World Benchmarking Alliance

Methodology for the 2023 Food and Agriculture Benchmark

December 2022

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Foreword

This is the methodology for the **2023 Food and Agriculture Benchmark**, the second time WBA will assess the performance of 350 of the largest and most influential food and agriculture companies along the food value chain. The first Food and Agriculture Benchmark was published in 2021. Its results were shared alongside the 2021 UN Food Systems Summit (UNFSS). The 2023 iteration of the benchmark will be published in the autumn of 2023 and show the progress made by the private sector on key topics underpinning the food systems transformation agenda. Serving as an accountability tool for the private sector, the benchmark will support and feed into the UNFSS stocktaking event proposed in 2023.

Corporate accountability is a driver for change. In 2021, 22 companies pledged to improve the environmental, social and nutritional impact of their business operations and supply chains, as measured by WBA's benchmark. Over three quarters made progress on at least one topic deemed crucial for food systems transformation, as shown in the 2022 G7 Sustainable Supply Chain Initiative (SSCI) publication. All companies improved their public disclosure by publishing relevant reports or policies. The project findings, published in October 2022, provided ample reason to be optimistic about companies' ambitions to improve.

WBA is committed to continuing to work with our Allies across the stakeholder ecosystem to ensure standards improve over time, align with the sustainable development goals (SDGs) and that corporate sustainability data remains a public good. Our methodologies serve as road maps to set out what good looks like based on societal expectations and the latest scientific research. It is therefore vital that our methodologies are continuously updated to ensure they are relevant and to **increase alignment and coherence** with other benchmarks and reporting frameworks – within WBA and beyond – to ensure complementarity.

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

These learnings underline the robustness and completeness of the methodology. However, to further sharpen indicators and better highlight corporate expectations and best practices, WBA has carefully reviewed the methodology. This document reflects **relevant updates to the methodology,** which incorporates both internal learnings and external feedback from companies and other stakeholders following the first publication. Advice was sought from the Expert Review Committee (ERC), a group of independent multi-stakeholder experts, through review sessions with specialists and companies and a public consultation process. All updates have been made carefully and in line with WBA's methodology review principles to **ensure maximum comparability** with benchmark results from the first iteration in 2021.

This document is a result of that process, highlighting changes at an indicator level and providing an overview of the methodology that will be the basis for the second iteration of the benchmark in 2023. It also outlines changes to the benchmark development process and a timeline.

Food and Agriculture Benchmark – the benchmark cycle

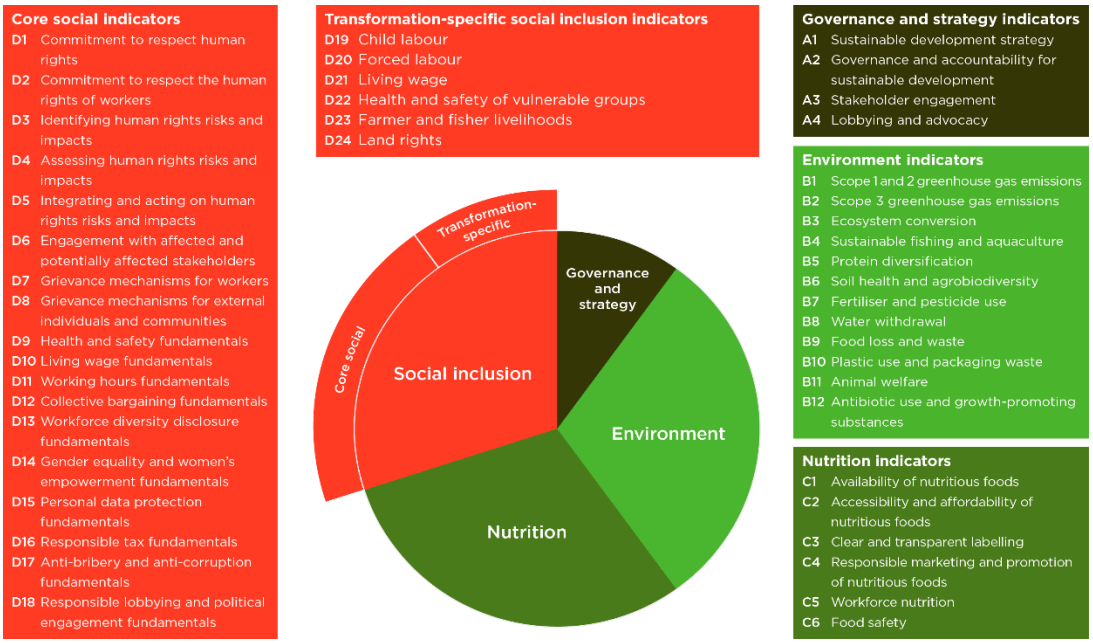
Following the publication of each benchmark, we carefully review our methodology. In doing so, we aim to capture learnings, incorporate feedback and integrate new insights and scientific developments while ensuring a meaningful comparison between the first and second iteration of the benchmark. As such, the changes made focus largely on streamlining the benchmark development process. Small changes at the indicator level were also made, without changing indicator rationale and goals.

Since the publication of the first iteration of the benchmark in September 2021, we have sought feedback from stakeholders through multiple means, including company webinars, farmer roundtables, discussions with the benchmark's ERC and a public consultation. The 2021 benchmark showed that the methodology had included the key topics of food systems transformation, confirming the relevance and importance of our value chain approach and indicating that leadership is necessary and possible for companies across the entire food and agriculture system. However, changes have been made to the methodology in response to stakeholder needs and new insights.

A systems approach

Food systems have major impacts on our health, society and the environment, and private sector action is crucially needed to address these challenges. Taking a holistic approach, companies in the benchmark are assessed across the measurement areas of governance and strategy, environment, nutrition and social inclusion. The methodology for WBA's 2023 Food and Agriculture Benchmark translates the food systems transformation agenda into 46 indicators. It builds on more than three years of research and collaboration with a wide range of experts and stakeholders, including other benchmarking and standard-setting organisations. The indicators and scoring guidelines serve as a road map to guide companies through this transformation by identifying the areas of attention alongside clear expectations for companies. An overview of the indicators is shown in Figure 1.

FIGURE 1: OVERVIEW OF INDICATORS IN THE FOUR MEASUREMENT AREAS



Public consultation and feedback

We received feedback on the methodology from a range of stakeholders, including companies across the value chain, civil society, financial institutions, multilateral organisations, governments and independent experts. Stakeholders also shared how they are using the methodology. We welcome the fact that companies are using the methodology and their scorecards as guidance and a road map to improve their sustainability practices and reporting. Several companies are keen to learn more and reached out to use the methodology as a tool for an internal gap analysis. Other stakeholders and platforms leverage the methodology and specific topics or indicators to inform their own work and engage with their stakeholders. To further help other organisations to align with global initiatives for their own national benchmarking activities, WBA and The Food Foundation have developed a toolkit based on the methodology for the Food and Agriculture Benchmark. The Food Future Foundation and FACE, with support from ECube, have developed a national food systems benchmark to assess 50 Indian food and agriculture companies using the toolkit. We are also collaborating with GAIN to support the development of a national benchmark in Bangladesh, with Solidaridad in South Africa and other interested parties in Pakistan and Cameroon, based on the WBA methodology.

Feedback overview

All feedback was compiled and carefully considered to refine the methodology. The following section provides an overview of the main input and how it was incorporated. Indicator-specific refinements are outlined underneath the respective indicators further down in the draft indicator section of this document. In general, these refinements have no impact on indicator rationale, ensuring comparability of indicator outcomes between the 2021 and 2023 iterations of the benchmark.

