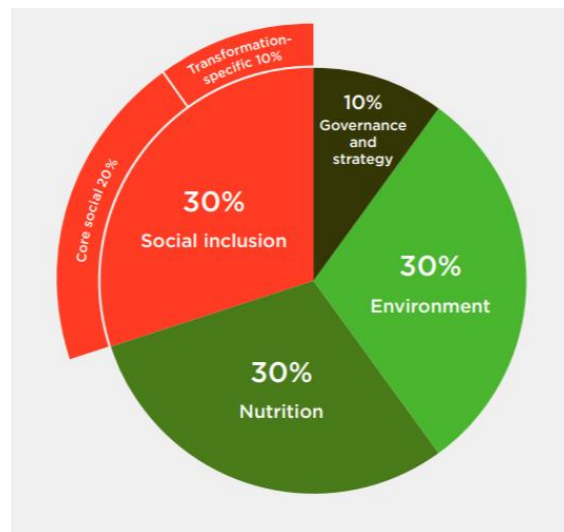


2021 Food and Agriculture Benchmark – scoring guidelines

This document outlines the scoring guidelines for the 2021 Food and Agriculture Benchmark indicators. It includes guidelines for all indicators in the benchmark measurement areas of governance and strategy, environment, nutrition and social inclusion, as outlined in the [Methodology for the Food and Agriculture Benchmark](#), published in February 2021.

General scoring approach

- **Range:** Each indicator is scored on a scale from 0 and 2. This is a five-layer scale (0, 0.5, 1, 1.5, 2). In each case, a score of 0 typically reflects no relevant disclosure and a score of 2 reflects leading performance. The core social indicators – applied across WBA Benchmarks - follow a slightly different structure because only basic minimum requirements are assessed. These indicators follow a three-layer scale (see page 16).
- **Weighting:** A company's total score is the weighted sum of scores per measurement area. This approach results in an overall score for each company (up to 100) as well as a score per measurement area. The three measurement areas of environment, nutrition and social inclusion carry an equal weighting of 30% each. Within the social inclusion measurement area, the core social indicators account for 20% and the food and agriculture-specific indicators for a further 10%. This is combined with a weighting of 10% for the governance and strategy measurement area.



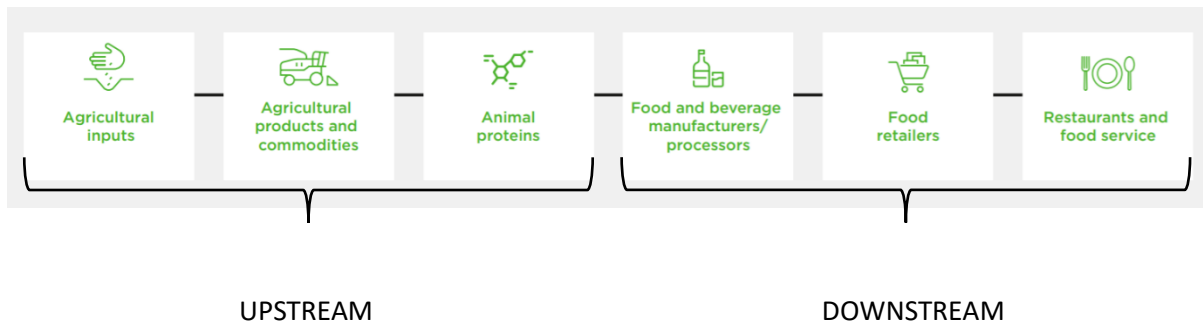
- **Non-applicability:** A central aspect of the benchmark is that companies across the value chain have a role to play in all dimensions of a food systems transformation, and therefore all 350 companies are equally assessed in each measurement area as highlighted above. However, some topics that sit within these measurement areas were deemed not applicable for certain companies along the value chain. Non-applicability assessments were based on the business activities and scope of operations for companies in each segment of the value chain, including an industry-level analysis where necessary. This resulted in several indicators in the environment and nutrition measurement areas being deemed not applicable for some of the companies in scope. For instance, companies that do not rear animals or source animal products through their own operations or supply chains were not assessed on indicators B11 (animal welfare) and B12 (antibiotics use and growth promoting substances). Similarly, companies that do not manufacture or sell consumer-facing products were not assessed on indicators C3 (clear and transparent

labelling) and C4 (responsible marketing). Where indicators are deemed not applicable, the weight is distributed evenly amongst the remaining indicators in that measurement area.

- **Data:** A company survey was developed based on the methodology and its indicators. This survey was pre-filled on the basis of publicly disclosed corporate information. Companies were given the opportunity to review and add additional data throughout an eight-week data collection process in April-May 2021. All data used for the benchmark is already public or could be made public. Only data at the company parent level and provided to WBA in the English language was considered. Further, the 2021 Food and Agriculture Benchmark includes corporate data for 2019-20.

Assessing companies up- and downstream in the food value chain

Depending on their business activities, companies were placed in one of the benchmark's six segments. Companies that have activities spanning multiple products/services and/or activities in the food value chain were placed in multiple segments. The first three segments are considered upstream and the last three downstream.



In the environment and nutrition measurement areas, five indicators have two sets of scoring guidelines, reflecting differing levels of impact on those topics for upstream versus downstream companies. Companies were assessed against one set of guidelines, depending on their classification.

In the environment measurement area, three indicators make a distinction between companies that only source agricultural commodities or products (downstream), against those that also produce these commodities or products, owning or directly controlling land (upstream). This applies to the following indicators:

- B6. Soil health and agrobiodiversity
- B7. Fertiliser and pesticide use
- B8. Water use

If a company is classified in both upstream and downstream segments, it was assessed against the upstream guidelines.

In the nutrition measurement area, two indicators make a distinction between companies that have consumer facing products in their portfolio versus non-consumer facing companies. These are the indicators:

- C1. Availability of healthy foods
- C2. Accessibility and affordability of healthy foods

If a company is classified in both upstream and downstream segments, it was assessed against the downstream guidelines.

In the governance and strategy and social inclusion measurement areas, companies classified as both upstream and downstream were assessed against the same guidelines.

