



Food and Agriculture Benchmark

A framework for corporate action
on food system transformation

July 2020



**World
Benchmarking
Alliance**

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The world is facing one of the most difficult and devastating challenges in recent history. The novel coronavirus (COVID-19) impacts all human life, spreading without prejudice or respect for state boundaries, and making painfully apparent the links between the virus, health and a global food system that does not allow for equal access to sufficient amounts of nutritious food. This systemic inequity puts people with weakened immune systems, as well as those with pre-existing conditions such as heart disease or diabetes, at greater risk of contracting the disease. As health systems come under immense pressure and 'business as usual' is made almost impossible because of widespread lockdowns and travel restrictions, local and global economies are teetering, with some on the verge of collapse. While a food systems transformation was already on the global political radar because of its social and environmental implications, the COVID-19 pandemic has underscored the urgent need for such a transformation. As the current system lacks sustainable and equitable access to nutritious foods for all, a real system transformation must be accelerated to ensure a future with enough healthy food for a growing world population. In this future, hunger, malnutrition and obesity are all adequately addressed, and production and consumption respect planetary boundaries while minimising waste.

Nearly all food consumed around the world is produced by farmers and supplied through agricultural value chains operated by the private sector. This puts both large multinational enterprises (MNEs) and small- and medium-sized enterprises (SMEs) at the heart of the food system transformation and achievement of key UN Sustainable Development Goals (SDGs) for healthy diets, sustainable food production and decent work. In this transformation, every part of the value chain, from growers and processors to suppliers and retailers, will be faced with new challenges and opportunities.

Benchmarking companies

To achieve the SDGs by 2030, we need transformational change from farm to fork. Food system transformation requires large-scale and fundamental action led by those who drive environmental, health and social pressures in the system. The Food and Agriculture Benchmark will assess 350 keystone companies on the issues underpinning the food system transformation agenda. The benchmark's aim is to stimulate companies to apply sustainable business practices throughout their operations as well as use their influence to encourage value chain partners to do the same. With the first benchmark due to be presented at the end of 2021, 2020 will be used to underline the importance for companies to make commitments to and set targets for a food system transformation that supports the 2030 agenda.

Introduction

This document lays out the framework for the benchmark, in which we have identified the critical topics for a food system transformation and translated these into examples of meaningful corporate action across the food value chain. Following the presentation of the framework at the UN's High-level Political Forum in July 2020, the subsequent months will be spent deriving indicators from the framework to assess corporate performance. These indicators will be the basis for further development of the benchmark methodology. The framework was developed in cooperation with the Food Foundation and Fixing the Business of Food, a joint initiative by the Sustainable Development Solutions Network, Barilla Center for Food & Nutrition Foundation, Columbia Center on Sustainable Investment and Santa Chiara Lab - University of Siena. Input was gathered from World Benchmarking Alliance (WBA) Allies and stakeholders and during farmer roundtables. This document also provides an overview of the benchmark's five-year road map and main milestones. WBA invites all stakeholders to provide feedback on the content and to get in touch in order to accelerate the discussion on corporate engagement with the food system transformation agenda.



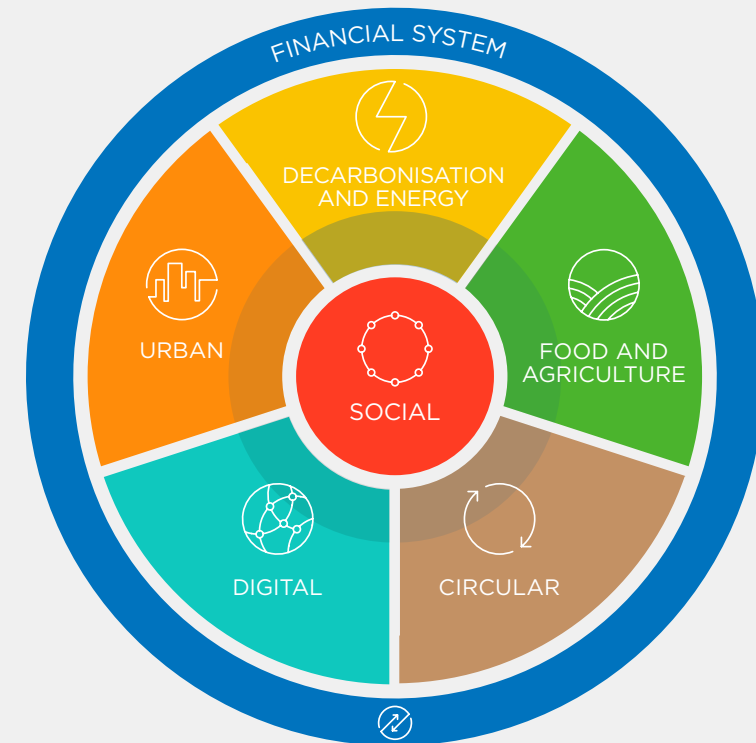
Seven systems transformations

WBA is a diverse and growing group of organisations from across the globe, motivated by the common ambition to create a world that works for all – as embodied by the SDGs. We share the vision that achieving these goals requires a systems perspective, as each of the 17 SDGs is interlinked. We also agree that to accomplish systemic transformation, the private sector has a key role to play.

WBA uses a systems approach to develop benchmarks, placing a strong emphasis on transforming the systems that have the greatest potential to drive economic, environmental and social progress. Systems thinking helps us make better sense of the issues, as well as identify the most influential companies in each system. By 2023, WBA will benchmark 2,000 companies – the ‘SDG2000’ – across seven systems transformations that we believe are vital for putting our society, planet and economy on a more sustainable and resilient path over the next decade and beyond (Figure 1). Benchmarks will be produced for all seven systems, of which food and agriculture is one, with accompanying methodologies helping to support systems change.

The social transformation sits at the core of the model because it represents topics, such as human and labour rights, that are fundamental to achieving the SDGs irrespective of the sector or transformation. For this reason, all SDG2000 companies will be assessed on these topics, including the companies in the Food and Agriculture Benchmark.

FIGURE 1: SEVEN SYSTEMS TRANSFORMATIONS



Seven systems transformations

A COMMON FRAMEWORK

WBA benchmarks are designed on the basis of true multi-stakeholder dialogue. We work alongside governments, investors and civil society in a cross-sector partnership. Our aim is to build consensus with stakeholders on mutual expectations and ensure our benchmarks address key challenges and translate societal expectations into metrics. For each transformation, WBA aims to provide a common framework to allow alignment in three critical areas of the change process:

- **agendas** - align agendas on the systems transformations by building on and collaborating with others to provide clarity, consistency and guidance to all stakeholders
- **benchmarks** - align accountability mechanisms, provide clarity for activities, reporting and disclosure, and structure data collection
- **engagement** - align engagement with companies, investors, policymakers and civil society through stakeholder coalitions around the benchmark results.

WBA methodologies and benchmarks are all publicly and freely available and continually improved through open, multi-stakeholder dialogue. By virtue of being public and because of the way in which the data is presented, benchmarks can empower all stakeholders, from consumers and investors to employees and business leaders, with key data and insights to encourage sustainable business practices across all sectors. Moreover, benchmark methodologies serve as road maps to guide sectors through the transformation and allow companies in and outside our scope, as well as other organisations, to apply the methodologies.



The Food and Agriculture Benchmark: a multi-stakeholder approach

Over the past 18 months, WBA has been collaborating with experts and stakeholders, including other benchmarking and standard-setting organisations, to initiate conversations about metric and data alignment, as well as soliciting input for the development of the framework. This process will continue in the coming months and years to support further alignment and collaboration.

THE EXPERT REVIEW COMMITTEE

The development of the methodology for the Food and Agriculture Benchmark is overseen by a multi-stakeholder Expert Review Committee (ERC). The members of the ERC span multiple backgrounds and geographies (Figure 2). The group will meet throughout 2020-21 to provide strategic guidance, recommendations and advice on the scope, structure, content and methodology of the benchmark.

The ERC has agreed on the framework and five-year road map for the benchmark presented in this document (Figure 4). Over the coming months, the ERC will continue to provide feedback on operationalising the framework by developing measurable indicators to assess corporate performance.