TABLE 1: OVERVIEW OF KEY FEEDBACK RECEIVED

Feedback	**How it was incorporated**
Indicator on lobbying Need to address corporate lobbying practices.	Following feedback, recommendations by the ERC and in alignment with other benchmarks and initiatives, indicator A4 (lobbying and advocacy) was added to the governance and strategy measurement area. It is the only indicator to be added to the methodology, which now comprises 46 indicators.
Transparency of scoring guidelines Need for more clarity on scoring criteria.	Building on the scoring guidelines of the 2021 benchmark, as published on our website, and incorporating learnings and feedback allows us to share the elements for companies to meet for each indicator in the indicator section of this document (seeIndicators for the 2023 Food and Agriculture Benchmark). These elements form the basis for scoring each indicator.
Extend differing responsibilities across the value chain Implement elemental scoring (i.e. per indicator element) to better acknowledge and differentiate company approaches and responsibilities. Reflect the fact that expectations for companies further upstream in the food value chain	An unconditional scoring approach will be applied. Companies receive a score for every element they meet, irrespective of other elements. A maximum score is achieved if a company meets all elements (see Approach to scoring for more information). The more indirect or even limited impact on nutrition by a small subset of companies in the upstream segments of the value chain led us to

regarding **nutrition** topics differ from downstream companies.	reconsider the weighting approach for this subset (see Approach to weighting for further details).
Leading practices Interest in what good performance looks like.	The Insights Report, published on 15 March 2022, shines a light on leading practices across the benchmark's four measurement areas. It provides a more practical understanding of what 'good' performance looks like, across topics as well as sectors and companies. The respective leading practice webpages will be updated and supplemented moving forward.
Engagement through draft assessment Interest in including a best practice answer in the questionnaire to guide companies.	For the next iteration of the benchmark, WBA will not issue a questionnaire to companies to supplement data collection but will instead share a draft assessment. Companies are invited to review the draft assessment, which provides an overview of the elements the company does and does not meet, based on data and information provided by the company in the public domain.
Targets The level of ambition of a target should be reflected in the scoring guidelines, so that companies with ambitious targets get credit over companies with any target.	Where a target universally agreed on by the global community exists, this target is referred to in the elements and used for scoring purposes. For instance, while companies can score for setting targets to reduce greenhouse gas emissions (B1 and B2), companies with ambitious targets, such as those that are in line with the Paris Agreement, score higher.

Stakeholder engagement

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

Beyond the area of nutrition, several expert conversations on topics across all measurement areas were held, including but not limited to indicators A4 (lobbying and advocacy), B5 (protein diversification), B9 (food loss and waste), B10 (plastic use and packaging waste) and D23 (farmer and fisher livelihoods).

Input from farmers

Additionally, we built on the series of farmer roundtables that took place in 2019, by conducting interviews with farmers around our methodology and benchmark. While the focus in the past was on hearing from smallholder farmers in developing countries, this year we spoke to farmers in developed

markets, with the aim of better understanding and discussing how companies in scope of the benchmark can support farmers in their transition to sustainable agriculture practices and resilient livelihoods. We made three farm visits and spoke to nine farmers in the Netherlands, encompassing fruit and vegetables, dairy and livestock farmers. Some farmers had sustainable certifications, some did not. It became clear that all farmers felt very strongly about the need for companies across the value chain (especially agriculture input, animal feed and retail companies) to improve their sustainability practices. Farmers often consider themselves the weakest actors in the value chain. It is therefore paramount that farmers in developed as well as developing countries get sufficient support to implement sustainable agriculture practices while maintaining or improving their livelihoods. The outcomes of these interviews are reflected in this methodology, particularly in indicator D23. Going forward, we will keep engaging with farmers, inviting farmer representatives to join our Alliance and speak at events to ensure their input, concerns and ideas are heard and incorporated.

Community of Practice sessions

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

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

Expert Review Committee

The development of the methodology for the Food and Agriculture Benchmark is overseen by an independent multi-stakeholder Expert Review Committee (ERC). The members of the ERC span multiple backgrounds and geographies. The ERC reviewed and discussed the methodology and proposed revisions during sessions in June and November 2022.

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

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

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

Outline of the methodology for the 2023 Food and Agriculture Benchmark

The benchmark will continue to focus on the entire food value chain. With companies assuming differing roles and responsibilities across the multiple segments and industries that the benchmark covers, we want to ensure a meaningful assessment, evaluating companies on the issues that are most material to them.

Value chain approach – companies in scope of the benchmark

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

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

FIGURE 2: THE SIX VALUE CHAIN SEGMENTS

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

The 350 companies in the benchmark are part of WBA's SDG2000, the 2,000 most influential companies from around the world that hold the power to shape our future. The SDG2000 list is updated once a year in January. Updates reflect revised methodologies and refined benchmark scopes, changes in keystone metrics such as revenue and number of employees, and mergers and acquisitions. Some changes have also been made to the list of the 350 companies in scope of the 2023 Food and Agriculture Benchmark. Please see the most recent list on our website.

Food and agriculture companies have a vast collective supply chain presence – one which significantly exceeds their direct operational presence. However, the full extent of their supply chains is not well understood, hampered by a lack of transparency resulting from minimal corporate disclosure. We are gathering further insights into corporate supply chains through WBA's supply chain and impact project funded by the IKEA Foundation. The project focuses on a select sample of companies from the Food and Agriculture Benchmark and how their performance in the benchmark on a set of indicators

correlates with promoting sustainability in their supply chains. Outcomes of the project will be published in December 2022 providing further learnings and insights into the methodology.

Ensuring a meaningful assessment

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

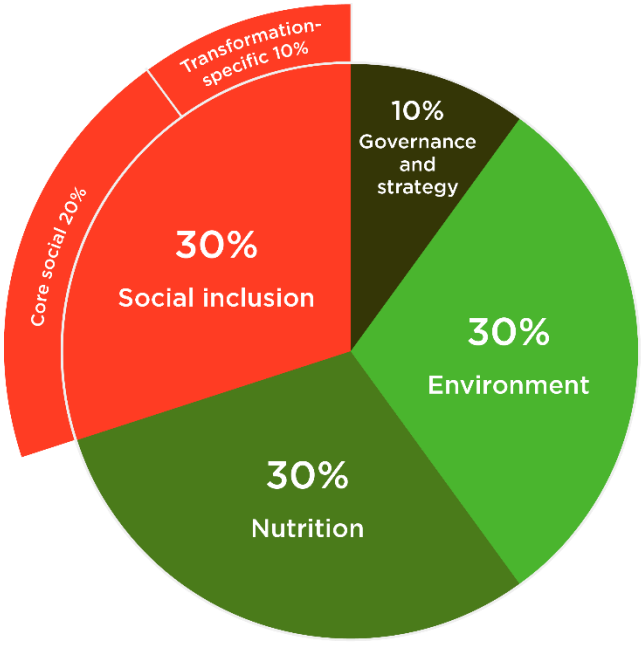
For example, companies that do not rear animals or source animal products through their own operations or supply chains are not assessed on indicators B11 (animal welfare) and B12 (antibiotic use and growth-promoting substances). Similarly, companies that do not manufacture or sell consumer-facing products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

Approach to weighting

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

As with the first iteration, the 18 core social indicators receive a weighting of 1% each. However, indicators D4 (assessing human rights risks and impacts) and indicator D5 (integrating and acting on human rights risks and impacts) will now receive a weighting of 2%, given the fundamental importance of human rights due diligence. More on the core social indicators can be found in the Social transformation framework.

FIGURE 3: WEIGHTING DISTRIBUTION OF THE FOOD AND AGRICULTURE BENCHMARK



Based on the learnings from the first iteration of the benchmark as well as feedback from the ERC, stakeholders and companies, WBA reconsidered the weighting approach for a small subset of companies in the upstream segments of the food and agricultural value chain that have a more indirect or even limited impact on nutrition. These companies, largely present in the agricultural inputs segment, will only be assessed on two out of six indicators in that measurement area. As such, and given their limited impact on nutrition, it was agreed that for those companies, the weighting of the nutrition measurement area will be lowered to 20%. The remaining 10% will be allocated to the environment and social inclusion measurement areas.

