Methodology for the 2026 Food and Agriculture Benchmark

October 2024

Food and Agriculture Benchmark Methodology

WBA and the seven systems transformations

The World Benchmarking Alliance (WBA) is building a movement to increase the private sector's impact towards a sustainable future for all.

In 2015, the United Nations (UN) set out a supremely ambitious and transformational plan of action for people, planet and prosperity. The 17 UN Sustainable Development Goals (SDGs) demonstrate the scale and ambition of this agenda, stimulating action in areas of critical importance to humanity and the planet.

The private sector has a crucial role to play in advancing the SDGs and contributing to the needed systems transformations, but this requires real change in the way that the impact of business is measured to boost motivation and stimulate further action. Together with Allies from business, civil society, financial institutions, industry and the public sector, WBA is developing transformative benchmarks to measure companies' progress against the global challenges we all face.

Benchmarking for a better world

WBA's benchmarks demonstrate to companies and their stakeholders where they stand compared to peers and where they can improve. This information provides businesses and stakeholders with a roadmap for the transformations ahead, showing where action is urgent and how sectors can positively leverage their influence. The benchmarks are informed by the best available science and build on existing norms, standards, frameworks and initiatives.

The benchmarks are free for everyone to use and are continually improved through open and inclusive multistakeholder dialogue. Being public, the benchmarks empower all stakeholders, from consumers and investors to employees and business leaders, with key data and insights to encourage sustainable business practices across all sectors.

Seven systems transformations

WBA has identified seven systems transformations that are needed to put our society and economy on a more sustainable path (Figure 1). These transformations offer the strategic framework used to develop our benchmarks and identify keystone companies that are vital for achieving the SDGs.

FIGURE 1: SEVEN SYSTEMS TRANSFORMATIONS

WBA focuses on keystone companies (the SDG2000) with the greatest potential to positively or negatively impact the systems in which they operate. The SDG2000 span public, private and state-owned companies and represent USD 45 trillion in collective revenues. The companies are spread across 87 countries and directly employ 95 million people, with a quarter of the companies headquartered in developing, emerging or frontier markets. The Food and Agriculture Benchmark assesses 350 of these 2,000 companies.

The Food and Agriculture Benchmark

Our current food systems are failing millions around the world. Not only that, but food systems are also still the number one transgressor of our planetary boundaries. Forming one of the biggest sectors in the world, food and agriculture companies should be accountable to helping maintain and promote healthy, inclusive and sustainable food systems.

The food and agriculture sector (including seafood) is currently responsible for 90% of global deforestation, 70% of biodiversity loss, a third of global greenhouse gas emissions and 70% of global freshwater withdrawals. Further, poor diets remain one of the major drivers of global mortality and morbidity. Nearly 828 million people go hungry every day and over 3 billion people cannot afford a healthy diet.

WBA's Food and Agriculture Benchmark assesses the performance of 350 of the most influential food and agriculture companies (see Company selection – a value chain approach section for definition and details) on key issues underpinning the food systems transformation. Concerningly, the 2023 benchmark reveals that most large companies are not taking sufficient action to transform our food systems to positively contribute to human and planetary health.

Corporate accountability is a driver for change. In 2021, the UN Food Systems Summit (UNFSS) called for private sector investments, market-based solutions and innovations to shift towards healthier, inclusive, more equitable and sustainable food systems. At the first UNFSS Stocktaking Moment in 2023 (UNFSS+2), the UN Secretary-General emphasised the need for greater private-sector engagement and reinforced the importance of strengthening accountability mechanisms.

The UN Food Systems Coordination Hub – acting as a catalyst and connector within the UN for transforming food systems under the 2030 Agenda – has gathered key players, including WBA, to develop a Corporate Accountability Framework for Food Systems Transformation. This framework emphasises the power and potential that companies hold and calls for continued clarity on what is expected of them.

The WBA Food and Agriculture Benchmark methodology serves as a roadmap towards healthy, inclusive and sustainable food systems based on societal expectations and the latest scientific research. WBA methodologies are continuously updated to ensure relevance and **increase coherence and complementarity** with other benchmarks and reporting frameworks – within WBA and beyond. This 2024 revision of the Food and Agriculture Benchmark methodology ensures alignment not only with WBA's overall methodology review principles, but also with the proposed targets of the Corporate Accountability Framework coordinated by the UN Food Systems Coordination Hub. We aim for this review and our benchmark to provide further data and insights as input to the UNFSS stocktaking process.

Multistakeholder approach at the roots

At WBA, we work closely with a wide range of experts and stakeholders to ensure that the most up-to-date stakeholder expectations, science and knowledge are reflected in our benchmark methodologies. Throughout the second review process of the Food and Agriculture Benchmark methodology in 2024, WBA engaged with several stakeholders and experts to reflect on and refine

the benchmark indicators where needed.

The review has been guided and informed by an Expert Review Committee (ERC), a group of independent multistakeholder experts (See Annex I: Stakeholder consultations for a full list of the ERC and other stakeholders consulted). Alignment with other expert organisations and relevant frameworks and benchmarks is key to all WBA work. The benchmark methodology therefore also references key existing initiatives and sources for each indicator.

Key adjustments reflecting the interconnectedness of food systems

Food systems are deeply interconnected: human health, environmental sustainability and social equity mutually influence one another. The 2024 methodology revision makes two key adjustments to highlight the interconnectedness of these dimensions.

First, the three measurement areas from the previous version of the methodology – Nutrition, Environment and Social inclusion – have been renamed **Healthy, Sustainable** and **Inclusive food systems**. These new names are more explicit about the desired goals of the transformation, as opposed to being neutral labels for sectors or dimensions. The new names capture different aspects of the transformation, while underscoring their connections. For example, 'Healthy food systems' encompasses the nutrition and dietary dimensions, but can also refer to the health of other species or ecosystems. Similarly, 'Sustainable food systems' refers not just to environmental sustainability but entails topics that cut across the value chain and can have interconnected impacts on health and inclusivity. For instance, plastic use and waste are increasingly seen as health hazards, while reducing food loss and waste can enhance food security and promote social equity. The distinction between these labels, however, is not clear-cut (as explained in the next paragraph) and the grouping of indicators into these categories is somewhat subjective.

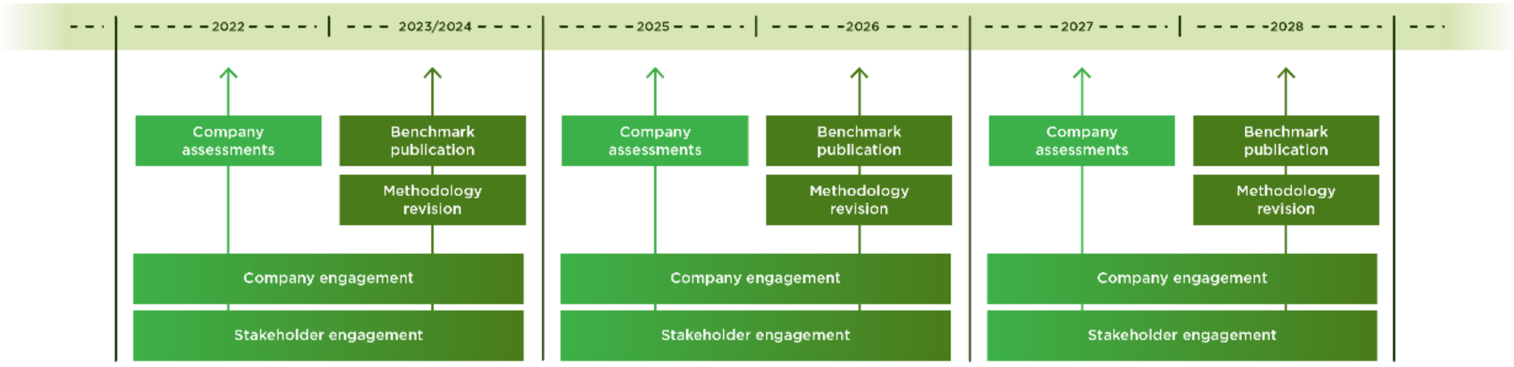
The second adjustment is the recategorisation of two indicators, which in the previous version of the methodology were included under Sustainable food systems, to Healthy food systems: 1) protein diversification and 2) antibiotics and animal welfare. Diversification away from animal-based proteins towards more plant-based alternatives is not only critical for reducing the carbon footprint of food production, but also contributes to driving down the incidence of non-communicable diseases. Similarly, while the abusive use of antibiotics is often framed as an environmental issue, it has clear links to human and animal health, with antimicrobial resistance becoming a major global threat. These changes signal the somewhat blurry boundaries between the measurement areas and their interrelationship.

Process and timelines

The first Food and Agriculture Benchmark was published in 2021 at the same time as the UN Food Systems Summit (UNFSS). The second iteration of the benchmark was published in October 2023.

Going forward, all of WBA's benchmarks will follow a similar assessment and publication cycle. Starting in Q4 2024, all SDG2000 companies will be assessed on a rolling basis following the publication of their key reports (i.e. annual and sustainability reports), against all relevant WBA benchmarks. In early 2026, WBA will publish the results of all the benchmarks at the same time, and thereafter every two years. Publishing all SDG2000 data at once allows for richer analyses and insights by including data across transformations, sectors and geographies. Harmonising our research across benchmarks, moreover, allows for more comparable SDG2000 data.

FIGURE 2: TIMELINE



During the assessment period, WBA will work with a third-party research provider that will conduct the initial review of companies' publicly available data following the benchmark methodology. Following the initial assessment by the research provider, WBA analysts will quality-check the data to ensure its accuracy. During this process the scoring guidelines used to assess companies will be improved, if necessary, in consultation with our experts and the ERC. The scoring guidelines will be published with the benchmark results. This will provide additional insights to stakeholders regarding how to apply WBA's methodologies.