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

	Name	Title
1	Chris Brett	Lead Agribusiness, World Bank
2	Danielle Carreira	Environment Program Director, UBS Optimus Foundation
3	Fabrice DeClerck	Science Director, EAT Foundation, and Senior Scientist, Bioversity International
4	Shachi D. Gurumayum Sharma	Director, AgriMayum GmbH
5	Jessica Fanzo	Bloomberg Distinguished Professor of Food Policy & Ethics, Johns Hopkins University
6	Aaron Hay	Lead Engager, Hermes Investment Management
7	Diane Holdorf	Managing Director Food & Nature, WBCSD
8	Yewande Kazeem	Journalist and Founder, Wandeville Media
9	Pascal Murasira	Agri-business Consultant, Wageningen University, and Special Advisor Youth Employment & Inclusion, Pan African Farmers Organisation
10	Michael Ojo	Country Director Nigeria, Global Alliance for Improved Nutrition
11	Henk Peters	Inclusive Value Chain Advisor, Oxfam
12	Guido Schmidt-Traub	Executive Director, UN Sustainable Development Solutions Network
13	Ann Tutwiler (Chair)	Senior Fellow at Meridian Institute, and Senior Advisor, SystemIQ. Former Director General, Bioversity International
14	Ren Wang	Director General, China National GeneBank. Former Assistant Director General, FAO

The Food and Agriculture Benchmark: a multi-stakeholder approach

ALIGNMENT AND COLLABORATION

The framework is the foundation for the subsequent development of indicators to assess and track the performance of the 350 keystone companies in the benchmark scope. It was developed in collaboration with the Food Foundation and Fixing the Business of Food, a joint initiative by the Sustainable Development Solutions Network, Barilla Center for Food & Nutrition Foundation, Columbia Center on Sustainable Investment and Santa Chiara Lab - University of Siena, and builds on a comprehensive review by WBA of food system topics and existing indicators over the last 12 months.

By looking across the entire value chain - from producer to plate - the Food and Agriculture Benchmark takes a holistic view of the food system. This allows the benchmark to complement existing benchmarks and corporate initiatives that are largely industry or issue specific. These initiatives include: Access to Nutrition Index, Agrobiodiversity Index, Business Benchmark on Farm Animal Welfare, FAIRR, Forest 500, Plating Up Progress and SPOTT, as well as accountability mechanisms and reporting frameworks and standards such as CDP, Global Reporting Initiative, Sustainability Accounting Standards Board, Global Impact Investing Network and the Impact Management Project. WBA aims to leverage available data and to align its methodologies with existing benchmarks, accountability mechanisms and research firms and to reuse data where possible.

FARMERS' COALITION

As producers of most of the world's food, farmers are vital to the benchmark development process. To ensure the incorporation of their perspectives, the framework was drafted using a top-down and bottom-up approach, guided by the wealth of recently published food system transformation literature. The approach also consisted of on-the-ground consultations with multiple stakeholders. These included [farmer roundtables](#) WBA organised in Nepal and Kenya in 2019, which convened 49 farmers from 14 countries across South-east Asia and Eastern and Southern Africa. In the coming months, WBA will extend these activities by building a farmers' coalition. Through this coalition, WBA aims to ensure that farmers' involvement and input is further structured in the benchmark development process.



Food system transformation: companies taking the lead



In the wake of the COVID-19 pandemic, and with the end date for the SDGs only a decade away, the need to set ambitious targets, take action and make solid commitments to the 2030 agenda has become increasingly urgent. A food system transformation lies at the heart of achieving the SDGs. Business leadership is required for a deep, rapid transformation of the food system if we are to realise healthy diets and a healthy planet. Moreover, a global food system transformation opens up vast opportunities for the private sector. The Business and Sustainable Development Commission estimates that transforming the food and agriculture system could generate over \$2.3 trillion a year and create more than 70 million jobs by 2030.

In the first two decades of this millennium, we learned that it makes sense to set global targets. Following the Millennium Development Goals (2000-2015), which represented a milestone in global policy cooperation but were only partially met, we also learned that more could have been achieved by mobilising the private sector. This is where benchmarking comes in. In recent years, benchmarking for sustainable development has delivered on its promise to promote sustainable, inclusive and fair business models in industries and value chains. When rooted in agreed agendas, road maps and targets, benchmarks provide critical guidance for companies on where changes in their commitments and performance are needed. By aligning, monitoring and promoting disclosure, benchmarks allow progress tracking and data-driven engagement with companies on where they can do more. In addition, benchmarking provides

investors, governments and civil society with a tool to recognise the companies that are leading the way while holding laggards to account, thereby incentivising further business impact towards a sustainable future that works for everyone.

350 KEYSTONE COMPANIES ACROSS SIX SUB-SECTORS OF THE FOOD VALUE CHAIN

The Food and Agriculture Benchmark will assess 350 'keystone' companies spanning the entirety of the value chain. Keystone companies are globally active, have diversified businesses and operate in multiple food groups and industries. The unique scale of our approach means that approximately one third of these companies has never been benchmarked by other initiatives.

WBA has organised the food and agriculture value chain into six segments or sub-sectors (Figure 3). These are linked to the framework and subsequent methodology, which conceptualises and places key topics along the value chain where they are most materially relevant. The Food and Agriculture Benchmark takes a food-centric approach. For this reason, commodities and industries such as tobacco, cotton and forestry (and consequently, leading companies within each) are not included, primarily because of a lack of alignment with and contribution to nutrition, one of the three areas of the framework alongside environment and social inclusion (Figure 5).

Food system transformation: companies taking the lead

FIGURE 3: THE SIX SUB-SECTORS ALONG THE FOOD AND AGRICULTURE VALUE CHAIN



FROM COMPANY PROFILES TO SCORECARDS

Over the past months, WBA has built profiles for the 350 companies in the benchmark scope. These profiles are accessible on the [WBA website](#) and detail companies' core businesses, products and brands, and provide an overview of general company information. The profiles are based on publicly available company data, complemented by widely accepted and publicly available third-party sources. The profiles will evolve with the development of the benchmark over the coming months and years. Company performance overviews will be built into the profiles, turning them into scorecards. They will form the basis of conversations with companies and their stakeholders about company performance in food system transformation.

SPOTLIGHT BENCHMARKS

Specific industries need deeper analysis beyond the scope of the Food and Agriculture Benchmark. These 'spotlight benchmarks' help WBA learn, remain credible, stay relevant and scale the lessons learnt. The [Seafood Stewardship Benchmark](#) assesses how the world's leading seafood companies contribute to the sustainable management of our oceans and coastal ecosystems, as well as how they help ensure responsible social practices are implemented across all stages of the supply chain. The [Access to Seeds Index](#) measures and compares the efforts of the world's leading seed companies to enhance the productivity of smallholder farmers, with global companies assessed alongside key small- and medium-sized companies in specific regions. Both benchmarks will be developed as part of the Food and Agriculture Benchmark.

A five-year development road map

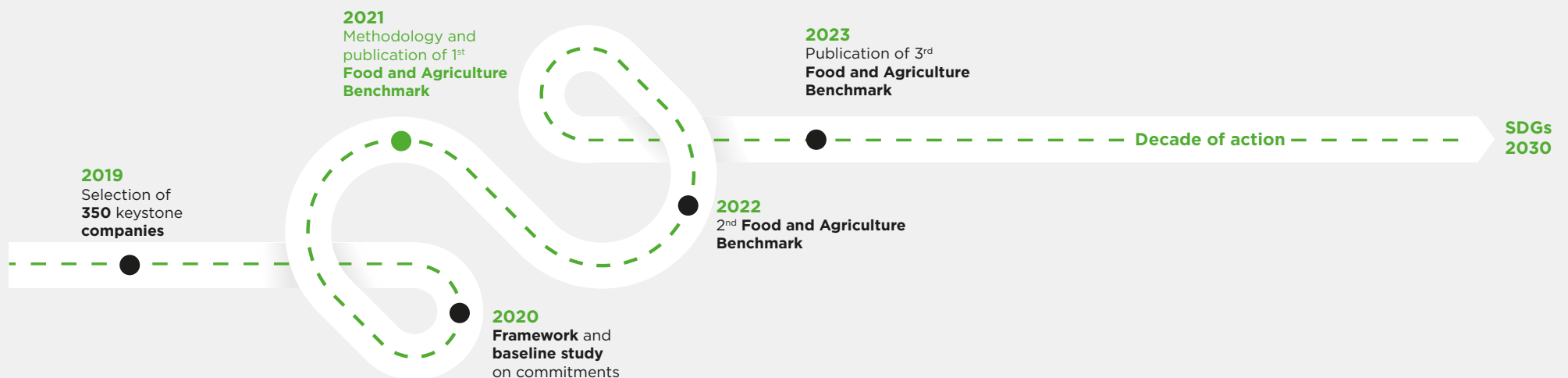
The Food and Agriculture Benchmark is being developed according to a five-year road map (Figure 4). Throughout, the benchmark will align with relevant agendas of global platforms and initiatives, so that the data, key findings and recommendations can be integrated into broader stakeholder actions and community outreach. A central moment in this five-year period is the publication in late 2021 of the first Food and Agriculture Benchmark, which will identify clear frontrunners in the food system transformation.

