	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
135	Does the company commit to not opening new stores near schools?	(Can be multiple) 5: Commits to not opening a new location near (e.g., within 500m) of primary schools, published (2.5 if not published) 5: Commits to not opening a new location near (e.g., within 500m) of secondary schools, published (2.5 if not published)	BIA-Obesity	1	3	1	1	1	2
136	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of product pricing, availability and selection? If a proprietary NPS, detail which products, nutrients and food characteristics are covered	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system	BIA-Obesity	2	3	2	2	2	2
137	Does the company's policy position support WHO's position on fiscal policies to make healthier foods relatively cheaper and unhealthy foods relatively more expensive, as articulated in the WHO Global Action Plan for NCDs and other key WHO documents (such as the Report of the Commission on Ending Childhood Obesity, Recommendation 1.2)? (ECHO Statement on Recommendation 1.2: Implement an effective tax on sugar-sweetened beverages.) (Global Action Plan: consider economic tools that are justified by evidence, and may include taxes and subsidies, that create incentives for behaviours associated with improved health outcomes, improve the affordability and encourage consumption of healthier food products and discourage the consumption of less healthy options.)	10: Strong support (e.g., includes support for taxes on unhealthy foods, broadly defined, as well as subsidies for healthy foods) 5: Weak support (e.g., includes support for taxes on unhealthy foods, narrowly defined, or subsidies for healthy foods) 0: No details available -5: Somewhat opposed (e.g., opposes taxes on unhealthy foods or subsidies for healthy foods) -10: Strongly opposed (e.g., opposes all measures in this area)	BIA-Obesity	3	2	3	1	1	3
138	Does the company make a commitment to address the price / affordability of healthy products relative to unhealthy products, particularly where there are comparable substitutes?	10: Commitment that standard prices of healthy products are lower than standard prices of comparable unhealthy products 5: Commitment that standard prices of healthy products are equivalent to standard prices of comparable unhealthy products 2.5: Broad commitment only 0: No commitment / no information available to the research team	BIA-Obesity	3	2	1	1	1	3
139	Does the company have a published position on the size and nature of discounts / price promotions applied to healthy and unhealthy foods?	10: Commitment to no price promotions on unhealthy foods 7.5: Commitment to greater levels of discount typically applying to healthy foods compared to unhealthy foods across all food categories 5: Commitment to the same types / levels of discounts typically applying on healthy and unhealthy foods across all food categories	BIA-Obesity	3	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		2.5: Commitment to the same types / levels of discounts typically applying on healthy and unhealthy foods for some food categories 0: No policy / no information available to the research team							
140	Does the company make a commitment to limit multi-buy specials (e.g. two for one) on unhealthy foods?	10: Commitment to no multi-buy specials for unhealthy foods 5: Commitment to limit multi-buy specials for unhealthy foods 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
141	Does the company make a clear and specific commitment to increase the availability of healthy products and/or decrease the availability of unhealthy products?	10: Yes, published and clear commitment for whole of business (across product portfolio) or over a range of key settings (including remote communities, schools, hospitals and community events) 7.5: Yes, not published and clear commitment for whole of business (across product portfolio) or over a range of key settings (including remote communities, schools, hospitals and community events) 5: Yes, not published or in relation to some specific settings (e. e.g. schools, remote communities, community events or hospitals) and/or low-income consumers 2.5: Some commitment applicable to some specific settings (e.g. schools, remote communities, hospitals, community events) 0: No commitment / no information	BIA-Obesity	3	2	1	1	1	2
142	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of product pricing and availability (e.g. dedicated amount of shelf space, product placement at end of aisles/high traffic areas, product placement at checkout)? If a proprietary NPS, detail which products, nutrients and food characteristics are covered	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system	BIA-Obesity	2	3	2	2	2	2
143	The company can evidence reducing food insecurity by improving the accessibility and affordability of healthy food via at least one major strategic or collaborative initiative	For a maximum score companies should evidence quantitative outcomes from at least one strategic (non-philanthropic) activity to increase affordability or accessibility of healthy food (for example in the UK by adding value to the healthy start scheme, ensuring nutrition quality of free school meals, pricing strategies of healthy options, providing free or discounted healthy options for vulnerable groups). Evidence of engaging with such activities (but without quantitative outcomes) achieves a score of 2; having commitments to make healthy food available for all but with no clear indication of strategy activity achieve a score of 1. For qualitative metrics such as those referring to policies, strategies or collaborative actions: 3: Company can demonstrate outcomes from strategies or collaborative action relating to the issue 2: Company has policies, strategies or participates in collaborative actions, but lacks clear outcomes from these 1: Company recognises the issue through policies, strategies or collaborative actions, but no evidence is found that the company is making it a priority through policies, strategies or collaborative actions. 0: No evidence is found that a company recognises the issue as being important.	PUP	3	2	1	3	1	2
144	The company can evidence reducing food insecurity by improving the accessibility and	For a maximum score companies should evidence quantitative outcomes from at least one strategic (non-philanthropic) activity to increase affordability or accessibility of healthy food (for example in the UK by adding value to the healthy start scheme, ensuring nutrition quality of	PUP	2	2	1	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	affordability of healthy food via at least one major strategic or collaborative initiative	free school meals, pricing strategies of healthy options, providing free or discounted healthy options for vulnerable groups). Evidence of engaging with such activities (but without quantitative outcomes) achieves a score of 2; having commitments to make healthy food available for all but with no clear indication of strategy activity achieve a score of 1. For qualitative metrics such as those referring to policies, strategies or collaborative actions: 3: Company can demonstrate outcomes from strategies or collaborative action relating to the issue 2: Company has policies, strategies or participates in collaborative actions, but lacks clear outcomes from these 1: Company recognises the issue through policies, strategies or collaborative actions, but no evidence is found that the company is making it a priority through policies, strategies or collaborative actions. 0: No evidence is found that a company recognises the issue as being important.							
145	The company has a commitment to improve the accessibility and affordability of nutritious foods.		WBA	2	1	1	1	1	3
146	The company has commercial activities to improve the accessibility of nutritious foods, especially for vulnerable groups.	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	WBA	2	1	1	2	1	2
147	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.	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	WBA	2	1	1	2	1	3
148	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.	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	WBA	2	1	1	2	1	3
Product Marketing and Labeling									
149	Does the company have a public responsible marketing policy that applies explicitly to the following media: (Tick all that apply)	All print media (newspapers, magazines, books, and printed advertising in public places) All broadcast media (traditional TV, radio) All non-broadcast electronic and/or digital media (its own & third-party websites, social media, mobile and SMS marketing, native online marketing, games and apps, CDs/DVDs) All of in-store or point-of-sales marketing, including packaging Sponsorship (e.g. of sporting, entertainment or cultural events or activities) All additional forms of marketing (cinema, outdoor, product placement in movies, TV shows, etc.)	ATNI	2	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		The channel coverage of the responsible marketing policy (or policies) is assessed in this indicator, whether the policy covers only children, teens or all consumers. If different marketing policies exist for different audiences (for children, teens or all consumers), or for a different reason differences in channel coverage apply between audiences, only those media are scored that are common to both policies.							
150	Does the company's public responsible marketing policy include the following commitments related to the representation of products? (Tick all that apply)	<p>Commits to presenting products in the appropriate portion size and context (and not to condone or encourage excess consumption) (Article 1 of ICC**)</p> <p>All nutritional and health-benefit information and claims for food and beverage products should have a sound scientific basis (Art. 9**). And where claims or terminology used in marketing communications might reasonably be interpreted by a consumer as health or nutrition claims, they should be supportable with appropriate scientific evidence. (Article 4 of ICC**)</p> <p>Commits that copy, sound and visual presentations in marketing communications for food and beverage products should accurately represent the material characteristics of the product featured, such as taste, size, content nutrition or health benefits, and should not mislead consumers concerning any of those characteristics. (Article 5 of ICC**)</p> <p>Commits not to represent food products not intended to be substitutes for meals as such. (Article 5 of ICC**)</p> <p>Commits not to use consumer taste or preference tests in a way that might imply statistical validity if there is none. Testimonials are based on well-accepted and recognized opinion from experts. (Article 9 of ICC**)</p> <p>Commits not to undermine the concept of healthy balanced diets, or the importance of a healthy active lifestyle. (Article 17 of ICC**)</p> <p>Commits not to use any models with a BMI of under 18.5 (industry best practice)</p> <p>Commits to presenting products in the context of a balanced diet (industry best practice)</p> <p>Disclosure needs to be mandatory, therefore the policy needs to be public for the company to score.</p>	ATNI	3	3	3	1	1	3
151	For transparency in its marketing activities, does the company commit: (Tick all that apply)	<p>To clearly display the company or brand name when advertising on virtual media</p> <p>To ensure that the true commercial purpose of marketing communications is transparent and recognizable as an advertisement; and to clearly differentiate, by labelling, advertising and content on virtual media, including so-called "native advertising" (Art. 7, ICC Advertising and Marketing Communications Code, 2018)</p> <p>According to Article 7 ICC Advertising and Marketing Communications Code, 2018, "a communication promoting the sale of a product should not be disguised as, for example, market research, consumer surveys, user-generated content, private blogs, private postings on social media or independent reviews."</p>	ATNI	2	2	3	1	1	3
152	Does the company make an explicit commitment to developing and delivering marketing strategies appropriate to reaching priority populations, in all countries in which it operates?	<p>Yes</p> <p>No</p> <p>No information</p> <p>Not applicable</p> <p>Additional information: For companies that are active in developing countries, reaching priority populations with a high burden of undernutrition and micronutrient deficiencies is an essential element of the company's commitment in order to be credited. However, even when considered a priority population group, marketing directly to children should not be considered under this indicator – as marketing policies aimed at children are to be considered in Criterion D2.</p>	ATNI	2	1	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
153	Can the company provide evidence of taking steps to understand and reach priority populations, with appropriate products through tailored marketing? (Tick all that apply)	<p>Has done research to generate consumer and marketing insights relating to priority populations</p> <p>Has used multiple communication channels and worked with professionals in the communications field (creative agencies, behavioral specialists) to ensure communication is compelling and appropriate to drive desired behavior change of priority populations</p> <p>Has conducted evaluations to assess the implementation of the specific marketing measures aimed at priority populations</p> <p>Not applicable</p> <p>For companies that are active in low- and middle-income (LMIC) countries, reaching priority populations with a high burden of undernutrition and micronutrient deficiencies is an essential element of the company's commitment in order to be credited. It is important that products for priority populations are healthy and, if fortified, fortified according to the appropriate guidelines. For this reason, the healthy multiplier is applied in this indicator, as it is based on the assessment in Criterion B3, which addresses both the elements related to (definition of) healthiness and fortification approach.</p>	ATNI	2	2	1	2	1	2
154	Does the company have a public policy that addresses responsible marketing to children specifically? (For information only, not scored)	<p>Yes</p> <p>No</p> <p>The following documents form the basis for the assessment of responsible marketing to children and teens:</p> <p>The 2010 World Health Organization (WHO) 'Set of recommendations on the marketing of foods and non-alcoholic beverages to children'</p> <p>The 2018 UNICEF document 'A Child Rights-Based Approach to Food Marketing: A Guide for Policy Makers'</p> <p>Furthermore, the ICC Framework for Responsible Food and Beverage Marketing Communications, 2019 provides further guidance on what the ICC Advertising and Marketing Communications Code means when applied to the marketing of foods and beverages.</p>	ATNI	2	3	2	1	1	3
155	2.1. What kind of products does the company advertise to children and/or teens?	<p>No products</p> <p>Only products meeting WHO regional standards*</p> <p>Only products meeting the company's own or industry association-related standards for marketing to children and/or teens</p> <p>No product restriction or all products</p> <p>No information</p> <p>* Regional Nutrient Profile Models to implement recommendations on the marketing of foods and non-alcoholic beverages to children have been defined by the World Health Organization for all regions (except for Africa as of 22 August 2019, but the publication of that model is pending).</p>	ATNI	2	2	2	2	1	2
156	2.2. To which age range does the restriction in advertising apply?	<p>Children and teens below the age of 18</p> <p>Children below the age of 12</p> <p>Children below the age of 6</p> <p>No restriction applied</p> <p>No information</p>	ATNI	1	3	1	2	1	2
157	Does the company commit to using responsible marketing techniques aimed at children and/or teens, by: (Tick all that apply)	<p>Not to create a sense of urgency</p> <p>Not to use inappropriate price minimization</p> <p>Not to exploit a child's imagination in a way that could mislead him/her about the nutritional benefits of the product involved</p> <p>Supporting the role of parents or others responsible for guiding diet and lifestyle choices or not to undermine the role of parents or other responsible for guiding diet and lifestyle choices</p>	ATNI	2	2	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>Ensuring that marketing materials contain an educative message in relation to healthy diets and lifestyles Not to brand merchandise aimed at children except related to healthy products</p> <p>The first three answer options relate directly to Article 18 of the ICC Framework for Responsible Food and Beverage Marketing Communications, 2019, sets forth how general principles of the ICC Advertising and Marketing Communications code, 2018, which governs all marketing communications, and includes separate sections on sales promotion, sponsorship, direct marketing, digital interactive marketing and environmental marketing, is applied in the context of food and beverage marketing communications.</p> <p>The commitment to 'supporting the role of parents or others responsible for guiding diet and lifestyle choices or not to undermine the role of parents or other responsible for guiding diet and lifestyle choices (industry best practice)' is consistent with the approach to the role of parents (section 3.4, page 46) of the 2018 UNICEF document 'A Child Rights-Based Approach to Food Marketing: A Guide for Policy Makers'</p> <p>The last two answer options are industry best practices to ensure responsible marketing to children and/or teens.</p>							
158	Does the company commit to use children, celebrities (including influencers) or fantasy and animated characters responsibly or not at all? (Tick all that apply)	<p>Commits not to sponsor people, materials or activities popular with children and/or teens at all or except in conjunction with healthy products Commits to not depict children on packaging at all or except in conjunction with healthy products Pledges not to use celebrities and other people with strong appeal to children and/or teens in marketing of products at all or except in conjunction with healthy products Pledges that celebrities or others (including influencers), if used in marketing, will not imply they have achieved their enhanced performance or status through use of the product Pledges not to use third-party nor own fantasy and animation characters with a strong appeal to children and/or teens in marketing of products at all or except in conjunction with healthy products, IN ALL FORMS OF MARKETING Pledges not to use third-party nor own fantasy and animation characters with a strong appeal to children and/or teens in marketing of products at all or except in conjunction with healthy products, with an exception for point of sale and packaging</p> <p>For this indicator, the last two answer options are mutually exclusive, and therefore, only one of these two options may be selected.</p>	ATNI	2	2	1	1	1	3
159	Regarding responsible use of promotional toys, games, vouchers and competitions; does the company commit to:	<p>Never make use of promotional games, toys, vouchers, competitions etc. in their marketing to children and/or teens Using promotional games, toys, vouchers, competitions etc. only in accordance to WHO regional standards* Using promotional games, toys, vouchers, competitions etc. only in accordance to the company's own or industry association-related standards for marketing to children and/or teens No commitment No information</p> <p>* Regional Nutrient Profile Models to implement recommendations on the marketing of foods and non-alcoholic beverages to children have been defined by the World Health Organization for all regions</p>	ATNI	2	3	2	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
160	What percentage audience threshold does the company use to restrict its advertising on measured media to avoid inappropriately reaching children and/or teens?	<p><25%</p> <p>26-35%</p> <p>36-50%</p> <p>>50%</p> <p>No audience threshold</p> <p>No information</p> <p>Measured media is where audience is audited, which is usually TV.</p> <p>If different thresholds are used for different age ranges, the least strict threshold will be scored (representing the lowest score).</p>	ATNI	1	2	1	2	3	2
161	To which age range does the restriction in advertising apply?	<p>Children and teens below the age of 18</p> <p>Children below the age of 12</p> <p>Children below the age of 6</p> <p>No restriction</p> <p>No information</p>	ATNI	1	3	1	2	1	2
162	Does the company utilize tools to ensure that its digital marketing does not reach younger age groups? (Tick all that apply)	<p>Ensuring design of websites/pages/social media/apps is appropriate to adults predominantly, i.e. not designed to attract children and/or teens</p> <p>Age screening prior to logging on/registering (e.g. enter DOB or require parent to consent)</p> <p>Review of age-related data to determine demographic that is targeted by its digital marketing</p> <p>Ensuring adverts are designed deliberately not to appeal to children and/or teens</p> <p>Nature of third-party websites chosen to advertise on (i.e. ages targeted)</p>	ATNI	1	2	1	2	1	2
163	To which digital media and forms of marketing does the company apply the tools listed above?	<p>Tools include:</p> <p>Ensuring design of websites/pages/social media/apps is appropriate to adults predominantly, i.e. not designed to attract children and/or teens</p> <p>Age screening prior to logging on/registering (e.g. enter DOB or require parent to consent)</p> <p>Review of age-related data to determine demographic that is targeted by its digital marketing</p> <p>Ensuring adverts are designed deliberately not to appeal to children and/or teens</p> <p>Nature of third-party websites chosen to advertise on (i.e. ages targeted)</p> <p>All forms** and digital media, including own- and third-party digital media</p> <p>Only own digital media or limited in another way</p> <p>No separate consideration of how to address 'child audience' for these media</p> <p>No information</p> <p>**Digital marketing techniques encompasses the insertion of advertising and other promotions in content that is accessible online and through digital devices. It includes specific types: native advertising, influencer marketing, advergames and immersive environments, branded environments, viral marketing, location targeting, sponsored search results, neuromarketing and sentiment analysis.</p>	ATNI	1	2	1	2	1	2
164	To what extent does the company commit to a responsible marketing approach near and in PRIMARY schools (for children up to age 12)?	<p>No marketing or advertising in or near PRIMARY schools</p> <p>No marketing or advertising in PRIMARY schools</p> <p>Only marketing/advertising 'healthy' products in (or near) PRIMARY schools in agreement with schools/parents</p> <p>The company does not commit to this</p> <p>No information</p>	ATNI	2	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		Additional information: This indicator refers to any formal school or schooling system that is attended by children up to age 12, however, in countries in which primary or elementary school is attended by children up to age 11, a responsible marketing commitment linked to primary or elementary schools will be credited for this indicator.							