After each company is assessed, WBA will continue its practice to share a draft assessment with the company to provide an opportunity for feedback. During this engagement process companies will be sent reminders to encourage them to review the assessment and provide any additional information they wish to share. Companies that do not respond or decline to participate in the engagement process cannot appeal their results and will have to wait for the next benchmark cycle to input new information.

Review principles

By the end of 2024, WBA will have assessed all 2,000 of the SDG2000 companies at least once. This milestone serves as an important moment for us to reflect on our workflow and impact. Based on feedback from a variety of stakeholders, including the WBA Allies and assessed companies, we have been working to streamline our research. From Q4 2024 onwards WBA will enter a new cycle, which will make our work more efficient and impactful going forward.

To this end, we have gone through a range of **alignment and harmonisation** efforts within and across benchmarks, not just for the methodology review, but also to synchronise key processes, from data collection and storage all the way to a unified scoring approach. These efforts will increase efficiency in data collection and enhance insights.

Methodology review guiding principles:

1. **Relevance**. Methodology is up to date and relevant and reflects changes in the landscape and role of companies.

2. **Robustness**. Metrics are robust and can fairly compare companies against each other.

   Indicators are streamlined to focus on tangible outcomes and impact-driven metrics. Most qualitative evidence and commitments are excluded, with qualitative assessments now limited to activity-based evidence and areas lacking established quantitative metrics.

3. **Consistency**. Capacity for time-series analysis and performance tracking between successive benchmarks is maintained.

4. **Feasibility.** Data can be collected practically by WBA and companies.

5. **Impact**. Revisions focus on what is needed most and aim to achieve maximum *impact*, i.e. transformed systems and improved business impact on people, workers, communities and the environment, particularly in developing countries.

6. **Alignment**. Methodology aligns with international instruments, relevant initiatives and other WBA benchmarks. Methodology is complementary to what exists rather than duplicating.

   Indicator structure, language and definitions are consistent within and across WBA benchmarks. Indicators generally follow a consistent structure: regular reporting, time-bound target and reporting on progress.

See Annex II: Updates from the previous methodology for an indicator-level overview.

Scoring and weighting

The Food and Agriculture Benchmark spans the entirety of the food and agriculture value chain. 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: Healthy food systems, Sustainable food systems, Inclusive food systems and Governance. Therefore, all 350 companies are assessed on each measurement area.

One way the methodology integrates an industry-agnostic approach is by allowing companies to score on elements by demonstrating action either across their own operations or their value chain. For instance, a food production company could be expected to reduce its own water use, while a food retailer could be recognised for initiatives aimed at reducing the water footprint of its suppliers. This approach acknowledges that different companies must address varied material impacts, whether within their operations or across their broader value chain.

However, some topics are not applicable to certain companies along the value chain, as companies' influence and impact on topics varies. Non-applicability assessments are based on companies' business activities and scope of operations within each segment of the value chain, including an industry-level analysis where necessary. There are, therefore, a limited number of indicators in the

Healthy and Sustainable food systems measurement areas that are not applicable to some of the benchmarked companies. Sustainable seafood, for instance, is applicable only to companies for which animal proteins (seafood) are a part of their operations or supply chain.

WBA has developed a unified scoring approach with common principles to harmonise and simplify scoring across all WBA benchmarks. This updated methodology reflects the new approach. An overview of WBA's approach to scoring companies can be found here.

The Food and Agriculture Benchmark has 23 food and agriculture-specific indicators and 18 core social indicators. These indicators are split across four measurement areas: Healthy food systems, Sustainable food systems, Inclusive food systems and Governance.

The three main measurement areas – **Healthy, Sustainable and Inclusive food systems** – are considered **equally important for the food systems transformation**. Each of these areas is therefore assigned an equal weight of 30%. Further, within the 30% weight assigned to the Inclusive food systems measurement area, 20% is allocated to the core social indicators and 10% to transformation-specific inclusion indicators. The remaining weight of 10% is assigned to the additional Governance measurement area.

Each measurement area is composed of multiple indicators. All indicators within a measurement area are weighted equally, and all elements within an indicator carry the same weight. Each element is assessed on a binary scale: 1 if the element is met or 0 if unmet. Where indicators are deemed not applicable, the weight is redistributed evenly among the remaining indicators in the respective measurement area.

All indicators have a maximum score of 1, and the score for each indicator will be calculated based on the number of elements that are met. For example, if an indicator has two elements, each element carries a weight of 0.5. Similarly, if an indicator has four elements, each element carries a weight of 0.25. The score achieved by companies for each indicator will be calculated as the sum of the scores of all individual elements within that indicator. For example, if an indicator has four elements and two of them are met while two are unmet, that indicator receives a score of 0.5. The indicator scores will be totalled to calculate the score for each measurement area and then multiplied by the weights assigned to the respective measurement area to determine their contribution to the total score.

FIGURE 3: WEIGHTING OF MEASUREMENT AREAS IN THE FOOD AND AGRICULTURE BENCHMARK

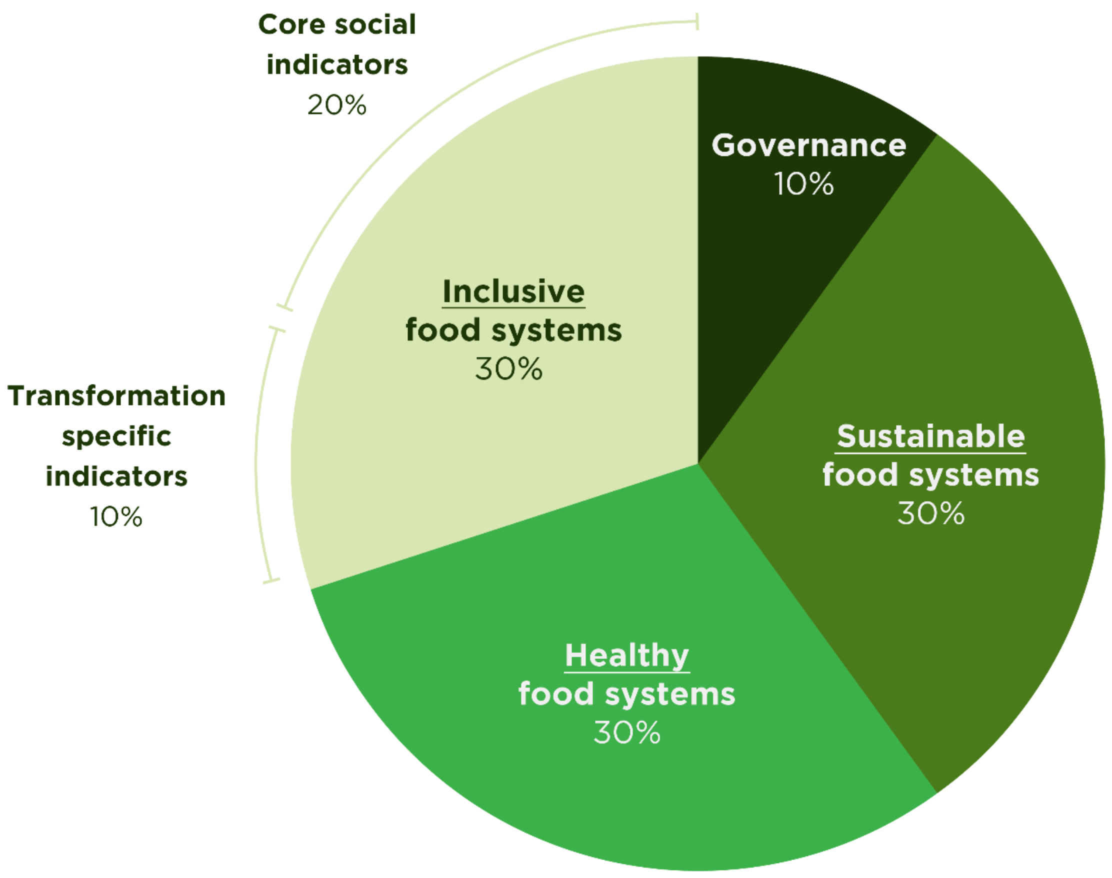


FIGURE 4: FOOD AND AGRICULTURE BENCHMARK INDICATORS

(A) Governance 10%

- **A**01 Impact materiality and sustainability strategy
- **A**02 Sustainability targets and plans
- **A**03 Accountability for sustainability performance

(B) Sustainable food systems 30%

- **B**01 Greenhouse gas emissions
- **B**02 Ecosystem protection and restoration
- **B**03 Sustainable seafood
- **B**04 Soil health
- **B**05 Water use
- **B**06 Water pollution
- **B**07 Food loss and waste
- **B**08 Plastic use

(C) Healthy food systems 30%

- **C**01 Nutrition-sensitive agriculture
- **C**02 Healthier portfolios and diet diversification
- **C**03 Protein diversification
- **C**04 Marketing and labelling
- **C**05 Workforce nutrition
- **C**06 Food safety
- **C**07 Antibiotics use and animal welfare

(D) Inclusive food systems 30%

Transformation specific indicators 10%

- **D**01 Child labour
- **D**02 Forced labour
- **D**03 Living income
- **D**04 Small-scale producer resilience
- **D**05 IPLC and land rights

Core social indicators 20%

- **CSI**01 Commitment to respect human rights
- **CSI**02 Commitment to respect the human rights of workers
- **CSI**03 Commitment to remedy
- **CSI**04 Identifying human rights risks and impacts
- **CSI**05 Assessing human rights risks and impacts
- **CSI**06 Integrating and acting on human rights risks and impact assessments
- **CSI**07 Grievance mechanisms for workers
- **CSI**08 Grievance mechanisms for external individuals and communities
- **CSI**09 Health and safety fundamentals
- **CSI**10 Living wage fundamentals
- **CSI**11 Working hours fundamentals
- **CSI**12 Collective bargaining fundamentals
- **CSI**13 Workforce diversity disclosure fundamentals
- **CSI**14 Gender equality and women's empowerment fundamentals
- **CSI**15 Personal data protection fundamentals
- **CSI**16 Responsible tax fundamentals
- **CSI**17 Anti-bribery and anti-corruption fundamentals
- **CSI**18 Responsible lobbying and political engagement fundamentals

Company selection – a value chain approach

The 350 companies assessed in the Food and Agriculture Benchmark are part of the SDG2000, which represent the 2,000 most influential companies in the world. The SDG2000 are selected following WBA's 'keystone company' criteria. The selection approach is based on five guiding principles:

1. The company dominates global production revenues and/or volumes within a particular sector.
2. The company controls globally relevant segments of production and/or service provision.
3. The company connects (eco)systems globally through subsidiaries and their supply chains.
4. The company influences global governance processes and institutions.
5. The company has a global footprint, particularly in developing countries.