Approach to scoring

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

In contrast to the methodology for the 2021 iteration of the benchmark, scoring guidelines no longer follow a strict cumulative scoring approach. Based on learnings from the first iteration and feedback received, scoring guidelines have been adapted to an unconditional scoring approach. This means that companies can receive a score for any element they meet, irrespective of whether they meet previous elements.

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

- **Simplicity**: scoring guidelines are clear, straightforward and easy to understand, benefitting companies, stakeholders and researchers in the assessment process.

- **Capture corporate performance more accurately**: companies will score on every element they meet, irrespective of whether they meet other elements. This will allow us to better capture corporate activities that do not clearly build upon one another.
- **Flexibility:** increased flexibility to remove, add or rescore elements over time, thereby ensuring maximum consistency over time.
- **Data analysis**: data is available at an element level, increasing insights and analysis of corporate performance.

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

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

Draft assessment

Companies will be assessed against all indicators of the methodology, based on relevant data from a company's and other third-party disclosure. To do this, WBA will work with a third-party research provider. WBA will designate contacts for each company in scope, for engagement purposes, throughout the benchmark development process.

Companies will receive a draft assessment, which provides an overview of the company's performance at an indicator level. Additional information provided by companies will be used to complete the assessment. All data used for the benchmark is already public or could be made public. Only data at the company parent/group level and provided to WBA in the English language will be considered. The 2023 Food and Agriculture Benchmark will include corporate data for 2021-22.

Presentation of results

Companies are individually assessed and ranked against all other companies in scope of the benchmark as well as by measurement area and segment. Segment rankings allow a peer-to-peer comparison and an understanding of the role of different segments in the food system. Rankings are an absolute assessment of a sector's performance against the expectations for the transformation, presented as a relative comparison between the companies in the benchmark.

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

- a summary description and performance overview of the company
- the rank and total score in the benchmark
- rank by measurement area and segment
- segment ranking summary
- leading practices for topics in each measurement area
- risks and opportunities across each measurement area
- comparison of performance with the 2021 iteration.

Food and Agriculture Benchmark and spotlight benchmarks

The Food and Agriculture Benchmark takes a holistic approach to food systems transformation, assessing companies throughout the food value chain on a broad set of indicators in four measurement areas: governance and strategy, environment, nutrition and social inclusion. As such, it seeks to assess the role and performance of companies and industries and bring evidence to the table of companies showing leadership and stewardship and those that are lagging. The research further shows where each company in the food and agriculture value chain stands today versus what action is required for the transformation we need.

Where the Food and Agriculture Benchmark focuses on breadth in terms of company scope and indicators, it also acknowledges the need for an in-depth understanding of the role of particular industries and the issues within the food value chain. This work is often undertaken by our Allies, including the Access to Nutrition Index and Global Canopy's Forest 500. Additionally, WBA produces spotlight benchmarks, such as the Corporate Human Rights Benchmark (CHRB), the Access to Seeds Index and the Seafood Stewardship Index. The last two spotlight benchmarks are developed under the umbrella of food and agriculture transformation but operate in their respective industry and stakeholder ecosystems. Alignment of methodologies is sought where needed and possible, to accommodate comparisons between results and to ensure clarity for the companies in the benchmarks. WBA will publish the second Food and Agriculture Benchmark and the third Seafood Stewardship Index in the third quarter of 2023. It will also expedite the methodology for the Access to Seeds Index and work to integrate its goals into the Food and Agriculture Benchmark beyond 2023.

Access to Seeds Index

Hunger is a daily reality for almost one billion people around the world. Improving access to seeds for farmers in the regions that are considered food insecure is key for meeting future food demands. The Access to Seeds Index published three iterations in 2016, 2019 and 2021, and evaluated and compared seed companies on their efforts to improve access to quality seeds of improved varieties for smallholder farmers in South and South-East Asia, Western and Central Africa, and Eastern and Southern Africa.

The index was well received in the industry and regarded as a useful resource for an evidence-based discussion among the corporate sector, research organisations, civil society, NGOs and governments. While we see that companies are making progress towards ensuring smallholder farmers' access to seeds improves, access to finance, digital technologies, knowledge and other key agricultural inputs remains an ongoing challenge that needs urgent attention.

In the coming months, WBA will be exploring ways to sustain the Access to Seeds Index methodology through, for example, self-assessment toolkits or partnership and collaboration with relevant stakeholders at a regional and global level. Smallholder agriculture will continue to be the focus of the food and agriculture transformation, and we will aim to understand the efforts of the 350 companies included in the scope of the Food and Agriculture Benchmark to contribute to the development of smallholder farmers.

Seafood Stewardship Index

Seafood plays a crucial role in feeding and employing people all around the world, especially in developing countries. Three billion people rely on seafood as an essential part of their diet. Seafood also makes an important contribution to healthy and sustainable food systems. However, the fisheries and aquaculture sectors face several social and environmental challenges. The Seafood Stewardship Index was developed to provide more clarity about the corporate performance of the largest global seafood companies on specific issues. These include the protection of human rights in fisheries, supply chain transparency, and illegal, unreported and unregulated fishing. The first Seafood

Stewardship Index was published in 2019, with a second iteration following in 2021. A third iteration is set to be published in the autumn of 2023. A revised methodology will be published in December 2022. Research teams behind both the Food and Agriculture Benchmark and the Seafood Stewardship Index will be working alongside each other and ensuring synergies in the process, particularly regarding engagement with companies in both benchmarks.

Alignment with WBA's Nature Benchmark

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

The urgent need for action on nature contrasts with the current landscape of corporate impacts. While standards and disclosures are established for some topics, many areas remain uncovered and many companies are just starting to capture and disclose relevant information. WBA's Nature Benchmark methodology was launched in April 2022. It sought to build on existing standards and best practice while also recognising and trying to fill some of the gaps. WBA's Nature Benchmark aims to guide companies through that critical transformation, by assessing 1,000 of the companies with the greatest impact on nature by 2023. It will examine how nature-positive business impacts contribute to stable and resilient ecosystems which enable humanity and nature to co-exist within planetary boundaries on biodiversity, climate, land, oceans and water.

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

Due to the interlinkages between the two systems – food and agriculture and nature – for 2023, the 350 food and agriculture companies will be assessed both against the updated Food and Agriculture Benchmark methodology and the Nature Benchmark methodology.[1] The research processes for both benchmarks will be aligned, to ensure a meaningful analysis and smooth engagement with the companies.

Timeline

2021

Launch of the 2021 Food and Agriculture Benchmark.
First iteration of the benchmark, presenting key findings on main trends, leading approaches and notable conclusions, tied to industry rankings and company scorecards.

2022

July-August
Public consultation for the draft methodology for the 2023 Food and Agriculture Benchmark.

[1] The only exceptions being BASF, Bayer and Evonik, which will be assessed as part of the Nature Benchmark in 2022 because of their classification as pharmaceutical/chemical companies.

Outline of the revised indicators and scoring and weighting approaches. Stakeholders, including companies, provide feedback through online webinars and in written form.

October
Publication of the G7 Sustainable Supply Chain Initiative (SSCI).
WBA assessment of progress made by food and agriculture companies that are part of G7 pledge to improve on SDGs.

December
Publication of the methodology for the 2023 Food and Agriculture Benchmark.
Final overview of indicators, approach to scoring and weighting and timeline for the 2023 Food and Agriculture Benchmark.

December
Publication of the methodology for the 2023 Seafood Stewardship Index.
Final overview of indicators, approach to scoring and weighting and timeline for the 2023 Seafood Stewardship Index.

December
Publication of WBA's report Driving impact in food and agriculture supply chains: the role of benchmarking.
Shining a light on companies' supply chain impact, revealing key findings and learnings for the benchmark.

2023

February-May
Data collection for the 2023 Food and Agriculture Benchmark.
Data is collected for all benchmark indicators.