165	To what extent does the company commit to a responsible marketing approach near and in SECONDARY schools (for teens)?	<p>No marketing or advertising in or near SECONDARY schools</p> <p>No marketing or advertising in SECONDARY schools</p> <p>Only marketing/advertising 'healthy' products in (or near) SECONDARY schools in agreement with schools/parents</p> <p>The company does not commit to this</p> <p>No information</p> <p>Additional information: "teens" means those individuals aged 13-17 years (ICC 2018). This indicator is only credited for school-related commitments up to and including age 17. For example, US middle school commitments, which typically include individuals up to age 13 or 14, are not considered relevant to be credited in this indicator.</p>	ATNI	2	2	2	1	1	3
166	Concerning the form and digital medium of advertisement in schools, does the company: (Tick all that apply)	<p>Extend its commitment explicitly to new media marketing/advertising techniques in or related to schools</p> <p>Include offering 'educational materials' only when in agreement with schools/parents in its commitment</p> <p>Additional information: this indicator applies to commitments linked to primary and/or secondary schools.</p>	ATNI	1	2	1	1	1	3
167	To what extent does the company commit to a responsible marketing approach in other places where children gather (childcare and other educational establishments, family and child clinics, pediatric services or other health facilities, including sporting or cultural events held at those premises)?	<p>No marketing or advertising in or near these settings</p> <p>No marketing or advertising in these settings</p> <p>Only marketing/advertising 'healthy' products in (or near) these settings in consultation with their management and users</p> <p>No commitment</p> <p>No information</p> <p>Additional information: This indicator relates to Rec. 5, WHO Recommendations on the Marketing of Food and Non-Alcoholic Beverages to Children, 2012.</p>	ATNI	2	2	2	1	1	3
168	Does the company audit its compliance with its policy, including on marketing to children?	<p>Yes, covering all audiences, including children and/or teens</p> <p>Yes, but only for children and/or teens</p> <p>No audit</p> <p>No information</p>	ATNI	2	3	1	2	1	2
169	How is compliance assessed regarding children and/or teens?	<p>The company appoints an independent external auditor (not related to, or in addition to, an industry association-appointed third-party auditor)</p> <p>By an industry association or an industry association-appointed third-party auditor</p> <p>The company conducts its own audits</p> <p>No audit</p> <p>No information</p> <p>Although an industry association or pledge organization (e.g. IFBA, CFBAI, etc.) may appoint a third-party auditor, the first answer option 'the company appoints an independent external auditor' is only credited if a company commissions additional independent auditing to complement industry association or pledge organization auditing, or if it commissions a comprehensive third-party compliance audit on an individual basis.</p>	ATNI	1	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
170	Does the company assess compliance of all aspects of marketing (covering all audiences)?	Yes, to the same standards that it applies in assessing compliance regarding children and/or teens Yes, but to less restrictive standards No No information	ATNI	2	2	1	2	1	2
171	How often is the audit undertaken?	Annually, covering all audiences, including children and teens Annually, covering children and/or teens only; and less frequently for other audiences Less frequently than annually, for any audience covered by the audit No No information	ATNI	1	3	1	2	1	2
172	Which forms of advertisement and media (including both traditional and new media) are covered by the audit:	The company audits compliance across all media and in all its forms The company audits compliance across main print, traditional and digital media, but with no specific reference to the forms of marketing used The company audits compliance across limited selection of media is unclear but there is clear evidence of auditing No audit No information Additional information: This indicator assesses the company's level of transparency in its advertisement, in accordance with article 7 of new ICC Code 2018.	ATNI	2	2	2	2	1	2
173	What is the company's individual compliance level for TV and digital marketing? (%)	Report separately for Tv and digital marketing: Over 90% Less than 90% or no reporting No information Individual compliance refers to company's non-aggregated compliance level. Digital media refers to social networks i.e. Facebook, Twitter, blogs, YouTube, online newspapers.	ATNI	2	2	1	3	3	2
174	Does the company have a response mechanism to ensure corrective measures are taken regarding any non-compliance with its marketing policy?	A response mechanism for corrective action, if needed No response mechanism for corrective action No information	ATNI	1	2	1	2	1	2
175	Does the company publicly commit to disclose nutrition information on its products?	Back-Of-Pack and Front-Of-Pack Back-Of-Pack only No commitment No information Legal requirements for Back-Of-Pack and Front-Of-Pack labelling vary widely between countries. This indicator assesses whether companies have a policy on providing Back-Of-Pack and Front-Of-Pack nutrition information, ideally defined as a consistent, global approach (wherever legally allowed and accommodating for specific local regulation). Any type of Front-Of-Pack commitment that applies globally (e.g. to show %GDA information), or a commitment to display interpretive Front-Of-Pack labelling wherever voluntary government-endorsed systems exist, will be credited for this indicator's first answer option, provided a Back-Of-Pack commitment is in place as well.	ATNI	2	3	1	1	1	3
176	Does the company publicly commit to provide Back-Of-Pack nutrition information on key relevant nutrients? (Tick all that apply)	All nutrients according to Codex Alimentarius Guidelines CAC/GL 2-1985 (i.e. energy value, protein, total carbohydrates, total sugars, total fat, saturated fat, sodium) Added sugars	ATNI	2	3	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		Dietary fiber Additional information: Listing of nutrients according to Article 3(2) of Codex Alimentarius Guidelines on Nutrition Labelling, CAC/GL 2-1985, last modified on 2017. In case that following the abovementioned answer options would differ from specific national requirements as established per law in one of the markets in which a company operates, ATNI acknowledges that this commitment cannot apply. Therefore, the commitment would apply to all other markets.							
177	Does the company also commit to providing information on Front-Of-Pack?	In an interpretative format that is government-endorsed (where available) on ALL relevant products, providing indicators of how healthy the product is, rather than just numeric information In an interpretative format that is government-endorsed (where available) on SOME relevant products, providing indicators of how healthy the product is, rather than just numeric information Numeric information only, but showing % of Guideline Daily Amount (or similar measure) of multiple nutrients Numeric information only, but showing % of Guideline Daily Amount (or similar measure) of a single nutrient or energy only Numeric information on levels of key nutrients, but not showing % Guideline Daily Amount (or similar measure) No Front-Of-Pack labelling used No information Interpretative format means using colors or symbols or other graphics to help consumers to understand the information. Government-endorsed interpretative Front-Of-Pack labelling that are assessed in indicator 3.1 refer to voluntary FOP labelling systems that are legally allowed and supported by government or other authorities in the country or jurisdiction. Mandatory FOP labelling systems are not relevant in indicator 3.1.	ATNI	3	2	2	1	1	3
178	For countries in which mandatory Front-Of-Pack labelling systems are implemented, including health warning labels, does the company commit:	Not to provide additional interpretive labelling or other information Front-Of-Pack that directly relates to the message of the mandatory Front-Of-Pack labelling (which may confuse consumers or modify the effect of the mandatory labelling). No commitment Not applicable Examples of Front-Of-Pack labelling or nutrition information have been observed in markets with mandatory health warning labels, in which case food and beverage companies added information Front-Of-Pack that undermined the message of the health warning. Indicator 3.2 assesses whether companies commit to not provide Front-Of-Pack information in that way.	ATNI	2	3	1	1	1	3
179	Does the company commit to providing Back-Of-Pack information on the quantity of nutrients as a percentage of the Guideline Daily Amounts (or similar measure)?	Yes, for all applicable nutrients and energy Yes, for a selection of nutrients or energy only No commitment No information	ATNI	2	2	2	1	1	3
180	Does the company commit to providing nutritional information on a per 100g or per 100ml basis, and to providing portion- or serving-based information (Article 3.4 of Codex Alimentarius CAC/GL 2-1985)? (Tick all that apply)	Information on the amounts of energy and nutrients is expressed in g per 100 g or per 100 ml or per package if the package contains only a single portion Information on the amounts of energy and nutrients is expressed per serving as quantified on the label or per portion provided that the number of portions contained in the package is stated.	ATNI	1	3	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		This indicator assesses commitments regarding the information on the amounts of energy and nutrients according to Article 3.4.2, 3.4.3 and of Codex Alimentarius Guidelines on Nutrition Labelling, CAC/GL 2-1985, last modified on 2017							
181	In what percentage of markets has the company rolled out its BOP labelling commitments that comply (at minimum) with Codex Alimentarius on Nutrition and Labelling CAC/GL 2-1985, last modified 2017?	More than 80% (or more than 98% of products globally) Between 50 – 79% (or more than 90% of products globally) Between 6 – 49% (or more than 80% of products globally) Less than 5% (or less than 79% of products globally) No BOP labelling commitment in place No information	ATNI	2	2	3	3	3	1
182	In what percentage of relevant markets has the company rolled out its full Front-Of-Pack labelling commitments, i.e. all products (95% or more) in those markets are labelled according to the commitments?	More than 80% (or more than 98% of products globally) Between 50 – 79% (or more than 90% of products globally) Between 6 – 49% (or more than 80% of products globally) Less than 5% (or less than 79% of products globally) No FOP labelling commitment in place No information This indicator assesses labelling implementation per market (country), however, if companies only register labelling roll-out per product (on SKU level), that can be scored as well as indicated in the answer options. Product volume information is not considered relevant for this assessment, as labelling is arranged on the level of single products (SKUs). assessing the roll-out of Front-Of-Pack labelling commitments and depending on the type of commitment of the company, only those countries are taken into account for the calculation of the percentage of roll-out that have government-endorsed interpretive Front-Of-Pack labelling systems (in case companies commit to using interpretive Front	ATNI	2	2	1	3	3	1
183	For what percentage of products does the company provide nutrition information online, accounting for country-specific differences in product compositions?	For 90% or more of products For between 50 - 90% of products For between 10 - 49% of products For less than 10% of products No nutrition information published No information Additional information: This indicator assesses for how many products the company provides nutrition information online, taking into account country-specific differences in product composition. Therefore, country-specific access to nutrition information online needs to be available, or other assurance of accuracy of information in all markets the company is active in. To check for this specifically, the geographic multiplier applies to this indicator, to check whether nutrition information is online for the various markets the company is active in.	ATNI	2	2	1	3	3	2
184	Does the company state that, for countries where no national regulatory system exists or where the local/national regulation is less strict than Codex Alimentarius Guidelines for Use of Nutrition and Health Claims, it will not place a health claim on a product unless it complies with the latter?	Yes, or the company commits to not using any health claims No No information The company only commits to comply with Codex Alimentarius Guidelines for Use of Health Claims in countries where no national regulatory system exists	ATNI	3	3	3	1	1	3
185	Does the company state that it will not place a health claim on a product unless it is healthy,	Yes, only when it meets the nutrition criteria of a government-endorsed NPS Yes, only when it meets the nutrition criteria of its formal internal NPS Yes, only when it meets the nutrition criteria of its own precursor to an NPS (or similar)	ATNI	3	2	2	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	as defined in a relevant Nutrient Profiling System (NPS)?	No No information Codex Alimentarius Guidelines for Use of Nutrition and Health Claims, CAC/GL 23-1997, last modified on 2013. It defines nutrition and health claims as follows: "Nutrition claim means any representation which states, suggests or implies that a food has particular nutritional properties including but not limited to the energy value and to the content of protein, fat and carbohydrates, as well as the content of vitamins and minerals. The following do not constitute nutrition claims: (a) the mention of substances in the list of ingredients; (b) the mention of nutrients as a mandatory part of nutrition labelling; (c) quantitative or qualitative declaration of certain nutrients or ingredients on the label if required by national legislation. Health claim means any representation that states, suggests, or implies that a relationship exists between a food or a constituent of that food and health."							
186	Does the company state that, for countries where there is no regulation of nutrition claims or where the local/national regulation is less strict than Codex Alimentarius Guidelines for Use of Nutrition and Health Claims, it will not place a nutrition claim on a product unless that claim complies with the latter?	Yes, or the company commits to not using any nutrition claims No No information The company only commits to comply with Codex Alimentarius Guidelines for Use of Nutrition Claims in countries where no national regulatory system exists	ATNI	3	2	3	1	1	3
187	2.2. Does the company state that it will not place a nutrition claim on a product unless it is healthy, as defined in a relevant Nutrient Profiling System (NPS)?	Yes, only when it meets the nutrition criteria of a government-endorsed NPS Yes, only when it meets the nutrition criteria of its formal internal NPS Yes, only when it meets the nutrition criteria of its own precursor to an NPS (or similar) No No information Codex Alimentarius Guidelines for Use of Nutrition and Health Claims, CAC/GL 23-1997, last modified on 2013. An example of a government-endorsed NPS aiming to determine whether a product is suitable to carry a nutrition or health claim is the Australian FSANZ NPSC model (see http://www.foodstandards.gov.au/industry/labelling/Pages/Consumer-guide-to-NPSC.aspx for more information). ATNI considers products with a Health Star Rating of 3.5 or higher, or a Nutri-Score A or B, as equivalent, or company's own NPS that has been benchmarked objectively against these systems and threshold values and shown to be equivalent. For other NP systems used by companies, second answer option will be credited.	ATNI	3	2	2	1	1	3
188	Does the company commit to using nutrition or health claims on products that have been fortified ONLY when they meet relevant Codex standards and the WHO/FAO Guidelines on Food Fortification with Micronutrients (see Additional information for specific reference)?	Yes No No information Not applicable Codex Alimentarius Guidelines for Use of Nutrition and Health Claims, CAC/GL 23-1997, last modified on 2013; and WHO/FAO Guidelines on Food Fortification with Micronutrients: https://www.who.int/nutrition/publications/micronutrients/9241594012/en/	ATNI	1	3	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		For this indicator to be scored, both guidelines should be followed, or it should be clear that the company approach is equivalent. Note: within the General Principles for the Addition of Essential Nutrients to Foods, CAC/GL 9-1987, last revised on 2015, it is stated that “3.2.5 When competent national and/or regional authorities establish minimum amounts for the addition of essential nutrients to foods they should ensure that these amounts are significant and in line with the intended purpose as identified in 3.1.1. In determining significant amounts, they may also consider conditions of use for a ‘source’ claim in the Guidelines for Use of Nutrition and Health Claims (CAC/GL 23-1997).” Therefore, the use of nutrition or health claims on fortified products is still determined by the Guidelines for Use of Nutrition and Health Claims, CAC/GL 23-1997.							