A. Governance and strategy

Indicator	0	0.5	1	1.5	2
A1: Sustainable development strategy	The company does not disclose information regarding its sustainability strategy, its objectives, and targets, nor its identification and prioritisation process.	The company discloses objectives covering any sustainability topics across the three benchmark measurement areas (environment, nutrition and social inclusion)	The company meets score 0.5 AND discloses its process for identifying and prioritising its most relevant sustainability topics, as well the outcome of this process in relation to its sustainability strategy	The company meets score 1 AND discloses time-bound targets for its most relevant sustainability topics and reports against them.	The company meets score 1.5 AND discloses its long-term sustainability strategy, covering sustainability topics across all three benchmark measurement areas (environment, nutrition and social inclusion) in relation to both its own operations and its value chain.
A2: Governance and accountability for sustainable development	The company does not disclose information regarding its governance and accountability structures linked to sustainability topics.	The company discloses having persons, teams or committees within the company who are responsible for the implementation of its sustainable development strategy.	The company meets score 0.5 AND discloses that accountability and oversight for its sustainability strategy lies with the highest governance body.	The company meets score 1 AND discloses its decision-making process and oversight responsibilities, as well as its management/executive-level OR highest governance body remuneration policy regarding sustainability.	The company meets score 1.5 AND discloses the management/executive-level AND highest governance body remuneration policy regarding sustainability, covering sustainability topics across all three benchmark measurement areas (environment, nutrition and social inclusion).
A3: Stakeholder engagement	The company does not disclose information on how it engages with its stakeholders.	The company discloses that it undertakes stakeholder engagement activities and provides an overview of the issues raised.	The company meets score 0.5 AND ONE of the following criteria: (a) discloses its process for identifying and engaging with stakeholders; (b) discloses the outcomes of its stakeholder engagement and its integration into its sustainability strategy; (c) its stakeholder engagement covers sustainability topics across all three benchmark measurement areas (environment, nutrition and social inclusion) and includes its value chain.	The company meets score 0.5 AND TWO of the following criteria: (a) discloses its process for identifying and engaging with stakeholders; (b) discloses the outcomes of its stakeholder engagement and its integration into its sustainability strategy; (c) its stakeholder engagement covers sustainability topics across all three benchmark measurement areas (environment, nutrition, and social inclusion) and includes its value chain.	The company meets score 0.5 AND ALL of the following criteria: (a) discloses its process for identifying and engaging with stakeholders; (b) discloses the outcomes of its stakeholder engagement and its integration into its sustainability strategy; (c) its stakeholder engagement covers sustainability topics across all three benchmark measurement areas (environment, nutrition and social inclusion) and includes its value chain.

B. Environment

Indicator	0	0.5	1	1.5	2
B1: Scope 1 and 2 GHG emissions	The company does not provide evidence of reducing its scope 1 and 2 GHG emissions.	The company discloses quantitative reductions for segments of its scope 1 or scope 2 emissions.	The company has a target to reduce its scope 1 and 2 emissions but does not report against the target OR The company does not have a target, but discloses quantitative reductions for its scope 1 and 2 emissions.	The company has a target (not aligned with 1.5°C) to reduce scope 1 AND 2 emissions and reports progress against the target	The company has a target (aligned with 1.5°C) to reduce scope 1 AND 2 emissions and reports progress against the target.
B2: Scope 3 GHG emissions	The company does not provide evidence of reducing its scope 3 GHG emissions.	The company provides qualitative evidence of efforts to reduce its scope 3 emissions OR The company demonstrates that it is measuring scope 3 emissions by disclosing segments of its scope 3 emissions.	The company has a time-bound target to reduce scope 3 emissions but does not report against the target OR The company does not have a time-bound target, but discloses quantitative reductions for its scope 3 emissions.	The company has a time-bound target (not aligned with 1.5°C) to reduce scope 3 emissions and reports progress against the target	The company has a time-bound target (aligned with 1.5°C) to reduce scope 3 emissions and reports progress against the target. OR The company has a net-zero by 2050 for scope 3 emissions and reports against the target and provides comprehensive disclosure on scope 3 emissions segments.
B3: Protection of terrestrial natural ecosystems	The company does not provide evidence of achieving deforestation and conversion-free (DCF) supply chains for its high-risk commodities.	The company provides qualitative evidence towards achieving DCF supply chains for its relevant high-risk commodities.	The company has a DCF target for some, but not all , of its relevant high-risk commodities, and reports against the target by disclosing the proportion of commodities that are DCF. OR The company provides evidence that it has	The company has a DCF target for all its relevant high-risk commodities, and reports against the target by disclosing the proportion of commodities that are DCF.	The company provides evidence that it has achieved 100% DCF supply chains for all its relevant high-risk commodities.

			<p>achieved DCF for some but not all of its relevant high-risk commodities.</p> <p>OR</p> <p>The company has a DCF target for all of its relevant high-risk commodities, but does not disclose the proportion of commodities that are DCF.</p>		
B4: Sustainable fishing and aquaculture	The company does not provide evidence of sustainable fishing and aquaculture operations and/or the sustainable sourcing of seafood and aquaculture feed ingredients.	The company provides qualitative evidence of a commitment to sustainable fishing and aquaculture with environmental sourcing criteria.	<p>The company meets score 0.5 AND has a time-bound target to source or produce sustainable seafood, but does not report against the target</p> <p>OR</p> <p>The company does not have a time-bound target but reports a quantitative increase in metrics for sustainable fisheries and aquaculture operations and sourcing.</p>	The company has a time-bound target for sustainable fisheries and aquaculture for 100% of its portfolio, and reports progress against this target.	The company provides evidence that 100% of its portfolio comes from sustainable fisheries and aquaculture.
B5: Protein diversification¹	The company does not provide evidence of transitioning to a diversified protein portfolio.	The company provides qualitative evidence of protein diversification activities or commitments	<p>The company has a time-bound target to increase alternative proteins in its activities and reports progress against it</p> <p>OR</p> <p>The company discloses the proportion of its portfolio/</p>	<p>The company has a sales-based, time-bound target to increase alternative proteins, but does not report against the target</p> <p>OR</p> <p>The company does not have a sales-based target, but discloses</p>	The company has a sales-based time-bound target for replacing animal proteins with alternative proteins as a percentage of its total portfolio, and reports progress against the target.