2019: SELECTION OF 350 KEYSTONE COMPANIES

The Food and Agriculture Benchmark is one of the first global benchmarks to take an entire value chain approach. The 350 companies in scope were selected as part of WBA's SDG2000 list, the 2,000 keystone companies that WBA aims to assess by 2023.

The companies selected for the Food and Agriculture Benchmark were identified using the concept of keystone actors: companies across the food and agriculture value chain with a disproportionate impact on the structure and function of the system in which they operate. Most of these large companies work with thousands of business partners, through subsidiaries and their own production and distribution networks. The majority of companies is publicly listed, with the remaining being a mix of private, state-owned and cooperative businesses.

FIGURE 4: THE FOOD AND AGRICULTURE BENCHMARK FIVE-YEAR DEVELOPMENT ROAD MAP



A five-year development road map

2020: FRAMEWORK AND BASELINE STUDY

An important starting point for the road map is that there is no time to waste. By providing a recipe for change, the framework identifies the critical topics that require private action and translates these into meaningful commitments and activities. Based on our understanding of the scientific consensus on and social expectations of food system companies, the framework is intended to represent a high-level overview of the vital issues for systemic transformation. It will be used to initiate and intensify conversations with companies and other stakeholders around food system transformation.

The framework presented in this document is also the foundation for the 2020 baseline study that will identify the extent to which keystone companies have made commitments towards a food system transformation.

World leaders are increasingly recognising the urgency of the transformation in this ‘decade of action’, as evidenced by the organisation of the first UN Food Systems Summit at the end of 2021. The summit will seek to inspire global public mobilisation and actionable commitments to invest in diverse ways to make food systems inclusive, climate adapted and resilient, and supportive of sustainable peace. With this framework as a guiding tool, WBA will engage companies and support them in formulating commitments and increasing their efforts to a food system transformation. The baseline study will be used as an important step towards greater action in pursuit of this transformation.

2021: METHODOLOGY AND FIRST BENCHMARK

In the months following the publication of the framework in 2020, the critical topics identified will be translated into measurable indicators. As part of this process, it may become clear that some topics do not provide full consensus for indicator development at this stage and may not be included in the research process for the first benchmark. Moreover, WBA will continue to map current benchmarks and accountability mechanisms to evaluate where existing indicators can be reused, where gaps need to be filled or indicators need to be revisited to better address the interlinkages in the agenda. The first set of indicators will be presented at the beginning of 2021 as part of the methodology. The methodology will then be translated into a questionnaire for each company that will be prepopulated with publicly available information. Companies will be invited to provide additional data. Scoring and analysis of data will then commence, which will be presented in the first benchmark.

A five-year development road map

2022 AND 2023: METHODOLOGY REVIEW AND INCORPORATION OF SCIENCE-BASED TARGETS

WBA aims to ensure the relevance of its benchmarks and to reach consensus on what to measure based on emerging societal expectations. As such, we strive to incorporate these developments in our methodologies. Following the commitments set by governments to limit global warming to well below 2 degrees Celsius, companies are increasingly adopting targets that are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement, thereby consolidating and aligning reporting requirements. Incorporating such science-based targets in our methodologies supports this development. With regards to the environment – one of three interlinked areas of the food system transformation on which this framework focuses, alongside nutrition and social inclusion – the Global Commons Alliance is currently working on the development of science-based targets for the interrelated systems of fresh water, biodiversity, land and oceans. As these targets aim to become the reporting standard for the food system and to be universally adopted by companies, WBA intends to explore how these targets can be integrated in its own methodologies over time. In the areas of nutrition and social inclusion, WBA will track emerging societal expectations and explore where we can increase the incorporation of more impact-oriented metrics, based on (science-based) targets or thresholds, relevant for the Food and Agriculture Benchmark across the three areas of food system transformation (Figure 5).

These aims will be actively discussed during conversations with companies, federations and relevant platforms, as part of our stakeholder consultation and feedback process to inform methodology and indicator development.



About the framework

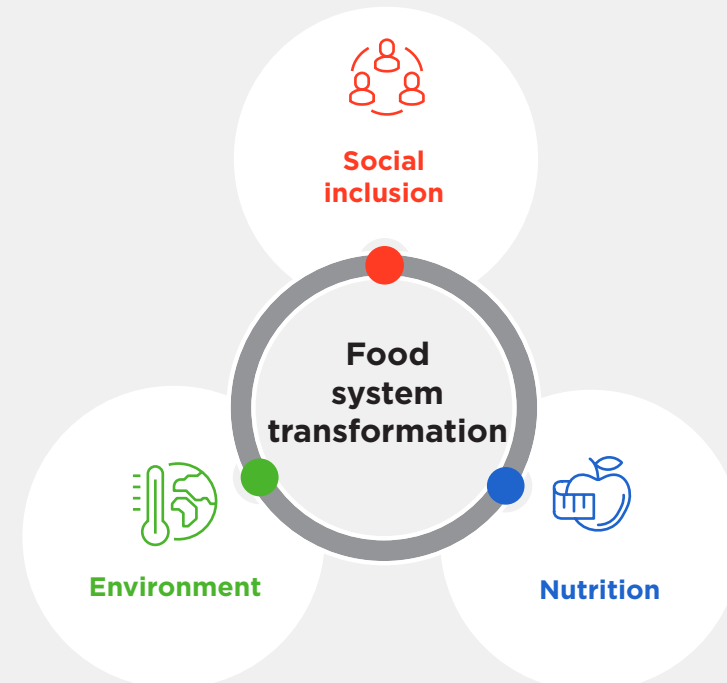
Numerous recent publications have reiterated the link between food, the environment, health and well-being, as well as the urgent need for food system transformation. For the private sector to play its part, we need consensus on how to get there and what is expected of businesses, in addition to better and more timely insights into actual performance. The framework in this document is a first attempt to translate the food system transformation agenda into a recipe for change for the private sector. It sets out the critical areas where private sector action is needed and where companies must step up their efforts to collectively transform the system. WBA, its Allies and collaborating partners have identified the topics that are fundamental for change and translated them into meaningful and actionable activities, or 'industry asks'. The framework is intended to serve as a guide for companies in their efforts to formulate commitments and actions for the coming decade. It also lays the foundation for the next steps of methodology development for the benchmark.

Both at benchmark level and WBA-wide, we are looking at how the impacts of the COVID-19 pandemic and corporate responses should be addressed in the methodologies. Although not part of the below overview, this subject will be part of discussions moving forward.

THREE INTERLINKED AREAS

The framework focuses on three interlinked areas of the food system transformation: nutrition, environment and social inclusion (Figure 5). While certain topics are arguably relevant across areas (for instance, protein diversification can relate to both nutrition and environment), the framework aims to allocate key topics to the area where we feel they have most relevance and can be best aligned with other topics. Emphasis should be on why topics are included in the first place.

FIGURE 5: THREE INTERLINKED AREAS OF THE FOOD SYSTEM TRANSFORMATION



About the framework

A VALUE CHAIN APPROACH

To assess corporate performance on the interlinked areas of the food system transformation, the framework identifies relevant commitments and activities – the industry ask – for each topic within these areas. It articulates what is expected of companies and is applicable across the value chain. Transforming the food system is a value chain challenge, which means that companies throughout the chain have a role to play – both individually and collectively. This fact illustrates the need for a scalable and usable framework that can be applied across 350 companies in the value chain. Therefore, the industry ask for each topic considers a broad range of business activities across varying business models and industries. While we accept that both the sphere and magnitude of influence varies between companies, our aim is to capture activities from across all industries. Depending on the company and its position in the value chain, its activities can span segments such as products and services, own operations, supply chain and procurement activities, and/or wider partnerships and roles as change agents.

The framework incorporates company actions that are both positive and negative – we need to encourage progressive and transformative performance while still calling out damaging behaviours.