189	Has the company committed to increasing the number/percentage of healthy products in more prominent locations (e.g. store entrances, aisle ends, checkouts etc. and their online equivalents) compared to less healthy products?	Yes, specifically to drive sales of fruits and vegetables (fresh, dried, tinned/canned and frozen) and/or wholegrain varieties of products and/or other healthy products Yes, to drive the sales of healthy products excluding fruit and vegetables No /no information found Online equivalents of prominent locations include entry pages, landing pages for other food categories, and shopping basket or payment pages – as indicated by the Department of Health and Social Care.	ATNI UK	2	1	1	1	1	3
190	Has the company committed to removing or reducing the number of less healthy items from at least one prominent location (e.g. store entrances, aisle ends, checkouts etc. and their online equivalents)?	Yes, removing all less healthy product categories Yes, removing some but not all less healthy product categories Yes, reducing the number of all less healthy product categories Yes, reducing the number of some but not all product categories No/no information found For instance, this can be removing products high in fat, sugar and salt; having sugar-free/less healthy snack-free checkouts, etc. Online equivalents of prominent locations include entry pages, landing pages for other food categories, and shopping basket or payment pages – as indicated by the Department of Health and Social Care	ATNI UK	2	1	1	1	1	3
191	Has the company committed to using its NPM, or similar tool, to guide product positioning?	Yes No/no information found Online equivalents of prominent locations include entry pages, landing pages for other food categories, and shopping basket or payment pages – as indicated by the Department of Health and Social Care. Note that the Product Scope multiplier applies here. ATNI is interested to know whether there is a distinction between product-positioning decisions for own-brand and manufacturer-brand products.	ATNI UK	1	2	1	1	1	3
192	Has the company committed to using marketing and other promotional techniques to drive the sale of healthy products?	Yes No/no information found Price-based promotions are covered in an earlier subsection. Promotional activities in this subsection include signage, trolley prompts, etc.	ATNI UK	3	1	1	1	1	3
193	Has the company committed to using volume-based promotions for healthy products only?	Yes No/no information found Not applicable	ATNI UK	1	2	2	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		As indicated by the Department for Health and Social Care, volume-based promotions (e.g. multi-buys) can cause a greater sales increase compared to price-based promotions.							
194	Has the company committed to using other shelf/in-store (and online equivalents) labelling to identify less healthy products and/or healthy products?	Yes, for both healthy and less healthy products Yes, for either healthy or less healthy products No/no information found	ATNI UK	2	1	1	1	1	3
195	Has the company committed not to run any in-store promotional campaigns/activities directed at children that involve any less healthy products, e.g. no give-aways, tie-ins, voucher schemes etc.?	Yes No/no information found	ATNI UK	1	1	1	1	1	3
196	Has the company committed to use in-store promotional campaigns/activities directed at children to promote healthy products?	Yes No/no information found	ATNI UK	1	1	1	1	1	3
197	Is the company increasing the prominence of healthy products?	Yes No/no information found Specifically improving the physical accessibility of its healthy products may be done by explicitly focusing on products that meet the company's healthy standard (related to nutrition criteria in its NPM), or by addressing the physical accessibility of healthy products relative to products not meeting healthy standards. Examples that can be considered for scoring include: • arrangements / incentives with manufacturers offering prominent shelf positions or favourable positions in the online store for its healthy products on a regular basis (not a one-off); • data to demonstrate that all stores, including online, are provided with healthy options as standard; or • data to demonstrate that stores in poor urban areas are provided with healthy options as standard.	ATNI UK	1	1	1	2	1	1
198	Is the company removing less healthy items from prominent locations (e.g., store entrances, aisle ends, checkouts etc. and their online equivalents)?	Evidence about all kinds of less healthy products Evidence about confectionery only No/no information found Online equivalents of prominent locations include entry pages, landing pages for other food categories, and shopping basket or payment pages – as indicated by the Department of Health and Social Care.	ATNI UK	1	1	1	2	1	2
199	Does the company provide any evidence of engaging with brand manufacturers to position healthy products in prominent locations?	Yes No/no information found	ATNI UK	1	1	1	2	1	1
200	Is there evidence that the company has ceased running in-store promotional campaigns/activities that involve any less healthy products, e.g. no give-aways, tie-ins, voucher schemes etc?	Evidence of ceasing such activity in respect of adults and children Evidence of ceasing such activity in respect of children only No/no information found	ATNI UK	2	1	1	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
201	Is there evidence that the company has used in-store or on-pack promotional campaigns/activities to promote healthy products?	Extensive and consistent promotions over the year Limited/occasional No/no information found	ATNI UK	2	1	1	3	1	2
202	Does the company provide evidence of using labelling on shelves/in-store to identify healthy/high in calories/sugar/less healthy products?	Yes No/no information found	ATNI UK	1	2	1	3	1	2
203	Does the company have a clearly articulated responsible marketing/advertising policy for all consumers including children?	Yes, for all consumers, specifically including children Yes, without a specific section on children No/no information found This section relates principally to policies and commitments governing the companies' advertising and marketing on media, not in stores, which is covered by Topic 4.	ATNI UK	2	2	1	1	1	3
204	Does the company's responsible marketing/advertising policy explicitly apply to the following media:	All print media (newspapers, magazines, books and printed advertising in public places) All broadcast media (traditional TV, radio) All non-broadcast electronic and/or digital media (its own and third-party websites, social media, mobile and SMS marketing, native online marketing, games and apps, CDs/DVDs) Sponsorship (e.g. of sporting, entertainment or cultural events or activities) All additional forms of marketing (cinema, outdoor, product placement in movies, TV shows, etc.) None/no information found Tick all that apply. The channel coverage of the responsible marketing policy (or policies) is assessed in this indicator, whether the policy covers only children, teens or all consumers. If different marketing policies exist for different audiences (for children, teens or all consumers), or for a different reason, differences in channel coverage apply between audiences, only those media are scored that are common to both policies. The Advertising Standards Authority defines native advertising as "content that has been designed so it doesn't look out of place in the habitat within which it's being viewed. In this way, it goes beyond simply targeting consumers with ads relevant to the editorial they are viewing". For more information please refer to this ASA web page.	ATNI UK	2	2	1	1	1	3
205	What age is used to define 'child' for marketing/advertising?	<18 <16 <12 Lower/not stated/no information found	ATNI UK	1	3	1	2	1	2
206	Does the company commit to go beyond the Code of Non-broadcast Advertising and Direct & Promotional Marketing (CAP Code) in terms of the use of fantasy/cartoon/character in its marketing to children in relation to products classified as high in fat, salt and/or sugars?	Not to use fantasy/ cartoon/ character/ celebrity on any products on any forms of media (including on pack, in store and online) Not to use fantasy/ cartoon/ character/ celebrity for some products only. And/or in some forms of media only No/no information found Tick all that apply.	ATNI UK	1	3	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		For more details, please refer to the UK Code of Non-broadcast Advertising and Direct & Promotional Marketing (CAP Code).							
207	Does the company commit to go beyond the UK Code of Broadcast Advertising (BCAP Code) in respect of the media on which it markets to children in relation to products classified as high in fat, salt and/or sugars (HFSS):	<p>Not to advertise HFSS products at all, on any forms of media Not to advertise HFSS products at all, on selected media TV: Not to advertise these products before a 9pm watershed (or earlier) on all TV channels ahead of the ban Digital marketing: To apply a 9pm watershed restriction (or earlier) on its advertising of HFSS products ahead of the ban No commitment to go beyond the Code/no information found</p> <p>Tick options that apply.</p> <p>In July 2020 the UK government announced that it will ban the advertising of HFSS products being shown on TV and online before 9pm. The ban has not yet come into force.</p> <p>Digital marketing techniques encompass the insertion of advertising and other promotions in content that is accessible online and through digital devices. It includes specific types: native advertising, influencer marketing, advergames and immersive environments, branded environments, viral marketing, location targeting, sponsored search results, neuromarketing and sentiment analysis.</p> <p>The Advertising Standards Authority defines native advertising as “content that has been designed so it doesn’t look out of place in the habitat within which it’s being viewed. In this way, it goes beyond simply targeting consumers with ads relevant to the editorial they are viewing”. For more information please refer to this ASA web page.</p> <p>For more details, please refer to the UK Code of Broadcast Advertising (BCAP Code).</p>	ATNI UK	2	3	3	1	1	3
208	Does the company commit not to sponsor materials, people or activities popular with children and/or adults except in conjunction with healthy products/products low in sugar/calories/salt/fat?	<p>Yes No/no information found</p>	ATNI UK	1	2	1	1	1	3
209	Does the company commit to align the portrayal of food in advertising with on-pack portion/serving size?	<p>Yes No/no information</p> <p>Portion indicates the size of a product in single-portion packs. Serving size indicates the size of servings in multi-portion packs.</p> <p>For instance, the portrayal of a bowl of cereal in advertising should represent the on-pack serving size (e.g. about 25–30g).</p>	ATNI UK	1	3	1	1	1	3
210	Does the company commit to advertising a wider range of healthy products?	<p>Yes, more healthy packaged products Yes, more fruit and veg No/no information found</p>	ATNI UK	2	1	1	1	1	3
211	Does the company commit to increasing the proportion of its advertising spending on	<p>Yes, with a clear and timebound target Yes, without a clear and timebound target No/no information found</p>	ATNI UK	3	1	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	healthy products relative to its overall advertising spending?								
212	Can the company provide evidence (in the last three years) of (tick all that apply):	Its efforts to decrease advertising of less healthy food (e.g. decreasing ad spending on less healthy products) Its efforts to put more emphasis on advertising healthy products, (e.g. increasing ad spending on healthy products) No/no information found	ATNI UK	3	1	1	2	1	2
213	Does the company commission a third-party organisation to audit its compliance with its responsible marketing and advertising policy?	Yes No/no information found	ATNI UK	1	2	1	2	1	2
214	Does the company provide any evidence of sponsoring or funding initiatives promoting children and/or adults' healthy eating?	Yes No/no information found	ATNI UK	2	1	1	2	1	2
215	Does the company commit to using colour-coded labelling on the front-of-pack on its own-brand products?	Yes, for all relevant products Yes, but not specified on what products No/no information found	ATNI UK	1	2	1	1	1	3
216	Does the company state that it will not place a health claim on a product unless it is healthy, as defined in a relevant nutrient profiling model (NPM)?	Yes, only when it meets the nutrition criteria of a government-endorsed NPM Yes, only when it meets the nutrition criteria of its formal internal NPM Yes, only when it meets the nutrition criteria of its own precursor to an NPM (or similar) No/no information found	ATNI UK	3	2	2	1	1	3
217	Can the company provide evidence of using colour-coded FOP labels (such as those described by the FSA) on its own-brand products?	Yes No/no information found Please refer to the FSA Guide to creating a front of pack (FOP) nutrition label for pre-packed products sold through retail outlets for more information.	ATNI UK	3	2	2	2	1	2
218	For which products does the company provide online nutrition information, BOP and/or FOP?	All products, BOP and FOP (FOP where applicable) All products, only BOP Some products None/no information found	ATNI UK	2	2	1	3	1	2
219	Does the company display FOP labels together with product pictures online to make them as accessible as they are in-store? [UNSCORED] If so, how does the company do so?	Yes No/no information found Hover-over function FOP label reproduced above/below/near the product picture Other – please indicate	ATNI UK	2	2	1	3	1	2
220	Which of the following statements apply to the company's FOP labelling policy?	Apply IGD guidance on 'gold standard' labels fully Always use energy + 4 Display of reference intake (RI) information Display of typical energy per 100g/100ml Use of FSA/DHSC traffic-light colour coding None/no information found Tick the first answer option OR all that apply. Please refer to the FSA Guide to creating a front of	ATNI UK	3	2	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>pack (FOP) nutrition label for pre-packed products sold through retail outlets for general guidelines on FOP labels.</p> <p>Please refer to IGD Report Designing, presenting and positioning front of pack nutrition labels - A best practice guide based on consumer research for industry best practice guidelines.</p> <p>Energy + 4 indicates: energy, fat, saturates, sugar, and salt.</p>							
221	Does the company have a filter function in its online platform to filter for healthy products?	<p>Yes, a healthy filter or at least 3 nutrient-based filters Yes, but only a maximum of 2 nutrient-based filters No/no information</p> <p>Nutrient-based filters are, for instance filters that filter out products high in sugar and/or salt and/or calories etc. Nutrient-based filters used for allergenic nutrients (rather than for negative nutrients) will not be credited here.</p>	ATNI UK	1	2	1	3	1	3
222	Does the company commit to disclose the ingredients list on its products? (only applicable if not mandatory according to government policy)	<p>10: Yes, publicly available commitment to disclose ingredients on all products 7.5: Yes, commitment to disclose ingredients on all products, but commitment not publicly available 5: Yes, publicly available commitment to disclose ingredients on some (but not all) products 2.5: Yes, commitment to disclose ingredients on some (but not all) products, but commitment not publicly available 0: No commitment / no information available to the research team</p>	BIA-Obesity	2	3	1	1	1	2
223	Does the company commit to disclose nutrition information on its products on a 'per 100g/100mL' basis? What nutrition information does the company commit to providing? (only applicable if not mandatory according to government policy)	<p>10: Yes, publicly available commitment to disclose nutrition information on all products 7.5: Yes, commitment to disclose nutrition information on all products, but commitment not publicly available 5: Yes, publicly available commitment to disclose nutrition information on some (but not all) products 2.5: Yes, commitment to disclose nutrition information on some (but not all) products, but commitment not publicly available 0: No commitment / no information available to the research team</p> <p>part 2: [Information only, not to be scored]</p>	BIA-Obesity	2	3	1	1	1	2
224	Does the company commit to provide on-pack information on trans fat content? (only applicable if not mandatory according to government policy)	<p>2.5: Yes, on all relevant products 1: Yes, on some products 0: No commitment / no information available to the research team N/A: if commitment to eliminate use of all industrially produced trans fat across portfolio</p>	BIA-Obesity	1	3	1	1	1	3
225	Does the company commit to provide on-pack information on free sugar content? (only applicable if not mandatory according to government policy)	<p>2.5: Yes, on all relevant products 1: Yes, on some products 0: No commitment / no information available to the research team</p>	BIA-Obesity	1	3	1	1	1	3
226	Does the company provide nutrition information online?	<p>10: Yes, comprehensive nutrition information (calories, sodium, saturated fat, total fat, sugar) for all relevant products, including on a per 100g/100ml basis 7.5: Yes, comprehensive nutrition information (calories, sodium, saturated fat, total fat, sugar) for most (>60%) products, or comprehensive nutrition information for all products per serving only 5: Comprehensive nutrition information for some (>50%) products</p>	BIA-Obesity	3	3	1	3	3	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		2.5: Limited nutrition information (i.e. does not include calories, sodium, saturated fat, total fat or sugar) for some (>50%) products 0: <50% of products or no information							
227	Does the company have a policy to provide information on food composition to national authorities, on request? (if applicable, e.g., information has been requested by government)	5: Yes, all products (published or not published) 2.5: Yes, some products 0: No policy / no information available to the research team	BIA-Obesity	1	2	1	1	1	3
228	IF A VOLUNTARY GOVERNMENT-ENDORSED FOP NUTRITION LABELLING SCHEME EXISTS: Does the company have a published commitment to rolling out the government-endorsed FOP labelling scheme?	10: Yes, with implementation plan across all product categories (published or unpublished) 7.5: Yes, with implementation plan across a selection of product categories (published or unpublished) 5: Yes, but with no specific implementation plan (published or unpublished) 0: No	BIA-Obesity	3	2	1	1	1	3
229	IF THERE IS NO GOVERNMENT-ENDORSED FOP NUTRITION LABELLING SCHEME OR GOVERNMENT-ENDORSED SCHEME DOES NOT MEET BENCHMARKS OF BEST PRACTICE: Does the company commit to use a FOP labelling system?	10: Interpretive information (such as, stars, traffic lights, warning labels, etc.), applied across all product categories 7.5: Symbols or logos that indicate healthy products, applied across all product categories 5: Numeric information with % of recommended daily intake, applied across all product categories 2.5: Numeric information on levels of key nutrients, not showing % of recommended daily intake, applied across all product categories 0: No FOP labelling used	BIA-Obesity	1	2	1	1	1	3
230	IF THERE IS NO GOVERNMENT-ENDORSED FOP NUTRITION LABELLING SCHEME OR GOVERNMENT-ENDORSED SCHEME DOES NOT MEET BENCHMARKS OF BEST PRACTICE: What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of FOP nutrition labelling? If a proprietary product classification system has been developed, which products, nutrients and food characteristics are covered, and what are the details?	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system [Information only, not to be scored]	BIA-Obesity	3	2	2	2	1	2
231	Does the company publish its policy position (in relation to government policy) on front of pack nutrition labelling?	10: Yes, on own website 5: Yes, on industry association website 0: Not publicly available	BIA-Obesity	1	3	2	2	1	3
232	Does the company's policy position (in relation to government policy) support WHO's	10: Strong support (with a focus on "interpretive" to mean readily understandable and providing easy comparison of products e.g. using traffic light colours or stars to compare products for those with low nutritional literacy; broadly implemented)	BIA-Obesity	3	3	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	position on front of pack nutrition labelling, as articulated in the WHO Report of the Commission on Ending Childhood Obesity – Recommendation 1.7)?	5: Weak support (e.g., supports scheme that only provides limited interpretive information, such as % Daily Intake Guide for energy content only) 0: No details available -5: Somewhat opposed (e.g., opposes some aspects of implementation of an interpretive scheme) -10: Strongly opposed (e.g., opposes interpretive labelling)							
233	Does the company state that it will place a health claim on a product (or use a health claim as part of product advertising) only when the product is 'healthy', and in compliance with Codex? (only applicable if not mandatory according to government policy)	10: Yes, commitment is published 5: Yes, commitment is not published 0: No commitment/ no information available to the research team	BIA-Obesity	3	2	2	1	1	2
234	Does the company state that it will place a nutrition claim on a product (or use a nutrition claim as part of product advertising) only when the product is 'healthy'? (only applicable if not mandatory according to government policy)	10: Yes, commitment is published 5: Yes, commitment is not published 0: No commitment/ no information available to the research team	BIA-Obesity	3	2	1	1	1	2
235	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of health and/or nutrition claims? (only applicable if not mandatory according to government policy) If a proprietary product classification system has been developed, which products, nutrients and food characteristics are covered, and what are the details?	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system [Information only, not to be scored]	BIA-Obesity	3	2	3	2	1	2