The SDG2000 list was first published in January 2020 and is updated on an annual basis in January. Companies in the list change due to revised methodologies, refined benchmark scopes, changes in keystone metrics such as revenue and number of employees, and corporate restructuring (i.e. mergers, acquisitions and bankruptcies). Corresponding with these changes, some updates have also been made to the list of 350 companies assessed in the Food and Agriculture Benchmark. Please see the most recent list on our website, which will be updated in January 2025.

The companies in the Food and Agriculture Benchmark have been selected based on the following inclusion criteria:

- Revenues ≥ 1 billion USD
- Leading company in a food and agriculture industry measured by activity metrics, which are consistently reported by companies in an industry and in alignment with Sustainability Accounting Standards Board (SASB) standards (e.g. production, land area, number of supermarkets or restaurants).[1]

Companies were also selected based on the following considerations:

- Balanced representation across the agricultural value chain, i.e. by including input supply, farming, processing and retailing companies
- Balanced representation across food groups relevant for healthy diets
- Balanced representation across geographies through locations of headquarters, subsidiaries and supply chains

The following companies were excluded:

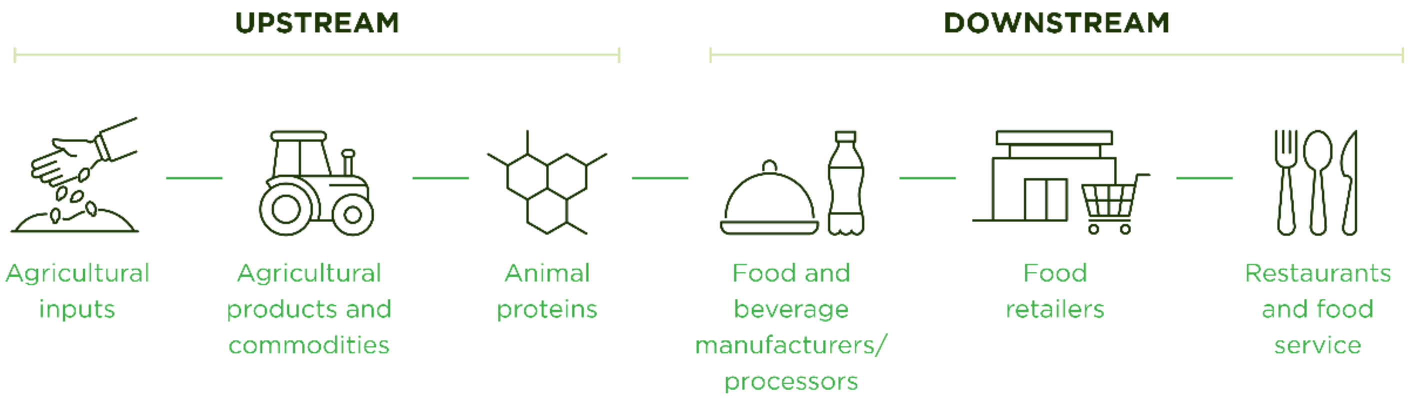
- Companies that engage in the production of agricultural products not for consumption (e.g. pulp and paper, rubber, timber)
- Companies that manufacture machinery

A transformation to healthy, sustainable and inclusive 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

[1] A detailed overview of the inclusion criteria and activity metrics by industry segment is included in the forthcoming WBA SDG2000 Selection Methodology.

agricultural inputs, agricultural products and commodities, animal proteins, manufacturing and processing, retail and food service segments.

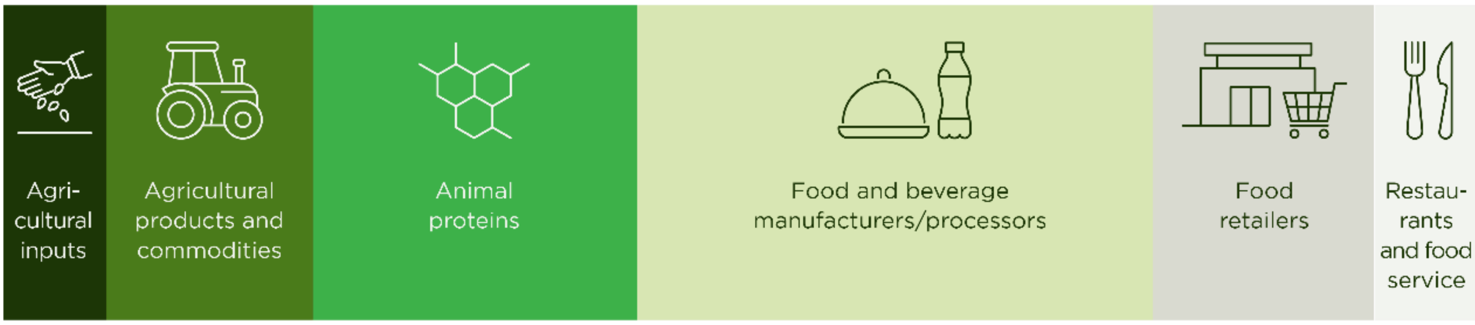
FIGURE 5: THE SIX VALUE CHAIN SEGMENTS



Companies can be categorised into multiple segments based on their diverse business activities. Each company is assigned a 'primary segment', representing its most significant area of operation. This classification is determined by the International Standard Industrial Classification of All Economic Activities (ISIC) class codes, which are assigned to companies based on their core business activities and in accordance with the forthcoming WBA SDG2000 Selection Methodology.

For a detailed explanation of how ISIC codes align with the six value chain segments, please refer to Annex III: Primary industry segment classification. The figure below illustrates the distribution of companies by their primary value chain segment.

FIGURE 6: COMPANY DISTRIBUTION BY VALUE CHAIN SEGMENT



Food and Agriculture Benchmark indicators

General guidance

To increase their comparability, indicators follow a similar element structure where this makes sense (primarily in the Healthy and Sustainable food systems measurement areas). Element a focuses on *regular reporting*, element b focuses on *time-bound targets* and element c focuses on *progress*. These terms are defined and assessed as set out below. Any topic-specific exceptions or criteria for each indicator will be included in the forthcoming Scoring Guidance.

Regular reporting

- The company reports data on relevant parameters in its latest report(s). The reported data must not be older than three years from the assessment year.
- The data should cover the company's entire operations.

Time-bound targets

- Targets are time-bound and include the baseline value and base year from which progress is measured.
- Targets are clear, quantitative and measurable. Intensity targets are not accepted as they do not guarantee that total amounts (e.g. of emissions) will decrease.
- Targets should cover the short term (now until 2030). Longer-term targets (i.e. those with an end date past 2030) are only accepted if they are broken down into interim targets that are five years apart or less.
- The methodology or assumption used for setting targets is disclosed, including data sources, scenarios, alignment with science-based methodologies and policy goals.

Progress

- The company demonstrates continued, quantitative reductions or improvements in relevant topic-specific metrics over the previous three years.

For general **terms and definitions**, please refer to the WBA Glossary.

A. Governance

A01 Impact materiality and sustainability strategy

Indicator: The company transparently identifies and prioritises its material sustainability impacts and has a sustainability strategy addressing these impacts.

Rationale: Impact materiality assessments allow companies to identify and prioritise their most significant environmental, social and governance impacts. Embedding the results into their sustainability strategy ensures that companies address these critical areas effectively, enhancing their long-term resilience and aligning the company's operations with the SDGs.

Elements:

a) The company identifies actual and potential material sustainability impacts across its operations and value chain.
b) The company identifies and prioritises its most material impacts.
c) The company discloses the stakeholders and experts consulted in determining its material impacts.
d) The company discloses a sustainability strategy covering its material impacts.

Sources: ACT-D: Assess, Transform (2022); CDSB (2021); Forum for the Future and WBSCD (2021); GRI 3-1, 3-2 (2024); IFAC et al. (2020); IPBES (2022); NA100 4.1, 6.4 (2024); SBTN (2020); TNFD Risk and impact management A (2023); UNDP (2021); WEF (2020a).

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
16 PEACE, JUSTICE AND STRONG INSTITUTIONS

A02 Sustainability targets and plans

Indicator: The company uses targets and plans to drive measurable improvements in sustainability performance across its operations and value chain.

Rationale: Having concrete targets and plans allows companies to track progress and demonstrate accountability towards their most material sustainability issues. Transparency in relation to targets and plans ensures that the improvements companies make are measurable and impactful.

Elements:

a) The company sets targets covering all its priority material impacts.
b) The company reports against all the targets covering its priority material impacts.
c) The company discloses action plans for implementing its sustainability strategy and targets.
d) The company allocates resources to implement its sustainability strategy.

Sources: GRI 3-3 (2024); NA100 3.1, 4.3 (2024); TNFD Risk and impact management B, Metrics and targets A, B (2023).

A03 Accountability for sustainability performance

Indicator: The company assigns responsibility for its sustainability performance to its highest governance body and links accountability for target fulfilment to remuneration policies.