¹ Protein diversification refers to increasing the proportion of proteins that comprise of plant-based proteins, and other alternatives, such as cell-based meat and plant-based dairy alternatives.

			sales/ products / menus that consist of alternative proteins.	an increase in alternative proteins sales.	
B6: Soil health and agrobiodiversity	<u>UPSTREAM:</u> The company does not provide evidence of adopting sustainable production practices that improve soil health and increase agrobiodiversity.	<u>UPSTREAM:</u> The company provides qualitative evidence on sustainable practices that improve soil health and/or increase agrobiodiversity.	<u>UPSTREAM:</u> The company has a time-bound target to increase % of production from sustainable practices that improve soil health and/or increase agrobiodiversity but does not report against it OR The company does not have a time-bound target but discloses quantitative evidence of an increased percentage of production from sustainable practices that improve soil health and/or increase agrobiodiversity.	<u>UPSTREAM:</u> The company has a time-bound target for percentage of production from sustainable practices that improve soil health and/or increase agrobiodiversity, and reports progress against it AND where applicable, expects its suppliers to adopt sustainable practices that improve soil health and/or increase agrobiodiversity through policies, targets and/or programs.	<u>UPSTREAM:</u> The company meets score 1.5 AND discloses quantifiable data on its impact on soil health and/or agrobiodiversity.

	<p><u>DOWNSTREAM:</u> The company does not provide evidence of adopting sustainable sourcing practices that improve soil health and increase agrobiodiversity.</p>	<p><u>DOWNSTREAM:</u> The company provides qualitative evidence on sustainable sourcing practices that improve soil health and/or increase agrobiodiversity.</p>	<p><u>DOWNSTREAM:</u> The company has a policy on sustainable sourcing practices that improve soil health and/or increase agrobiodiversity.</p> <p>OR</p> <p>The company provides quantitative evidence on sustainable sourcing practices that improve soil health and/or increase agrobiodiversity.</p>	<p><u>DOWNSTREAM:</u> The company has a time-bound target for the percentage of food (by volume or procurement spend) sourced from sustainable practices that improve soil health and/or increase agrobiodiversity, but does not report against it</p> <p>OR</p> <p>The company does not have a time-bound target, but discloses evidence of the percentage of food (by volume or procurement spend) sourced from sustainable practices that improve soil health and/or increase agrobiodiversity</p>	<p><u>DOWNSTREAM:</u> The company has a time-bound target for the percentage of food (by volume or procurement spend) to be sourced from sustainable practices that improve soil health and/or increase agrobiodiversity AND reports progress against the target.</p>
<p>B7: Fertiliser and pesticide use</p>	<p><u>UPSTREAM:</u> The company does not provide evidence of optimising the use of fertilisers and pesticides.</p>	<p><u>UPSTREAM:</u> The company provides qualitative evidence on optimising the use of fertilisers and/or pesticides.</p>	<p><u>UPSTREAM:</u> The company has a time-bound target to optimise the use of fertilisers AND/OR pesticides, but does not report against it</p> <p>OR</p> <p>The company does not have a time-bound target, but discloses quantitative evidence of optimising the use of fertilisers and/or pesticides.</p>	<p><u>UPSTREAM:</u> The company has a time-bound target to optimise the use of fertilisers OR pesticides and is reporting progress against the target AND, where applicable, expects its suppliers to adopt sustainable practices that optimise fertiliser and/or pesticide use through policies, targets and/or programs.</p>	<p><u>UPSTREAM:</u> The company has a time-bound target to optimise the use of fertilisers AND pesticides, and reports progress against the target AND where applicable, expects its suppliers to adopt sustainable practices that optimise fertiliser and/or pesticide use through policies, targets and/or programs.</p>
	<p><u>DOWNSTREAM:</u> The company does not provide evidence of optimising the use of fertilisers and pesticides.</p>	<p><u>DOWNSTREAM:</u> The company provides qualitative evidence on sustainable sourcing practices to optimise the use of fertilisers and/or pesticides.</p>	<p><u>DOWNSTREAM:</u> The company has a policy on sustainable sourcing practices to optimise use of fertilisers and/or pesticides.</p> <p>OR</p>	<p><u>DOWNSTREAM:</u> The company has a time-bound target for the percentage of food (by volume or procurement spend) to be sourced from suppliers that optimise the use of fertilisers AND/OR pesticides</p>	<p><u>DOWNSTREAM:</u> The company has a time-bound target for the percentage of food (by volume or procurement spend) to be sourced from suppliers that optimise the use of fertilisers</p>

			The company provides quantitative evidence on sustainable sourcing practices to optimise use of fertilisers and/or pesticides.	OR The company does not have a time-bound target, but provides evidence for the percentage of food (by volume or procurement spend) sourced from suppliers that optimise the use of fertilisers AND/OR pesticides	AND pesticides, and reports progress against the target.
B8: Water use	<u>UPSTREAM:</u> The company does not provide evidence of reducing its water withdrawal across its operations and supply chain.	<u>UPSTREAM:</u> The company has a time-bound target to reduce water withdrawal across own operations, but does not report against the target OR The company does not have a time-bound target but discloses quantitative reductions in water withdrawal across its own operations.	<u>UPSTREAM:</u> The company has a time-bound target to reduce water withdrawal across its own operations and reports progress against the target.	<u>UPSTREAM:</u> The company meets score 1 AND provides evidence of dependency on water-stressed areas across its own operations AND where applicable, expects its suppliers to reduce water withdrawal through policies, targets and/or programmes.	<u>UPSTREAM:</u> The company meets score 1.5 AND discloses the proportion of withdrawals from water-stressed areas AND where applicable, provides evidence of dependency on water-stressed areas in its supply chain, and discloses engagement with suppliers in such areas.
	<u>DOWNSTREAM:</u> The company does not provide evidence of reducing its water withdrawal across its own operations and supply chain.	<u>DOWNSTREAM:</u> The company has a time-bound target to reduce water withdrawal across its own operations, but does not report against the target. OR The company does not have a time-bound target but discloses quantitative reductions in water withdrawal across its own operations.	<u>DOWNSTREAM:</u> The company has a time-bound target to reduce water withdrawal across its own operations and reports progress against the target.	<u>DOWNSTREAM:</u> The company meets score 1 AND engages with suppliers to reduce water withdrawal in its supply chain.	<u>DOWNSTREAM:</u> The company meets score 1.5 AND provides evidence of its dependency on water-stressed areas in its supply chain, and engages with suppliers on the management of water-stressed areas.