236	Does the company have an explicit policy to reduce the exposure of children to unhealthy food marketing on broadcast media (TV, radio)?	10: Yes, national policy and noted on company website / annual reports 7.5: Yes, global policy and noted on company website / annual reports 5: Yes, national policy but not noted on company website / annual reports OR national policy and noted on industry association website 2.5: Yes, global policy but not noted on company website / annual reports 0: No policy/ no information available to the research team	BIA-Obesity	1	2	1	1	1	2
237	To what age group(s) does the broadcast marketing policy apply?	10: 18 years and under 8: 16 years and under 6: 14 years and under 4: 12 years and under 2: Under 10 years	BIA-Obesity	1	3	1	1	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		0: No policy / no information							
238	How is the 'target audience' or 'audience exposed' defined?	10: Time-based restrictions, based on children's peak viewing times (e.g., no advertising before 9:00pm) 5: Based on a percentage of the children's audience that are likely to be viewing (e.g. if >10% of total children are watching) 2.5: Based on a percentage of the audience that are likely to be children (e.g., if >10% of audience are children) 1: Children's programmes only 0: No explicit threshold / definition	BIA-Obesity	1	3	1	2	1	2
239	Does the company have an explicit policy to reduce the exposure of children to unhealthy food marketing on non-broadcast media (including websites, DVDs/games, social media, print media, product placement, outdoor marketing, in store marketing / point of sales marketing)?	10: Yes, national policy and noted on company website / annual reports 7.5: Yes, global policy and noted on company website / annual reports 5: Yes, national policy but not noted on company website / annual reports OR national policy and noted on industry association website 2.5: Yes, global policy but not noted on company website / annual reports 0: No policy/ no information available to the research team [Information only – what specific media channels are included]	BIA-Obesity	1	2	1	1	1	2
240	To what age group(s) does the non-broadcast marketing policy apply?	10: 18 years and under 8: 16 years and under 6: 14 years and under 4: 12 years and under 2: Under 10 years 0: No policy / no information	BIA-Obesity	1	3	1	1	1	2
241	Does the company commit not to sponsor children's sporting, cultural or other activities using unhealthy brands (foods or company brands)? (only applicable if not mandatory according to government policy)	10: Yes, comprehensive commitment including products and brands 5: Yes, comprehensive commitment including products only (brands still permitted) 2.5: Some commitments in the area, including some events or some forms of sponsorship 0: No commitment / no information available to the research team	BIA-Obesity	1	2	2	1	1	3
242	Does the company commit not to use marketing in settings where children gather using unhealthy brands (foods or company brands)? (only applicable if not mandatory according to government policy)	(Can be multiple) 2: Commits IN early childcare settings and primary schools (children up to age 11) 2: Commits NEAR (e.g. within 500m) of early childcare settings and primary schools (children up to age 11) 2: Commits IN secondary schools (children between age 12 and 18) 2: Commits NEAR (e.g., within 500m) of secondary schools (children between age 12 and 18) 2: Commits in other places where children gather (family and child clinics, paediatric services or other health facilities, sporting or recreation centres, or sporting or cultural events held at those premises)	BIA-Obesity	1	1	1	1	1	3
243	Does the company pledge not to use celebrities in marketing of products to children other than those that meet the company's healthy standard? (only applicable if not mandatory according to government policy)	5: All forms of marketing 2.5: Some forms of marketing (e.g., excludes packaging) or applies only to those celebrities that appeal primarily to children 0: No policy / no information available to the research team	BIA-Obesity	2	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
244	Does the company pledge not to use fantasy and animation characters with a strong appeal to children in marketing of products other than those that meet the company's healthy standard? (only applicable if not mandatory according to government policy)	10: All forms of marketing (includes no use of characters with strong appeal to children across all forms of marketing) 5: Some forms of marketing (includes no use of characters with strong appeal to children across some forms of marketing) 2.5: Some restriction on use of fantasy/animation character in marketing (e.g. only applies to characters that appeal primarily to children or does not apply to licensed/third party characters) 0: No policy / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
245	Does the company commit to not use premium offers (e.g., promotional toys, games, vouchers and competitions) in marketing of products (including as part of children's meals) other than those that meet the company's healthy standard? (only applicable if not mandatory according to government policy)	5: All forms of marketing 2.5: Some forms of marketing (e.g., excludes packaging) 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
246	Does the company audit its compliance with its policy on marketing to children at the national/country level?	5: Yes, the policy is audited by an independently appointed third party 2.5: Yes, the policy independently audited 1: No, the policy is not independently audited 0: No auditing is conducted DIVIDE POINTS BY HALF IF THE POLICY IS ONLY AUDITED AT THE GLOBAL LEVEL, AND NOT AT THE NATIONAL/COUNTRY LEVEL	BIA-Obesity	1	2	1	2	1	2
247	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of promotion to children? If a proprietary product classification system has been developed, which products, nutrients and food characteristics are covered, and what are the details?	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system	BIA-Obesity	2	2	3	2	1	2
248	Does the company's policy position support WHO's position on government-led policy action related to reducing the exposure of children and adolescents to, and the power of, the marketing of unhealthy foods, as articulated in the WHO Global Action Plan for NCDs and other key WHO documents (such as the Report of the Commission on Ending Childhood Obesity)?	10: Strong support (e.g., includes support for government-led action of marketing to children and adolescents, related to power and exposure) 5: Weak support (e.g., includes support for government-led action of marketing to children or adolescents, related to either power or exposure.) 0: No details available -5: Somewhat opposed (e.g., opposes government-led efforts to restrict some aspects of promotion to children / adolescents) -10: Strongly opposed (e.g., opposes any actions to reduce promotion to children)	BIA-Obesity	2	2	3	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	According to the World Health Assembly resolution WHA63.14, marketing policy should aim to reduce the impact on children of marketing of foods high in saturated fats, trans-fatty acids, free sugars or salt by reducing both exposure of children to, and power of, marketing of foods high in these nutrients, with uniform implementation across all implementing bodies. The policy should include settings where children gather. The government should be the key stakeholder in developing the policy including implementation, monitoring and evaluation, and enforcement systems should be in place including clear definitions of sanctions.								
249	Does the company commit to disclose nutrition information on its menus?	10: Yes, relates to all menu items and commitment is publicly available 7.5: Yes, relates to all menu items, commitment is not publicly available 5: Yes, relates to some menu items and commitment is publicly available 2.5: Yes, relates to some menu items, commitment is not publicly available 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	2
250	What nutrition information does the company commit to providing on menus?	Up to 10 points maximum: 5: Energy / calories 5: Symbol or logo indicating 'healthy' items according to overall nutritional profile 2: Sodium/salt 2: Saturated fat 2: Total fat 2: Trans fat 2: Sugar	BIA-Obesity	3	3	1	1	1	3
251	Is the nutrition information on menus presented in the same size and font as price?	5: Yes 0: No / no information N/A where mandated by government policy	BIA-Obesity	1	3	1	3	1	2
252	If energy / calorie information is displayed on menus, does the company provide a contextual statement regarding the number of calories that should be consumed in a day for the average adult to maintain a healthy weight?	5: Yes 0: No / no information N/A where mandated by government policy	BIA-Obesity	1	3	1	3	1	2
253	Does the company have a policy that they will provide comprehensive nutrition information in-store?	10: Yes, comprehensive nutrition information (kj/calories, sodium, saturated fat, trans fat, total fat, sugar) for all regular menu items on a per 100g/100ml basis 7.5: Yes, comprehensive nutrition information (kj/calories, sodium, saturated fat, trans fat, total fat, sugar) for all regular menu items 5: Comprehensive nutrition information for some regular menu items / commitment to provide some nutrition information in-store 2.5: Limited nutrition information for regular menu items 0: No policy / no information available to the research team	BIA-Obesity	3	3	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
254	Does the company publish its policy position (in relation to preferred government policy, where government policy exists) on menu labelling?	10: Yes, on own website 5: Yes, on industry association website 0: Not publicly available	BIA-Obesity	1	3	2	1	1	3
255	Does the company commit not to sponsor children's sporting, cultural or other activities using unhealthy brands (foods or company brands)?	10: Yes, comprehensive commitment including products and brands 5: Yes, comprehensive commitment including products only (brands still permitted) 2.5: Some commitments in the area, including some events or some forms of sponsorship 0: No commitment / no information available to the research team	BIA-Obesity	1	2	1	1	1	3
256	Does the company commit not to use marketing in settings where children gather using unhealthy brands (foods or company brands)?	(Can be multiple) 2: Commits IN early childcare settings and primary schools (children up to age 11) 2: Commits NEAR (e.g. within 500m) of early childcare settings and primary schools (children up to age 11) 2: Commits IN secondary schools (children between age 12 and 18) 2: Commits NEAR (e.g., within 500m) of secondary schools (children between age 12 and 18) 2: Commits in other places where children gather (family and child clinics, paediatric services or other health facilities, sporting or recreation centres, or sporting or cultural events held at those premises)	BIA-Obesity	1	1	1	1	1	3
257	Does the company pledge not to use celebrities in marketing of products to children other than those that meet the company's healthy standard?	5: All forms of marketing 2.5: Some forms of marketing (e.g., excludes packaging) or applies only to those celebrities that appeal primarily to children 0: No policy / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
258	Does the company pledge not to use fantasy and animation characters with a strong appeal to children in marketing of products other than those that meet the company's healthy standard?	10: All forms of marketing (includes no use of characters with strong appeal to children across all forms of marketing) 5: Some forms of marketing (includes no use of characters with strong appeal to children across some forms of marketing) 2.5: Some restriction on use of fantasy/animation character in marketing (e.g. only applies to characters that appeal primarily to children or does not apply to licensed/third party characters) 0: No / no information	BIA-Obesity	2	2	1	1	1	3
259	Does the company commit to not use premium offers (e.g., promotional toys, games, vouchers and competitions) in marketing of products (including as part of children's meals) other than those that meet the company's healthy standard?	5: All forms of marketing 2.5: Some forms of marketing (e.g., excludes packaging) 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
260	Does the company commit to only advertise or display 'healthy' sides and 'healthy' drinks in children's combination meals in restaurants (for example, on menus and menu boards or in advertisements in restaurants)?	10: Yes, commits to only advertising both healthy sides and healthy drinks for children's meals or does not advertise children's meals 5: Yes, commits to only advertising either healthy sides or health drinks 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
261	Does the company's policy position support WHO's position on government-led policy action related to reducing the exposure of children and adolescents to, and the power of, the marketing of unhealthy foods, as	10: Strong support (e.g., includes support for government-led action of marketing to children and adolescents, related to power and exposure) 5: Weak support (e.g., includes support for government-led action of marketing to children or adolescents, related to either power or exposure,) 0: No details available	BIA-Obesity	2	2	3	2	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	articulated in the WHO Global Action Plan for NCDs and other key WHO documents (such as the Report of the Commission on Ending Childhood Obesity)? According to the World Health Assembly resolution WHA63.14, marketing policy should aim to reduce the impact on children of marketing of foods high in saturated fats, trans-fatty acids, free sugars or salt by reducing both exposure of children to, and power of, marketing of foods high in these nutrients, with uniform implementation across all implementing bodies. The policy should include settings where children gather. The government should be the key stakeholder in developing the policy including implementation, monitoring and evaluation, and enforcement systems should be in place including clear definitions of sanctions. Additional details available at: http://apps.who.int/iris/bitstream/10665/44416/1/9789241500210_eng.pdf	-5: Somewhat opposed (e.g., opposes government-led efforts to restrict some aspects of promotion to children / adolescents) -10: Strongly opposed (e.g., opposes any actions to reduce promotion to children)							
262	Does the company make a clear and specific commitment to dedicate a minimum amount or proportion of shelf space or floor space to healthy products?	10: Clear commitment for whole business, and is published 7.5: Clear commitment for whole business, is not published 5: Broad commitment, is published 2.5: Broad commitment, is not published 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	2
263	Does the company make a clear and specific commitment to dedicate a maximum amount or proportion of shelf space or floor space to less healthy products?	10: Clear commitment for whole business, and is published 7.5: Clear commitment for whole business, is not published 5: Broad commitment, is published 2.5: Broad commitment, is not published 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	2
264	Does the company have a policy that checkouts are free from unhealthy items (including confectionery, chocolate and soft drinks)?	10: No unhealthy items, applies to all checkouts 5: No unhealthy items, applies to some checkouts OR limit unhealthy items, applies to all checkouts 2.5: Limit unhealthy items, applies to some checkouts 2.5: Actively considering/engaged in healthy checkout options 0: No policy / no information available to the research team	BIA-Obesity	2	2	1	1	1	2
265	Does the company have a published position on the placement of unhealthy items (such as confectionery, chocolate and soft drinks) at end of aisle displays or other high-traffic areas?	10: No unhealthy items, applies to all high-traffic areas 7.5: No unhealthy items, applies to some high-traffic areas 5: Limit unhealthy items, applies to all high-traffic areas 2.5: Limit unhealthy items, applies to some high-traffic areas 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
266	Does the company commit to disclose the ingredients list on its own brand products?	10: Yes, publicly available commitment to disclose ingredients on all products	BIA-Obesity	2	3	1	1	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		7.5: Yes, commitment to disclose ingredients on all products, but commitment not publicly available 5: Yes, publicly available commitment to disclose ingredients on some (but not all) products 2.5: Yes, commitment to disclose ingredients on some (but not all) products, but commitment not publicly available 0: No commitment / no information available to the research team							
267	Does the company commit to disclose nutrition information on its own brand products on a 'per 100g/100mL' basis? What nutrition information does the company commit to providing on own brand products?	10: Yes, publicly available commitment to disclose nutrition information on all products 7.5: Yes, commitment to disclose nutrition information on all products, but commitment not publicly available 5: Yes, publicly available commitment to disclose nutrition information on some (but not all) products 2.5: Yes, commitment to disclose nutrition information on some (but not all) products, but commitment not publicly available 0: No commitment / no information available to the research team [Information only, not to be scored]	BIA-Obesity	1	3	1	1	1	2
268	Does the company commit to provide on-pack information on trans fat content for own-brand products?	2.5: Yes, on all relevant products 1: Yes, on some products 0: No commitment / no information available to the research team N/A: if commitment to eliminate use of all industrially produced trans fat across portfolio	BIA-Obesity	1	3	1	1	1	3
269	Does the company commit to provide on-pack information on free sugar content for own-brand products?	2.5: Yes, on all relevant products 1: Yes, on some products 0: No commitment / no information available to the research team	BIA-Obesity	1	3	1	1	1	3
270	Does the company provide nutrition information online for own brand products?	10: Yes, comprehensive nutrition information (calories, sodium, saturated fat, total fat, sugar) for most (>80%) products, including on a per 100g/100ml basis 7.5: Yes, comprehensive nutrition information (calories, sodium, saturated fat, total fat, sugar) for most (>80%) products, OR comprehensive nutrition information for all products per serving only 5: Comprehensive nutrition information for some (>50%) products 2.5: Limited nutrition information (i.e. does not include calories, sodium, saturated fat, total fat or sugar) for some (>50%) items 0: <50% of products or no information	BIA-Obesity	3	3	1	3	3	3
271	Does the company have a policy to provide information on food composition to national authorities, on request?	5: Yes, all products (published or not published) 2.5: Yes, some products 0: No policy / no information available to the research team	BIA-Obesity	1	2	1	1	1	3
272	Does the company have a published commitment to rolling out the government-endorsed FOP labelling scheme on own brand products?	10: Yes, with implementation plan across all product categories (published or unpublished) 7.5: Yes, with implementation plan across a selection of product categories (published or unpublished) 5: Yes, but with no specific implementation plan (published or unpublished) 0: No commitment / no information available to the research team	BIA-Obesity	3	2	3	1	1	3
273	Does the company commit to use a FOP labelling system on own brand products?	10: Interpretive information (such as, stars, traffic lights, warning labels, etc.), applied across all product categories 7.5: Symbols or logos that indicate healthy products, applied across all product categories 5: Numeric information with % of recommended daily intake, applied across all product categories 2.5: Numeric information on levels of key nutrients, not showing % of recommended daily intake, applied across all product categories	BIA-Obesity	3	2	1	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		0: No FOP labelling used DIVIDE POINTS IN HALF IF ONLY USED FOR SOME PRODUCTS / CATEGORIES							
274	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of FOP nutrition labelling on own brand products? If a proprietary product classification system has been developed, which products, nutrients and food characteristics are covered, and what are the details?	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows moderate alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system [Information only, not to be scored]	BIA-Obesity	3	2	3	2	1	2
275	Does the company publish its policy position (in relation to government policy) on front of pack nutrition labelling?	10: Yes, on own website 5: Yes, on industry association website 2.5: Policy position made available to INFORMAS team 0: Not publicly available	BIA-Obesity	1	3	2	1	1	3
276	Does the company's policy position (in relation to government policy) support WHO's position on front of pack nutrition labelling, as articulated in the WHO Report of the Commission on Ending Childhood Obesity – Recommendation 1.7)? (Statement on Recommendation 1.7: Implement interpretive front-of-pack labelling, supported by public education of both adults and children for nutrition literacy)	10: Strong support (with a focus on "interpretive" to mean readily understandable and providing easy comparison of products e.g. using traffic light colours or stars to compare products for those with low nutritional literacy; broadly implemented) 5: Weak support (e.g., supports scheme that only provides limited interpretive information, such as % Daily Intake Guide for energy content only) 0: No details available -5: Somewhat opposed (e.g., opposes some aspects of implementation of an interpretive scheme) -10: Strongly opposed (e.g., opposes interpretive labelling)	BIA-Obesity	3	3	3	1	1	3
277	Does the company state that it will place a health claim on an own-brand product (or use a health claim as part of own-brand product advertising) only when the product is 'healthy', and in compliance with Codex?	10: Yes, commitment is published 5: Yes, commitment is not published 0: No commitment /no information available to the research team	BIA-Obesity	3	2	2	1	1	2
278	Does the company state that it will place a nutrition claim on an own-brand product (or use a nutrition claim as part of own-brand product advertising) only when the product is 'healthy'?	10: Yes, commitment is published 5: Yes, commitment is not published 0: No commitment / no information available to the research team	BIA-Obesity	3	2	1	1	1	3