Rationale: Assigning responsibility for sustainability decision-making and oversight to the highest governance body ensures strategic alignment and accountability at the top level. Additionally, having dedicated functions, teams or committees can drive effective implementation of the sustainability strategy across the organisation. Linking senior executives' remuneration to sustainability targets and having a supervisory board with relevant expertise incentivises leadership to prioritise and achieve meaningful progress on the company's most material sustainability issues.

Elements:

a) The company assigns responsibility for its sustainability strategy to its highest governance body.
b) The company discloses the functions, teams or committees that are responsible for the implementation of its sustainability plans.
c) The company links senior executive remuneration to its sustainability targets.
d) The company's highest governance body has expertise with respect to its material sustainability topics.

Sources: CDSB (2021); GRI 2-10, 2-12, 2-13, 3-3 (2024); IFAC et al. (2020); NA100 5.1, 5.2, 5.3 (2024); TNFD Governance B (2023); UNDP (2021); WEF (2020a)

B. Sustainable food systems

B01 Greenhouse gas emissions

Indicator: The company reduces its scope 1, 2 and 3 greenhouse gas (GHG) emissions in line with a 1.5°C trajectory.

Rationale: Food systems contribute to approximately a third of total global GHG emissions annually (Crippa et al., 2021). Transforming food and land use systems is crucial to staying within the 1.5°C temperature rise, as highlighted in the recent COP28 UAE Declaration on Sustainable Agriculture, Resilient Food Systems and Climate Action ([FOLU, 2024]). This indicator focuses on companies' emissions reductions in line with a 1.5°C trajectory as recommended by the Paris Agreement. The indicator is also aligned with the interim target of the Science Based Targets initiative (SBTi) to reduce value chain GHG emissions by 50% by 2030 and by 90-95% by 2050, in accordance with sectoral ambitions for 2030.

Elements:

a) The company reports on its greenhouse gas emissions.
b) The company sets targets to reduce its greenhouse gas emissions.
c) The company reports progress on reducing its greenhouse gas emissions.
d) The company's targets are aligned with a 1.5ºC pathway.

Sources: ACT-D Commit, Transform, Disclose (2022); CDP 5.5, 7.5, 7.6, 7.7, 7.8, 7.10, 7.11 (2024a); ESRS E1 (2023); GRI 305-1, 305-2, 305-3 (2024); SBTi (n.d.); SBTN (2024a)

B02 Ecosystem protection and restoration

Indicator: The company protects or restores impacted ecosystems.

Rationale: The UN has declared the ten years to 2030 the Decade on Ecosystem Restoration – a rallying call for the protection and restoration of ecosystems for the benefit of both people and nature. This indicator aligns with recommended disclosures by the European Sustainability Reporting Standards (ESRS), Science Based Targets Network (SBTN) and the Taskforce on Nature-related Financial Disclosures (TNFD), and focuses on ensuring that companies protect and restore impacted ecosystems in their operations and value chain.

Elements:

a) The company reports on activities or commodities that pose the risk of ecosystem degradation or loss.
b) The company sets a target to achieve ecosystem protection, restoration or regeneration.
c) The company reports progress towards ecosystem protection, restoration or regeneration.
d) The company discloses how it supports traceability along the value chain.

Sources: AFi (n.d.); B Corp ESC5 (n.d.); CDP 8.7, 8.8, 8.9, 8.10, 8.17 (2024b); ESRS G1 (2023); FAO (2021a); Forest 500 (2024); GRI 304, Topic 13.23 (2024); IUCN CEM & SER (2021); NA100 3.1 (2024); SBTN (2024a); TNFD C1.0, C1.1 (2023)

B03 Sustainable seafood

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

Rationale: Aquatic systems are increasingly recognised as vital for food security, nutrition and sustaining livelihoods. In 2022, global fisheries and aquaculture production reached 223.2 million tonnes, constituting about 15% of the world's animal protein supply, with levels exceeding 50% in several countries across Africa and Asia. However, the sector faces significant challenges, including biodiversity loss, climate change, natural disasters, pollution, water scarcity and other anthropogenic impacts (FAO, 2024). To safeguard fish populations and marine biodiversity, companies need to contribute to sustainable management of marine aquatic resources.

Applicability: This indicator is applicable only to companies with animal proteins (seafood) as a part of their operations or supply chain.

Elements:

a) The company reports on its sustainable fisheries and aquaculture operations and products.
b) The company sets a target for sustainable fisheries and aquaculture covering its operations and products.
c) The company reports progress on maintaining sustainable fisheries and aquaculture operations and products.
d) The company sets a time-bound commitment to achieve digital and interoperable traceability for its fisheries and aquaculture operations and products.

Sources: FAIRR (2023); GDST (2023); GRI 13 (2024); SBTN (2024b); TNFD – Aquaculture (2024)

B04 Soil health

Indicator: The company adopts sustainable production and sourcing practices that improve soil health and include the responsible use of agricultural inputs.

Rationale: According to the Food and Agriculture Organisation (FAO, 2021b), approximately one-third of the world's soils show moderate to high degradation. 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. Companies have the opportunity to implement and scale up regenerative agricultural practices, which can enhance soil health, increase biodiversity and boost total productivity and the nutritional status of diets, while reducing the need for water and other agricultural inputs (FOLU, 2023).

Elements:

a) The company reports on its sustainable agriculture practices to improve soil health.
b) The company reports on its use of fertilisers and pesticides.
c) The company sets a target to improve soil health.

d) The company reports improvements in soil health as a result of its practices.

Sources: CBD GBF Target 10; FAO (2021a); GRI 13 (2024); OP2B (2021); Regen10 (2023); TNFD – Food and Agriculture (2024); WBCSD Soil Chapter (2024)

B05 Water use

Indicator: The company reduces its freshwater use.

Rationale: According to the United Nations, nearly two-thirds of the global population experiences severe water scarcity for at least one month a year, and over two billion people live in countries with inadequate water supply. By 2025, half of the world's population could face water scarcity, and by 2040, one in four children may live in areas with extreme water stress. Food systems account for approximately 70% of freshwater withdrawals globally (FAO, 2021b, Willet et al., 2019). This underscores the significant role companies play in water consumption and the need for sustainable and transparent water management practices.

Elements:

a) The company reports on its water use.
b) The company sets a target to reduce its water use.
c) The company reports progress on reducing its water use.
d) The company assesses water risk at site level.

Sources: B Corp ESC1.3, 1.4 (n.d.); CDP 9.2, 9.3, 9.15 (2024b); CEO Water Mandate (2021); Ceres 1.1, 1.2 (2023); GRI 303-3, 303-5 (2024); SBTN (2024a); SBTN 3.3.2 (2024c); TNFD C3.0 (2023); WRI Water Risk Atlas (n.d.)

B06 Water pollution

Indicator: The company reduces its water pollution.

Rationale: Water pollution is a rising global crisis that directly affects health, economic development and food security (FAO, 2021b). Agriculture is a leading source of water pollution due to fertiliser and pesticide runoff (FAO, 2023a). Given their significant role in contributing to this crisis, companies have a responsibility to implement more effective and transparent wastewater treatment and pollution control measures.

Elements:

a) The company reports on its water pollutants.
b) The company sets a target to reduce its water pollutants.
c) The company reports progress on reducing its water pollutants.
d) The company identifies societal impacts in its water pollution risk assessment.

Sources: AWS 1.3.4 (2019); CDP 9.15 (2024b); CEO Water Mandate (2021); Ceres 2.1, 2.2 (2023); GRI 303-4 (2024); SBTN (2024a); TNFD C.2.1 (2023); Transparent (n.d.)

B07 Food loss and waste

Indicator: The company reduces its food loss and waste.

Rationale: In 2022, the world wasted 1.05 billion tonnes of food at the retail, food service and household level. This is in addition to the 13% of the world's food lost in the supply chain, as estimated by the Food and Agriculture Organization (FAO), post-harvest up to and excluding retail. Moreover, food loss and waste generates 8-10% of global greenhouse gas emissions and takes up the equivalent of nearly 30% of the world's agricultural land (UNEP 2024). This level of inefficiency also has significant social impacts, such as increasing food insecurity. Investing in efforts to reduce food loss and waste can ease the food system's pressure on the environment, help mitigate climate change and increase food availability. At the same time, it can boost economic benefits for companies, farmers and households (Champions 12.3, 2022).

Applicability: This indicator is not applicable to agricultural inputs companies.

Elements:

a) The company reports on its food loss and waste.
b) The company sets a target to reduce food loss and waste by 50% by 2030 in alignment with SDG 12.3.
c) The company reports progress on reducing food loss and waste.
d) The company works across its value chain to prevent food loss and waste.

Sources: CBD GBF Target 16; FAO (2021a); FLW Accounting and Reporting Standard (2017); GRI 13 (2024); WRAP (2024)

B08 Plastic use

Indicator: The company reduces its plastic use.

Rationale: Since the 1980s, plastic pollution has increased tenfold (IPBES, 2019). Projections indicate that global plastic production will double by 2050, with approximately 8 million tonnes entering marine environments annually (UNEP, BRS Conventions and Minamata Convention, 2021). Notably, around 50% of all plastic produced is designed for single-use purposes, contributing significantly to this escalating issue. There is an urgent need for companies to adopt and disclose comprehensive plastic management strategies to reduce their plastic use.

Elements:

a) The company reports on its plastic use.
b) The company sets a target to reduce its plastic use.
c) The company reports progress on reducing its plastic use.
d) The company discloses whether it is free of single-use plastics.

Sources: As You Sow (2021); CDP 10.4 (2024b); GRI 306 (2024); Minderoo Foundation (2023); TNFD C2.3 (2023); Transparent (n.d.); UNCTAD (2019)

C. Healthy food systems

C01 Nutrition-sensitive agriculture

Indicator: The company undertakes nutrition-sensitive agriculture interventions.