HOW TO READ THE FRAMEWORK

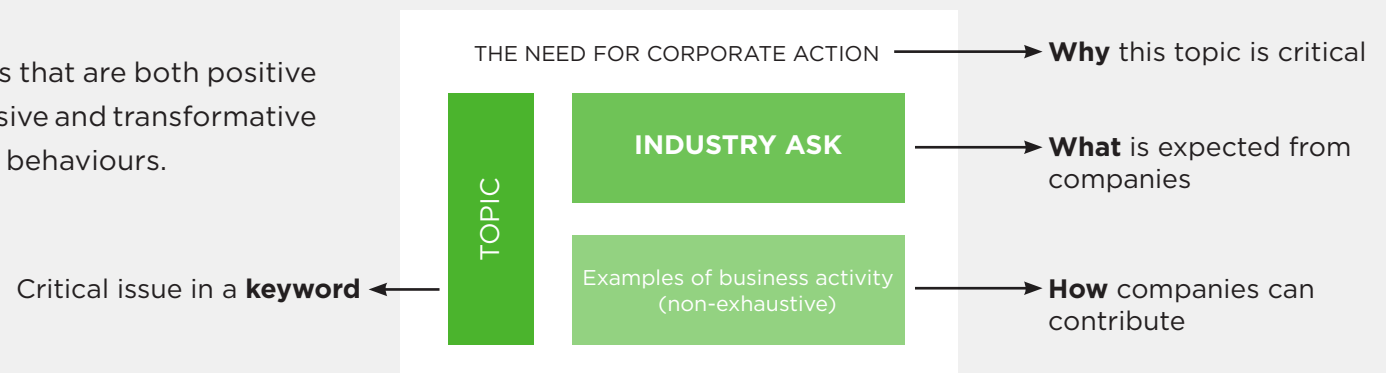
Topic – summarises the critical issue in a keyword.

Industry ask – the heart of the framework; articulates what is expected from companies to contribute to the topic.

Examples of business activity – provides a non-exhaustive set of examples of corporate activities across the value chain that companies can enact in order to achieve the desired change. Activities encompass the company’s own operations and/or supply chains.

The need for corporate action – provides a rationale for why the topic is critical for food system transformation and the SDGs, thus highlighting why private sector action is needed.

FIGURE 6: HOW TO READ THE FRAMEWORK



About the framework

FROM FRAMEWORK TO METHODOLOGY

In the second half of 2020, indicators will be derived from the framework that will enable WBA to assess corporate performance. Throughout the process of methodology development and where possible, WBA aims to align these indicators with existing indicators, metrics and standards in other relevant benchmarks and accountability mechanisms to ensure consistency. As such, WBA actively invites stakeholders to provide input, as a means to ensuring alignment of indicators and metrics with expectations. In developing the indicators, we will take into consideration where company action is key, either through direct operations or supply chains, thereby acknowledging the different sphere of influence across companies.

The baseline study conducted in 2020 will provide an initial understanding of where companies currently stand with regards to their commitments to the food system transformation. This high-level assessment will subsequently provide input for methodology development. Industry roundtables and continued multi-stakeholder dialogue will further inform operationalisation of the framework.



Next steps

We invite all interested parties to provide feedback on the proposed framework for the Food and Agriculture Benchmark. Your comments and suggestions will help us to ensure that the benchmark's methodology is developed in an inclusive, clear, relevant and complementary manner, and that the benchmark is ambitious enough to help accomplish the transformation needed across the food and agriculture system. Please reach out if you would like to support WBA's work and get involved in developing the benchmark, or if you would like to stay informed about our progress to date, ambitions and next steps. Contact details can be found below.

Over the coming months, WBA will continue to involve key organisations and representatives through targeted engagement and communication during an established programme of events, meetings and calls. It will further approach all companies in scope of the benchmark to elicit relevant information and invite feedback on the framework.

The next steps for the benchmark will be to:

- collect feedback from all stakeholders, including companies, regarding the framework (July-September 2020)
- map in greater detail current scientific targets, societal expectations, existing standards and accountability frameworks across the three areas of the food system transformation (July-October 2020)

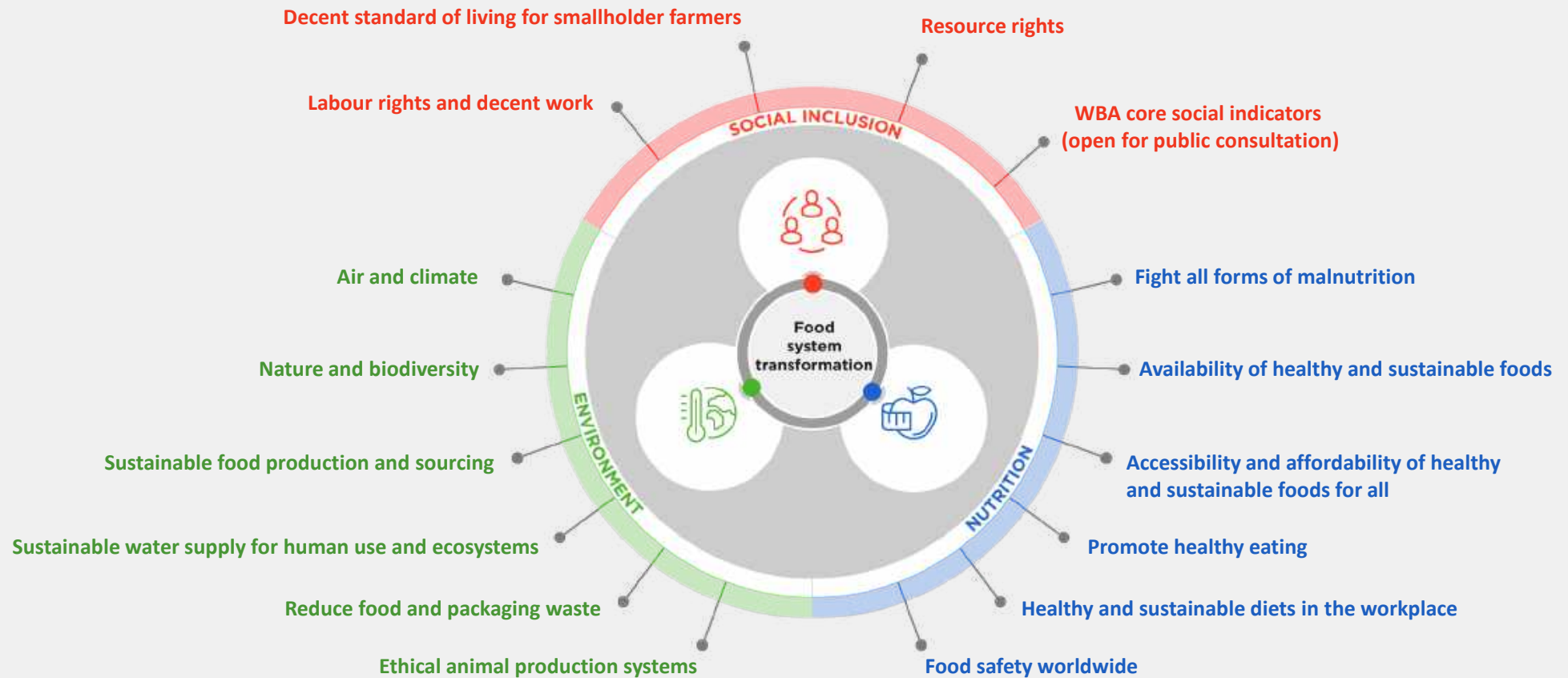
- organise Expert Review Committee meetings to solicit feedback on scope, content and indicator development for the methodology (July 2020-January 2021)
- organise roundtables with stakeholders to discuss the food system transformation and role of the private sector as a key input for methodology development (September-December 2020)
- develop a baseline study informed by the framework (August-December 2020)
- develop draft indicators (July-December 2020)
- develop the benchmark methodology (July 2020-January 2021).