April-August
Data assessment and company engagement for the 2023 Food and Agriculture Benchmark.
Collected data is assessed against all indicators of the methodology. Based on this, companies are given the opportunity to review a draft assessment at the indicator level.

September-October
Launch of the 2023 Food and Agriculture Benchmark.
The second iteration presents progress made by the industry and companies, key findings on main trends and leading approaches, tied to industry segment rankings and company scorecards.

September-October
Launch of the 2023 Nature Benchmark.
This publication focuses on the role of food and agriculture companies and their performance toward a nature-positive future. It presents insights into industry and company performance, key findings on main trends and leading approaches, tied to industry segment rankings and company scorecards.

November
Start of the methodology review process.
Roundtables, consultations and expert sessions are organised to help review the methodology for the next iteration of the benchmark.

Indicators for the 2023 Food and Agriculture Benchmark

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

The indicators follow a standard format:

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

A. Governance and strategy

A1. Sustainability strategy

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

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

Elements:

a. The company discloses its process for identifying and prioritising its most relevant sustainability impacts as well as the outcome of this process, in relation to its sustainability strategy.
b. The company has a sustainability strategy covering its most significant impacts and sustainability topics in relation to both its own operations and its value chain.
c. The company has group-wide targets on key sustainability topics for the most material parts of its value chain.
d. The company reports consistently on progress against all its targets.

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

Key changes:

Based on stakeholder feedback, and to ensure alignment with other initiatives and benchmarks, indicators in the governance and strategy measurement area now focus on general company sustainability objectives and targets instead of a narrower focus on the measurement area dimensions of environment, nutrition and social inclusion.

A2. Accountability for sustainability strategy

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

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

Elements:

a. The company discloses having persons, teams or committees within the company who are responsible for the implementation of its sustainability strategy.
b. The company provides evidence of assigning decision-making and oversight responsibility for its sustainability strategy to the highest governance body.[2]
c. The company provides evidence of linking performance criteria in senior executives' remuneration policies to its sustainability targets and objectives.
d. The company provides evidence that its highest governance body has expertise with respect to the company's most material sustainability topics.

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

Key changes:

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

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

A3. Stakeholder engagement

Indicator: The company engages with stakeholders[3] on sustainable development issues and incorporates the outcomes of these activities in its strategy and operations.

Rationale: Serving the interests of all stakeholders is key to businesses' long-term success. Regular engagement with stakeholders contributes to the company's understanding of diverse and frequently opposing perspectives, drives innovation and helps to shape robust and inclusive approaches. Companies are expected to engage meaningfully with stakeholders.[4] Engagement processes are expected to produce a clear output or action and an acknowledgement of how stakeholder inputs are used.

Elements:

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

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

A4. Lobbying and advocacy

Indicator: The company advocates sustainable business policies and regulations and discloses any misalignment with its lobbying activities as well as the measures it takes to address misalignment.

Rationale: Both individually and through trade associations, companies should advocate sustainable business policies and regulations. A company that operates sustainably does not finance trade associations that undermine sustainable business policies. It conducts regular due diligence on the trade associations it supports, and fully discloses the names of the associations and alignment of their lobbying activities with policies and regulations that support sustainable business outcomes. It discloses its action plans to correct any misalignment.

Elements:

a. The company discloses a list of trade associations of which it is a member for all jurisdictions in which it operates.
b. The company discloses a clear and detailed framework for assessing alignment of its trade associations with its sustainability targets.

[3] Stakeholders, as defined by GRI Standards: individuals or groups that have an interest that is affected or could be affected by the organisation's activities. This includes, but is not limited to, local communities, civil society, governments, workers and employees (GRI 2021).

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

c. The company provides evidence of annually applying the framework across all trade associations.
d. The company reports any misalignment between the lobbying activities of its trade associations and its sustainability targets.
e. The company discloses an action plan to address misalignment which includes clear escalation steps.
f. The company discloses clear deadlines for each of its escalation steps and consistently reports on their application.
g. The company discloses an annual review of all the advocacy activities it has undertaken.

Sources: GRI 2-28, 11-22 (2021), UN PRI (2018), WBA (2021b), WEF (2020).

Key changes:

Indicator A4 (lobbying and advocacy) has been added based on stakeholder input and expert conversations.

B. Environment

B1. Scope 1 and 2 greenhouse gas emissions

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

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

Elements:

a. The company discloses quantitative reductions for its scope 1 and 2 emissions.
b. The company has targets[5] to reduce its scope 1 and 2 emissions.
c. The company reports progress against its scope 1 and 2 emissions reduction targets.
d. The company's scope 1 and 2 emissions reduction targets are aligned with a 1.5°C trajectory.

Sources: CDP Climate (2021), FAO (2021), GHG Protocol Agricultural Guidance (2014), GRI 13 (2022), GRI 305 (2016), SASB (n.d.), SBTi (2022), SBTN (2020).

B2. Scope 3 greenhouse gas emissions

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

[5] Indicators B1 and B2 will accept net-zero targets. Please refer to the SBTi's Net-Zero Standard for guidance on and tools for setting science-based net-zero targets.

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

Elements:

a. The company discloses only some categories of its scope 3 emissions.

b. The company discloses quantitative reductions for its scope 3 emissions.

c. The company has targets to reduce scope 3 emissions.

d. The company reports progress against its scope 3 emissions reduction targets.

e. The company's scope 3 emissions reduction targets are aligned with a 1.5°C trajectory.

Sources: CDP Climate (2021), FAO (2021), GHG Protocol Agricultural Guidance (2014), GRI 13 (2022), GRI 305 (2021), SASB (n.d.), SBTi (2022), SBTN (2020).

B3. Ecosystem conversion

Indicator: The company demonstrates that it is achieving deforestation and conversion[6]-free supply chains for its high-risk commodities.

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

Elements:

a. The company discloses qualitative evidence of working towards achieving deforestation and conversion-free (DCF) supply chains for its relevant high-risk commodities.[7]

b. The company discloses the proportion of commodities that are DCF-free.

c. The company has a DCF target and reports progress against it.

d. The company's DCF target covers all its high-risk commodities.

e. The company discloses evidence that it has achieved 100% DCF supply chains for all its relevant high-risk commodities.

Sources: AFi (n.d.), CDP Forests (2021), FAO (2021), Forest 500 (2021), GRI 13 (2022), SBTN (2020), SPOTT (2021).

[6] As defined by the Accountability Framework initiative, conversion is the change of a natural ecosystem to another land use or profound change in a natural ecosystem's species composition, structure or function. Deforestation is one form of conversion.
[7] Key high-risk commodities: beef, palm oil, soya, cocoa, coffee.

B4. Sustainable fishing and aquaculture

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

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

This indicator is applicable only to companies for which animal proteins are a part of their operations and/or supply chain.

Elements:

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

b. The company provides quantitative evidence of increasing the percentage of its sustainable fisheries and aquaculture operations and sourcing.

c. The company has a target for sustainable fisheries and aquaculture for 100% of its portfolio and reports progress against this target. In its progress reporting, the company discloses the proportion of its portfolio covered by each certification scheme, improvement project or other sustainability programme.

d. The company provides evidence that 100% of its portfolio comes from sustainable fisheries and aquaculture.

Sources: CASS (2021), CEA Consulting (2022), FAIRR (2021), GRI 13 (2022), GSSI (2021), ISEAL (n.a.).

B5. Protein diversification

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

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

This indicator is applicable only to companies for which animal proteins are a part of their operations and/or supply chain.

Elements:

a. The company discloses qualitative evidence of protein diversification activities or commitments.

b. The company discloses quantitative evidence of increasing alternative proteins[8] within its portfolio through, for example, an increase in the sales/products/menus that consist of alternative proteins.

[8] Alternative proteins are defined as plant-based proteins and other alternatives, such as cell-based meat analogues and plant-based dairy alternatives (WBA definition).

c. The company discloses the proportion of alternative proteins and animal proteins through, for example, tonnes sold or volume sales in its portfolio, or through procurement/sourcing.

d. The company has a sales-based target to increase alternative proteins across its portfolio and reports progress against it.