Rationale: Effectively addressing the causes of malnutrition requires interventions across the food system. Making agriculture and food systems nutrition sensitive[2] 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, 2019). Nutrition-sensitive interventions are actions taken across sectors that may not have nutrition as the predominant goal but are aimed at addressing the underlying determinants of nutrition. Examples include biofortification and crop diversification, which enhance the production and variety of more nutrient-dense crops (FAO, 2017). Nutrition-sensitive agriculture is regarded as an effective approach to transition towards sustainable food systems and healthy diets (Di Prima et. Al, 2022) and companies should demonstrate their efforts in this area.

Applicability: This indicator is applicable to companies operating primarily in the upstream value chain segments, comprising agricultural inputs and agricultural products and commodities.

[2] 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).

Elements:

a) The company reports on its nutrition-sensitive agriculture activities that contribute to improving the nutritional quality of crops and foods.
b) The company reports quantitative data on its nutrition-sensitive activities.
c) The company sets a target to implement nutrition-sensitive agriculture activities.
d) The company reports progress on its nutrition-sensitive activities.

Sources: FAO (2015); FAO (2017); WBCSD (2021); WBCSD & N4G BCG (2021)

C02 Healthier portfolios and diet diversification

Indicator: The company improves the nutritional quality of its portfolio.

Rationale: Almost a third of the world's population, 2.3 billion people, faced moderate or severe food insecurity in 2021, up from 25% before the Covid-19 pandemic. At the same time, what we eat across the world continues to fall short of the minimum standards for healthy and sustainable diets, contributing to a marked rise in obesity and diet-related non-communicable diseases (NCDs): around 40% of all adults and 20% of all children are now overweight or obese (GNR, 2022). By improving the nutritional quality of their portfolio, food companies can play a crucial role in helping transform our food system and enabling access to healthy, affordable and sustainably produced food (GNR, 2022).

Applicability: This indicator is applicable to companies operating primarily in the downstream value chain segments, comprising food and beverage manufacturers and processors, food retailers and restaurants and food services.

Elements:

a) The company reports on improving the nutritional quality of its portfolio.
b) The company uses a nutrient profile model to assess the nutritional quality of its portfolio.
c) The company sets a target to increase the proportion of nutritious products/menus it offers.
d) The company reports its progress on increasing the proportion of nutritious products/menus it offers.

Sources: ATNI (2022); ATNI (forthcoming); CFS (2021); FAO (2021a); FAO-WHO (2019); Food Foundation (2021a); UNICEF (n.d.); WBCSD & N4G BCG (2021); WHO GIFNA (2024a); WHO Sodium Benchmark (2021); WHO Replace (n.d.)

C03 Protein diversification

Indicator: The company has a diversified protein portfolio.

Rationale: The animal protein sector is a significant contributor to climate change (Xu et al., 2021). Research has shown that simply improving dairy and meat production practices will be insufficient; a shift in consumption patterns is required (IPCC, 2019). Companies have a crucial role to play in delivering nutritious diets that respect and stay within planetary boundaries. To this end, they need to demonstrate how they are increasing the diversity and share of plant-based products in their portfolios (WBCSD, 2024).

Applicability: This indicator is applicable only to companies with animal proteins as a part of their operations or supply chain.

Elements:

a) The company reports the proportion of plant-based and/or alternative proteins within its portfolio.
b) The company sets a target to increase the proportion of plant-based and/or alternative proteins across its portfolio.
c) The company reports its progress on increasing the proportion of plant-based and/or alternative proteins in its portfolio.
d) The company advances the production or promotes the consumption plant-based and/or alternative proteins.

Sources: FAIRR (2023); Food Foundation (2021b); WWF (2022)

C04 Marketing and labelling

Indicator: The company does not market unhealthy foods and beverages to children and enables consumers to make informed and healthy choices through clear and transparent front-of-pack labelling.

Rationale: Food marketing is pervasive and persuasive, and food and beverage companies play a significant role in shaping children's food environments. Children around the world are exposed to large volumes of unhealthy food marketing, with negative consequences for their diets and health. Numerous global and regional calls to action to end the harmful impact of food marketing have been made by governments and international agencies alike, including the United Nations Children's Fund (UNICEF) and the World Health Organization (WHO) (UNICEF-WHO, 2023).

Further, information about food can influence consumer preferences, purchasing behaviour and consumption patterns (GNR, 2020). Next to following ethical marketing practices, companies should provide clearly visible, accurate and easy-to-understand on-pack food labelling to help consumers make healthier food choices and incentivise food manufacturers and suppliers to deliver more nutritious foods (WHO Regional Office for Europe, 2020).

Applicability: This indicator is applicable to companies operating primarily in the downstream value chain segments, comprising food and beverage manufacturers and processors, food retailers and restaurants and food services.

Elements:

a) The company discloses a policy of not marketing unhealthy products to anyone below the age of 18.
b) The company uses a WHO regional nutrient profile model to not market unhealthy products to children.
c) The company reports information on its marketing practices.
d) The company reports on front-of-pack nutrition labelling roll-out across products and geographies.

Sources: ATNI (2022); ATNI (forthcoming); CFS (2021); FAO (2021a); Food Foundation (2021a); IFBA (2021); RMP (n.d.); UNICEF-WHO (2023); WHO (2010); WHO (2019); WHO (2023); WHO GIFNA (2024b)

2 ZERO HUNGER | 3 GOOD HEALTH AND WELL-BEING | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

C05 Workforce nutrition

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

Rationale: Approximately 58% of the world's population spends a third of their time at work during their adult life (CGF, n.d.). Companies can promote nutrition at work through a set of interventions, including access to and supply of healthy foods and breastfeeding support (Workforce Nutrition Alliance, 2022). Moreover, they can make their workforce nutrition programmes even more impactful by targeting their supply chain workers in low- and middle-income countries, where rates of malnutrition are higher (ATNI, 2021).

Elements:

a) The company discloses a programme/policy for workplace breastfeeding support.
b) The company reports on its programmes for providing healthy foods to its employees.
c) The company reports its progress on providing healthy foods to its employees.
d) The company reports on its workforce nutrition programmes for workers in its supply chains.

Sources: ATNI (forthcoming); GAIN (2023); WBCSD & N4G BCG (2021); Workforce Nutrition Alliance (2023)

2 ZERO HUNGER | 3 GOOD HEALTH AND WELL-BEING | 5 GENDER EQUALITY

C06 Food safety

Indicator: The company actively implements measures to foster food safety.

Rationale: Every year, an estimated 600 million people – almost 10% of the global population – fall ill after eating contaminated food, out of which about 420,000 die (WHO, 2022). Unsafe food creates a vicious cycle of disease and malnutrition, and particularly affects infants, young children, the elderly and the sick. It also disproportionately affects low- and middle-income countries (GAIN, 2024). Companies have a crucial responsibility to ensure that they meet all the expected standards to ensure food safety.

Applicability: This indicator is not applicable to agricultural inputs companies.

Elements:

a) The company discloses the percentage of its own operations that are certified under a Global Food Safety Initiative (GFSI)-recognised food safety scheme/certification programme or other widely recognised (industry-specific) certification.
b) The company discloses whether it has achieved Global Food Safety Initiative (GFSI)-recognised food safety certification for 100% of its own operations.
c) The company discloses how it supports food suppliers and other value chain partners to work towards a food safety certification/programme.
d) The company discloses the percentage of food suppliers in its value chain certified under a GFSI-recognised food safety scheme/certification programme.

Sources: CFS (2021); FAIRR (2023); FAO (2021a); GAIN (2021); GFSI (2020)

C07 Antibiotics use and animal welfare

Indicator: The company is committed to phasing out the use of antibiotics for prophylactic purposes and as growth promoters and 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, for instance, are estimated to live in intensive and confined conditions that deny their natural instincts to forage and to nest (World Animal Protection, 2021).

Such intensive farming practices serve as optimal breeding grounds for viral pathogens, leading to the rise of infectious diseases. Over half of all infectious diseases transferred from animals to humans since 1940 have stemmed from intensive livestock production systems (UNEP and ILRI, 2020). Moreover, the use of antibiotics in livestock and aquaculture production leads to antimicrobial resistance and is a significant public health threat (FAO, n.d.). Companies must respond to the call of governments and stakeholders around the world to ensure the welfare of their farmed animals and eliminate antibiotics use in their farming practices.

Applicability: This indicator is applicable only to companies with animal proteins as a part of their operations or supply chain.

Elements:

a) The company has a time-bound commitment to phase out the use of antibiotics both for prophylactic purposes and as growth promoters across its geographies.
b) The company sets targets to address animal welfare issues.
c) The company reports progress on animal welfare.
d) The company's animal welfare targets are applicable to all geographies.

Sources: BBFAW (2023); Compassion in World Farming (n.d.); FAIRR (2023); FARMS Initiative (2021); GRI 13 (2024); World Animal Protection (n.d.)

D. Inclusive food systems

D01 Child labour

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

Rationale: Worldwide, 70% of child labour occurs in agriculture, affecting 112 million children, with three-quarters being under the age of 11. A significant 72% of this takes place on small-scale family farms, and half of all children in child labour engage in hazardous work posing severe risks to their safety and development (ILO and UNICEF, 2021). Child labour not only deprives children of their rights to education and development but also perpetuates cycles of poverty, limiting future societal growth and sustainable development. Companies, particularly those operating in global supply chains, bear the responsibility to ensure that their operations do not contribute to or benefit from child labour.

Elements:

a) The company discloses whether it verifies the age of workers recruited in its own operations to ensure that they are not engaged in child labour.
b) The company describes how it develops, participates in or contributes to child labour remediation programmes.
c) In its contractual arrangements or code of conduct, the company requires business relationships to verify the age of workers they recruit.
d) The company describes how it works with its business relationships to eliminate child labour and to improve working conditions for young workers where relevant.
e) The company demonstrates progress towards eliminating child labour in its supply chain.