<p>B9: Food loss and waste</p>	<p>The company does not provide evidence of reducing food loss and waste (FLW).</p>	<p>The company provides qualitative evidence of reducing FLW across its own operations.</p> <p>OR</p> <p>The company demonstrates that it is measuring FLW across its own operations.</p>	<p>The company has a time-bound target to reduce FLW across its own operations, but does not report against it.</p> <p>OR</p> <p>The company provides quantitative evidence of reducing FLW across its own operations.</p>	<p>The company has a time-bound target to reduce FLW across its own operations, and reports progress against it.</p>	<p>The company meets score 1.5 AND provides evidence of activities to collaborate with value chain partners to prevent FLW.</p>
<p>B10: Plastic use and sustainable packaging</p>	<p>The company does not provide evidence of reducing its plastic use and transitioning to more sustainable forms of packaging.</p>	<p>The company provides qualitative evidence of reducing plastic use AND/OR transitioning to more sustainable forms of packaging.</p>	<p>The company has a time-bound target to reduce plastic use AND/OR transition to more sustainable forms of packaging, but does not report against it.</p> <p>OR</p> <p>The company does not have a time-bound target but provides quantitative evidence of reducing plastic use AND/OR increase in more sustainable forms of packaging.</p>	<p>The company has a time-bound target to reduce plastic use AND/OR transition to more sustainable forms of packaging AND reports progress against the target.</p>	<p>The company provides evidence that it has achieved 100% sustainable packaging across its operations AND demonstrates that it is engaging with value chain partners to reduce plastic use or transition to sustainable forms of packaging.</p>

<p>B11: Animal welfare²</p>	<p>The company does not provide evidence of improving animal welfare.</p>	<p>The company has a policy that addresses animal welfare issues (in its supply chain where relevant), but it does not apply to all species, geographies and products.</p> <p>OR</p> <p>The company has a time-bound target(s) that addresses animal welfare issues (in its supply chain where relevant), but it does not apply to all species, geographies and products.</p>	<p>The company has a policy that addresses at least 2 key animal welfare issues (in its supply chain where relevant) that applies to all species, geographies and products, but does not disclose evidence of processes such as third-party certifications or third-party audits.</p> <p>OR</p> <p>The company has a time-bound target(s) that addresses key animal welfare issues (in its supply chain where relevant) that applies to all species, geographies and products, but does not report against it.</p>	<p>The company has a policy that addresses at least 3 key animal welfare issues (in its supply chain where relevant) that applies to all species, geographies and products, and discloses evidence of processes such as third-party certifications or third-party audits.</p> <p>OR</p> <p>The company has a time-bound target(s) that addresses key animal welfare issues (in its supply chain where relevant) that applies to all species, geographies and products, and reports against it.</p>	<p>The company has time-bound target(s) that addresses all key animal welfare issues (in its supply chain where relevant) that applies to all species, geographies and products, and reports against it, and discloses evidence of processes such as third-party certifications or third-party audits.</p>
<p>B12: Antibiotics use and growth promoting substances</p>	<p>The company does not provide evidence of reducing the use of medically important antimicrobials, and prohibiting the prophylactic use of antibiotics and growth promoting substances for aquatic and farm animals.</p>	<p>The company has a policy on reducing the prophylactic use of antibiotics AND/OR growth promoting substances, but it does not apply to all species, geographies and products.</p>	<p>The company has a policy on reducing the prophylactic use of antibiotics AND growth promoting substances that applies to all species, geographies and products, AND discloses processes to implement the policy (e.g. audit and verification processes).</p>	<p>The company meets score 1 AND has time-bound targets for zero use of growth-promoting substances and prophylactic use of antibiotics and reports against the targets.</p> <p>OR</p> <p>The company has a time-bound target (with suppliers where applicable) to reduce the total use of antibiotics classified as “medically important</p>	<p>The company meets both elements of score 1.5.</p>

² Key species under this indicator includes: laying hens; broiler chickens; pigs (sows and meat pigs); dairy cows and calves; beef cattle; aquaculture/farmed fish.

				antimicrobials” and reports against the targets.	
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C. Nutrition

Indicator	0	0.5	1	1.5	2
C1: Availability of healthy foods	<u>UPSTREAM:</u> The company does not provide evidence of committing to supporting the production of healthy and nutritious foods.	<u>UPSTREAM:</u> The company has a commitment to support the production of healthy and nutritious foods.	<u>UPSTREAM:</u> The company provides qualitative evidence of activities that contribute to increasing the production and variety of healthy and nutritious foods AND/OR improving the nutritional quality of foods.	<u>UPSTREAM:</u> The company meets score 1 AND discloses quantitative evidence on the impact of these activities.	<u>UPSTREAM:</u> The company meets score 1.5 AND discloses quantitative evidence of a global and company-wide approach.
	<u>DOWNSTREAM:</u> The company does not provide evidence of committing to and delivering on proportionally increasing sales and production of healthy foods.	<u>DOWNSTREAM:</u> 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 and products that address other nutrient deficiencies (e.g. protein deficiency).	<u>DOWNSTREAM:</u> 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 and products that address other nutrient deficiencies (e.g. protein deficiency).	<u>DOWNSTREAM:</u> The company meets score 1 AND has a target for the percentage of healthy (according to the company’s definition) food products/ menus. The company is transparent on its definition of healthy (in alignment with widely recognised nutritional guidelines).	<u>DOWNSTREAM:</u> The company meets score 1.5 AND reports progress against it.
	<u>UPSTREAM:</u> The company does not provide evidence of addressing food insecurity by improving accessibility and affordability of healthy and nutritious foods.	<u>UPSTREAM:</u> The company has a commitment to address food insecurity by improving the accessibility and affordability of healthy and nutritious foods.	<u>UPSTREAM:</u> The company meets score 0.5 AND collaborates with value chain partners to improve accessibility and affordability AND/OR develops projects specifically designed to address accessibility and	<u>UPSTREAM:</u> The company meets score 1 AND discloses quantitative evidence on the impact of its activities that address accessibility and affordability of healthy and nutritious food.	<u>UPSTREAM:</u> The company meets score 1.5 AND discloses quantitative evidence of a global and company-wide approach.

C2: Accessibility and affordability of healthy foods			affordability of healthy and nutritious food.		
	<u>DOWNSTREAM:</u> The company does not provide evidence of addressing food insecurity by improving accessibility and affordability of healthy foods.	<u>DOWNSTREAM:</u> The company has a commitment to address food insecurity through improving the accessibility and affordability of healthy foods.	<u>DOWNSTREAM:</u> The company meets score 0.5 AND has strategic commercial activities designed to improve the accessibility and affordability of healthy foods for vulnerable groups.	<u>DOWNSTREAM:</u> The company meets score 1 AND has a time-bound target(s) to improve the accessibility and affordability of healthy foods for vulnerable groups through its commercial activities.	<u>DOWNSTREAM:</u> The company meets score 1.5 AND reports progress against its target(s).
C3: Clear and transparent labelling	The company does not provide evidence of providing nutritional information through clear, intuitive and accurate labelling.	The company has a commitment to comply with national regulations regarding labelling or (where legal) to provide nutrition information on key relevant nutrients and portion- or serving based information through Back-of-Pack (BOP) labelling. OR	The company meets score 0.5 AND has a commitment to make nutritional information available to consumers through Front-of-Pack labelling (FOP) or other consumer-facing nutrition label.	The company meets score 1 AND discloses the percentage of products/menus for which all of its labelling commitments have been rolled out AND , where relevant, provides evidence of adoption of interpretive FOP.	The company meets score 1.5 AND 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 AND , where relevant, discloses the percentage of products for which interpretive FOP have been rolled out.