Sources: FAIRR (2021), The Food Foundation (2021), WWF (2022).

Key changes:

Element c. was added based on the latest reporting guidelines from WWF's publication on The Journey to Corporate Protein Disclosure.

B6. Soil health and agrobiodiversity

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

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

Elements:[9]

a. The company provides qualitative evidence of improving soil health and/or increasing agrobiodiversity in its production and/or sourcing practices.

b. The company provides quantitative evidence of improving soil health and/or increasing agrobiodiversity in its production and/or sourcing practices.

c. The company has a target to improve soil health in its production and/or sourcing practices and reports progress against it.

d. The company has a target to increase agrobiodiversity in its production and/or sourcing practices and reports progress against it.

e. The company discloses quantifiable data on its impact on soil health and/or agrobiodiversity in its production and/or sourcing practices.

Sources: Bioversity International (2020), FAO (2020), FAO (2021), GRI 13 (2022), OP2B (2021), Rainforest Alliance (2022).

[9] Companies in the upstream segments are expected to report on their production practices, while those in the downstream segment are expected to report on their sourcing practices. Vertically integrated companies need to meet elements across both their production and sourcing practices.

Key changes:

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

B7. Fertiliser and pesticide use

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

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

Elements:[10]

a. The company provides qualitative evidence of optimising the use of fertilisers and/or minimising the use of pesticides in its production and/or sourcing practices.

b. The company provides quantitative evidence of optimising the use of fertilisers in its production and/or sourcing practices.

c. The company provides quantitative evidence of minimising the use of pesticides in its production and/or sourcing practices.

d. The company has a target to optimise the use of fertilisers in its production and/or sourcing practices and reports progress against it.

e. The company has a target to minimise the use of pesticides in its production and/or sourcing practices and reports progress against it.

Sources: FAO (2021), GRI 13 (2022), OP2B (2021), Rainforest Alliance (2022), RSPO (2020), SPOTT (2021).

B8. Water withdrawal

Indicator: The company is reducing its water withdrawal[11] across its operations and supply chain.

Rationale: Agricultural systems alone account for 72% of all surface and groundwater withdrawals globally (FAO, 2021). Approximately 10% of the global population, or 733 million people, live in countries with high and critical water stress[12] conditions. With approximately one third of all irrigated crops grown in areas of high water stress, reducing water withdrawal is a key priority for the food and agriculture sector (WRI, 2019). According to the FAO (2021), about 77% of smallholder farms in low-

[10] Companies in the upstream segments are expected to report on their production practices, while those in the downstream segment are expected to report on their sourcing practices. Vertically integrated companies need to meet elements across both their production and sourcing practices.
[11] As defined by GRI 303, water withdrawal is the sum of all water drawn from surface water, groundwater, seawater or a third party for any use over the course of the reporting period.
[12] As defined by the CEO Water Mandate, water stress refers to the ability, or lack thereof, to meet human and ecological demand for fresh water. It considers several physical aspects related to water resources, including water availability, water quality and the accessibility of water, which is often a function of the sufficiency of infrastructure and the affordability of water, among other things.

and middle-income countries are in water-scarce regions, and less than a third have access to irrigation. (SDGs 6, 14 and 15)

Elements:[13]

a. The company discloses quantitative reductions in water withdrawal across its own operations.

b. The company has a target to reduce water withdrawal across its own operations and reports progress against the target.

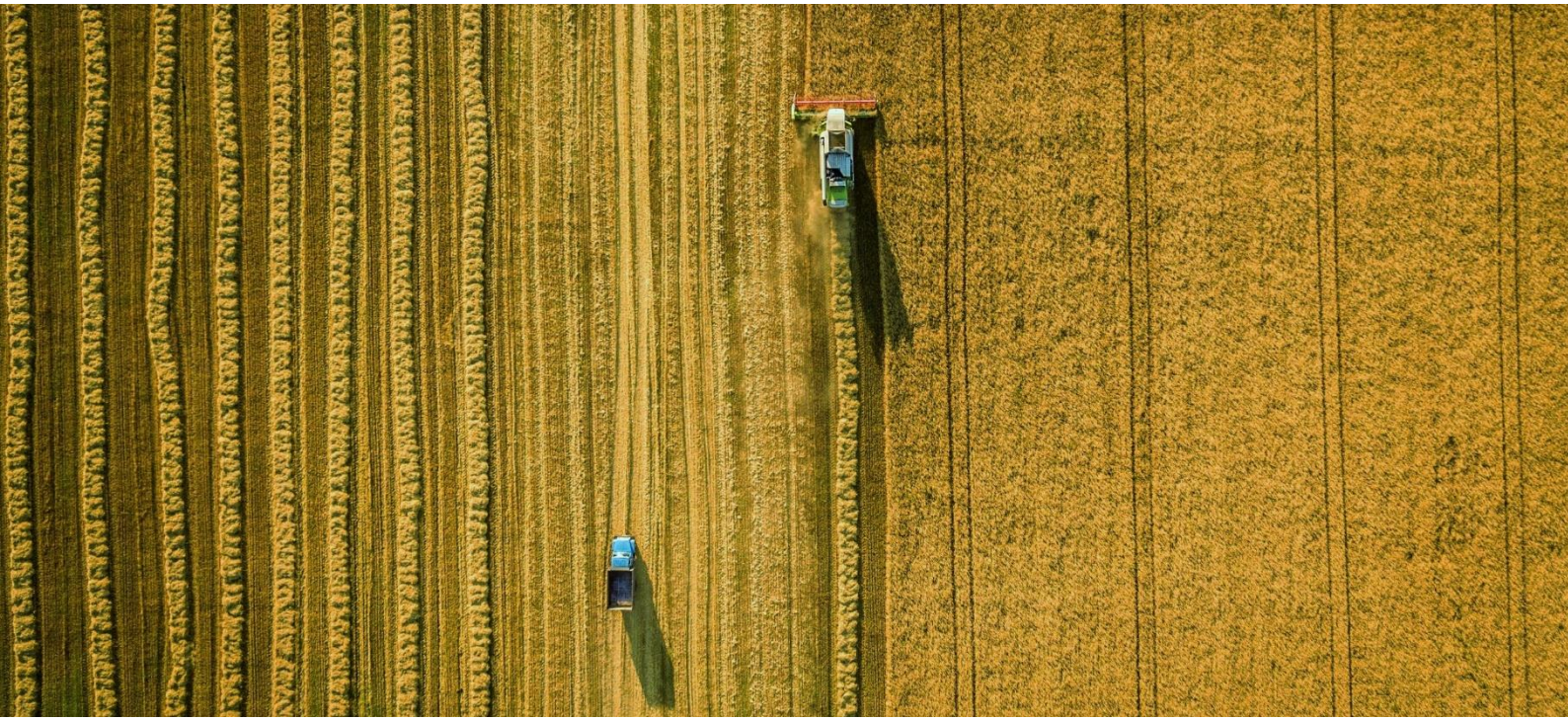
c. The company provides evidence of dependency on water-stressed areas across its own operations.

d. The company discloses the proportion of withdrawals from water-stressed areas across its own operations.

e. The company provides evidence of engaging with suppliers to reduce water withdrawal.

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

Sources: CDP Water (2021), CEO Water Mandate (2021), FAO (2021), GRI 13 (2022), GRI 303 (2018), SBTN (2020), UNCTAD (2019), WRI Aqueduct Water Risk Atlas (n.d.), WWF Water Risk Filter (n.d.).



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

Assessing regenerative agriculture

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

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

B9. Food loss and waste

Indicator: The company is reducing food loss and waste[14] across its own operations and supply chain.