Sources: AFi (n.d.); ETI 4.2 and 4.3 (n.d.); GRI 13, 408 (2024); ILO No. 138 (1973); Shift Project and Mazars LLP (2017); UN Global Compact (n.d.); WBA (forthcoming).

D02 Forced labour

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

Rationale: A recent estimate shows 27.6 million people are currently in situations of forced labour and the agriculture sector accounts for 12% of adult forced labour (ILO, Walk Free and IOM, 2022). Workers face various forms of coercion, the most common being wage withholding. Migrant workers are particularly vulnerable, being three times more at risk due to unfair recruitment practices and the inability to exercise their rights, among other factors (ILO, Walk Free, and IOM, 2022). Meeting the SDG targets to end forced labour among children by 2025 and universally by 2030 requires faster progress. With nearly two-thirds of forced labour occurring in the private economy, companies must step up efforts to eliminate it within their operations and supply chains.

Elements:

a) The company discloses that jobseekers and workers do not pay any recruitment fees or related costs to secure a job (Employer Pays Principle) with the company, that it does not restrict workers' freedom and that it pays workers in full and on time.
b) In its contractual arrangement or code of conduct, the company prohibits business relationships from charging recruitment fees and restricting workers' freedom, and it requires they pay their workers in full and on time.
c) The company describes how it works with its business relationships to eliminate forced labour.
d) The company demonstrates progress towards eliminating forced labour in its supply chain.

Sources: ETI 1.2 (n.d.); GRI 13, 409 (2024); ILO No. 29 (1930); Shift Project and Mazars LLP (2017); UNGC Forward Faster Initiative (n.d.); WBA (forthcoming)

D03 Living income

Indicator: The company is committed and is taking actions to close the living income gap in its supply chain.

Rationale: In many parts of the world, farming households continue to struggle to make ends meet, with average incomes often hovering around or below the poverty line (Oxfam, 2021) and falling far short of the living income benchmark. Living income, which represents the cost of a decent standard of living, is conceptually different from living wages[3]. It represents the earnings of those who are self-employed and is particularly relevant to the food and agriculture sector, wherein a vast number of small-scale farmers, fishers and other producers are self-employed. Companies that source products from small-scale farmers, fishers and other producers have a shared responsibility to ensure these producers earn a fair and decent livelihood.

Elements:

a) The company discloses how it assesses living income gaps for some commodities and/or regions.
b) The company discloses how it works with food producers or suppliers to improve livelihoods and close living income gaps through responsible procurement practices or support to its supply chain.
c) The company has established a strategy/joint action plan(s) to work towards closing living income gaps in its supply chain with measurable and time-bound milestones.
d) The company tracks progress towards closing living income gaps in its supply chain.

[3] The concept of a living wage applies to the context of workers hired by a company or its business partners (such as farm or factory workers). It does not cover the situation of income earner such as small-scale farmers, fishers and other producers. Indicator D03 covers these latter situations and is distinct from the core social indicator CSI 10, which assesses living wage fundamentals.

Sources: AFi (n.d.); IDH (n.d.); LICOP (2020); LICOP (2024); Oxfam (2021); UN Global Compact Forward Faster (n.d.)

D04 Small-scale producer resilience

Indicator: The company improves the resilience of small-scale farmers, fishers and other producers in its supply chain and/or customer base through targeted support initiatives.

Rationale: Small-scale producers are vital to the global food system, yet they often face significant challenges that threaten their livelihoods and sustainability. These challenges include climate change, market volatility, limited access to resources and socio-economic inequalities. Small-scale producers engage with companies in multiple ways. They can be part of companies' supply chains, providing raw materials or fresh products for direct consumption, or they can be key buyers of companies' products, purchasing inputs like feed or fertiliser. Companies efforts towards enhancing the resilience of small-scale producers is crucial for improving the livelihoods of millions of producers worldwide, as well as ensuring stable and sustainable value chains.

Elements:

a) The company discloses the total number of small-scale producers, including farmers and fishers, in its supply chain and/or in its customer base.
b) The company takes concrete actions to improve the climate resilience of small-scale producers in its supply chain and/or in its customer base.
c) The company takes concrete actions to improve gender equality in its supply chains and/or its customer base.
d) The company tracks, assesses or evaluates the outcomes and impact of its climate resilience, gender equality and women's empowerment initiatives targeted towards small-scale producers in its supply chains and/or its customer base.

Sources: AFi (n.d.); FAO (2022a); FAO (2023b); IFAD (2021); IIED (2022); IPCC (2019); WBA ATSI (2021)

D05 IPLC and land rights

Indicator: The company respects the rights of legitimate tenure rightsholders and Indigenous peoples and local communities (IPLC).

Rationale: When companies seek to acquire or lease land for their business activities, it can lead to relocation and loss of shelter or livelihoods for communities or individual households (IFC, 2012a). In countries where national governance and land administration are weak, local and Indigenous communities are more exposed to rights violations and displacement (WRI, 2017). Indigenous peoples are particularly vulnerable to the adverse impacts associated with land development projects, including risk of impoverishment and loss of culture, identity and natural resource-based livelihoods (IFC, 2012b). Protecting and securing Indigenous peoples' rights has been recognised as crucial to advancing conservation, restoration and climate change mitigation and adaptation strategies (WRI, 2019).

Elements:

a) The company commits to respect rights related to the ownership and use of land and natural resources.
b) The company commits to obtain free, prior and informed consent.
c) The company requires its business relationships to recognise affected Indigenous peoples and to obtain their free, prior and informed consent.
d) The company discloses the most recent example where it has obtained free, prior and informed consent or negotiated with rightsholders.

Sources: AFi Core Principle 2.2.3 (2023); CCSI (2020); FAO (2014); FAO (2022b); GRI 411 (2024); IFC (2012a); IFC (2012b); IWGIA (2021); NA100 4.2 (2024); PEFC 6.3.2.2 (2018); TNFD Governance C (2023); WBA (2023)

Core social indicators

The core social indicators reflect society's expectations for socially responsible business practices. They assess whether companies are on track to meet these expectations by evaluating how well they respect human rights, provide and promote decent work, and act ethically. Companies that fall short of these indicators fail to demonstrate sufficient commitment to socially responsible conduct.

WBA integrates a common set of core social indicators (CSIs) into all system transformation methodologies to assess whether companies demonstrate a sufficient commitment to socially responsible business conduct. These indicators are used to assess companies, regardless of the sector in which they operate, based on publicly available information. The 18 CSIs represent 20% of the total Food and Agriculture Benchmark score.

Respecting human rights

CSI 01 Commitment to respect human rights

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

Rationale: A company's human rights commitment signals that respect for human rights is a core value and sets clear expectations for employees and business partners. It also signals that top management views respect for human rights as fundamental, guiding internal practices and shaping the company's culture. It sets out management's expectations of how staff and business relationships should act as well as what others can expect of the company. It should trigger a range of other internal actions that are necessary to meet the commitment in practice.

Elements:

a) The company has a publicly available policy statement committing it to respect human rights.

Sources: UNGP 11 and 12; UNGPRF A1; GRI 103-2; CHRB A01

CSI 02 Commitment to respect the human rights of workers

Indicator: The company publicly commits to respect the principles concerning fundamental rights at work in the 11 International Labour Organization (ILO) core conventions as set out in the Declaration on Fundamental Principles and Rights at Work (see box below). It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.

Rationale: A commitment to the ILO core conventions demonstrates a company's dedication to fundamental labour rights. It sets clear expectations for fair treatment of workers, guiding the organisation and its business relationships to uphold international labour standards.

Elements:

a) The company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work.
b) The company has a publicly available policy statement that expects its business relationships to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.

Sources: UNGP 12 and 16(c), UNGPRF, A1; FLA Code of Conduct; GRI 103-2; CHRB A02

The fundamental principles and rights at work

The ILO Declaration on Fundamental Principles and Rights at Work covers the following fundamental principles and rights at work, laid out in 11 conventions:

• Freedom of Association and the Effective recognition of the Right to Collective Bargaining (Convention No. 87 and No. 98)

• Health and Safety of Workers (Convention No. 155)

• Elimination of all Forms of Forced or Compulsory Labour (Convention No. 29 and No. 105)

• Effective Abolition of Child Labour (Convention No. 138 and No. 182)

• Elimination of Discrimination in Respect of Employment and Occupation (Convention No. 100 and No. 111)

• Safe and Healthy Working Environment (Convention No. 187)

Additional ILO labour standard

• Working Hours (Convention No. 1, No. 14, No. 30 and No. 106)

CSI 03 Commitment to remedy

Indicator: The company publicly commits to provide or cooperate in remediation for affected individuals, workers and communities through legitimate processes (including judicial and non-judicial mechanisms, as appropriate), where it identifies that it has caused or contributed to adverse impacts.

Rationale: A commitment to remedy ensures the company provides effective solutions for addressing human rights impacts and grievances. It sets clear expectations for addressing harm, offering redress and improving practices, thereby reinforcing the company's dedication to accountability and continuous improvement.

Elements:

a) The company has a publicly available policy statement committing it to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to.
b) The company expects its business relationships to commit to the right to remedy.

Sources: UNGP 22; UNGPRF C6; CHRB A08

CSI 04 Identifying human rights risks and impacts

Indicator: The company proactively identifies its human rights risks and impacts on an on-going basis. This includes engaging with stakeholders and vulnerable groups as part of the identification process.

Rationale: Identifying human rights risks and impacts helps the company understand the key human rights risks and impacts in their operations and supply chains, understanding which risks are most prevalent for relevant (affected) stakeholders and which risks and impacts need to be understood more closely. It is the starting point for the company to understand how to translate its human rights policy commitment into practice. Therefore, involving different parts of the company in the assessment process helps to build shared responsibility for addressing the actual and potential impacts identified.