CONTACT





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The framework: At a glance

FIGURE 7: AN OVERVIEW OF THE TOPICS AS PART OF THE FRAMEWORK FOR THE FOOD AND AGRICULTURE BENCHMARK





The framework: Nutrition

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
 Fight all forms of malnutrition			
Nutrition strategy	<i>Embed nutrition-related commitments and targets within the company's core business strategy and governance processes.</i>	<ul style="list-style-type: none"> • Adopt and disclose strategic commitments, targets and approaches to address all forms of malnutrition, specifically for vulnerable groups! • Assign board-level and senior management responsibility and link remuneration with nutrition strategy and achieving nutrition-related commitments and targets. • Dedicate R&D to better understanding nutrition gaps across consumer markets and leverage finance and investment opportunities for improved nutrition outcomes. • Support SMEs that produce and deliver healthy and sustainableⁱⁱ foods and engage with stakeholders to develop partnerships to promote positive nutrition policies and programmes. 	<p>The double burden of malnutrition – the coexistence of undernutrition and overnutrition (overweight and obesity) – is increasingly prevalent. Over 113 million people suffer from acute hunger due to food insecurity and socio-economic conflicts. Meanwhile, a significant increase in overweight and obese populations has been seen over the past decades¹. Malnutrition accounts for approximately 45% of deaths among children under five, a majority of them within low- and middle-income regions². Addressing the affordability and accessibility of healthy, nutritious and sustainable food is therefore critical to transform the food system and ensure global nutrition equity.</p> 
 Availability of healthy and sustainable foods			
(Re)formulation and fortification	<i>Align food and product portfolios with enhanced nutrient quality and reduced levels of added sugar, salt, saturated and trans fats.</i>	<ul style="list-style-type: none"> • Produce, formulate, procure, sell and serve healthier and more nutritious products and foods. • Set transparent targets to reduce the sales volume of unhealthy foods that are high in added sugar, salt/sodium and trans and saturated fats, and eliminate industrially produced trans fat, particularly in highly processed foodsⁱⁱⁱ. • Set transparent targets to increase the proportion of products that meet and go beyond national and international dietary standards and recommendations such as the World Health Organization's standards. • Increase nutritional quality of crops and foods, for example by using biofortification, and develop new and improve existing fortified foods and products to address nutritional deficiencies, particularly for vulnerable groups. • Use a nutrient profiling system and ensure its transparency across product and food categories. • Address portion size of foods with high added sugar or energy content and low 'beneficial' nutrient density. 	<p>Malnutrition in all its forms has become the leading cause of ill health and death, and the rapid rise of diet-related non-communicable diseases is putting an intolerable strain on health systems³. Today, 2 billion people, a third of the global population, are overweight or obese. This makes poor diets the main risk factor for the global burden of disease⁴, and more than 30% of deaths throughout the world are diet-related⁵. Trans fat intake alone is responsible for over 500,000 deaths from coronary heart disease each year⁶.</p> 






* Activities may span the company's own operations and/or supply chain and, in some cases, differ across sub-sectors and/or industries

The framework: Nutrition

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
<p>Increase relative share of healthy foods</p>	<p>Transition towards portfolios that include more healthy foods such as fruits, vegetables, nuts and whole grains.</p>	<ul style="list-style-type: none"> • Increase the variety and relative share of healthy and sustainable foods and drinks (low added sugar, no artificial ingredients) through broader rebalancing of product portfolios. • Set transparent targets to increase the proportionate sales volume of fruits, vegetables, nuts, legumes and whole grains. • Promote an indigenous, locally relevant and diverse mix of healthy foods. • Serve specific geographical dietary needs to address nutrient deficiencies of vulnerable groups, for example through dairy foods. • Promote a shift to healthier diets through partnerships and broader engagement. 	<p>A radical transformation of the global food system is urgently needed if the SDGs and Paris Agreement are to be realised⁷. A transformation to healthy diets by 2050 will require substantial dietary shifts, including a greater than 50% reduction in global consumption of unhealthy foods, such as red meat and sugar, and a greater than 100% increase in consumption of healthy foods such as nuts, fruits, vegetables and legumes. The changes needed differ greatly by region⁸.</p> 
<p>Protein diversification</p>	<p>Transition towards diversified protein portfolios, including a shift to more plant-based protein such as legumes, while also addressing wider protein deficiencies in relevant markets.</p>	<ul style="list-style-type: none"> • Set transparent targets to increase the proportionate sales volume of plant-based proteins such as legumes and meat alternatives (especially for markets where Western-style diets dominate¹⁰). • Set transparent targets to prioritise the proportionate volume of sustainably produced plant and animal proteins (meat, fish, dairy) sold in all regions of the world while addressing protein deficiencies where they exist. • Expand the range of plant proteins and other alternatives to farmed animal-based proteins in portfolios through acquisitions, R&D investments and innovations. 	<p>While proteins are an essential part of human diets, the animal protein sector is a significant contributor to climate change and deforestation⁹. The livestock sector alone represents 14.5% of all GHG emissions¹⁰, and 75% of the available land for growing food is used for growing meat and livestock feed¹¹. A shift towards more plant-based foods and less meat could reduce food-related GHG emissions by an estimated 29-70% as well as reduce mortality by 6-10% by 2050¹², the latter because red meat consumption is associated with a number of health risks such as diabetes and cardiovascular disease¹³.</p> 






* Activities may span the company's own operations and/or supply chain and, in some cases, differ across sub-sectors and/or industries

The framework: Nutrition

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
 Accessibility and affordability of healthy and sustainable foods for all			
Accessibility of healthy foods	<i>Address and improve the physical accessibility of healthy and sustainable foods for all, particularly vulnerable groups.</i>	<ul style="list-style-type: none"> Utilise logistics and distributor and retail networks to improve distribution of healthy and sustainable foods, specifically for vulnerable groups. Invest in and partner with global and local organisations to enhance access to healthy and sustainable foods. 	<p>Globally, one in every nine people suffers from hunger or is undernourished, with underweight being up to ten times more prevalent in poorer countries than richer countries¹⁴. Approximately 26% of the global population experiences moderate to severe levels of food insecurity and lacks regular access to nutritious and healthy food¹⁵, particularly in low-income communities and countries¹⁶.</p> 
Affordability of healthy foods	<i>Address and improve the affordability of healthy and sustainable foods for all, particularly vulnerable groups.</i>	<ul style="list-style-type: none"> Target affordability of healthy and sustainable foods, specifically for vulnerable groups, by providing incentives to buy healthier foods such as discounts, promotions and/or smaller portion sizes. To improve affordability and appeal, set transparent targets to increase the proportionate sales volume of healthy products compared to unhealthy products. 	<p>Vegetables, fruits and nuts that are high in essential nutrients are often less affordable, especially in developing countries¹⁷, and research has shown that a healthy and sustainable diet is not affordable for at least 1.58 billion people¹⁸. Moreover, there is evidence that lower quality, cheaper food is often prioritised by families with less disposable income who are forced to make compromises on nutrition¹⁹.</p> 
 Promote healthy eating			
Clear and transparent labelling	<i>Communicate product content, nutritional value and percent of recommended daily intake through clear, intuitive and accurate labelling.</i>	<ul style="list-style-type: none"> Help consumers to identify healthier options by providing information such as ingredient lists, nutritional value, both positive and negative, and potential health benefits through visible, accurate and easy-to-understand front and back package labelling in all instore and online communication. Base nutrition labelling and health information on recognised nutrient profiling systems and international standards and combine nutritional and environmental labelling to promote choices that are both healthy and sustainable. Promote nutrition literacy among consumers as well as customers and other stakeholders, for example by adopting B2B labelling of products' nutritional quality. Roll out clear and transparent labelling practices across all products and markets, especially where regulatory requirements are non-existent. 	<p>Information about food can positively and negatively influence consumer preferences, purchasing behaviour and consumption patterns²⁰. Intuitive package labelling – visible, accurate and easy to understand – helps children and families to make healthier food choices and incentivises suppliers to deliver healthy food. Evidence shows that well-designed labels positively affect all consumers, regardless of whether they are rich or poor, highly educated or not²¹.</p> 

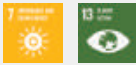
* Activities may span the company's own operations and/or supply chain and, in some cases, differ across sub-sectors and/or industries