Rationale: Recent reports from WWF (2021) reveal that around 40% (2.5 billion tonnes) of food grown is wasted each year, with around 1.2 billion tonnes of food lost on farms alone during, around and after harvest. This level of inefficiency has significant environmental and social impacts such as increasing food insecurity and water use. Furthermore, emissions associated with food loss and waste (FLW) are estimated to account for approximately 8-10% of global greenhouse gas emissions (UNEP, 2021). (SDGs 2 and 12; specifically, SDG target 12.3 aims to halve FLW globally by 2030)

Elements:

a. The company demonstrates that it is measuring FLW across its own operations.

b. The company provides quantitative evidence of reducing FLW across its own operations.

c. The company has a target to reduce FLW across its own operations and reports progress against it.

d. The company's target across its own operations is aligned with the SDG 12.3 goal of reducing FLW by 50% by 2030.

e. The company provides evidence of activities to collaborate with value chain partners to prevent FLW from being generated.

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

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

Key changes:

Based on stakeholder feedback and consultations with industry experts, element d. has been added to differentiate the ambition level of targets and to acknowledge companies setting targets in line with the SDG 12.3 goal of halving FLW by 2030.

B10. Plastic use and packaging waste

Indicator: The company is reducing its plastic use and transitioning to sustainable forms of packaging.[15]

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

Elements:

a. The company provides qualitative evidence of reducing plastic use and transitioning to more sustainable forms of packaging.

b. The company provides quantitative evidence of reducing plastic use and transitioning to more sustainable forms of packaging.

c. The company has targets for one or more of the following and reports progress against it: (i) reduction in percentage of overall plastic use, (ii) reduction in percentage of virgin plastic use, (iii) increase in the proportion of reusable or refillable packaging.

d. The company provides evidence that it has achieved 100% sustainable packaging across its operations.

e. The company works with value chain partners to reduce plastic use and transition to sustainable forms of packaging.

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

Key changes:

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

[15] Sustainable forms of packaging include, but are not limited to, reusable, recyclable and compostable packaging.

B11. Animal welfare

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

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

This indicator is applicable only to companies for which animal proteins are a part of their operations and/or supply chain.

Elements:

a. The company has a policy that addresses animal welfare issues (in its supply chain where relevant).

b. The company discloses evidence of processes such as third-party certifications or third-party audits.

c. The company has a target or targets that address animal welfare issues (in its supply chain where relevant) and reports progress against the targets.

d. The targets are applicable to all species, geographies and products.

e. The company's policies and/or targets address all the following key animal welfare issues for each species: (i) phasing out close confinement, (ii) ending routine mutilations, (iii) ensuring pre-slaughter stunning, (iv) avoiding genetic engineering and cloning, (v) encouraging natural behaviours through species-specific enrichment, (vi) limiting long-distance live transport to eight hours or under.

Sources: Aquatic Life Institute (n.d.), BBFAW (2021), Coller FAIRR (2021), Compassion in World Farming (n.d.), FARMS Initiative (2021), GRI 13 (2022), SASB (n.d.), World Animal Protection (2021).

B12. Antibiotic use and growth-promoting substances

Indicator: The company is reducing the use of medically important antimicrobials[16] and specifically prohibits the prophylactic use of antibiotics and growth-promoting substances.

Rationale: Antibiotic use is prevalent in the food and agriculture sector, with around 75% of antibiotics in the United States alone used on farm animals. This number is projected to increase by 22% by 2030 (FAIRR, 2017). Antimicrobial resistance is a significant public health threat, with governments and other stakeholders across the world calling for a decrease in the use of antibiotics in livestock and aquaculture production. (SDGs 3, 12, 14 and 15)

This indicator is applicable only to companies for which animal proteins are a part of their operations and/or supply chain.

Elements:

[16] As defined by the World Health Organization publication (2019) Critically important antibiotics for human use: 6th revision.

a. The company has a policy on reducing the (prophylactic) use of antibiotics and/or growth-promoting substances (in its supply chain where relevant).

b. The company discloses evidence of processes such as third-party certifications or third-party audits.

c. The company has targets to phase out the use of growth-promoting substances across all species, geographies and products (in its supply chain where relevant) and reports progress against the targets.

d. The company has targets to phase out the prophylactic use of antibiotics across all species, geographies and products (in its supply chain where relevant) and reports progress against the targets.

e. The company discloses a reduction in the total use of antibiotics classified as medically important antimicrobials across all species, geographies and products (in its supply chain where relevant).

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

C. Nutrition

C1. Availability of nutritious foods

Indicator: The company contributes to increasing the availability[17] of nutritious foods.[18]

Rationale: Effectively addressing the causes of malnutrition requires interventions across all functions of the food system, from agricultural production, food processing, handling and storage to food marketing and distribution. Making agriculture and food systems nutrition sensitive[19] is important to ensure the production of a variety of affordable, nutritious, culturally appropriate and safe foods of an adequate quantity and quality to meet the dietary requirements of populations in a sustainable manner (FAO, 2017). Achieving the food security and nutrition targets of SDG 2 will only be possible if we ensure that people have enough food to eat and that what they are eating is nutritious (FAO, 2020). Poor diets are the leading cause of mortality and morbidity worldwide, with 30% of deaths being diet related (Food Systems Dialogues, 2019). (SDGs 2 and 3)

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

Elements:

a. The company has a commitment to address food insecurity and malnutrition.

b. The company provides qualitative evidence of nutrition-sensitive activities that contribute to improving the nutritional quality of crops/foods and/or increasing the diversity of nutrient-dense crops[20]/foods.

c. The company provides qualitative evidence of nutrition-sensitive activities to improve (physical and/or economic) access to nutrient-dense crops/foods or inputs to support the production of nutrient-dense crops/foods.

d. The company discloses quantitative evidence of its nutrition-sensitive activities, e.g. scale, yields of nutrient-dense crops, % of (bio)fortified crops/foods, increased diversity of crops grown, % of calories (from sugar) reduced through ingredient solutions.

e. The company provides evidence of a strategic[21]/company-wide approach.

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

[17] Food availability addresses the availability of sufficient quantities of food of appropriate quality. It includes aspects of production, storage, processing, sales etc. (FAO, 2006).
[18] Nutritious food is food that provides beneficial nutrients (e.g. protein, vitamins, minerals, essential amino acids, essential fatty acids, dietary fibre) and minimises potentially harmful elements (e.g. antinutrients, quantities of sodium, saturated fats, sugars) (The Scientific Group for the UN Food Systems Summit, 2021; CFS, 2021).
[19] Nutrition-sensitive intervention: action in any sector which does not necessarily have nutrition as the predominant goal but is designed to address the underlying determinants of nutrition (FAO, 2017).
[20] Nutrient-dense: crops with a high nutrient content (e.g. to meet the nutritional needs for energy, protein, dietary fibre, iron, zinc, calcium, vitamins etc. of populations affected by nutrient deficiencies). In general, the selection and production of crops and species varieties should be based not only on yields but also on nutrient content, thereby enhancing the nutrient supply of agricultural products, especially for micronutrients (FAO, 2017).
[21] Strategic: long-term, tied to the company's business model and strategy and filtering across the supply chain.

Key changes:

Based on stakeholder feedback and discussions with experts, the elements have been refined to better reflect expectations for companies in the upstream value chain segments (e.g. agricultural inputs, agricultural commodities and products). Specifically, elements b., c. and d. now include examples and a clearer focus on agricultural activities that can have a positive impact on nutrition.