279	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of own-brand products for the purposes of health and/or nutrition claims?	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows moderate alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature	BIA-Obesity	3	2	3	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	If a proprietary product classification system has been developed, which products, nutrients and food characteristics are covered, and what are the details?	0: No information / poor alignment / does not have a system [Information only, not to be scored]							
280	Does the company use shelf tags that provide summary nutrition information (e.g. Guiding Stars, Health Star Rating, nutritioniQ, NuVal)?	10: Yes, labelling system used for all product categories, classification based on official national or regional classification system (developed by WHO, PAHO, national government, etc.) 7.5: Yes, labelling system used for some product categories, classification based on official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Yes, labelling system used for all product categories, classification based on own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Yes, labelling system used for some product categories, classification based on own system that has been validated and shows strong / moderate alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No	BIA-Obesity	2	3	3	2	1	3
281	Does the company have an ongoing nutrition/healthy eating education program in-store? (e.g., dietitians in stores, nutrition education materials, etc.)	5: Yes, in all/most stores 2.5: Seasonal /intermittent programs only, or only selected stores 1: Actively considering/engaged in options for nutrition/healthy eating education programs 0: No	BIA-Obesity	1	2	1	2	1	3
282	Does the company commit to disclose nutrition information (e.g., on menus) for takeaway or ready-to-eat foods that are prepared on site?	10: Yes, relates to all menu items and commitment is publicly available 7.5: Yes, relates to all menu items, commitment is not publicly available 5: Yes, relates to some menu items and commitment is publicly available 2.5: Yes, relates to some menu items, commitment is not publicly available 0: No commitment / no information available to the research team	BIA-Obesity	1	2	1	1	1	3
283	What nutrition information does the company commit to providing (e.g., on menus) for takeaway or ready-to-eat foods that are prepared on site?	Up to 10 points maximum: 5: Energy / calories 5: Symbol or logo indicating 'healthy' items 2: Sodium/salt 2: Saturated fat 2: Total fat 2: Trans fat 2: Sugar	BIA-Obesity	2	2	1	1	1	3
284	Is the nutrition information (e.g., on menus) for takeaway or ready-to-eat foods that are prepared on site presented in the same size and font as price?	5: Yes 0: No	BIA-Obesity	1	3	1	2	1	3
285	If energy / calorie information is displayed, does the company provide a contextual statement regarding the number of kJ / calories that should be consumed in a day for the average adult to maintain a healthy weight?	5: Yes 0: No	BIA-Obesity	1	3	1	2	1	3
286	Does the company publish its policy position (in relation to government policy if government policy exists) on menu labelling?	10: Yes, on own website 5: Yes, on industry association website 2.5: Policy position made available to INFORMAS team	BIA-Obesity	1	3	2	1	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		0: Not publicly available							
287	Does the company commit to not use premium offers (e.g., promotional toys, games, vouchers and competitions) in marketing of products other than those that meet the company's healthy standard?	5: All forms of marketing 2.5: Some forms of marketing (e.g., excludes packaging) 0: No commitment / no information available to the research team	BIA-Obesity	2	2	1	1	1	3
288	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of promotion to children and adolescents? If a proprietary product classification system has been developed, which products, nutrients and food characteristics are covered, and what are the details?	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system [Information only, not to be scored]	BIA-Obesity	2	2	3	2	1	2
289	Does the company's policy position support WHO's position on government-led policy action related to reducing the exposure of children and adolescents to, and the power of, the marketing of unhealthy foods, as articulated in the WHO Global Action Plan for NCDs and other key WHO documents (such as the Report of the Commission on Ending Childhood Obesity)?	10: Strong support (e.g., includes support for government-led action of marketing to children and adolescents, related to power and exposure) 5: Weak support (e.g., includes support for government-led action of marketing to children or adolescents, related to either power or exposure,) 0: No details available -5: Somewhat opposed (e.g., opposes government-led efforts to restrict some aspects of promotion to children / adolescents) -10: Strongly opposed (e.g., opposes any actions to reduce promotion to children)	BIA-Obesity	2	2	3	1	1	3
290	Does the company have a marketing policy to reduce the power and exposure of all consumers to unhealthy food marketing?	5: Yes, and noted on company website / annual reports 2.5 Yes, but not noted on company website / annual reports 0: No policy / no information available to the research team	BIA-Obesity	3	2	1	1	1	2
291	To which media / settings does the marketing policy (related to all consumers) apply?	(Can be multiple) 5: Broadcast media (TV, Radio) 5: Non-broadcast media (including websites, DVDs/games, social media, print media, product placement, outdoor marketing)	BIA-Obesity	2	3	1	1	1	2
292	Does the company have a policy to limit their in-store promotion of unhealthy products?	10: Yes, published policy commits to only promote healthy products in-store 7.5: Yes, published policy commits to ensuring that a minimum proportion of in-store promotion is for healthy products 5: Policy exists, but not published 0: No policy / no information available to the research team	BIA-Obesity	2	2	1	1	1	2
293	Does the company have a policy on the proportion of healthy (compared with unhealthy foods) foods promoted in their regular catalogues/circulars?	10: Yes, published policy commits to only promote healthy products in regular catalogues/circulars 7.5: Yes, published policy commits to ensuring that a minimum proportion of products promoted in regular catalogues/circulars is for healthy products 5: Policy exists, but not published 0: No policy / no information available to the research team	BIA-Obesity	2	1	1	1	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
294	Does the company have a policy to link rewards programs or loyalty programs to healthy food items?	5: Yes, published policy commits to link rewards / loyalty schemes to healthy food products 2.5: Yes, published policy commits to link a proportion of rewards / loyalty schemes to healthy food products / not published 0: No policy / no information available to the research team	BIA-Obesity	1	1	1	1	1	2
295	Does the company have a policy to ensure that in-store product presentations, product giveaways or tastings are for healthy products (including giveaways to children)?	5: All presentations, product giveaways or tastings must be for healthy products 2.5: Some presentations or tastings (e.g. those aimed at children) must be for healthy products 0: No policy / no information available to the research team	BIA-Obesity	1	2	1	1	1	3
296	Does the company audit its compliance with its policy on marketing to all consumers at the national/country level?	5: Yes, the policy is independently audited 2.5: No, the policy is not independently audited 0: No auditing is conducted DIVIDE POINTS BY HALF IF THE POLICY IS ONLY AUDITED AT THE GLOBAL LEVEL, AND NOT AT THE NATIONAL/COUNTRY LEVEL	BIA-Obesity	1	2	1	2	1	2
297	What system / criteria (e.g., product classification system or nutrient profiling system) does the company use to classify the healthiness of products for the purposes of product promotion to all consumers (e.g. in-store catalogues, brochures, flyers, shelf tags, promotional posters)? If a proprietary product classification system has been developed, which products, nutrients and food characteristics are covered, and what are the details?	10: Adopted official national or regional classification system (developed by WHO, PAHO, national government, etc.) 5: Developed own system that has been validated and shows strong alignment with official national (or regional) classification systems / dietary guidelines, published in peer-reviewed literature 2.5: Developed own system that has been validated and shows alignment with official national (or regional) classification systems / dietary guidelines, not published in peer-reviewed literature 0: No information / poor alignment / does not have a system [Information only, not to be scored]	BIA-Obesity	3	2	3	2	1	2
298	Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain).		GRI	1	2	1	2	1	2
299	Percentage of significant product or service categories covered by and assessed for compliance with the organization's procedures: i. The sourcing of components of the product or service;		GRI	1	2	1	2	3	1

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain).								
300	Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling	stratification of non-compliance by incidents: i. resulting in a fine or penalty; ii. resulting in a warning; iii. non-compliance with voluntary codes. Exclude incidents of non-compliance in which the organization was determined not to be at fault; if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	GRI	1	2	2	3	3	2
301	Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship	stratification of non-compliance by incidents: i. resulting in a fine or penalty; ii. resulting in a warning; iii. non-compliance with voluntary codes. Exclude incidents of non-compliance in which the organization was determined not to be at fault; if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	GRI	1	2	2	3	3	2
302	Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements	1) identify regulatory labeling requirements relevant to the product market. 2) identify product information practices on ingredients and nutritional information beyond legal requirements. 3) identify for those products with consumer labels: ingredients lists and key nutrient information used. 4) identify consumer access points (e.g. websites, consumer hotlines) where one may find extensive quantifiable nutrition information regarding key nutrients and ingredients in products intended for consumption by an individual. 5) identify policies used for the communication of: artificial food coloring, food additives/enhancers such as MSG, GMOs, artificial sweeteners, preservatives, allergens, food fortification. 6) identify policies used for the definition of nutrient and health claims and other claims on food products (light, low calorie, heart healthy, etc.). 7) report policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements	GRI-Food	2	2	1	2	2	2
303	Company has a target for, and reports on, the % of menu items or products with intuitive front-of-package or (restaurants and caterers) consumer-facing nutrition labels (ideal 100%)	For supermarkets this relates to intuitive, front-of-package labeling (in store and online). For the out of home sector it relates to menus (onsite or online). For a maximum score transparency is required for the methodology used for labelling. Scoring guidelines for quantitative metrics with specific targets: 3: Company has a clear target and is reporting against the target 2: Company reports performance data but not a target, or has a target but is not reporting against the target 1: Company recognises the issue and has taken limited or isolated action 0: No evidence is found that a company recognises the issue or is taking action	PUP	1	2	1	3	3	3
304	The company's marketing strategy prioritises healthy foods, especially when marketing to children	For a maximum score companies should disclose the proportion of marketing budget allocated to healthy products or menus. Evidence of strategic prioritisation of marketing of healthy food to children achieve a score of 2; evidence of initiatives such as individual price promotions, campaigns and a policy that adheres to international marketing guidelines achieve a score of 1. Scoring guidelines for quantitative metrics with specific targets: 3: Company has a clear target and is reporting against the target	PUP	3	2	1	2	3	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		2: Company reports performance data but not a target, or has a target but is not reporting against the target 1: Company recognizes the issue and has taken limited or isolated action 0: No evidence is found that a company recognizes the issue or is taking action							
305	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that met dietary guidelines	<p>An advertising impression is a measure of the number of times an advertisement is seen, heard, watched or read. Advertising impressions include, but are not limited to: those made through media such as television, radio, print, the Internet (company-owned or third-party websites), mobile apps, interactive games (including advergames), video games, computer games, DVDs and other video formats, word-of-mouth, and licensed characters, celebrity and movie tie-ins. Children defined as age 12 and under.</p> <p>The number of advertising impressions made on children is calculated as the expected share of children in the audience (viewers, listeners, readers, or visitors) at the time of the media multiplied by the expected total number of advertising impressions made, regardless of whether the advertising is primarily directed to children. For example, the 35% threshold use in the CFBAI Program and Core Principles Statement, 4th edition is not applicable to the above calculation of advertising impressions made on children.</p> <p>The entity shall disclose the percentage of advertising impressions made on children that promote products which meet national dietary guidelines for children. National dietary guidelines are defined as international, national, regional, or industry guidelines or criteria developed to promote healthy diets among children. National dietary guidelines for children include: China National Dietary Guideline for School Children, EU Food and Nutrition Policy for Schools, USDA Nutritional Standards in the National School Lunch and School Breakfast Programs, and other guidelines provided by national governmental agencies or regulators that contain daily nutritional values for children and are substantially equivalent to the guidelines referenced above.</p> <p>The percentage is calculated as the number of advertising impressions made on children that promote products that national dietary guidelines for children divided by the total number of advertising impressions made on children.</p> <p>The entity shall disclose its methodology for collecting data and estimating the number of advertising impressions made on children, where reasonable estimation methods include, but are not limited to: gross rating points and target ratios to determine impressions from TV, radio, print advertising; average visits per month, average page visits per month, and targeted index by age for company-owned websites; total number of advertising impressions viewed and child audience share on third-party websites, mobile apps, interactive games (including advergames), video games, and computer games.</p>	SASB	2	2	3	3	3	1
306	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	<p>The entity shall disclose the total number of substantial incidents of non-compliance with labeling and/or marketing-related regulatory code(s), statute(s), or other requirements.</p> <p>Labeling- and/or marketing-related non-compliance incidents include those with products with labels that are misbranded or use deceptive acts of advertising. The scope of labeling- and/or marketing-related non-compliance incidents includes but are not limited to, US FDA Untitled Letters and Warning Letters, US FTC issued cease-and-desist orders, civil penalties, and corrective advertising remedies (and non-US equivalents for all of above). Examples of labeling- and/or marketing-related regulatory code(s), statute(s), or other requirement(s) include, but</p>	SASB	1	3	3	3	3	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>are not limited to: US Fair Packaging and Labeling Act, US Federal Food and Drugs Act of 1906, US Federal Food, Drug, and Cosmetic Act, US FCT Act,.</p> <p>The entity may disclose other incidents of non-compliance or violations with voluntary, third party, industry or internal codes related to labeling and/or marketing, including but not limited to: Advertising Self-Regulatory Council (ARSC), Children's Advertising Review Unit (CARU) of the ASRC.</p>							
307	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	<p>Entity shall disclose the total amount of monetary losses it incurred during the reporting period as a result of legal proceeding associated with marketing and/or labeling practices, such as those related to enforcement of US laws and regulations on nutrient content claims, health claims, other unfair or deceptive claims, and/or misbranded labeling. The legal proceedings shall include any adjudicative proceeding in which the entity was involved, whether before a court, a regulator, arbitor, or otherwise.</p> <p>The losses shall include all monetary liabilities to the opposing party and others (whether as a result of settlement or verdict after trial or otherwise), including fines and other monetary liabilities incurred during reporting period as a result of civil actions (e.g. civil judgements or settlements), regulatory proceedings (e.g. penalties, disgorgement, or restitution), and criminal actions (e.g. criminal judgement, penalties, or restitution) brought by any entity (government, business, individual, etc.). The scope of monetary losses shall exclude legal and other fees and expenses incurred by entity in its defense.</p> <p>The scope of disclosure shall include, but is not limited to, legal proceedings associated with enforcement of relevant industry regulations, such as: US Federal Food and Drugs Act of 1906, US Nutrition Labeling and Education Act of 1990</p> <p>The entity shall briefly describe the nature (e.g., judgement or order issued after trial, settlement, guilty plea, deferred prosecution agreement, or non-prosecution agreement) and context (e.g., nutrient content claims, health claims, and misbranded labeling) of all monetary losses as a result of legal proceedings. The entity shall describe any corrective actions it has implemented as a result of legal proceedings. This may include, but is not limited to, specific changes in operations, management, processes, products, business partners, training, or technology.</p>	SASB	1	3	3	3	3	2
308	Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children	<p>An advertising impression is a measure of the number of times an advertisement is seen, heard, watched or read. Advertising impressions include, but are not limited to: those made through media such as television, radio, print, the Internet (company-owned or third-party websites), mobile apps, interactive games (including advergames), video games, computer games, DVDs and other video formats, word-of-mouth, and licensed characters, celebrity and movie tie-ins.</p> <p>Children defined as age 12 and under.</p> <p>The number of advertising impressions made on children is calculated as the expected share of children in the audience (viewers, listeners, readers, or visitors) at the time of the media multiplied by the expected total number of advertising impressions made, regardless of whether the advertising is primarily directed to children. For example, the 35% threshold use in the CFBAI Program and Core Principles Statement, 4th edition is not applicable to the above calculation of advertising impressions made on children.</p>	SASB	2	2	3	3	3	1

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>The entity shall disclose the percentage of advertising impressions made on children that promote products which meet national dietary guidelines for children. National dietary guidelines are defined as international, national, regional, or industry guidelines or criteria developed to promote healthy diets among children. National dietary guidelines for children include: China National Dietary Guideline for School Children, EU Food and Nutrition Policy for Schools, USDA Nutritional Standards in the National School Lunch and School Breakfast Programs, and other guidelines provided by national governmental agencies or regulators that contain daily nutritional values for children and are substantially equivalent to the guidelines referenced above.</p> <p>The percentage is calculated as the number of advertising impressions made on children that promote products that national dietary guidelines for children divided by the total number of advertising impressions made on children.</p> <p>The entity shall disclose its methodology for collecting data and estimating the number of advertising impressions made on children, where reasonable estimation methods include, but are not limited to: gross rating points and target ratios to determine impressions from TV, radio, print advertising; average visits per month, average page visits per month, and targeted index by age for company-owned websites; total number of advertising impressions viewed and child audience share on third-party websites, mobile apps, interactive games (including advergames), video games, and computer games.</p>							
309	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.	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)	WBA	2	2	2	3	1	2
310	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.		WBA	2	1	1	2	1	3
311	The company provides evidence of adoption of front-of-pack labels 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 front-of-pack labelling	<p>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).</p> <p>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.</p>	WBA	3	2	2	3	1	2
312	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	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).	WBA	3	2	2	2	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	interpretive government-endorsed front-of-pack labels have been rolled out	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.							