The framework: Nutrition

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
Responsible marketing	<i>Adopt and implement marketing strategies that give primacy to healthy, nutritious and sustainable products, especially for children and other vulnerable groups.</i>	<ul style="list-style-type: none"> Promote consumer behaviour change by adopting and implementing marketing and communication strategies that encourage healthy and sustainable eating habits across all media channels as well as through direct customer engagement such as 'healthy check-outs', both within and beyond the store. Shift marketing budgets to healthier options across all products and markets. Comply with international codes and guidelines such as the International Chamber of Commerce's Advertising and Marketing Communications Code, the International Code of Marketing of Breast Milk Substitutes and related resolutions of the World Health Assembly. Restrict the marketing of unhealthy products to children and apply responsible marketing strategies that comply with international codes such as the World Health Organization's Set of Recommendations on Marketing of Foods and Non-Alcoholic Beverages to Children. 	<p>Food promotion and marketing, important aspects of moving towards a healthier diet²², are known to have a direct influence on food preferences and knowledge levels of children, adolescents and adults²³. For instance, inappropriate marketing and misleading claims about breastfeeding substitutes have undermined optimal infant and young child feeding²⁴. Marketing of unhealthy foods and sugar-sweetened beverages is directly linked to rising overweight and obesity in children²⁵. Moreover, such advertising of ultra-processed foods is often more prevalent and increasing in low-income areas²⁶.</p> 
 Healthy and sustainable diets in the workplace			
Workforce nutrition	<i>Promote nutrition in the workplace.</i>	<ul style="list-style-type: none"> Make healthy and sustainable foods available in the workplace (canteens, restaurants) and encourage healthy and sustainable foods in supplier workplaces. Adopt appropriate pricing and other incentives such as discounts for employees, and raise awareness about nutrition, health and well-being through programmes and campaigns. Encourage breastfeeding by, for instance, providing designated rooms, hygienic storage facilities and flexible working arrangements for lactating mothers. 	<p>Some 58% of the world's population will spend one third of their time at work during their adult life²⁷. There is a clear opportunity to use the workplace to improve nutritional status and tackle poor diets, which is now the biggest cause of ill health in every country.</p> 
 Food safety worldwide			
Food safety	<i>Ensure food safety worldwide by avoiding food contamination.</i>	<ul style="list-style-type: none"> Identify and manage hazards such as pesticide and antimicrobial residues, endocrine disruptors and chemical and unsafe food additives, to avoid food contamination. Where necessary, use certification by independently licensed bodies to improve food storage and management. Disclose information such as the number and details of unsafe food recalls and withdrawals. Improve the traceability and transparency of the entire value chain. 	<p>An estimated 600 million people – almost 10% of the global population – fall ill after eating contaminated food and 420,000 die every year²⁸. Unsafe food creates a vicious cycle of disease and malnutrition, particularly affecting infants, young children, the elderly and sick²⁹.</p> 



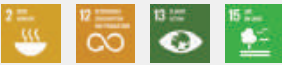

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The framework: Environment

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
 Air and climate			
<p>Scope 1 to 3 greenhouse gas emissions</p>	<p>Reduce (absolute and intensity-based) scope 1, 2 and 3 greenhouse gas (GHG) emissions (CO₂, CH₄, NO_x) from, among other things, energy use, livestock farming, agricultural production and land use change in order to align with a 1.5°C trajectory</p>	<ul style="list-style-type: none"> Implement a range of emissions reduction measures, among them sustainable farming and livestock practices, manure management, energy efficiency, logistics and transport optimisation, waste reduction and natural climate solutions. Set a science-based target and align corporate strategy with a 1.5°C trajectory. Work towards net-zero emissions targets that include the company's scope 1, 2 and 3 emissions. 	<p>Currently, the global food system accounts for approximately 21-37% of total net anthropogenic GHG emissions¹ - 17% directly from agricultural activities and an additional 7-14% from land use changes². Without significant adjustments in our agricultural practices, GHG emissions from agriculture are likely to increase 15-20% by 2050³. At the same time, our food system is highly vulnerable to climate change, with shifts in growing conditions, an increase in pests and diseases and rising demand for scarce water resources all affecting food security⁴.</p> 
 Nature and biodiversity			
<p>Protection and restoration of terrestrial natural habitat</p>	<p>Protect, conserve and restore biodiverse terrestrial habitats such as forests, grass- and peatlands by tackling major drivers of deforestation such as palm oil, soya (for animal feed) and beef, especially in high-risk regions.</p>	<ul style="list-style-type: none"> Set and adhere to a zero land use conversion target for agricultural purposes and restore natural habitats and biodiversity. Avoid investing in and expanding production in areas that have a high potential for biodiversity, carbon sequestration and/or other ecosystem services. Be transparent about sources of origin through disclosure of supply-chain mapping of high-risk commodities, and work with suppliers to create time-bound targets and action plans to achieve zero land use conversion in company production systems. Comply with zero land use conversion for crop-based animal feed inputs such as soya and reduce demand for crop-based feed by developing alternative feeds such as insects. Engage with company value chains to monitor, create schemes for and financially support zero deforestation and other zero land use conversion targets and/or adopt sustainable land management practices. 	<p>Over one third of our land surface is currently being used for cropping or animal husbandry⁵. Food systems are the leading drivers of biodiversity loss and land degradation, having degraded over 2 billion hectares so far⁶. It is estimated that the production of soya, beef, palm oil, pulp and paper account for about half of global deforestation⁷. In turn, land degradation has reduced productivity in almost a quarter of terrestrial area⁸.</p> 





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The framework: Environment

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
 Sustainable food production and sourcing			
Sustainable fishing and aquaculture	<i>Ensure that sustainable fishing and aquaculture practices support the protection and restoration of marine and freshwater ecosystems.</i>	<ul style="list-style-type: none"> Adhere to fishing quotas, avoid no-take zones, implement strategies to effectively reduce by-catch, avoid waste from entering rivers and oceans, and restore coastland and marine wetlands to enhance their ecosystem services. Avoid sourcing from suppliers who cannot provide evidence they are catching or producing fish and seafood in a sustainable way. Promote the development of local fishing industries in developing countries and support adequate international fishing regulations. Engage with company value chains and local actors to monitor, create schemes for, financially support and achieve zero illegal, unreported and unregulated fishing (IUU). 	<p>An estimated 30% of global fish stocks are currently being fished at unsustainable levels, and over 60% are being fished to their maximum sustainable capacity⁹. As a consequence of overfishing, destructive fishing methods and the impacts of by-catch, the last century has seen dramatic reductions in global fish stocks. This has also threatened the survival of coral reefs and other marine and freshwater ecosystems that support the livelihoods of millions of people – over 120 million in South-east Asia alone¹⁰.</p> 
Soil health	<i>Adopt and support sustainable agricultural production practices that improve soil health in order to sustain biodiversity and natural ecosystem functions.</i>	<ul style="list-style-type: none"> Adopt sustainable and diversified practices such as regenerative, circular and agroecological. Be transparent about sourcing and encourage sustainable farming practices in the value chain through sustainable procurement policies and strategies, using certifications where necessary. Introduce economic incentives and reward schemes for farmers such as forward contracts and capacity building, tools and financing. 	<p>Current unsustainable agricultural practices have led to the degradation of around one third of the world's soil and caused significant negative impacts on biodiversity and soil health¹¹. Scaling regenerative practices has the potential to restore soil health, resulting in greater water and nutrient cycling and decreasing the reliance on synthetic inputs¹².</p> 
Agrobiodiversity	<i>Conserve and enhance agrobiodiversity to safeguard the variety of food genetic resources, thereby supporting resilient food systems and dietary diversity.</i>	<ul style="list-style-type: none"> Diversify crop production and adopt practices that enhance biodiversity such as crop rotation and integrated crop-livestock systems. Be transparent about sourcing and provide evidence through certifications of sustainable farming practices (of which organic farming is just one example). Encourage diversity in diets through education, promotion and marketing of diverse, healthy and nutritious food products. 	<p>As a result of increasingly concentrated crop varieties, global crop diversity declined by 75% in the 20th century. Just four crops now provide 60% of global calories¹³, and 30 crops provide 95% of our food-energy needs¹⁴. Similarly, just five animal species deliver a third of the average daily protein consumed¹⁵. These combined shifts in agrobiodiversity are reducing the resilience of our food systems.</p> 