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

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

Elements:

f. The company demonstrates that it is improving the nutritional quality of products/menus by providing qualitative evidence of at least two of the following: a reduction of salt, sugar, fat, calories; an increase in fruits, vegetables, nuts, wholegrains; fortified foods,[22] products that address other nutrient deficiencies (e.g. protein deficiency).

g. The company demonstrates that it is improving the nutritional quality of products/menus by providing quantitative evidence of at least two of the following: a reduction of salt, sugar, fat, calories; an increase in fruits, vegetables, nuts, wholegrains; fortified foods, products that address other nutrient deficiencies (e.g. protein deficiency).

h. The company uses a nutrient profiling system (government-endorsed or evidence-based/peer-reviewed system in alignment with nutritional guidelines) to guide its product (re)formulation.

i. The company has a sales-based target to increase the percentage of products/menus with an improved nutritional profile (in accordance with the company's nutrient profiling system) and reports progress against it.

j. The company has a sales-based target to increase the percentage of nutritious products/menus in accordance with a government-endorsed/widely recognised nutrient profiling system/nutritional guidelines and reports progress against it.

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

Key changes:

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

include a more explicit reference to the use of nutrient profiling systems (element c.)

[22] In line with WHO-FAO Guidelines on Food Fortification with Micronutrients.

to distinguish between targets to increase the proportion of reformulated products and targets to increase the proportion of nutritious products as defined by a government-endorsed/internationally recognised nutrient profiling system or nutrition guidelines (elements d. and e.).

C2. Accessibility and affordability of nutritious foods

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

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

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

Elements:

a. The company has a commitment to improve the accessibility and affordability of nutritious foods.

b. The company has commercial activities to improve the accessibility of nutritious foods, especially for vulnerable groups.

c. The company has commercial activities to improve the affordability of nutritious foods, especially for vulnerable groups.

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

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

Sources: ATNI (2020), ATNI (2022), CFS (2021), FAO (2021), The Food Foundation (2021).

Key changes:

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

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

C3. Clear and transparent labelling

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

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

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

Elements:

a. The company complies with laws, codes and regulations related to food labelling to provide nutrition information on key relevant nutrients and portion- or serving-based information.

b. The company discloses the percentage of products/menus and markets for which it has provided nutrition information on key relevant nutrients and portion- or serving-based information.

c. The company provides evidence of adopting front-of-pack labels[25] or any other consumer-facing nutrition labels that help consumers make healthier food choices; where applicable, the company provides evidence of adopting interpretive government-endorsed[26] front-of-pack labelling.

d. The company discloses the percentage of products/menus for which its front-of-pack labelling schemes have been rolled out; where applicable, the company discloses the percentage of products/menus for which interpretive government-endorsed front-of-pack labels has been rolled out.

e. The company provides evidence that all its labelling commitments have been rolled out to at least 80% of all markets or 98% of all products/menus globally.

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

C4. Responsible marketing and promotion of nutritious foods

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

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

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

[26] Interpretive government-endorsed front-of-pack labelling refers to front-of-pack labelling systems that are legally allowed and supported by government or other authorities in the country. Examples are the Health Star Rating system, Nutri-Score, Healthy Choice logos etc.

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

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

Elements:

Promotion of nutritious foods

a. The company has a commitment/policy for responsible advertising and marketing communication aligned with international codes and guidelines[27] or national regulations.

b. The company provides evidence of marketing activities to promote healthier and more nutritious food options (in accordance with a government-endorsed/widely recognised nutrient profiling system/nutritional guidelines).

c. The company discloses the proportion of marketing budget spent on promoting healthier and more nutritious food options.

Responsible marketing to children

d. The company has a responsible marketing policy specifically tailored to children that is aligned with international codes and guidelines[28] and applicable across all media channels.

e. The company's responsible marketing policy includes marketing restrictions to children and teens[29] (below the age of 18).

f. The company's marketing policy restricts marketing to children only to products meeting WHO regional standards or other government-endorsed nutrition criteria.[30]

g. The company provides evidence of compliance with its responsible marketing policy through third-party auditing.

Sources: ATNI (2020), ATNI (2022), CFS (2021), GAIN (2021), Global Child Forum (2022), The Food Foundation (2021), WBCSD & N4G BCG (2021).

[27] E.g. International Chamber of Commerce's Advertising and Marketing Communications Code.

[28] E.g. Framework for Responsible Food and Beverage Marketing Communications 2019; IFBA Global Responsible Marketing Policy 2021.

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

[30] E.g. WHO Regional Office for Europe Nutrient Profile Model; WHO Nutrient Profile Model for the Western Pacific Region; PAHO Nutrient Profile Model.

Key changes:

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

C5. Workforce nutrition

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

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

Elements

a. The company has at least one of these two programmes: nutrition-focused health check; nutrition education.

b. The company has a programme/policy for workplace breastfeeding support.

c. The company has a programme for healthy food at work.

d. The company has a company-wide programme/policy for workforce nutrition.

e. The company has workforce nutrition programmes for its supply chain workers.

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

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

Key changes:

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

C6. Food safety

Indicator: The company ensures safe food for consumers.

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

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

Elements:

a. The company demonstrates compliance with national regulations and/or the Codex Alimentarius guidelines on General Principles of Food Hygiene: Good Hygiene Practices and the Hazard Analysis and Critical Control Point (HACCP) System.

b. The company provides evidence that 100% of its own operations are certified to a Global Food Safety Initiative (GFSI)-recognised food safety scheme/certification programme or other widely recognised (industry-specific) certification.

c. The company discloses how it supports food suppliers to work towards a food safety certification/programme.

d. The company discloses the percentage of food suppliers certified to a GFSI-recognised food safety scheme/certification programme, where relevant.

e. The company provides evidence that 100% of its suppliers are certified to a GFSI-recognised food safety scheme/certification programme or other widely recognised (industry-specific) certification.

Sources: CFS (2021), FAIRR (2021), FAO (2021), GAIN (2021), GFSI (2020).

Key changes:

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

D. Social inclusion

This measurement area has two parts. The first part focuses on WBA's core social indicators (D1-D18), a common set of indicators applied across all WBA system transformation benchmarks. These are supplemented by transformation-specific social inclusion indicators that are relevant to the food and agriculture sector, provided in the second part (indicators D19-D24).

Core social indicators

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

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

Respect human rights

D1. Commitment to respect human rights

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

D2. Commitment to respect the human rights of workers

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

D3. Identifying human rights risks and impacts

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

D4. Assessing human rights risks and impacts

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

D5. Integrating and acting on human rights risks and impacts

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

D6. Engaging with affected and potentially affected stakeholders

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

D7. Grievance mechanisms for workers

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

D8. Grievance mechanisms for external individuals and communities

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

Provide and promote decent work

D9. Health and safety fundamentals

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

D10. Living wage fundamentals

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

D11. Working hours fundamentals

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

D12. Collective bargaining fundamentals

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

D13. Workforce diversity disclosure fundamentals

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

D14. Gender equality and women's empowerment fundamentals

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

Act ethically

D15. Personal data protection fundamentals

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

D16. Responsible tax fundamentals

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

D17. Anti-bribery and anti-corruption fundamentals

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

D18. Responsible lobbying and political engagement fundamentals

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

Food systems transformation-specific social inclusion indicators

D19. Child labour

Indicator: The company eliminates and prevents child labour[31] in its own operations and supply chain.

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

Rationale: Worldwide, 70% of child labour is found in the agriculture sector – one of the most dangerous in terms of work-related fatalities and disease (ILO, 2017). The principle behind the effective abolition of child labour is to stop all work by children that jeopardises their education and development (ILO, 1973). The indicator builds upon indicator D2 (commitment to respect the human rights of workers). (SDG targets 8.7 and 8.8)

Elements:

Own operations

a. The company provides evidence that it verifies the age of workers recruited in its own operations to ensure that they are not engaged in child labour.

b. If a case of child labour is found in its operations, the company describes how it develops, participates in or contributes to remediation programmes for transition from employment to education, enabling children to attend and remain in education, or it describes how it improves working conditions for young workers.

Supply chain

c. In its contractual arrangements with suppliers or supplier code of conduct, the company includes child labour requirements, including a prohibition on using child labour and verifying the age of workers recruited.

d. The company describes how it works with its supply chain to eliminate child labour and to improve working conditions for young workers, where relevant.

e. The company provides an analysis of trends demonstrating progress in relation to eliminating child labour from its supply chain.