Elements:

a) The company describes the process(es) it has in place to identify its human rights risks and impacts in specific locations or activities, covering its own operations.

b) The company describes the process(es) it has in place to identify its human rights risks and impacts through relevant business relationships, including its supply chain.

c) The company describes how it involves affected stakeholders and internal or independent external human rights experts in its human rights risks and impact identification process(es).

Sources: UNGP 17 and 18; UNGPRF B2 and C3; HRIB, 1.2.1; GRI 412-1 and 414-2; CHRB D01

CSI 05 Assessing human rights risks and impacts

Indicators: Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups as part of the assessment process.

Rationale: Assessing the key human rights risks and impacts and understanding their saliency for the company's operations and supply chain allows the company to set strategic priorities for managing these risks, and to focus mitigation and remedy efforts where the (potential) harm to people is greatest.

Elements:

a) The company describes the process(es) it has in place to assess its human rights risks and impacts and discloses what it considers to be its salient human rights issues, covering its own operations.

b) The company describes the process(es) it has in place to assess its human rights risks and impacts in its supply chain.

c) The company publicly discloses the results of its human rights risks and impact assessments, which may be aggregated across its operations and locations.

d) The company describes how it involves affected stakeholders in its human rights risks and impact assessment process(es).

Sources: UNGP 17, 18 and 24; UNGPRF B1, B2 and C3; HRIB 1.2.1; GRI 412-1 and 414-2; CHRB D02

CSI 06 Integrating and acting on human rights risks and impact assessments

Indicator: The company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes in order to take appropriate actions to prevent, mitigate or remediate its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups on any action taken or to be taken.

Rationale: Integrating and acting on human rights risks and impact assessments allows the company to comprehensively prevent, mitigate and remediate its (potential) risks and impacts, reducing or eliminating negative impacts on affected people and communities.

Elements:

a) The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its own operations.

b) The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its supply chain.

c) The company provides an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment process(es) in at least one of its activities/operations in the last three years.

d) The company describes how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues.

Sources: UNGP 17, 19 and 24; UNGPRF C4; GRI 103-2; CHRB D03

CSI 07 Grievance mechanism(s) for workers

Indicator: The company has one or more mechanisms (its own, third-party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues. The mechanism(s) is available to all workers and takes into account accessibility by marginalised groups.

Rationale: Providing accessible mechanisms for workers to raise concerns is essential for addressing actual and potential human rights impacts. By ensuring mechanisms are available in languages workers understand and that workers are aware of them, the company enhances the mechanisms' effectiveness. Through ensuring its own workers have access to grievance mechanisms, companies help empower all workers to report negative impacts and seek access to remedy.

Elements:

a) The company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company without fear of reprisals.

Sources: UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2: ARP 7.1, 8.1 and 8.8; CHRB E01

CSI 08 Grievance mechanism(s) for external individuals and communities

Indicator: The company has one or more 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.

Rationale: Providing accessible mechanisms for external individuals and communities to raise concerns is essential for addressing actual and potential human rights impacts. By ensuring the mechanism is available in appropriate languages and that stakeholders are aware of it, the company enhances the mechanism's effectiveness. Through ensuring its own workers have access to grievance mechanisms, companies help empower all workers to report negative impacts and seek access to remedy.

Elements:

a) The company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns without fear of reprisals.

Sources: UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2; ARP 7.1, 8.1 and 8.8; CHRB E02

Providing and promoting decent work

CSI 09 Health and safety fundamentals

Indicator: The company publicly discloses relevant data on health and safety for its workers and monitors the health and safety performance of its business relationships.

Rationale: A safe and healthy working environment is a fundamental right at work as defined by the ILO and is critical to protecting workers and sustaining business operations. Companies are expected to provide healthy and safe workplaces for all workers and support efforts to ensure healthy and safe workplaces in their value chains (encompassing physical and mental health and well-being as well as freedom from violence, harassment or threats, both physical and non-physical). Despite progress, work-related accidents, injuries and diseases still occur too often, causing severe impacts on workers and communities. By identifying health and safety risks, disclosing key safety metrics and monitoring health and safety in the supply chain, companies contribute to SDG 3 (good health) and SDG 8 (decent work and economic growth).

Elements:

a) The company discloses quantitative information on health and safety for its workers.

b) The company discloses how it monitors the health and safety performance of its business relationships.

Sources: GRI 403-9; ICESCR Art. 7; HRIB 3 and 8.2.1; FLA VII.HSE.3; SA8000 IV.3.5 and IV.3.7; CHRB F09

CSI 10 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.

Rationale: Companies are expected to ensure workers are paid a living wage and should support efforts to ensure workers in their value chains are paid a living wage. This is crucial for meeting basic needs and achieving a decent standard of living. It not only supports the well-being of workers and their families but also contributes to ending poverty and fostering sustainable development. By paying a living wage, companies play a vital role in meeting several SDGs including on decent work (SDG 8), reducing inequalities (SDGs 5 and 10), ending poverty (SDG 1), and supporting good health and well-being (SDG 3). It may also prevent children from having to work, supporting quality education (SDG 4), and decrease the prevalence of hunger (SDG 2) by enabling adequate access to quality food and nutrition.

Elements:

a) The company describes how it determines a living wage for the regions where it operates

b) The company has measured the gap between current wages and living wages for all workers.

c) The company discloses a time-bound target for paying all workers a living wage or that it has achieved paying all workers a living wage.

d) The company discloses evidence of activities to further the payment of living wages by its business relationships.

Sources: ICESCR Art. 7; HRIB 2.4.1 and 8.2.3; ETI 5; SA8000 IV.8.1; GLWC; CHRB A03; UNGC Forward Faster

CSI 11 Working hours fundamentals

Indicator: The company respects applicable international standards concerning maximum working hours and minimum breaks and rest periods.

Rationale: Companies are expected to prevent excessive working hours for all workers in their operations and value chains. A commitment to working hours that are aligned with ILO conventions ensures that a company upholds international norms of fair labour practices. It sets clear expectations for companies' workers as well as those in their business relationships on reasonable working hours, to safeguard well-being and prevent unsafe working conditions. Key SDGs related to working hours include SDG 3 (good health) and SDG 8 (decent work and economic growth).

Elements:

a) The company has a publicly available policy statement committing it to respect the ILO conventions on working hours or stating that workers shall not be required to work more than 48 hours in a regular work week or 60 hours including overtime.

b) The company has a publicly available policy statement stating that all overtime work must be consensual and paid at a premium rate.

c) The company has a publicly available policy statement that expects its business relationships to commit to respecting the ILO conventions on working hours or not require workers to work more than 48 hours in a regular work week or 60 hours including overtime.

Sources: ETI 6; ILO No. 1, 14 and 106; FLA VIII; CHRB F13 and F14

CSI 12 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.

Rationale: Companies are expected to enable the empowerment of all workers so that they, or their representatives, can represent their interests and influence matters that affect them at work. Respecting the rights to freedom of association and collective bargaining is fundamental to ensuring fair and just working conditions. These rights, recognised in the International Bill of Human Rights and ILO Conventions 87 and 98, empower workers to collectively negotiate better terms and conditions. Without workers' associations, incorporating workers' voices into business decisions becomes less likely. In global supply chains, workers often fear dismissal or retaliation when trying to organise or raise concerns. Requiring suppliers to uphold the rights to freedom of association and collective bargaining and refrain from intimidation practices helps ensure that workers can form unions and negotiate collectively without fear, balancing the inherent power dynamics in employment relationships. By respecting these rights, companies can help to enhance workplace dialogue, which supports decent work (SDG 8) and reduces inequalities (SDG 10).

Elements:

a) The company discloses the proportion of its total direct operations workforce covered by collective bargaining agreements.

b) The company describes how it works to support the practices of its business relationships in relation to freedom of association and collective bargaining.

Sources: WDI 9.2 and 9.5; WEF Core Dignity & Equality; CHRB F07 and F08

CSI 13 Workforce diversity disclosure fundamentals

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

Rationale: Companies should achieve 'balance' across all levels of management, representative of their operating context, for all relevant diversity categories and should support efforts to achieve balanced representation in their value chains. The expectation regarding diversity and balance is linked to multiple SDGs, notably SDG 5 (achieve gender equality and empower all women and girls), SDG 10 (reduce inequality) and target 10.2 (empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status), SDG 8 (decent work) and target 8.5 (achieve full and productive employment and decent work for all women and men, and equal pay for work of equal value).

Elements:

a) The company discloses the proportion of its total direct operations workforce for each employee category by age group.

b) The company discloses the proportion of its total direct operations workforce for each employee category by gender.

c) The company discloses the proportion of its total direct operations workforce for each employee category by one or more additional indicators of diversity (e.g., race and ethnicity, disability).

Sources: WDI 4.3 and 4.5; GRI 405-1; WEF Core Dignity & Equality

CSI 14 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.

Rationale: Gender equality and women's empowerment are the explicit focus of SDG 5, but they are integral to all dimensions of inclusive and sustainable development, with 54 gender-specific targets included in the other 16 SDGs. Accordingly, action taken to drive gender equality and women's empowerment does not only advance one SDG but advances all the SDGs and therefore sustainable development as a whole. In the workplace, gender inequality manifests itself in a variety of ways, such as low representation of women in leadership positions or a persistent gender pay gap. As employers, companies are uniquely positioned to drive gender equality and women's empowerment across their operations as well as in their value chains.

Elements:

a) The company has a publicly available policy statement committing it to gender equality and women's empowerment.

b) The company discloses one or more time-bound target(s) on gender equality and women's empowerment.

c) The company maintains a gender balance (between 40-60%) at the highest governance body.

d) The company discloses the ratio of basic salary and remuneration of women to men in its total direct operations workforce for each employee category, by all locations of operation.