313	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.		WBA	2	2	1	3	3	2
314	The company has a commitment/policy for responsible advertising and marketing communication aligned with international codes and guidelines or national regulations	International Chamber of Commerce's Advertising and Marketing Communications Code	WBA	2	2	2	1	1	3
315	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)		WBA	3	2	2	3	1	2
316	The company discloses the proportion of marketing budget spent on promoting healthier and more nutritious food options		WBA	3	2	1	2	1	3
317	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 and applicable across all media channels.	E.g.: Framework for Responsible Food and Beverage Marketing Communications 2019; IFBA Global Responsible Marketing Policy 2021	WBA	2	2	2	1	1	3
318	The company's responsible marketing policy includes marketing restrictions to children and teens (below the age of 18).	Teens are individuals aged 13-17 years (ICC Advertising and Marketing Communication Code; Convention on the Rights of the Child)	WBA	1	3	2	1	1	3
319	The company's marketing policy restricts marketing to children only to products meeting WHO regional standards.	E.g. WHO Regional Office for Europe Nutrient Profile Model; WHO Nutrient Profile Model for the Western Pacific Region.	WBA	3	2	3	1	1	3
320	The company provides evidence of compliance with its responsible marketing policy for children through third-party auditing		WBA	2	2	1	3	1	2
Business Nutrition-Related Governance									
321	Does the company publicly commit to placing a strategic focus on nutrition and health articulated in its mission statement and strategic commitments?	Mission statement mentions health and nutrition AND company states a strategic commitment to grow through a focus on nutrition and health Either the mission statement mentions nutrition and health, or a strategic commitment to grow through a focus on health and nutrition No clear focus on health and nutrition in mission statement or growth strategy	ATNI	3	2	1	1	1	3

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		The mission statement or an equivalent, such as a purpose statement, must be public in order to be credited in this indicator. A strategic focus on nutrition and health needs to be publicly disclosed and must be related to the core (commercial) business strategy of the company in order to be credited. It is not mandatory that both words 'nutrition' and 'health' are mentioned explicitly, but it should be unambiguous that both elements are covered.							
322	Does the company commit to delivering more healthy foods (according to the company's definition)?	Yes No No information	ATNI	2	2	1	1	1	3
323	Does the company make a commitment to addressing the specific needs of priority populations through healthy and appropriate products?	<p>Yes No No information</p> <p>Companies should address the nutrition policy priorities determined by public authorities in the markets in which they are active, as relevant to companies' portfolios and activities. In addition to improving the healthiness of products for the general population, ATNI assesses whether companies commit to addressing the needs of those groups experiencing, or at higher risk of malnutrition than the general population. All aspects of malnutrition are considered relevant if identified as priority by public health authorities, and may encompass undernutrition, micronutrient deficiencies and overweight, obesity and diet-related diseases. Further, (risk of) malnutrition may be related to, or overlap with, aspects of food insecurity, defined as the uncertainties people face about their ability to obtain food and have been forced to reduce, at times during the year, the quality and/or quantity of food they consume due to lack of money or other resources.</p> <p>To refer to these groups, ATNI uses the overarching term "priority populations". Throughout ATNI's methodology, the use of this term focuses on addressing nutrition priorities in a given environment. Several factors or determinants are potentially important in identifying and addressing priority populations in relation to nutrition priorities, which are addressed in the ATNI methodology:</p> <ul style="list-style-type: none"> - Nutritional factors related to age or life stages (e.g. women of childbearing age, infants, young children, elderly) and undernourished groups, with a specific focus on (the risk of) micronutrient deficiencies that can be addressed by appropriate fortification or using micronutrient-rich products, ingredients or commodities (addressed in Category B). Whether the marketing of such products is adapted appropriately to the context of the target groups is assessed in Category D, in addition to a general focus on responsible marketing of products to children and youth (i.e. refraining from marketing products that do not meet relevant health guidelines to these groups); - Income and other socioeconomic and cultural factors are addressed in Category C in relation to the affordability and accessibility of healthy products. In addition, behavioral factors are relevant in Category E to assess if consumer-oriented educational and lifestyle programs are well attuned to the target audiences, e.g. in relation to nutrition literacy; - Physical access factors e.g. in relation to rural or urban areas in which people's regular access to healthy foods may be limited: geographical factors are addressed in Category C - Criterion C2. <p>These factors, which vary by market and context, should be evident in the design and nature of companies' approaches to addressing all forms of malnutrition. ATNI will assess how companies</p>	ATNI	2	1	1	1	1	3

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		identify the needs of priority populations in the markets in which they operate based on national and/or international guidelines and policies. Further, ATNI aims to credit companies' strategies that are universal but are resourced and delivered to respond to the specific nutritional needs of relevant population groups in a given market and context.							
324	Has the company formally set out how it intends to address all forms of malnutrition (i.e. undernutrition, micronutrient deficiencies and obesity and diet-related chronic diseases) through its commercial strategy?	<p>Yes, comprehensively Yes, covering one or limited aspects of malnutrition only No No information</p> <p>The comprehensiveness of companies' commercial and philanthropic strategies will be assessed on a company level, dependent on the needs of the markets in which they operate – i.e. undernutrition may not be relevant for companies only active in developed markets.</p>	ATNI	3	2	1	2	1	2
325	[Supplemental score] And through its philanthropic / non-commercial approach?	<p>Yes, comprehensively Yes, covering one or limited aspects of malnutrition only No No information</p> <p>The comprehensiveness of companies' commercial and philanthropic strategies will be assessed on a company level, dependent on the needs of the markets in which they operate – i.e. undernutrition may not be relevant for companies only active in developed markets.</p> <p>The 'supplemental score' in relation to its philanthropic / non-commercial approach in indicator 3.2 is not necessary to obtain the maximum score for indicator 3. The highest answer option in indicator 3.1 is sufficient for that. However, when the score for indicator 3.1 is not maximal, indicator 3.2 can add a limited contribution (up to 30%) to the score of indicator 3 in total.</p>	ATNI	2	2	1	2	1	2
326	Does the company publicly recognize the targets set out in the WHO Global Action Plan for the Prevention and Control of NCDs 2013-2020?	<p>Yes No No information</p> <p>The main focus of WHO Global Action Plan for the Prevention and Control of NCDs 2013-2020 is on four types of NCDs — cardiovascular diseases, cancer, chronic respiratory diseases and diabetes — that make the largest contribution to morbidity and mortality due to NCDs, and on four shared behavioral risk factors — tobacco use, unhealthy diet, physical inactivity and harmful use of alcohol. It recognizes that the conditions in which people live and work, and their lifestyles, influence their health and quality of life. ATNI works in line with the Global Action Plan, focusing mainly on nutrition-related NCDs, and on behavioral risk factors related to nutrition and physical activity.</p>	ATNI	2	3	2	1	1	3
327	Does the company publicly commit to delivering nutrition-specific SDGs (Goal 2, Goal 3 and Goal 12)?	<p>Yes, covering all three SDGs mentioned Yes, covering one or two of the SDGs mentioned, or by acknowledging the central role of nutrition to achieve the SDG agenda and committing to address it No</p> <p>The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other forms of deprivation must go together with strategies</p>	ATNI	3	3	3	1	1	3

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		<p>that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.</p> <p>ATNI considers that food and beverage companies have a key role to play in achieving the SDGs, and a more sustainable future for all. Particularly, with regards to:</p> <ul style="list-style-type: none"> - SGD 2, to end hunger, achieve food security and improved nutrition and promote sustainable agriculture; - SDG 3, focused on Ensuring healthy lives and promote well-being for all at all ages; - SDG 12 which aims at ensuring sustainable consumption and production patterns (particularly considering target 12.3, focused on halving the per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses by 2030). <p>Although the ambition to reach zero hunger and healthy sustainable diets for all is most directly linked to SDG's 2, 3 and 12, at least 12 of the 17 Goals contain indicators that are related to nutrition. Without adequate and sustained investments in good nutrition, the complete set of SDGs will not be realized.</p>							
328	Does the company conduct a nutrition-related business risk assessment at least every 2 years?	<p>Extensive Limited No No information</p> <p>Extensive risk assessment encompasses most elements of litigation risk, trend analysis, regulatory risk, market risk, specific category or brand risk and reputational risk. For example, these risks can be mentioned:</p> <ul style="list-style-type: none"> - Future nutrition-related taxes - Impact of future potential nutrition-related litigation - Impact of future potential regulation of marketing - Impact of future potential regulation of labelling and health and nutrition claims - Likelihood of loss of market share due to consumer concerns related to nutrition - Likelihood of significant loss of revenues due to consumers' changing buying habits - Impact on reputation of poor performance on nutrition - Impact on brand value of poor performance on nutrition 	ATNI	3	2	1	2	1	2
329	Has the company publicly stated that nutrition was a factor in the company's decisions about acquisitions, disposals and forming joint ventures (JV) or other partnerships in the last 3 years?	<p>Company states that nutrition issues are factored into its acquisitions, disposals, JV or partnership decisions and provides specific examples</p> <p>Company states that nutrition issues are factored into its acquisitions, disposals, JV or partnership decisions but does not provide specific examples</p> <p>No evidence that nutrition issues are factored into a company's acquisitions, disposals, JV or partnership decisions</p> <p>Not applicable (no such decision in the last 3 years)</p> <p>'State' refers to an explicit mention in the annual report, a press release or other document regarding the disposal or acquisition of a business or unit in response to relevant health or nutrition trends. The document needs to be publicly disclosed by the company itself. If no acquisitions, disposals and or joint ventures or other partnerships occurred in the last 3 years, this indicator is not applicable and is removed from scoring.</p>	ATNI	2	1	1	2	1	3

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330	What actions has the company taken to identify priority populations that are relevant in relation to the company context?	<p>Priority populations have been identified based on priorities defined by relevant health and/or social care authorities</p> <p>No priority populations have been identified based on priorities defined by relevant health and/or social care authorities</p> <p>No information</p> <p>Please provide concrete examples of priority populations that have been identified by the company in the comment sections on the ATNI data gathering platform.</p> <p>Please refer to the additional information related to A1 indicator 2 for an extensive description of the purpose of addressing priority populations' specific needs. It is imperative for a company to identify the relevant priority populations to know which groups are at (high) risk of or suffering from any form of malnutrition, in order to define specific strategies to address their nutritional needs.</p>	ATNI	1	2	1	2	2	2
331	Has the company undertaken a strategic review in the last 3 years of the commercial opportunities available to it in addressing specific needs of priority populations and at what level of the company was this reviewed?	<p>Yes, comprehensively and reviewed by the Board</p> <p>Yes, but limited and reviewed by the Board</p> <p>Yes, comprehensively but not reviewed at Board level</p> <p>Yes, but limited and not reviewed at Board level</p> <p>No strategic review</p> <p>No information</p> <p>For this indicator, a strategic review means a broad review that takes into account company-internal (e.g. portfolio, distribution, innovation strategy) and other considerations, which may include market research such as assessed in indicator 9. Malnutrition includes undernutrition, micronutrient deficiencies, obesity and diet-related diseases. A comprehensive review covers all of these types of malnutrition.</p>	ATNI	2	3	1	2	1	2
332	Has the company done market research or other types of studies to assess unmet needs of priority populations, including through products that address micronutrient deficiencies (which may be through micronutrient fortification, the use of fortified ingredients/staples and/or products inherently high in micronutrients) where relevant?	<p>Yes</p> <p>No such market studies done</p> <p>No information</p> <p>In order to be credited, the objective of the market research or other types of studies should be to assess or identify unmet needs in the market that can be addressed commercially. Initiatives that are not part of the commercial strategy or philanthropic programs are not relevant for this indicator.</p>	ATNI	1	2	1	2	1	2
333	Is the company's commercial nutrition strategy and general approach to making its products healthier and addressing issues related to obesity and diet-related chronic disease [strategic and well structured]?	<p>Strategic and well-structured with a global strategy that is aligned with international guidelines</p> <p>Ad hoc</p> <p>Not articulated</p> <p>In the answer options, "strategic" means that the company seems to have a clear rationale and approach for focusing on the target populations that the questions refer to; "well-structured" means that it appears to follow a sensible process, following specific steps in all markets. The activities in question need to be part of the commercial strategy rather than being delivered through philanthropic programs or giving.</p>	ATNI	2	2	1	2	1	2
334	Is the company's commercial approach to address nutrition-related unmet needs of priority populations across the markets in	<p>Strategic and well-structured with a global strategy that is aligned with international guidelines</p> <p>Ad hoc</p> <p>Not articulated</p>	ATNI	2	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	which it is active [strategic and well-structured]?	In the answer options, "strategic" means that the company seems to have a clear rationale and approach for focusing on the target populations that the questions refer to; "well-structured" means that it appears to follow a sensible process, following specific steps in all markets. The activities in question need to be part of the commercial strategy rather than being delivered through philanthropic programs or giving."							