		The company has a commitment to make nutrition information available for all customers (in-store or online).			
C4: Responsible marketing	The company does not provide evidence of marketing strategies that prioritise healthy foods, especially when marketing to children.	The company has a responsible marketing commitment OR policy around food aligned with international codes and guidelines OR national regulations. If the company produces or sells food suitable for children in their portfolio, it has a responsible marketing policy/commitment/strategy specifically tailored to children and teens across all media channels aligned with international codes and guidelines.	The company meets score 0.5 AND provides evidence of activities to promote healthy foods. Where relevant, this evidence includes children and teens.	The company meets score 1 AND discloses the proportion of marketing budget spent on promoting healthy foods.	The company meets score 1.5 AND has a target for increasing the proportion of marketing budget spent on promoting healthy foods AND reports progress against it.
C5: Workforce nutrition	The company does not provide evidence of workforce nutrition programmes.	The company provides evidence that it has one of the four programme categories: healthy food at work, nutrition education, nutrition-focused health checks, breastfeeding support.	The company provides evidence that it addresses at least two workforce nutrition issues through company-wide policies.	The company meets score 1 AND discloses quantitative evidence on the percentage of food offerings (in cafeterias, snack bars, vending machines) that is healthy OR the percentage of cafeterias that provide healthy options. OR The company has a time-bound target to make healthy food the	The company meets score 1.5 AND discloses quantitative evidence that the majority of all food offerings is healthy OR that the majority of cafeteria provide healthy options.

				majority of all food offerings OR to make the majority of cafeterias provide healthy options.	
C6: Food safety	The company does not provide evidence of ensuring safe food for consumers.	The company demonstrates compliance with national regulations and/or the Codex Alimentarius guidelines on General Principles of Food Hygiene: Good Hygiene Practices and the Hazard Analysis and Critical Control Point (HACCP) System.	The company provides evidence that 100% of its own operations are certified to a GFSI-recognised food safety scheme / certification programme OR other widely recognised (industry-specific) certification.	The company meets score 1 AND discloses the percentage of food suppliers certified to a GFSI-recognised food safety scheme / certification programme, where relevant.	The company meets score 1.5 AND demonstrates that 100% of the company's own operations and, where relevant, 100% of its suppliers are certified to a GFSI-recognised food safety scheme / certification programme.

D. Social inclusion

WBA's core social indicators

WBA's 18 core social indicators assess companies in three dimensions: respect human rights, providing and promoting decent work and acting ethically. Each core social indicator is scored on a scale of 0 to 1. The scale has three layers:

- Fully met: a company meets all of the elements for a particular indicator.
- Partially met: a company meets some of the elements for a particular indicator.
- Not met: a company meets none of the elements for a particular indicator.

In cases where an indicator can be met by fulfilling one element, a partially met score is not available. A company can only fully meet (1 point) or not meet (0 points) such indicators. The scoring guidelines for the core social indicators are consistent with [WBA's Social Transformation Framework](#), published in January 2021.

Respect human rights

D1: Commitment to respect human rights	The company publicly commits to respecting all internationally recognised human rights across its activities.
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<p>Indicator element(s)</p> <p><i>This indicator is fully met by meeting indicator element (a).</i></p>	<p>(a) The company has a publicly available policy statement committing it to respect human rights, which is approved by the highest governance body.</p>	<p>Indicator element guidance</p> <p>To meet indicator element (a), the company’s policy statement must explicitly:</p> <ul style="list-style-type: none"> • commit to respect human rights, or • commit to respect the rights in the Universal Declaration of Human Rights, or • commit to respect the rights in the International Bill of Human Rights, or • commit to respect all internationally recognised human rights. <p>A policy that only covers a part of the company’s activities will not meet the indicator element.</p>
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<p>D2: Commitment to respect the human rights of workers</p>	<p>The company publicly commits to respecting the principles concerning fundamental rights at work in the eight ILO core conventions as set out in the ILO Declaration on Fundamental Principles and Rights at Work. It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.</p>	
<p>Indicator element(s)</p> <p><i>This indicator is fully met by meeting both of the elements (a) and (b).</i></p>	<p>(a) The company has a publicly available policy statement committing it to respecting the human rights that the ILO has declared to be fundamental rights at work, which is approved by the highest governance body.</p> <p>AND</p> <p>(b) The company has a publicly available statement of policy that expects its business relationships to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.</p>	<p>Indicator element guidance</p> <p>Indicator element (a) would be met by an explicit commitment to respecting ‘the human rights that the ILO has declared to be fundamental rights at work’ collectively. It would also be met by an explicit commitment to respect each of the human rights that the ILO has declared to be fundamental rights at work, namely: freedom of association and the right to collective bargaining, and the rights not to be subject to forced labour, child labour and discrimination in respect of employment and occupation.</p> <p>Indicator element (b) would be met by placing a ‘requirement’ instead of an ‘expectation’ on business relationships. However, it would not be met by using language such as ‘business relationships are encouraged to respect...’.</p>

D3: Identifying human rights risk and impacts	The company proactively identifies its human rights risks and impacts.	
Indicator element(s) <i>This indicator is fully met by meeting both of the elements (a) and (b).</i>	<p>(a) The company describes the process(es) to identify its human rights risks and impacts in specific locations or activities covering its own operations.</p> <p>AND</p> <p>(b) The company describes the process(es) to identify its human rights risks and impacts in specific locations or activities through relevant business relationships.</p>	Indicator element guidance To meet indicator elements (a) and (b), the company must have a clear process or processes in place to identify its risks to and impacts on people. This could include undertaking desk-based research to identify key risks in the company's industry and the regions in which it operates and analysing its internal process(es) to understand its own human rights risks.