Sources: AFi (n.d.), GRI 13 (2022), GRI 408 (2016), KnowTheChain (2020), Shift Project Ltd and Mazars LLP (2015), UNGC (n.d.), WBA (2021a), WBA (2021d), World Bank (n.d.).

Key changes:

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

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

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

of child labour; safe working conditions for young workers under 18 are assessed in indicator D22 (health and safety of vulnerable groups).

D20. Forced labour

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

Rationale: Agriculture is a high-risk sector for forced labour and human trafficking. In many countries, agricultural workers are often unskilled, not unionised and unaware of their rights. Additionally, the sector is characterised by a high presence of seasonal and migrant workers, who are particularly vulnerable to fraudulent recruitment practices and coercive forms of labour (ILO, 2018a). The indicator builds on indicator D2 (commitment to respect the human rights of workers). (SDGs 8 and 10)

Elements:

Own operations

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

Supply chain

b. The company requires its suppliers not to use forced labour by codifying this requirement in a supplier code of conduct, or similar document.

c. In its contractual arrangements with suppliers or supplier code of conduct, the company prohibits suppliers and any third-party recruitment intermediaries from imposing financial burdens on jobseekers and workers by collecting recruitment fees or related costs, and from retaining workers' personal documents or restricting workers' freedom of movement.

d. The company discloses how it works with its supply chain to eliminate at least one of the following: imposing recruitment fees, retaining personal documents or restricting workers' freedom of movement.

e. The company provides an analysis of trends demonstrating progress in relation to eliminating forced labour in its supply chain.

Sources: GRI 13 (2022), GRI 409 (2016), ILO (1930), KnowTheChain (2020), Shift Project Ltd and Mazars LLP (2015), UNGP (n.d.), WBA (2021a), WBA (2021d), World Bank (n.d.).

Key changes:

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

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

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

D21. Living wage

Indicator: The company pays all its workers a living wage[32] and requires its suppliers to do the same.

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

Elements:

a. The company discloses a target for paying a living wage across its direct suppliers.

b. The company describes how it determines a living wage for the regions where it sources.

c. The company discloses the percentage of workers across its own operations or direct suppliers that are paid a living wage.

d. The company indicates that it has achieved paying a living wage for all its workers across its own operations.

e. The company indicates that it has achieved paying a living wage across its direct suppliers.

Sources: ETI (n.d.), FAO (2014), Future-Fit Foundation (n.d.), GRI 13 (2022), IDH (n.d.), OECD and FAO (2021), RSPO (2020), SPOTT (2021), WBA (2021a), WBA (2021d).

Key changes:

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

D22. Health and safety of vulnerable groups

Indicator: The company identifies and addresses health and safety risks to vulnerable groups[33] in its operations and/or supply chain.

Rationale: The agriculture sector is one of the most dangerous in terms of rates of work-related fatalities, non-fatal accidents and occupational diseases, the burden of which falls disproportionately on workers in developing countries and vulnerable groups. Almost 60% of the 1.3 billion agricultural workers are in developing countries (ILO, 2000), and almost half are women. In addition, the sector is

[32] There are numerous definitions of a living wage, but the core concept is to provide a decent standard of living for workers and their family. A living wage is sufficient to cover food, water, clothing, transport, education, healthcare and other essential needs for workers and their family, based on a regular work week not including overtime hours.
[33] Vulnerable groups in the food and agriculture sector are particularly at risk of occupational injury and illness and include migrant and temporary labourers, women and young farmers.

characterised by casual or seasonal employment and a high involvement of migrant and underaged workers, often in hazardous conditions. About 59% of all children aged 5-17 who are engaged in hazardous work are in the agriculture sector (FAO, 2019). (SDGs 3, 6, 8 and 16)

Elements:

a. The company recognises the specific health and safety risks to vulnerable groups.

b. The company identifies vulnerable groups in relation to health and safety.

c. The company assesses the health and safety risks to vulnerable groups.

d. The company provides evidence of support activities that improve the health and safety of vulnerable groups.

Sources: ETI (n.d.), FAIRR (2021), FAO (2014), FSC (2015), Future-Fit Foundation (n.d.), GRI 403 (2018), ILO (2001), RSB (2017), SASB (n.d.), SPOTT (2021), WBA (2021a), WBA (2021d).

Key changes:

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

D23. Farmer and fisher livelihoods

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

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

Elements:

a. The company demonstrates that it has identified living income benchmarks for some commodities and/or regions.

b. The company discloses how it assesses living income gaps.

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

c. The company demonstrates activities to improve farmer resilience through its procurement practices and supply chain relationships for some commodities and/or regions.

d. The company demonstrates that it adopts pricing practices that contribute to a living income for some commodities and/or regions.

e. The company demonstrates that it supports increasing farmers' and fishers' bargaining power.

f. The company reports on the impact of some of its activities to improve income.

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

Key changes:

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

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

D24. Land rights

Indicator: The company respects the rights of legitimate tenure rightsholders[35] when acquiring, leasing or using land, paying particular attention to vulnerable tenure rightsholders.[36]

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

Elements:

a. The company has a commitment to respect ownership and use of land and natural resources and related legitimate tenure rights, as set out in the relevant part(s) of the CFS Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGTs) or the IFC Performance Standards.

b. The company, when acquiring, leasing land or making other arrangements to use or restrict the use or access to land or natural resources, discloses its processes to (i) identify legitimate tenure rightsholders, including through engagement with affected communities in the

[35] According to UNIDROIT, legitimate tenure rightsholders are individuals or communities who live on, work on or otherwise occupy the land being transacted, and whose rights or occupancy claims are considered to be socially legitimate in local societies.
[36] In line with the CHRB (2021), vulnerable and marginalised groups refers to individuals belonging to specific groups or populations that require particular attention, including indigenous peoples and women; national or ethnic, religious or linguistic minorities; children; persons with disabilities; and migrant workers and their families. (UN Guiding Principle 12, and for more detail see the box on p. 20 titled Key international human rights instruments protecting the rights of individuals/groups that may require particular attention)

process, paying particular attention to vulnerable or marginalised tenure rightsholders, and (ii) negotiate with them to provide adequate compensation.[37]

c. The company requires its business relationships to have a process to identify legitimate tenure rightsholders when acquiring, leasing or making other arrangements to use land, paying particular attention to vulnerable or marginalised tenure rightsholders, and to negotiate with them to provide adequate compensation.

d. The company works with its business relationships to improve their practices on land use and acquisition.

Sources: AFi (n.d.), CFS (2014), CFS-FAO (2012), Global Canopy (2021), GRI 13 (2022), IFC (2012b), Interlaken Group (2019), OECD and FAO (2021), RSPO (2020), SPOTT (2021), UNIDROIT (2019), WBA (2021a).

Key changes:

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

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

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

[37] Adequate compensation includes both financial compensation as well as requested alternatives to financial compensation.

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Annex 2: Definitions

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

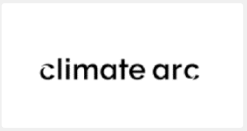
> A *commitment* is approved at the highest levels of the business, or by a formalised group of persons charged with ultimate authority in an organisation, e.g. the board. A commitment can span entire documents or a few paragraphs on the organisation's website. Examples of accepted wording are (this is not an exhaustive list – other examples can be found): We commit to/are committed to XX, Commits to respect XX convention, The company is committed to implementing the UNGPs, We adhere to the XX convention, We uphold the XX right/convention etc., We are committed to respecting the rights under the XX convention, We fully endorse and support the principles enshrined in the XX convention, We recognise our obligation to respect XX, We abide by XX, We comply with XX, We are aligned with XX (WBA definitions).
>
> *A policy* is a guideline developed by an organisation to govern its actions on specific topics. Policies should thus be 'formal' and signed off by the board and found in the policy and governance sections of the corporate website (WBA definition).

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

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

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

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

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