335	[Supplemental score] Does the company or its foundation fund non-commercial public health and nutrition programs that serve priority populations?	Yes, based on a clear strategy or plan Yes, on an ad-hoc basis No No information	ATNI	1	2	1	2	1	2
336	Who has formal accountability for implementing the company's nutrition strategy and/or program?	CEO or other senior Executive Committee that reports to the Board or an Executive Manager Senior manager one level below Executive Another less senior staff member No oversight assigned No information Note that the accountable person is the individual who is ultimately answerable for the activity or decision. This includes "yes" or "no" authority and veto power. Only one accountable person can be assigned to an action.	ATNI	3	3	1	2	1	2
337	Is this accountability concretely linked to individuals' remuneration arrangements in relation to targets or objectives?	CEO's remuneration is specifically linked to performance on nutrition objectives CEO's remuneration is linked to performance on CSR initiatives (nutrition clearly being part of those initiatives) Only links senior managers' remuneration to performance on nutrition objectives No link No information Note that the accountable person is the individual who is ultimately answerable for the activity or decision. This includes "yes" or "no" authority and veto power. Only one accountable person can be assigned to an action.	ATNI	3	2	1	2	1	2
338	Does the accountability arrangement for implementing the company's nutrition strategy and/or program explicitly cover: The company's commercial strategy/program to address undernutrition and/or micronutrient deficiencies?	Yes, at the same managerial level as the company's overall nutrition strategy/program Yes, at a lower managerial level than the company's overall nutrition strategy Not covered explicitly No information Not applicable Formal statement required.	ATNI	2	3	1	2	1	2
339	Does the accountability arrangement for implementing the company's nutrition strategy and/or program explicitly cover: The company's commercial strategy/program for improving the affordability and availability of its healthy products?	Yes, covering both aspects at the same managerial level as the company's overall nutrition strategy/program Yes, covering both aspects at a lower managerial level than the company's overall nutrition strategy or covering only one aspect at the same managerial level Yes, covering only one aspect at a lower managerial level than the company's overall nutrition strategy Both aspects are not covered explicitly No information Formal statement required.	ATNI	3	3	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
340	Is the company's nutrition strategy/program approved by the Board of Directors and is its delivery subject to an annual standard internal audit and annual management review? (Tick all that apply)	<p>Nutrition strategy/program is approved by the Board Annual internal audit of strategy/program delivery is in place Annual management review of strategy/program delivery is in place</p> <p>Note that internal auditing or first-party auditing is an assurance and consulting activity undertaken by the company itself designed to add value and improve an organization's operations. It helps an organization accomplish its objectives and internal standards by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Such audits are most often performed by auditors employed within the organization. Management review is the routine evaluation of whether management systems are performing as intended and producing the desired results as efficiently as possible. It is the ongoing "due diligence" review by management that fills the gap between day-to-day work activities and periodic formal audits.</p>	ATNI	3	3	1	2	1	2
341	Does the company publish formal, regular reports on its overall approach to tackling nutrition issues and how often?	<p>Yes, annually (i.e. the company has an annual reporting cycle) Yes, but less frequently than annually No reporting</p> <p>The report or document may be part of a CSR, sustainability or annual report; it does not have to be a separate report. In order to be considered for this indicator, the reports need to be disclosed publicly.</p>	ATNI	2	3	1	2	1	3
342	In what kind of publication and how does the company report on its nutrition activities?	<p>Throughout the Annual Report and Accounts or equivalent, highlighting how nutrition issues are adding value to the business Within its Annual Report and Accounts or equivalent, e.g. in the sustainability or corporate responsibility section In a separate report (e.g. website) on its nutrition activities but does not mention nutrition issues its Annual Report and Accounts or equivalent. No reporting</p>	ATNI	2	3	1	2	1	3
343	[Characterize] the company's reporting on preventing and tackling obesity and diet-related diseases include: (Tick all that apply)	<p>A clear sense of the company's nutrition strategy and how it relates to overall business strategy Clear reporting on current performance against all objectives and targets A clear outlook on future plans and targets Explanation of the challenges faced Information about the impact of its efforts, in terms of those reached</p>	ATNI	2	1	1	2	1	3
344	[Characterize] the company's reporting on preventing and tackling undernutrition and/or micronutrient deficiencies include: (Tick all that apply)	<p>A clear sense of the company's strategy and how it relates to overall business strategy Clear reporting on current performance against all objectives and targets A clear outlook on future plans and targets Explanation of the challenges faced, not only success/positive stories Information about the impact of its efforts, in terms of those reached Not applicable</p>	ATNI	2	1	1	2	1	3
345	What is the geographical scope of the company's nutrition reporting?	<p>Reporting covers global operations Reporting only covers major markets No reporting</p>	ATNI	2	3	1	2	1	3
346	Does the company make specific reference to different markets in the published periodic reports?	<p>For several major national markets For 1-2 national markets only No additional reporting</p>	ATNI	2	3	1	2	1	3
347	Is the company's nutrition reporting subject to verification or external review?	<p>The report that contains the nutrition commentary is independently verified Report not formally verified but includes commentary from independent external reviewer(s) No or limited external review</p>	ATNI	2	3	1	2	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		Documents must be publicly available.							
348	For nutrition literacy and education, healthy diet-oriented, and active lifestyle programs, does the company [Commit to, or demonstrate, that programs exclude product or brand level branding]?	<p>Commit to, or demonstrate, that all programs exclude product or brand level branding</p> <p>Commit to, or demonstrate, that some of its programs exclude product or brand-level branding</p> <p>No</p> <p>No information</p> <p>Additional information: Nutrition literacy may be defined as “the degree to which individuals have the capacity to obtain, process, and understand nutrition information and skills needed in order to make appropriate nutrition decisions.” (D Gibbs, et al., 2018).</p> <p>In order for this indicator to be credited, a policy document or similar statement regarding the company’s approach to nutrition literacy and education, healthy diet-oriented, and active lifestyle programs is relevant but evidence (or a description) of all relevant programs about the branding approach, evidence base and/or alignment with national or international guidelines is accepted as well.</p>	ATNI	2	3	1	2	1	2
349	For nutrition literacy and education, healthy diet-oriented, and active lifestyle programs, does the company [Commit to, or demonstrate, that programs are evidence-based and aligned with relevant national or international guidelines]?	<p>Commit to, or demonstrate, that all programs are evidence-based and aligned with relevant national or international guidelines</p> <p>Commit to, or demonstrate, that some of its programs are evidence-based and aligned with relevant national or international guidelines</p> <p>No</p> <p>No information</p> <p>Additional information: Nutrition literacy may be defined as “the degree to which individuals have the capacity to obtain, process, and understand nutrition information and skills needed in order to make appropriate nutrition decisions.” (D Gibbs, et al., 2018).</p> <p>In order for this indicator to be credited, a policy document or similar statement regarding the company’s approach to nutrition literacy and education, healthy diet-oriented, and active lifestyle programs is relevant but evidence (or a description) of all relevant programs about the branding approach, evidence base and/or alignment with national or international guidelines is accepted as well.</p>	ATNI	2	2	1	2	1	2
350	For nutrition education/nutrition literacy/healthy diet-oriented/active lifestyle programs, what types of programs does the company offer/sponsor/fund?	<p>Only those designed by and/or (co)implemented with diverse stakeholder groups with relevant expertise</p> <p>Evidence of some programs designed by or (co)implemented with stakeholder groups with relevant expertise</p> <p>Only its own programs</p> <p>No relevant information</p> <p>We credit both evidences based on implemented programs as well as a policy or strategy showing this is the case.</p>	ATNI	2	2	1	2	1	2
351	For nutrition education/nutrition literacy/healthy diet-oriented/active lifestyle programs that aim to reach priority populations, does the company support or fund programs that are adapted to the specific needs, background and level of nutrition literacy of these groups?	<p>Yes, and these adapted programs have been designed by and/or (co)implemented with groups with relevant expertise and strong leadership in the process</p> <p>Yes, and some of these adapted programs have been designed by and/or (co)implemented with groups with relevant expertise and strong leadership in the process</p> <p>Company only offers own programs</p> <p>No information</p> <p>Not applicable (i.e. this indicator is not relevant as no priority populations are reached)</p>	ATNI	2	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
352	For nutrition education/nutrition literacy/healthy diet-oriented/active lifestyle programs, how does the company evaluate the outcomes of the programs?	All programs are evaluated by independent groups with relevant expertise (i.e. third-party evaluation) Some programs are evaluated by independent groups with relevant expertise (i.e. third-party evaluation) Evaluated by the company itself (i.e. first-party or internal evaluation) No evaluations are performed No relevant information	ATNI	2	2	1	2	1	2
353	Does the company publicly commit to a lobbying policy or code of conduct [consist with public health nutrition]: (Tick all that apply)	Only engaging with governments, political parties, policymakers and policymaking bodies in support of measures to improve health and nutrition, consistent with the public interest Only engaging in lobbying activities that support an evidence-based approach to policy making, with the emphasis on independent, peer-reviewed science Measures preventing bribery and corruption in its relations with public officials, including the offering and receiving of gifts, hospitality or other financial and in-kind incentives Ensuring that its lobbying activities respect public policy frameworks developed by international agencies, national and/or sub-national governments, and standard-setting bodies that offer guidance on responsible lobbying	ATNI	3	2	1	1	1	3
354	Do the commitments explicitly cover all intermediate lobbying conducted by third parties paid or unpaid by the company?	Yes No Additional information: Only commitments/ statements (not actions) will be taken into consideration.	ATNI	2	3	1	1	1	3
355	Does the company commit to play an active and constructive part in supporting governments' efforts to combat all forms of malnutrition?	Yes No No information	ATNI	3	2	1	1	1	3
356	Does the company provide examples of playing an active and constructive role in supporting governments' efforts to combat all forms of malnutrition?	Yes, showing examples relating to three or more countries Yes, showing examples relating to one or two countries No No information Examples can cover efforts to address undernutrition and micronutrient deficiencies, e.g. supporting the government to require fortification of staples, to reduce tariffs on imported fortified staples, to require manufacturers to use fortified staples etc., as well as efforts to address obesity and diet-related diseases.	ATNI	3	2	1	2	1	2
357	Does the company have mechanisms in place to arrange the following [board oversight of lobbying efforts, internal or independent auditing of lobbying activities, and internal whistleblowing mechanisms]?	Board oversight of lobbying policy positions, processes and practices, including third parties Internal or independent audits of the company's lobbying activities, including third parties An internal whistleblowing mechanism that covers the company's lobbying policy and/or code of conduct	ATNI	2	3	1	2	1	2
358	Does the company provide evidence of engaging with the following stakeholders in developing its nutrition strategy, policies and/or programs: (Tick all that apply)	International organizations (such as UN agencies) or regional institutions National bodies and institutions CSOs, including NGOs Academic institutions or scientific experts Other An essential element in order for stakeholder engagement to be credited for this indicator, and throughout Criterion G2 (unless stated otherwise), is that stakeholder engagement should be focused on, or include an element of, gathering input from stakeholders to develop or improve	ATNI	2	2	2	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		<p>the company's nutrition strategy, policies and programs. This engagement should not be paid for. Engaging with stakeholders to explain or educate them on company programs, initiatives or approaches is not sufficient if the focus is only on providing information and not on receiving input or feedback.</p> <p>Global Reporting Initiative (GRI) G4 guidelines defines stakeholders as follows: "According to GRI, stakeholders are defined as entities or individuals that can reasonably be expected to be significantly affected by the organisation's activities, products, and services; and whose actions can reasonably be expected to affect the ability of the organisation to successfully implement its strategies and achieve its objectives" (see for more information: www2.globalreporting.org/standards/g4/Pages/default.aspx)</p> <p>ATNI defines stakeholder engagement as the process by which the company involves individuals, entities, organizations, etc. who may be affected by its decisions / actions or who can influence these decisions. That individual/ entity/ organization may support or oppose, hold influence in the company or outside of it, hold relevant official positions or may be affected in the long term via a non-paid relationship.</p> <p>Further, consumer organizations or priority population-related associations or platforms are considered as examples of civil society organizations, defined "to include all non-market and non-state organizations outside of the family in which people organize themselves to pursue shared interests in the public domain" (UNDP, 2015, "NGOs and CSOs: A note on terminology"). However, all forms of marketing, market research or marketing-related consumer insights research that involves engagement with these groups, or such engagement with (groups of) consumers, should not be considered under this indicator. Only engagement for the purpose of gathering input to develop the company's nutrition strategy, policies and/or programs; or identifying and assessing any actual or potential adverse impacts to the realization of their right to adequate food resulting from business activity should be considered (following the UN Guiding Principles on Business and Human Rights, principle 18).</p>							
359	What form of engagement designed to improve or develop its nutrition strategy, policies or programs does the company have with stakeholders as evidenced by examples provided by the company?	<p>Comprehensive, well-structured and focused engagement on business strategy and performance; with both international and local stakeholders</p> <p>Comprehensive, well-structured and focused engagement on business strategy and performance; with (local) home country stakeholders</p> <p>Limited; typically, one-way communication rather than engagement, and more ad-hoc; with either international or local stakeholders</p> <p>No engagement</p> <p>No information</p> <p>Stakeholder engagement refers to the process by which the company involves individuals, entities, organizations, etc. who may be affected by its decisions / actions or can influence these. This engagement should not be paid for. For more information, please see the additional information under indicator 1, above</p>	ATNI	2	2	1	2	1	2
360	Does the company seek specialist external experts' advice on how it should design its strategies, policies and programs to prevent and address: Obesity and diet-related chronic diseases on a strategic/ Board level?	<p>Formal panel of experts with a broad range of expertise (i.e. nutrition and health, responsible marketing, labelling, promoting active lifestyles, etc.)</p> <p>Formal panel of experts with narrow range of expertise (e.g. medical or nutrition only; no marketing/sports and activity/nutrition education etc. specialists)</p> <p>Informal/ad-hoc input sought or input from individual experts with relevant area of expertise</p> <p>No external input sought/no information</p>	ATNI	2	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		External experts" refers to an advisory panel / expert group with broad range of expertise, including in the field of labelling, marketing etc. This indicator considers both paid and non-paid expert engagement.							
361	Does the company seek specialist external experts' advice on how it should design its strategies, policies and programs to prevent and address: Undernutrition and micronutrient deficiencies on a strategic/Board level?	Formal panel of experts with a broad range of expertise (i.e. nutrition and health, responsible marketing, labelling, promoting active lifestyles, etc.) Formal panel of experts with narrow range of expertise (e.g. medical or nutrition only; no marketing/sports and activity/nutrition education etc. specialists) Informal/ad-hoc input sought or input from individual experts with relevant area of expertise No external input sought/no information External experts" refers to an advisory panel / expert group with broad range of expertise, including in the field of labelling, marketing etc. This indicator considers both paid and non-paid expert engagement.	ATNI	2	2	1	2	1	2
362	Has the company publicly adhered to the following international codes of conduct: (Tick all that apply)	UN Guiding Principles on Business and Human Rights Code of Ethics for International Trade in Food, adopted by the Codex Alimentarius 2016 FAO/OECD Guidance for Responsible Agricultural Supply Chains Guiding Principles on Human Rights Impact Assessments of Trade and Investment Agreements Principles for Responsible Investments in Agriculture and Food Systems OECD Guidelines for Multinational Enterprises / OECD Due Diligence Guidance for Responsible Business Conduct ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) UN Global Compact In assessing this indicator, companies will be credited if they make an explicit reference to the international codes of conduct in their reporting, initiatives or other (internal or public) documentation. Implicit references to codes of conduct, or of action taken in relation to such codes, is only credited if the link to the code(s) of conduct is clear and unambiguous.	ATNI	2	3	2	1	1	3
363	Does the company provide evidence of taking action in relation to such international voluntary codes of conduct? (see above metric)	Codes to include: UN Guiding Principles on Business and Human Rights Code of Ethics for International Trade in Food, adopted by the Codex Alimentarius 2016 FAO/OECD Guidance for Responsible Agricultural Supply Chains Guiding Principles on Human Rights Impact Assessments of Trade and Investment Agreements Principles for Responsible Investments in Agriculture and Food Systems OECD Guidelines for Multinational Enterprises / OECD Due Diligence Guidance for Responsible Business Conduct ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) UN Global Compact The company has provided examples related to three codes or more The company has provided examples of one or two codes No examples provided In assessing this indicator, companies will be credited if they make an explicit reference to the international codes of conduct in their reporting, initiatives or other (internal or public)	ATNI	2	3	2	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		documentation. Implicit references to codes of conduct, or of action taken in relation to such codes, is only credited if the link to the code(s) of conduct is clear and unambiguous.							