D4: Assessing human rights risks and impacts	Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts.	
Indicator element(s) <i>This indicator is fully met by meeting one of the elements (a) or (b).</i>	<p>(a) The company describes its process(es) for assessing its human rights risks and discloses what it considers to be its salient human rights issues. This description includes how relevant factors are taken into account, such as geographical, economic, social and other factors.</p> <p>OR</p> <p>(b) The company publicly discloses the results of its assessments, which may be aggregated across its operations and locations.</p>	Indicator element guidance Regarding element (a), in assessing the salience of its human rights issues, the company should consider: <ul style="list-style-type: none"> • Scale: the gravity of the impact • Scope: the number of individuals who are or could be affected • Remediability: any limits on the ability to restore those affected to a situation at least the same as, or equivalent to, their situation before the adverse impact.

D5: Integrating and acting on human rights risk and impact assessments	The company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes by taking appropriate actions to prevent, mitigate or remediate its salient human rights issues.	
Indicator element(s) <i>This indicator is fully met by meeting one of the elements (a) or (b).</i>	<p>(a) The company describes its global system to take action to prevent, mitigate or remediate its salient human rights issues, AND this includes a description of how its global system applies to its supply chain.</p> <p>OR</p> <p>(b) The company provides an example of the specific conclusions reached and actions taken or to be taken on at least one of its salient human rights issues as a result of assessment processes in at least one of its activities/operations in the last three years.</p>	Indicator element guidance Regarding element (a), where the company has a clear global system, it can be assumed that this system or approach is used in each particular location the company operates in.

D6: Engaging with affected and potentially affected stakeholders	As part of identifying and assessing its human rights risks and impacts, the company identifies and engages with stakeholders whose human rights have been or may be affected by its activities.	
Indicator element(s) <i>This indicator is fully met by meeting both of the elements (a) and (b).</i>	<p>(a) The company discloses the categories of stakeholders whose human rights have been or may be affected by its activities.</p> <p>AND</p> <p>(b) The company provides at least two examples of its engagement with stakeholders whose human rights have been or may be affected by its activities (or their legitimate representatives or multi-stakeholder initiatives) in the last two years.</p>	Indicator element guidance In order to meet elements (a) and (b), identifying and engaging with stakeholders must be part of the company's identification and assessment of its human rights risks and impacts. Regarding element (b), engaging with potentially and actually affected stakeholders means engaging in a dialogue with the stakeholders who might be, or are, impacted by the company's activities and/or with their legitimate representatives and/or with multi-stakeholder initiatives. Depending on the

		nature of the company's operations, stakeholders can include (but are not limited to) workers, their families, local communities and any other person or group of people whose life and environment may be impacted.
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D7: Grievance mechanisms for workers	The company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues.	
Indicator element(s) <i>This indicator is fully met by meeting element (a).</i>	(a) The company indicates that it has one or more channel(s)/mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company.	<p>Indicator element guidance</p> <p>An explicit reference to human rights is not required, but it must be clear to stakeholders that a channel/mechanism designed to cover other topics (e.g. a corruption hotline) can be used to raise human rights complaints or concerns as well.</p> <p>A mechanism that is purely anonymous will not meet the indicator element as it will not necessarily provide access to remedy for affected individuals.</p>

D8: Grievance mechanisms for external individuals and communities	The company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which individuals and communities who may be adversely impacted by the Company can raise complaints or concerns, including in relation to human rights issues.	
Indicator element(s) <i>This indicator is fully met by meeting element (a).</i>	(a) The company indicates that it has one or more channel(s)/mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company (or individuals or organisations acting on their behalf or who are otherwise in a position to be aware of adverse impacts), to raise complaints or concerns.	<p>Indicator element guidance</p> <p>An explicit reference to human rights in the mechanism is not required, but it must be clear to stakeholders that a channel/mechanism designed to cover other topics (e.g. a corruption hotline) can be used to raise human rights complaints or concerns as well.</p> <p>A mechanism that is purely anonymous will not meet the indicator element as it will not necessarily provide access to remedy for affected individuals.</p>

Core social indicators: Provide and promote decent work

<p>D9: Health and safety fundamentals</p>	<p>The company publicly commits to respecting the health and safety of workers and discloses relevant data. It also places health and safety expectations on and monitors the performance of its business relationships.</p>	
<p>Indicator element(s)</p> <p><i>This indicator is fully met by meeting all of the elements (a) to (d).</i></p>	<p>(a) The company has a publicly available policy statement committing it to respect the health and safety of workers.</p> <p>AND</p> <p>(b) The company discloses quantitative information on health and safety for its workers.</p> <p>AND</p> <p>(c) The company has a publicly available statement of policy that expects its business relationships to commit to respecting the health and safety of their workers.</p> <p>AND</p> <p>(d) The company discloses how it monitors the health and safety performance of its business relationships.</p>	<p>Indicator element guidance</p> <p>To meet element (a), the company’s policy statement could can commit to providing a healthy and safe workplace, respecting the health and safety of its workers or equivalent language.</p> <p>Element (b) would be met by at least disclosing information in line with GRI 403-9:</p> <ul style="list-style-type: none"> • the number and rate of fatalities as a result of work-related injuries • the number and rate of high-consequence work-related injuries (excluding fatalities) • the number and rate of recordable work-related injuries • the main types of work-related injuries • the number of hours worked. <p>To meet element (c), the company’s policy statement must include an expectation that its business relationships commit to providing healthy and safe workplaces, respecting the health and safety of their workers or equivalent wording.</p>
<p>D10: Living wage fundamentals</p>	<p>The company is committed to paying its workers a living wage and supports the payment of a living wage by its business relationships.</p>	
<p>Indicator element(s)</p> <p><i>This indicator is fully met by meeting all of the elements (a) to (c).</i></p>	<p>(a) The company discloses a time-bound target for paying all workers a living wage or that it has achieved paying all workers a living wage.</p> <p>AND</p>	<p>Indicator element guidance</p> <p>Element (a) would not be met where a target does not state the year in which a company intends to achieve the goals.</p> <p>Element (b) would be met where a company:</p>