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The framework: Environment

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
Fertiliser and pesticide use	<i>Support and adopt the optimised use of nutrients in production systems (avoiding, reducing and remediating synthetic fertilisers, particularly nitrogen and phosphorous, and managing pesticide use and run-off).</i>	<ul style="list-style-type: none"> • Adopt techniques and promote practices such as climate-smart agriculture (CSA) that avoid and reduce the use of synthetic fertilisers and pesticides to optimise nutrient applications, and support farmers to do the same. • Adopt organic or nature-based inputs to fertilise soils and manage pests and monitor the excessive use of natural inputs to avoid pollution of waterways and coastal zones. • Work with stakeholders to promote sustainable practices through forward contracts and capacity building, tools, financing and certification programmes. • Be transparent about sourcing and encourage sustainable practices, beyond local compliance and regulation, throughout the value chain using sustainable procurement policies and certifications where necessary. 	<p>Production of artificial fertilisers has increased from about 20 million tons in 1950 to nearly 190 million tons today - about a third of them nitrogen-based¹⁶. Synthetic nutrients such as fertilisers and pesticides lead to multiple forms of pollution (land, water and air), for example eutrophication, and risks to human health^{17,18}.</p> 
 Sustainable water supply for human use and ecosystems			
Catchment-based water management	<i>Adopt catchment-level water management techniques to minimise freshwater use, particularly in water-stressed areas.</i>	<ul style="list-style-type: none"> • Set ambitious goals to reduce freshwater withdrawal and consumption, particularly from water-stressed areas, using targets that take into account the local context. • Use water footprinting to guide decision making by focusing mitigation efforts where water risks are highest. • Adopt efficient irrigation techniques and technology and promote capacity building on efficient irrigation and water-saving techniques with partners and suppliers. • Be transparent about sourcing from water-stressed regions and engage with producers to minimise water withdrawal and consumption across the catchment. 	<p>Agriculture systems alone account for 70% of all water withdrawals worldwide, and up to 95% in some developing countries¹⁹. At the same time, water scarcity, also exacerbated by climate change, can have a huge impact on agricultural production and food security. With 40% of the world's population lacking access to clean and safe drinking water²⁰, managing water's efficient use is a priority.</p> 
Wastewater quality	<i>Ensure wastewater is treated before returning to nature.</i>	<ul style="list-style-type: none"> • Apply adequate practices to ensure effective treatment of wastewater in company operations. • Trace, monitor and support suppliers to ensure effective wastewater treatment practices. • Build capacity and share technology on wastewater treatment with partners and suppliers. 	<p>Food systems account for a considerable amount of water pollution, with over 80% of global wastewater being discharged back into the environment without any treatment²¹. If left unaddressed, pollution of freshwater resources from nutrient and fertiliser run-off could become a barrier to food production²².</p> 





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The framework: Environment

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
 Reduce food and packaging waste			
Food loss and waste	<i>Reduce food loss and waste across the value chain.</i>	<ul style="list-style-type: none"> Set waste reduction targets within and beyond the company's own operations that consider waste impacts on both customers and suppliers. Ensure no food goes to landfill and, where possible, food at risk of being wasted should be donated to vulnerable groups. Adopt technical solutions to address food loss such as improved harvesting techniques, on-farm storage, cooling infrastructure and transport. Reduce food waste by rethinking responses to cosmetic standards for food, promote consumer education campaigns, use pricing and promotions, standardise date labelling, improve packaging and adjust portion sizes. 	<p>Currently, 25-30% of all food produced for human consumption is either lost or wasted every year, equating to a \$1 trillion loss²³. This loss and waste of food accounts for roughly 8-10% of global GHG emissions²⁴. Reductions in food loss and waste by 2050 would significantly reduce land demand and GHG emissions^{25,26}. Causes of food loss and waste differ substantially between developed and developing countries as well as between regions²⁷.</p>  
Plastic use and packaging waste	<i>Avoid single use of plastics and, where packaging is required, adopt reusable and recyclable packaging.</i>	<ul style="list-style-type: none"> Implement a range of measures to limit plastic throughout the life cycle of a product and its packaging - from raw material extraction to disposal and impact on food waste - within the specific market context. Use biodegradable, recyclable and/or reusable materials (sustainable packaging) and adopt clear labels to inform consumers about packaging materials and proper disposal procedures according to their local context. Work with suppliers and partners to avoid unnecessary packaging and make food packaging reduction easy for consumers. Invest in R&D for sustainable packaging solutions. Help build waste management capacity in regions where leakage is an issue. 	<p>Plastics and plastic packaging take roughly 1,000 years to decompose, and the associated toxic chemicals and microparticles are making their way into our soil, waterways, oceans and even our food chain²⁸. Marine plastic pollution has increased tenfold since 1980, affecting close to 300 species, which in turn can affect humans through food chains²⁹. Working towards a zero-waste, non-toxic, circular economy is of great importance and is being made compulsory by more and more countries, an example being the EU Directive on single-use plastics.</p>  
 Ethical animal production systems			
Animal welfare	<i>Promote animal welfare standards, avoid cruel practices and prevent antimicrobial resistance by avoiding the use of preventative or prophylactic antibiotics.</i>	<ul style="list-style-type: none"> Ensure that the 'five freedoms' of animal welfare are implemented: freedom from hunger, thirst and malnutrition, physical and thermal discomfort, pain, injury and disease, fear and distress, and freedom to express normal patterns of behaviour. Report on animal welfare outcomes and certifications (including for farmed fish) and prioritise sale of animal products with high-level certifications and standards. Promote healthier genetics and raise awareness of the issue among farmers. To reduce and prevent the risk of antimicrobial resistance, avoid the use of preventative or prophylactic antibiotics and antibiotics as growth promoters. 	<p>The treatment of farm animals is the world's biggest animal welfare issue - and it is getting bigger. Today, more than 70 billion animals are farmed for food annually - two thirds in conditions that mean they cannot move freely or live naturally. By 2050, livestock production is projected to double compared to 2000³⁰. Additionally, animals living in close proximity in stressful conditions can suffer from weakened immune systems, which is too often solved by increased use of antimicrobials.</p>    




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The framework: Social inclusion

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
 Labour rights and decent work			
Child labour^{1,1}	<i>Eliminate and prevent child labour with a focus on informal agriculture and fishing sectors.</i>	<ul style="list-style-type: none"> Prevent child labour through contractual arrangements, conduct human rights due diligence and adopt processes to verify the age of job applicants. Monitor the prevention of child labour by suppliers. Establish processes for responsible sourcing with respect to child labour. Disclose data on child labour incidents, including the number of incidents filed, and provide adequate remedy. Ensure supply chain workers have access to a grievance mechanism. 	<p>Worldwide, 70% of child labour (108 million boys and girls aged 5-17) is found in the agriculture sector². The majority of these children are unpaid family workers³, particularly in low-income countries. Moreover, the agriculture sector remains the most dangerous in terms of work-related fatalities and occupational disease, which children are particularly at risk of. For child labourers, exposure to poor working conditions has serious repercussions for their growth, development and overall health.</p> 
Forced labour^{1,4}	<i>Eliminate and prevent forced labour with a focus on seasonal, temporary and/or migrant workers.</i>	<ul style="list-style-type: none"> Eliminate forced labour, including refraining from imposing financial burdens on workers by withholding wages or expenses that should be covered by the company and refraining from restricting workers' movement. Prevent forced labour in company supply chains through contractual arrangements and by conducting human rights due diligence. Monitor the prevention of forced labour by suppliers. Establish processes for responsible sourcing with respect to forced labour. Disclose data on forced labour incidents, including the number of incidents filed, and provide adequate remedy. Ensure supply chain workers have access to a grievance mechanism. 	<p>Agriculture is one of the high-risk sectors where workers are trafficked for the purpose of forced labour⁵. In many countries, agricultural workers are unskilled, temporary and/or do not participate in trade unions. When coupled with intimidation tactics, threats and other coercive practices, wages can be kept extremely low. This exploitation of workers often results in forced labour. An estimated \$9 billion of illicit profits are generated every year in the agriculture sector⁶.</p> 
Living wage	<i>Pay workers a living wage, thereby ensuring a decent standard of living for them and their families.</i>	<ul style="list-style-type: none"> Provide fair and non-discriminatory remuneration that offers a decent living for workers and their families. Require, monitor and ensure the payment of living wages through contractual arrangements. Ensure wages are negotiated through collective bargaining with relevant trade unions or equivalent worker bodies. 	<p>Two thirds of the global population living in extreme poverty (less than \$1.90 per day) are agricultural workers and their dependents⁷. Farm, factory and plantation workers are among the most vulnerable people, often lacking sustainable livelihoods⁸. They are disproportionately exposed to income insecurities as rural wage employment is typically informal, seasonal and underpaid. The prevalence of informal work, estimated to be 90% in the agriculture sector⁹, can threaten income security and working conditions because of a lack of social protections.</p> 