364	Does the company have partnerships with, or formally support any of the following international initiatives/organizations to address malnutrition in priority populations? (Tick all that apply)	<p>SUN Business Network World Food Program UNICEF Save the Children Zero Hunger Challenge GAIN Amsterdam Initiative against Malnutrition Other relevant organization</p> <p>For a partnership to be acknowledged in this indicator, the company is required to provide evidence of a significant in-kind or financial investment and a long-term commitment (a year or more). The list is not exhaustive, therefore the answer option 'Other relevant organization' is in place for other organizations which may include Action Against Hunger, Power of Nutrition, HarvestPlus and many more. For reporting purposes, please provide a complete list of partnerships.</p>	ATNI	2	2	1	1	1	2
365	Can the company provide evidence of one-to-one discussions with key organizations working on malnutrition to solicit input on its commercial strategy/policy/approach?	<p>Yes No No information</p> <p>Key organizations include SUN Business Network, World Food Program, UNICEF, Save the Children, Zero Hunger Challenge, GAIN, Amsterdam Initiative against Malnutrition, as well as FAO, Alive and thrive, etc. One-to-one meetings is regular dialogue, and meetings without promotional purpose. Being a member of these organizations is not sufficient.</p>	ATNI	2	2	1	2	1	2
366	In the last 3 years, has the company undertaken research to demonstrate the efficacy of its portion control efforts on consumer behavior?	<p>Yes, with evidence of efficacy (improvement of portion control) Yes, without evidence of efficacy No No information Not applicable</p> <p>This indicator applies to selected product categories that typically have a high sugar or energy content and low 'beneficial' nutrient density (confectionery, carbonated drinks, juice, sports & energy drinks, Asian specialty drinks, savory snacks, ice creams).</p>	ATNI	2	2	1	3	1	2
367	Does the company provide evidence of investment in research or new technologies that enables the development or improvement of products aimed at addressing the specific needs of priority populations, including undernutrition where relevant?	<p>Yes No No Information</p> <p>Additional information: This indicator focuses on R&D investments that enables the development or improvement of products aimed at addressing priority populations, rather than the development of the products themselves. Relevant examples include research into: milder processing to retain more nutritional value in processed foods; (micro)nutrient deficiencies and bioavailability; new ways to do (bio)fortification; improved (refrigerated) distribution or packaging in low-resource settings to improve shelf life of fortified products.</p>	ATNI	1	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
368	As part of its approach to addressing the needs of priority populations, has the company developed specific products in the last 3 years aimed at as the following age groups or other population groups: (Tick all that apply)	<p>Women of childbearing age Children between 6 – 36 months (complementary foods only) Children between 3 – 5 years Children over 5 years Elderly Other population groups (specify) Not applicable</p> <p>Additional information: Many factors or determinants can be relevant for the identification of priority populations as defined by public health authorities. This indicator focuses on age or life stages and how these relate to a high risk or burden of malnutrition compared to the general population. The indicator assesses whether companies address such age groups in their wider strategy to addressing the specific nutritional needs of priority populations with a focus on the formulation of products, for example by developing specifically formulated and/or fortified products that address nutritional deficiencies in undernourished populations or populations that are at particular risk.</p> <p>The focus of this indicator is on the R&D effort related to developing new products or improving existing products. Therefore, companies are not scored for having products on the market for longer than 3 years.</p>	ATNI	1	2	1	3	1	2
369	Does the company clearly articulate a commitment to grow through improving nutrition and health for all in the UK in its business strategy?	<p>Company has a strategy to grow through a focus on nutrition and health in the UK Company has no clear strategy but articulates some commitment to grow through a focus on nutrition and health No strategy /no information found</p> <p>A strategic focus on nutrition and health must be related to the company's core (commercial) business strategy. To be credited for the highest score, it is not mandatory that 'nutrition' and 'health' are explicitly mentioned, but it should be unambiguous that both elements are covered in the company's strategy.</p>	ATNI UK	3	2	1	1	1	3
370	Does the strategy include a specific focus on encouraging adherence with the UK dietary guidelines?	<p>Yes No/no information found</p> <p>British people under consume food categories such as fruit and vegetables as well as potatoes, bread, rice, pasta and other starchy carbohydrates. Encouraging adherence with the Government Dietary Recommendations should thus be a priority.</p>	ATNI UK	3	2	2	2	1	2
371	Who has formal accountability for implementing the company's nutrition strategy and/or programme?	<p>CEO or other senior executive Committee that reports to the Board or an executive manager A less senior staff member No one/no information found</p> <p>Note that the accountable person is the individual who is ultimately answerable for the activity or decision. This includes 'yes' or 'no' authority and veto power. Only one accountable person can be assigned to an action.</p>	ATNI UK	3	3	1	2	1	2
372	[UNSCORED] Is this accountability concretely linked to individuals' remuneration	Remuneration of executive responsible specifically linked to performance on nutrition objectives	ATNI UK	3	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	arrangements in relation to targets or objectives?	Remuneration of executive responsible is linked to performance on corporate social responsibility (CSR) initiatives (nutrition clearly being part of those initiatives) Only links senior managers' remuneration to performance on nutrition objectives No link/no information found This indicator is not scored; it is for information only.							
373	Does the company include in its risk register business risks explicitly linked to rising rates of obesity and diet-related diseases?	Yes, multiple risks specified Yes, only one risk specified No/no information found Examples of business risks related to rising rates of obesity and diet-related diseases include discussion of consumer demand for healthy diets, increasing regulation of products high in sugar, etc. Additional information: Extensive risk assessment encompasses most elements of litigation risk, trend analysis, regulatory risk, market risk, specific category or brand risk and reputational risk. For example: <ul style="list-style-type: none"> • future nutrition-related taxes; • impact of future potential nutrition-related litigation; • impact of future potential regulation of marketing of less healthy food products; • impact of future potential regulation of labelling and health and nutrition claims; • likelihood of loss of market share due to consumer concerns related to nutrition; • likelihood of significant loss of revenues due to consumers' changing buying habits towards healthier purchasing habits; • impact on reputation of poor performance on nutrition; and/or • impact on brand value of poor performance on nutrition. 	ATNI UK	2	2	1	2	1	2
374	5.2 [UNSCORED] Which risks are described?	Changing consumer trends (e.g. towards healthier diets or plant-based diets) Regulatory risk Litigation risk Reputation risk Brand risk Strategic/market/competitor risk Global health risks (e.g. epidemics/pandemics) This indicator is not scored; it is for information only.	ATNI UK	2	3	1	2	1	2
375	Can the company provide evidence of a plan to deliver its nutrition strategy?	Yes, comprehensive and multi-year plan Some evidence of plan No/no information found A comprehensive, holistic plan will deliver the company's strategy on nutrition/healthy diets/tackling childhood obesity. Information regarding this indicator can be shared under an NDA if the company wishes to do so.	ATNI UK	2	1	1	2	1	2
376	Can the company provide evidence of having used research, in the past three years, to address nutrition needs of priority population groups?	Yes No/no information found Companies should address, in their research, priority groups determined by public authorities in the UK. ATNI defines such groups as priority population groups. For instance, part one of the	ATNI UK	2	2	1	3	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		National Food Strategy (2020) found that people on lower incomes in the UK are a third less likely to consume their 5-a-day.							
377	Does the company commit to the following through a lobbying policy or code of conduct?	<p>Only engaging with governments, political parties, policymakers and policymaking bodies in support of measures to improve health and nutrition, consistent with the public interest</p> <p>Only engaging in lobbying activities that support an evidence-based approach to policymaking, with the emphasis on independent, peer-reviewed science</p> <p>Measures preventing bribery and corruption in its relations with public officials, including the offering and receiving of gifts, hospitality or other financial and in-kind incentives</p> <p>Ensuring that its lobbying activities respect public policy frameworks developed by international agencies, national and / or sub-national governments, and standard-setting bodies</p> <p>No/no information found</p> <p>Tick all that apply with a maximum score of 10 points.</p> <p>Companies should embody in their policies and practices the principles within the Responsible Lobbying Framework.</p>	ATNI UK	3	2	1	1	1	3
378	Has the company explicitly stated that it would welcome or not oppose regulatory action to address the obesity and diet-related health issues in the UK?	<p>Yes, without reservations</p> <p>Yes, with some reservations</p> <p>No/no information found</p>	ATNI UK	2	1	1	1	1	3
379	Does the company participate in initiatives that aim to address the UK's nutrition challenges?	<p>PHE's Change4Life campaign</p> <p>Pledge to the Food Foundation's Peas Please initiative</p> <p>Working with Consumer Goods Forum trials through the CHL initiative</p> <p>Veg Power support (Eat them to defeat them)</p> <p>PHE 5-a-day</p> <p>Other non-commercial third-party initiatives (please specify)</p> <p>No engagement to any such initiative/no information found</p> <p>Note that this indicator can score a maximum of 20 points.</p> <p>PHE Change4Life Campaign aims to help families lead healthier lives by eating well and moving more. Supported by retailers, it encourages parents to look for '100 calorie snacks, two a day max' to help them purchase healthier snacks than the ones they currently buy.</p> <p>The Peas Please Initiative aims to secure commitments from industry and government to improve the availability, acceptability (including convenience), affordability, and quality of the vegetable offer in shops, schools, restaurants and beyond, and in turn stimulate increased vegetable consumption among the UK public, particularly children and those on low incomes.</p> <p>The Consumer Goods Forum's Collaboration for Healthier Lives UK (CHL UK) initiative brings together retailers, manufacturers and other key stakeholders in Lambeth and Southwark to help customers and employees understand, access and afford healthier options, while also ensuring shared value for business and communities.</p> <p>Veg Power's mission is to inspire children to vegetable-loving habits they will share with their parents today and their own children tomorrow. In 2018 Veg Power formed a key partnership</p>	ATNI UK	3	2	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		with ITV and together created the Eat Them to Defeat Them campaign, which first ran in 2019 making vegetables fun for kids. The government recommends that we eat at least five portions of a variety of fruit and vegetables per day. The government's 5-a-day logo has been developed to help people recognise the 5-a-day message and to introduce consistency in the message in all settings.							
380	Does the company publish its policy position (in relation to government policy, where government policy exists) on product reformulation? OR Does the company engage with government activities in relation to product reformulation (where they exist, e.g. PPPs such as Healthy Food Partnership in Australia and where company is eligible to participate)?	10: Yes, on own website 5: Yes, on industry association website 0: Not publicly available OR 10: Yes, actively engaged 5: Yes, but only in general terms 0: Not engaged	BIA-Obesity	2	3	1	2	1	3
381	Does the company's policy position support WHO's position on product reformulation in relation to nutrients of concern, as articulated in the Global Action Plan for the Prevention and Control of NCDs 2013-2020	10: Support for government-led efforts to reformulate the food supply in relation to nutrients of concern (including salt) 5: Support for government-led efforts to reformulate the food supply in relation to only sodium/salt 0: No details available -10: Opposed to government-led efforts to reformulate the food supply in relation to nutrients of concern	BIA-Obesity	2	2	3	1	1	3
382	Does the company have an overarching commitment to improving population nutrition and health articulated in strategic documents (e.g., corporate strategy document, corporate responsibility reports)?	10: Yes, a specific national-level (country-specific) commitment to improving population nutrition and health, publicly available in strategic documents 7.5: Yes, a specific global-level (not country-specific) commitment to improving population nutrition and health, publicly available in strategic documents 5: Yes, a national- or global-level commitment, but not publicly-available, OR general reference to nutrition and health as part of general corporate strategy 0: No clear commitments to improving population nutrition and health	BIA-Obesity	3	2	1	1	1	2
383	Does the company's commitment to improving population nutrition and health (where it exists) include specific objectives and targets for obesity and NCDs? Can be multiple, max of 10 points (Give 1 point instead of 2 for each component if specified globally but not nationally)	2: Contains specific, measurable, achievable, relevant and time bound (SMART) objectives and targets 2: Recognition or reference to relevant priorities set out in the WHO Global Action Plan for the Prevention and Control of NCDs 2013-2020, Sustainable Development Goals, or the WHO Report on Ending Childhood Obesity 2: Recognition or reference to relevant priorities in national government policy documents relating to population nutrition and obesity/NCD prevention (N/A if there is not a relevant government policy) 2: Comprehensive in nature (e.g., includes three or more domains in this document, such as formulation, marketing and labelling) 2: Key Performance Indicators (KPIs) (and/or remuneration) of management linked to nutrition strategy/policy/targets	BIA-Obesity	2	2	2	1	1	3
384	Does the company regularly publish details of its approach to population nutrition and health related to obesity and NCDs?	10: Annual, publicly available national reports including reporting against objectives and targets, a clear outlook of future plans and challenges, external verification / review, and specifically relate to the country in question	BIA-Obesity	2	2	1	2	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		7.5: Annual, publicly available global reports that are not clear whether or not they include the country in question 5: Annual reports including some of the relevant information, available upon request 2.5: Irregular reporting 0: None published							
385	Does the company publish details of the professional organisations (e.g., professional associations for nutrition or dietetics, physical activity or exercise organisations, medical organisations or societies, etc.) and/or scientific events (e.g., conferences) it funds or supports, including awards/prizes, making clear the nature of that support?	10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)	BIA-Obesity	2	3	1	2	1	2
386	Does the company publish details of the external research (e.g., conducted by individuals/groups/organisations) it funds or supports, including awards/prizes?	10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)	BIA-Obesity	2	3	1	2	1	2
387	For philanthropic funding, does the company publish details of the groups or organisations it funds or supports?	10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)	BIA-Obesity	2	3	1	2	1	2
388	Does the company publish details of the nutrition education / healthy diet oriented programs it funds or supports?	10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)	BIA-Obesity	2	3	1	2	1	2
389	For nutrition education / health diet oriented programs, does the company have a commitment to align programs to national or regional dietary guidelines?	information only, not scored	BIA-Obesity	3	2	1	1	1	3
390	Does the company publish details of the active lifestyle programs (sports, physical activity) it funds or supports?	"10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided	BIA-Obesity	2	3	1	2	1	2

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
		n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)"							
391	Does the company publish details of its involvement in public-private partnerships and/or joint ventures with government organisations / agencies? (in addition to those covered as part of M-RELAT4.1 and M-RELAT5)	"10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)"	BIA-Obesity	2	3	1	2	1	2
392	Does the company publish details of its political donations? (when not prohibited by government policy)	10: Yes, information on national-level activity is publicly available (on a company website or document) OR declaration of no activity in this area 0: No	BIA-Obesity	2	3	1	2	1	3
393	Does the company publish its membership / support for / ownership of industry associations, think tanks, interest groups, community organisations or other organisations that lobby in relation to population nutrition and/or obesity and NCD issues?	"10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)"	BIA-Obesity	2	3	1	2	1	3
394	Does the company have written policy and guidelines related to any of the above (funding or support for professional organisations, external research, philanthropic funding, nutrition education / healthy diet oriented programs, active lifestyle programs), including details of how it will be involved in these activities?	[Information only, not to be scored]	BIA-Obesity	3	3	1	2	2	3
395	Does the company's policy position support WHO's position on product reformulation in relation to nutrients of concern, as articulated in the Global Action Plan for the Prevention and Control of NCDs 2013-2020	10: Support for government-led efforts to reformulate the food supply in relation to nutrients of concern (including salt) 5: Support for government-led efforts to reformulate the food supply in relation to only sodium/salt 0: No details available -10: Opposed to government-led efforts to reformulate the food supply in relation to nutrients of concern	BIA-Obesity	2	2	3	2	1	3
396	Does the company publish its membership / support for / ownership of industry associations, think tanks, interest groups, community organisations or other organisations that lobby in relation to population nutrition and/or obesity and NCD issues?	10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)"	BIA-Obesity	2	3	1	2	1	2
397	Does the company publish its policy position (in relation to government policy, where	10: Yes, on own website 5: Yes, on industry association website 0: Not publicly available	BIA-Obesity	2	3	1	2	1	3

metric ID	Metric	Details for Metric use Scoring Criteria	Framework	Materiality	Objectivity	Alignment	Activity	Resolution	Verifiability
	government policy exists) on own-brand product reformulation? OR Does the company engage with government activities in relation to own-brand product reformulation (where they exist, e.g., PPPs such as Healthy Food Partnership in Australia and where company is eligible to participate)?	OR 10: Yes, actively engaged 5: Yes, but only in general terms 0: Not engaged							
398	For philanthropic funding, does the company publish details of the groups or organisations it funds or supports?	10: Yes, information on national-level activity is publicly available (website or document) in a consolidated and cumulative form 5: Yes, information is available, but is not consolidated and easy to locate OR information is available at the global level only OR comprehensive information about their activities in the area provided to the project team 0: No information available / provided n/a: Active declaration/policy stating no activity in this area (either publicly available or disclosed to INFORMAS team)	BIA-Obesity	2	3	1	2	1	3
399	Food processing companies should provide clarity and specific detail on any lobbying activities related to the subsidized or otherwise advantaged production of key product ingredients within their organization	Report the context of any lobbying activities related to subsidized or otherwise advantaged production (for example, lobbying by food processing companies to influence agricultural legislation).	GRI-Food	3	2	1	2	2	2
400	Nature, scope and effectiveness of any programs and practices that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need	Steps required to report: 1. Identify community needs which may be addressed through the reporting organization's specific expertise as a food-processing company (e.g., special dietary needs or deficiencies), in communities where they reporting organization has operations or material supply chain interests, or other identified interests. Where possible, the needs should be independently identified (relevant authority such as recipient government or UN agencies). 2. Using the information identified in 1), identify any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need 3. Identify evidence that the programs and practices identified in 2) effectively respond to the needs identified in 1), including a description of how the effectiveness is assessed. 4. report the nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need	GRI-Food	3	2	1	2	2	1
401	Percentage/total number of significant product and service categories for which health and safety impacts are assessed for improvement	report the procedures (and steps taken as a result of such procedures) and results of steps taken. Assessments of products and services (including packaging) should also account for social and environmental impacts. This is especially relevant in the food processing sector, given the downstream reach of the value chains of the food processing sector. Assessment of upstream impacts are covered in the sector specific Guidance for DMA for the procurement/Sourcing practices aspect.	GRI-Food	2	1	1	3	3	1

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