	<p>(b) The Company describes how it determines a living wage for the regions where it operates.</p> <p>AND</p> <p>(c) The company describes how it works to support the payment of a living wage by its business relationships.</p>	<p>describes how it works with relevant trade unions (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law) to determine a living wage, or describes the methodology it uses to determine a living wage (e.g. the Anker Methodology for Estimating a Living Wage, the Massachusetts Institute of Technology Living Wage Calculator).</p> <p>Element (c) would be met where a company:</p> <p>requires its business relations to pay their workers a living wage, or</p> <p>expects its business relationships to pay their workers a living wage AND provides a description of how it works with its business relationships.</p>
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D11: Working hours fundamentals	The company does not require workers to work more than the regular and overtime hours and places equivalent expectations on its business relationships.	
Indicator element(s) <i>This indicator is fully met by meeting all of the elements (a) to (c).</i>	<p>(a) The company publicly states that workers shall not be required to work more than 48 hours in a regular work week or 60 hours including overtime.</p> <p>AND</p> <p>(b) The company publicly states that all overtime work must be consensual and be paid at a premium rate.</p> <p>AND</p> <p>(c) The company has a public expectation that its business relationships shall not require workers to work more than 48 hours in a regular work week or 60 hours including overtime.</p>	<p>Indicator element guidance</p> <p>Element (a) and (c) would not be met if a company's position on a regular work week is '60 hours including overtime' but excludes the key 48 hours element. This is to avoid a scenario where a company defines a regular work week as 55 hours, with only five hours of premium overtime, thereby making up a total of 60 hours.</p> <p>The exception to this would be where a company explains there is a legally defined maximum regular work week of 48 hours, or less, in every country in which both it and its business relationships operate.</p>

D12: Collective bargaining fundamentals	The company discloses information about collective bargaining agreements covering its workforce and its approach to supporting the practices of its business relationships in relation to freedom of association and collective bargaining.	
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Indicator element(s) <i>This indicator is fully met by meeting both of the elements (a) and (b).</i>	<p>(a) The company discloses the proportion of its total direct operations workforce covered by collective bargaining agreements.</p> <p>AND</p> <p>(b) The company describes how it works to support the practices of its business relationships in relation to freedom of association and collective bargaining.</p>	Indicator element guidance In order to meet element (b), a company should explain more than just how it observes or monitors its business relationships, as part of its work to support business relationships in relation to freedom of association and collective bargaining. For example, with respect to its suppliers, it could provide training to them or conduct joint projects with them.
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D13: Workforce diversity disclosure fundamentals	The company discloses the percentage of employees for each employee category by at least four indicators of diversity.	
Indicator element(s) <i>This indicator is fully met by meeting all of the elements (a) to (d).</i>	<p>(a) The company discloses the proportion of its total direct operations workforce for each employee category by age group.</p> <p>AND</p> <p>(b) The company discloses the proportion of its total direct operations workforce for each employee category by gender.</p> <p>AND</p> <p>(c) The company discloses the proportion of its total direct operations workforce for each employee category by race or ethnicity.</p> <p>AND</p> <p>(d) The company discloses the proportion of its total direct operations workforce for each employee category by one or more additional indicators of diversity (e.g. disability, sexual identity and marital and family status, etc).</p>	Indicator element guidance Regarding elements (a), (b), (c) and (d), employee category breakdown can be by level (such as senior management, middle management) and/or function (such as technical, administrative, production). In accordance with GRI 405, the suggested age groups for reporting on this disclosure are: under 30 years old, 30-50 years old and over 50 years old. If the company explains it is unable to meet element (c) because of legal restrictions on the collection of ethnic or racial data in certain jurisdictions, it can still fully meet this indicator by satisfying elements (a) (b) and (d).

D14: Gender equality and women's	The company publicly commits to gender equality and women's empowerment and discloses quantitative information on gender equality and women's empowerment.
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empowerment fundamentals		
Indicator element(s) <i>This indicator is fully met by meeting all of the elements (a) to (d).</i>	<p>(a) The company has a public commitment to gender equality and women’s empowerment.</p> <p>AND</p> <p>(b) The company discloses one or more time-bound targets on gender equality and women’s empowerment.</p> <p>AND</p> <p>(c) The company has at least 30% women on the highest governance body.</p> <p>AND</p> <p>(d) The company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations workforce for each employee category, by significant locations of operation.</p>	<p>Indicator element guidance</p> <p>Element (a) would be met if, for example, a company is a signatory to the UN Women’s Empowerment Principles. Element (a) would not be met if a company’s commitment relates to specific aspects of gender equality and women’s empowerment (e.g. representation in leadership). The commitment must be broader than that and cover multiple aspects.</p> <p>Element (b) would not be met where a target does not state the year in which a company intends to achieve the goals. Targets could relate to representation (e.g. gender equality in leadership), closing the gender pay gap, improving women’s health and well-being and / or preventing violence and harassment.</p>

Core social indicators: Act ethically

D15: Personal data protection fundamentals	The company publicly commits to protecting personal data and has a global approach to data privacy.	
Indicator element(s) <i>This indicator is fully met by meeting both of the elements (a) and (b).</i>	<p>(a) The company has a public commitment to protecting personal data.</p> <p>AND</p> <p>(b) The company has a global publicly available privacy statement in relation to the collection, sharing and access to personal data.</p>	<p>Indicator element guidance</p> <p>To meet element (a), the company could, for example:</p> <ul style="list-style-type: none"> • commit to respecting the right to data privacy, or • commit to protecting personal data or information. <p>A company would not meet element (a) where it only commits to protecting the personal data of a certain group of people, such as employees, to the exclusion of other groups, like customers. A commitment to protect personal</p>

		<p>data should relate to all stakeholders whose personal data is being processed by the company.</p> <p>To meet element (b), the company must at least:</p> <ul style="list-style-type: none"> • disclose the types of user information it collects • disclose the types of third parties that user information is shared with, and • allow a user to retrieve a copy of user information collected by the company.
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D16: Responsible tax fundamentals	The company has a public global tax approach and discloses its corporate income tax payments on a country-by-country basis.	
Indicator element(s)	<p>(a) The company has a publicly available global tax strategy, which is approved by the highest governance body.</p> <p>AND</p> <p>(b) A governance body or executive-level position is tasked with accountability for compliance with the company's global tax strategy.</p> <p>AND</p> <p>(c) The company clearly discloses the amount of corporate income tax paid for each tax jurisdiction where the company is a resident for tax purposes.</p>	<p>Indicator element guidance</p> <p>For the purposes of element (a), the company's tax strategy could take various forms, including a policy, standard or code of conduct.</p> <p>In order to meet element (c), the company's disclosures should not be spread across various reports; they need to be easily accessible and should be contained in one report, document or webpage.</p>
<i>This indicator is fully met by meeting all of the elements (a) to (c).</i>		