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The framework: Social inclusion

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
Health and safety	<i>Provide healthy and safe working conditions that meet the basic needs of workers, particularly women and child workers.</i>	<ul style="list-style-type: none"> Establish protocols, such as a zero-harm workplace, that prevent individuals from being exposed to potential harm. Educate workers about hazards, especially in agricultural settings in the field. Educate workers about violence and harassment against women, establish protocols and provide counselling for women where necessary. Provide housing, where relevant, for migrant, seasonal and temporary workers. 	<p>Almost 60% of the 1.3 billion agricultural workers are located in developing countries. Of these workers, almost half are women. In addition, about 59% of all children engaged in hazardous work aged 5-17 are in the agriculture sector². Considering that the sector is one of the most dangerous in terms of rates of work-related fatalities, non-fatal accidents and occupational diseases, special attention must be paid to the health and safety of these workers.</p> 
 Decent standard of living for smallholder farmers			
Access to markets and fair trading terms	<i>Facilitate access to markets for smallholder farmers^{10,11}, particularly women, by creating value-added market linkages and fair trading terms.</i>	<ul style="list-style-type: none"> Share value and risk equitably between buyers and farmers by creating sustainable and longer term contracting practices and empower farmers to play a role in the design of contractual arrangements. Help smallholder farmers to organise collectively in farmer cooperatives or unions, thereby strengthening their negotiating power and participation within the value chain. Improve physical infrastructure and access to technology in order to facilitate market access. Promote and facilitate access to tailored financial services, including pre-financing schemes, risk-sharing mechanisms, quick payments and other options for farmers with cash constraints. Prioritise and support sourcing from smallholder farmers and cooperatives, particularly women. 	<p>Globally, more than 80% of smallholders operate in local and domestic food markets¹⁰. Power relations biased towards distributors adversely impact producers' margins and their longer term sustainability¹¹. The lack of market linkages has proved to be a key bottleneck for efficient market access¹². Often, women smallholders have fewer opportunities to access markets as a result of discrimination¹³. Poor market linkages substantially increase transaction costs and postharvest losses. Offtake agreements on prices and quantity, for instance, can facilitate long-term stability and access to fair and transparent market environments for smallholders.</p> 

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The framework: Social inclusion

Topic	Industry ask	Examples of business activity (not exhaustive)*	The need for corporate action
<p>Smallholder farmer productivity and climate resilience</p>	<p><i>Support smallholder farmer productivity, particularly for women, while building resilience to climate change impacts.</i></p>	<ul style="list-style-type: none"> Establish protocols, such as a zero-harm workplace, that prevent individuals from being exposed to potential harm. Educate workers about hazards, especially in agricultural settings in the field. Educate workers about violence and harassment against women, establish protocols and provide counselling for women where necessary. Provide housing, where relevant, for migrant, seasonal and temporary workers. 	<p>Almost 60% of the 1.3 billion agricultural workers are located in developing countries. Of these workers, almost half are women. In addition, about 59% of all children engaged in hazardous work aged 5-17 are in the agriculture sector². Considering that the sector is one of the most dangerous in terms of rates of work-related fatalities, non-fatal accidents and occupational diseases, special attention must be paid to the health and safety of these workers.</p> 
<p> Resource rights</p>			
<p>Land tenure rights</p>	<p><i>Respect land tenure rights, whether legally or customarily defined, of individuals, particularly women, indigenous groups and other vulnerable rights holders</i></p>	<ul style="list-style-type: none"> Comply with international guidelines that help secure land tenure rights for vulnerable groups. These include the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security and the Principles for Responsible Investment in Agriculture and Food Systems. Obtain community consent through free, prior and informed consent (FPIC) or through broad-based community consultation and participation. Be transparent with local communities and leaders and disclose information relevant for public interest. Require suppliers to respect land rights by including requirements in supplier codes of conduct, monitor compliance and conduct human rights due diligence. Ensure external individuals and communities have access to a grievance mechanism and provide adequate remedy for violations 	<p>Only 10% of the land managed by indigenous peoples and local communities is formally recognised by governments, leading to rights violations and precarious livelihoods for many of the most vulnerable¹⁶. Women are particularly exposed as they comprise only 10-20% of all landholders but make up half of the workforce in agriculture¹⁷. In countries with weak national governance and poor land administration, companies are increasingly expected to hold themselves to the highest international standards in their operations¹⁸.</p> 
<p>Water and natural resource rights</p>	<p><i>Respect the right of local communities to access water and other natural resources.</i></p>	<ul style="list-style-type: none"> Respect, protect and secure the human right to water as defined by international guidelines and recommendations as well as other natural resource rights of local communities. Engage in multi-stakeholder collaborations to address cumulative impacts on water and other natural resource availability. Require suppliers to respect water and other natural resource rights, such as timber, wood for fuel and medicinal plants, by including requirements in supplier codes of conduct, monitor compliance and conduct human rights due diligence. 	<p>Ownership and control of productive assets such as water are critical to secure livelihoods and reduce poverty¹⁹. Currently, 2.1 billion people are unserved with safe water²⁰. Marginalised groups are often overlooked, or discriminated against, when they try to access water²¹. Women and children are especially vulnerable.</p> 

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The framework: Social inclusion

Just as the SDGs place people first, WBA aims to put people at the heart of the transformations so that no one is left behind. This means that all companies must therefore meet minimum societal expectations, from respecting human rights to paying living wages and taxes. As part of this model, WBA has developed a set of draft [core social indicators](#) to assess the SDG2000, including those in scope for the Food and Agriculture Benchmark.

These core social indicators are proposed to act as responsible business 'hurdels'. If companies don't meet them, it will have a material impact on their assessment in the benchmark. We believe this approach is vital to avoid SDG-washing and to ensure people are at the heart of the food system transformation.

The following topics ([currently under consultation](#)) have been proposed for inclusion in the WBA benchmarks



Topic

- 1 Commitment to respect human rights
- 2 Human rights due diligence
- 3 Access to remedy
- 4 Governance of human rights issues (board oversight)
- 5 Freedom of association and collective bargaining
- 6 Forced labour
- 7 Child labour
- 8 Discrimination
- 9 Gender equality and women's empowerment
- 10 Health and safety
- 11 Living wages and social protection
- 12 Personal data protection
- 13 Corporate taxation
- 14 Anti-corruption
- 15 Lobbying and corporate political influence

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NUTRITION DEFINITIONS

- I. Vulnerable groups include vulnerable and marginalised populations across countries as well as within countries and markets. Vulnerability to a higher risk of malnutrition (undernutrition, micronutrient 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.
- II. The term ‘healthy and sustainable’ in the context of food refers to the required global shift to a planetary health diet, i.e. a diet that is healthy for both people and planet. The dietary shift to more plant-based foods and, in certain parts of the world, fewer animal-source foods is implied in the term ‘sustainable’ in this area of the framework. This shift is inevitably linked to and complements the required change to more sustainable food production (the latter being addressed by multiple topics in the ‘environment’ area of the framework).
- III. The term ‘unhealthy food’ in this context refers to nutritiously poor foods and non-alcoholic beverages that are high in added sugar, salt or fats²⁵.
- IV. Western-style diets are characterised by an overconsumption of animal-based protein, especially red meat. According to the EAT-Lancet Commission, current dietary patterns show a strong overconsumption of red meat in wealthier countries, especially North America. In certain regions, however, Animal source foods can contribute to nutrition and food security.

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SOCIAL INCLUSION DEFINITIONS

- I. A 'child' is anyone under the age of 18 as defined by the Convention on the Rights of the Child. A child can 'work' at an earlier age than 18 as specified in ILO Convention 138 Minimum Age for Admission to Employment (1973) – i.e. if the age is above the age for finishing compulsory schooling, is in any case not less than 15 years of age (and 14 years of age in specific circumstances in developing countries) and as long as it is not 'hazardous work'. 'Child labour' is work by people under 18 ('children') that is not permitted. 'Child work' is work by people under 18 ('children') that is permitted.
- II. Forced labour is defined as all work or service which is exacted from any person under the threat of a penalty and for which the person has not offered himself or herself voluntarily.
- III. A living wage is defined as sufficient to cover food, water, clothing, transport, education, healthcare and other essential needs for workers and their families based on a regular work week not including overtime hours.
- IV. Smallholder farmers are small-scale producers, processors, pastoralists, and fishers who manage areas between less than 1 hectare and 10 hectares.

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