D17: Anti-bribery and anti-corruption fundamentals	The company publicly prohibits bribery and corruption and takes steps to identify and address bribery and corruption risks and incidents.	
Indicator element(s)	<p>(a) The company has a publicly available policy statement prohibiting bribery and corruption.</p>	<p>Indicator element guidance</p> <p>Element (a) would also be met where if the company states that it has 'zero tolerance for bribery and corruption'.</p>

<p><i>This indicator is fully met by meeting all of the elements (a) to (d).</i></p>	<p>AND</p> <p>(b) The company describes the process(es) to identify its bribery and corruption risks and impacts in specific locations or activities covering its own operations.</p>	<p>In order for element (d) to be met, the channel/mechanism must be accessible to both internal and external stakeholders.</p>
	<p>AND</p> <p>(c) The company includes anti-bribery and anti-corruption clauses in its contracts with business relationships.</p>	
	<p>AND</p> <p>(d) The company indicates that it has a confidential and anonymous channel/mechanism accessible to all stakeholders to raise bribery and corruption concerns and complaints without fear of reprisals.</p>	

<p>D18: Responsible lobbying and political engagement fundamentals</p>	<p>The company has an approach to lobbying and political engagement and has related controls in place.</p>	
<p>Indicator element(s)</p> <p><i>This indicator is fully met by meeting all of the elements (a) to (d).</i></p>	<p>(a) The company has a publicly available policy statement(s) (or policy(ies)) setting out its lobbying and political engagement approach.</p> <p>AND</p> <p>(b) The company has a publicly available policy statement that specifies that it does not make political contributions.</p> <p>AND</p> <p>(c) The company discloses its expenditures on lobbying activities.</p> <p>AND</p> <p>(d) The company requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies).</p>	<p>Indicator element guidance</p> <p>Where a company allows political contributions, it would meet element (b) if it only allows them by exception and clearly states the criteria for making them.</p>

Food and agriculture specific indicators – social inclusion

Indicator	0	0.5	1	1.5	2
D19: Child labour	The company does not provide evidence of eliminating and preventing child labour in its own operations and supply chains.	The company indicates that it will not use child labour AND requires that its supply chain adheres to the same standard by codifying it in a supplier code of conduct or similar contractual document.	The company meets score 0.5 AND provides evidence of a monitoring and verification process for its own operations AND supply chain AND requires suppliers to verify the age of workers hired by codifying it in a supplier code of conduct or similar contractual document.	The company meets score 1 AND if a case of child labour is found in its operations, the company describes how it develops, participates in, or contributes to programmes for transition from employment to education, enabling children to attend and remain in education or describes how it addresses working conditions for young workers. OR Where relevant, the company describes how it works with suppliers to eliminate child labour and to improve working conditions for young workers.	The company meets both elements in score 1.5 AND provides an analysis of trends demonstrating progress.
D20: Forced labour	The company does not provide evidence of eliminating and preventing forced labour in its own operations and supply chains.	The company indicates that it will not use forced labour AND requires that its supply chain adheres to the same standard by codifying it in a supplier code of conduct, or similar document AND requires its suppliers to not retain the workers' personal documents or restrict workers' freedom of movement.	The company meets score 0.5 AND commits to not interfering with the right of workers to form or join trade unions and to bargain collectively and prohibits any form of intimidation against workers seeking to exercise these rights AND requires that its supply chain adheres to the same standards by codifying it in a supplier code of conduct, or similar document.	The company meets score 1 AND provides evidence of a monitoring process for its own operations AND supply chain, particularly with employment agencies/labour brokers/recruitment intermediaries OR Where relevant, the company describes how it works with suppliers to eliminate forced labour.	The company meets both elements in score 1.5 AND provides an analysis of trends demonstrating progress.

<p>D21: Living wage</p>	<p>The company does not provide evidence of ensuring the payment of living wages in its operations and supply chain.</p>	<p>The company discloses a time-bound target for paying a living wage across all its operations AND includes living wage requirements in its contractual arrangements with its suppliers</p> <p>OR</p> <p>discloses a time-bound target for paying a living wage across its direct suppliers.</p>	<p>The company meets score 0.5 AND describes how it determines a living wage for the regions where it operates and sources, which includes involvement of relevant stakeholders, such as trade unions.</p>	<p>The company meets score 1 AND indicates that it has achieved paying a living wage for all its workers across its own operations OR direct suppliers.</p>	<p>The company meets score 1.5 AND indicates that it has achieved paying a living wage for all its workers across its own operations AND direct suppliers.</p>
<p>D22: Health and safety of vulnerable groups</p>	<p>The company does not provide evidence of recognising the specific health and safety risks to vulnerable groups.</p>	<p>The company recognises the specific health and safety risks to vulnerable groups.</p>	<p>The company meets score 0.5 AND provides evidence of support activities that improve the health and safety of vulnerable groups.</p>	<p>The company meets score 1.0 AND assesses the health and safety risks to vulnerable groups in its supply chain.</p>	<p>The company meets score 1.5 AND requires its suppliers to identify and address health and safety risks for vulnerable groups.</p>
<p>D23: Farmer productivity and resilience</p>	<p>The company does not provide evidence of supporting farmers, fishers, and/or small-scale producers.</p>	<p>The company has a commitment to support the resilience, productivity and/or access to markets for farmers, fishers, and/or small-scale producers.</p>	<p>The company meets score 0.5 AND provides evidence of activities such as programme(s), training or finance that support farmers, fishers, and/or small-scale producers.</p>	<p>The company meets score 1 AND demonstrates that it is measuring the outcomes and impact of a proportion of its support activities.</p>	<p>The company meets score 1.5 AND demonstrates that it is systematically measuring the outcomes and impact of all its support activities, as part of a holistic strategic approach.</p>

<p>D24: Land rights</p>	<p>The company does not provide evidence of identifying and protecting legitimate tenure right holders when acquiring, leasing or using land.</p>	<p>The company has a commitment to recognise and respect legitimate tenure rights related to the ownership and use of land such as set out in the relevant part(s) of the CFS Voluntary Guidelines on Responsible Governance of Tenure (VGGT).</p>	<p>The company meets score 0.5 AND requires that its supply chain adheres to a similar standard by codifying it in a supplier code of conduct</p>	<p>The company meets score 1 AND has a grievance mechanism that covers land rights issues that is accessible to external individuals and communities OR requires suppliers to have a grievance mechanism that covers land rights issues that is accessible to external individual and communities</p>	<p>The company meets score 1.5 AND describes its process for providing prompt and adequate remediation that includes access to justice when legitimate rights holders are negatively affected</p>
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