Sources: GB 1 and 11; GRI 405-1 and 405-2

Acting ethically

CSI 15 Personal data protection fundamentals

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

Rationale: Privacy is a human right (enshrined in Article 12 of the Universal Declaration of Human Rights and Article 17 of the International Covenant on Civil and Political Rights) and is a guarantor of human dignity. Privacy is important for maintaining personal security, protecting identity and promoting freedom of expression, particularly in the digital age where data plays an increasingly important role. Companies collect, use, sell and/or provide growing amounts of personal data pertaining to their staff, customers, clients and other stakeholders. They also facilitate the collection, use and sharing of personal data for other companies and governments. Companies are expected to respect the right to privacy of employees, workers, users, customers, clients and any individuals who may be affected by company activities.

Elements:

a) The company has a public commitment to protecting personal data.
b) The company has a global publicly available privacy statement in relation to the collection, sharing and access to personal data.

Sources: RDR P3, P4 and P8; GDPR Art. 1

CSI 16 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.

Rationale: Tax revenues provide the fundamental resources that enable legitimate (state) actors to support the protection, well-being and development of their people, and are therefore vital to the achievement of the SDGs. Companies' involvement in or connection with tax evasion and avoidance practices deprives states of critical resources and directly impacts a state's ability to deliver on the 2030 Agenda and the SDGs that are dependent on government funding. Companies are expected to have a socially responsible approach to corporate taxation that is overseen by the highest governing body and supported by appropriate controls and transparency which complies with both the letter and spirit of the law in the countries where it operates as well as ensures the right amount of tax is paid at the right time in the countries where companies create value.

Elements:

a) The company has a publicly available global tax strategy approved by its highest governance body.

b) A governance body or executive-level position is tasked with accountability for compliance with the company's global tax strategy.

c) The company clearly discloses the amount of corporate income tax paid for each tax jurisdiction where it is a resident for tax purposes.

Sources: GRI 207-1, 207-2 and 207-4; B Team Responsible Tax Principles 1 and 7

CSI 17 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.

Rationale: As with tax evasion and avoidance, corruption is a key obstacle to sustainable economic, political and social development in countries where these sums represent money that may be used to directly undermine the realisation of the SDGs instead of supporting them. Companies are expected to eliminate bribery and corruption in all its forms (target 16.5) in relation to their activities, including in their value chains. They are expected to have a systemic approach to anti-bribery and anti-corruption that is overseen by the highest governing body and supported by appropriate controls and public disclosures.

Elements:

a) The company has a publicly available policy statement prohibiting bribery and corruption.

b) The company describes the process(es) to identify its bribery and corruption risks and impacts in specific locations or activities that are part of its own operations.

c) The company includes anti-bribery and anti-corruption clauses in its contracts with business relationships.

d) The company indicates that it has a confidential and anonymous channel/mechanism accessible to all stakeholders to raise bribery and corruption concerns and complaints without fear of reprisals.

Sources: GRI 205-3; TI Anti-Corruption Principles 1.1, 1.2, 1.3, 1.11, 1.12 and 1.13

CSI 18 Responsible lobbying and political engagement fundamentals

Indicator: The company discloses its approach to lobbying and political engagement and its political expenditure.

Rationale: Companies can use a range of tools to influence the political process such as advertising, public relations, mobilising advocacy groups and trade associations, and political donations and engagement. Depending on the company's intentions, efforts and influence, the outcomes of lobbying and corporate political engagement may have positive or negative impacts on society and on the SDGs and the 2030 Agenda. Lobbying and political engagement activities themselves, by their very nature, carry risks of bribery, corruption, conflicts of interest and financial and reputational damage. The SDGs explicitly include targets with clear links to corporate political influence, such as to substantially reduce bribery and corruption in all forms (target 16.5); develop effective, accountable and transparent institutions at all levels (target 16.6); and ensure responsive, inclusive, participatory and representative decision making at all levels (target 16.7). In line with this, companies are expected to have a socially responsible approach to direct and indirect lobbying and political engagement, overseen by the highest governance body and supported by appropriate controls and transparency, which at a minimum does not undermine either the 2030 Agenda or international human rights frameworks.

Elements

a) The company has a publicly available policy statement(s) or policy(ies) setting out its lobbying and political engagement approach.

b) The company discloses the total monetary value of financial and in-kind political contributions made directly by the organisation by country and by recipient/beneficiary.

c) The company discloses the total monetary value of financial and in-kind political contributions made indirectly by the organisation by country and by recipient/beneficiary, including its lobbying expenses.

d) The company requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies).

Sources: EFRAG 2022; Draft ESRS G1; GRI 415; TI Political Engagement Principles

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WBA is funded by a group of governments, foundations and philanthropic organisations that share our vision for the future, the full list of which is available on our website and on the last page of this report. We would like to thank them for their support, without which none of our work would be possible.

Our growing Alliance of 400 organisations represents civil society, business networks, reporting platforms, standards setters, financial institutions and multilateral organisations, and holds the SDG 17 (partnerships for the goals) at its core. We would like to thank our WBA Allies for their support and collaboration.

Annexes

Annex I: Stakeholder consultations

TABLE 1: MEMBERS OF THE EXPERT REVIEW COMMITTEE FOR THE FOOD AND AGRICULTURE BENCHMARK

1	Chris Brett (chair)	Lead Agribusiness Specialist, World Bank
2	Ann Tutwiler	Senior Fellow at Meridian Institute, Professor at Davidson College. Former Director General, Biodiversity International
3	Bertrand Charron	Director of Market Research & Insights, Aquaculture Stewardship Council
4	Eline Achterberg	Policy Lead, Business and Human Rights, Oxfam Novib
5	Emeline Fellus	Senior Director, Agriculture and Food & Member of the Extended Leadership Group, World Business Council for Sustainable Development (WBCSD)
6	Fabrice DeClerck	Science Director, EAT Foundation and Senior Scientist, Biodiversity International
7	Lesley Mitchell	Associate Director, Sustainable Nutrition, Forum for the Future
8	Liz Kirk	Head of the Knowledge and Engagement Team, The Food and Land Use Coalition (FOLU)/World Resources Institute (WRI)
9	Michael Ojo	Country Director Nigeria, Global Alliance for Improved Nutrition
10	Sara Golden	Fair Value Chains Advisor, Oxfam Novib
11	Shachi D. Gurumayum Sharma	Director, AgriMayum
12	Yewande Kazeem	Journalist and founder of Wandieville Media
13	Yunike Phiri	Partnerships Officer, World Food Programme, Zambia

List of stakeholders consulted throughout the 2024 review period:

- Access to Nutrition Initiative (ATNI)
- Agence de la transition écologique (ADEME)
- B Corp
- Capitals Coalition
- Center for Sustainable Urban Development – Columbia University

- Ceres2030
- Clean Air Fund
- Compassion in World Farming (CIWF)
- Farm Animal Investment Risk and Return (FAIRR) Initiative
- Global Alliance for Improved Nutrition (GAIN)
- Global Reporting Initiative (GRI)
- GoNaturePositive!
- Nature Action 100
- Planet Tracker
- Principles for Responsible Investment (PRI)
- Science Based Targets Network (SBTN)
- Stockholm Environment Institute (SEI)
- Sustainable Food Lab
- Taskforce on Nature-related Financial Disclosures (TNFD)
- The Chartered Governance Institute UK & Ireland
- United Nations Children’s Fund (UNICEF)
- United Nations Development Programme (UNDP)
- UN-Nutrition
- World Animal Protection
- World Business Council for Sustainable Development (WBCSD)
- World Wildlife Fund (WWF)

Annex II: Updates from the previous methodology

All indicators were revised in accordance with WBA's methodology review principles (please refer to the Review principles section in the document). The table below outlines the most notable content changes by indicator.

2023 indicator	Key changes overview 2024
A1. Sustainability strategy	**A01 Impact materiality and sustainability strategy** An element (A01.c) has been added to assess the involvement of stakeholder and expert consultations in the process of identifying material impacts. **A02 Sustainability targets and plans** Elements relating to sustainability targets and reporting against the targets have been integrated into this **new indicator.**
A2. Accountability for sustainability strategy	**A03 Accountability for sustainability performance** No significant content change.
A3. Stakeholder engagement	This indicator has been **removed.** This indicator has been partially integrated into element A01.c under Impact materiality and sustainability strategy. Moreover, an element on stakeholder engagement has been integrated in the three steps covering human rights due diligence (CSI indicators 4-6).
A4. Lobbying and advocacy	This indicator has been **removed** to limit the overlap with other indicators. Companies are assessed on their lobbying activities through CSI 18 Responsible lobbying and political engagement fundamentals. WBA also collects information on lobbying expenditures across all the SDG2000 companies.
B1. Scope 1 and 2 greenhouse gas emissions	**B01 Greenhouse gas emissions** This indicator has been streamlined to follow the new indicator structure. Scope 3 emissions are assessed as part of the indicator. No significant content change.
B2. Scope 3 greenhouse gas emissions	This indicator has been **integrated into** indicator B01 Greenhouse gas emissions.
B3. Ecosystem conversion	**B02 Ecosystem protection and restoration** This indicatorB01 Greenhouse gas emissions has been streamlined to follow the new indicator structure. The scope

2023 indicator	Key changes overview 2024
	has been broadened to capture targets and progress towards ecosystem protection, restoration or regeneration. An element (B02.d) on traceability along the value chain has been added.
B4. Sustainable fishing and aquaculture	**B03 Sustainable seafood** An element (B03.d) has been added to this indicator to assess companies' commitments to seafood supply chain traceability and to align with the Global Dialogue on Seafood Traceability (GDST) Standard.
B5. Protein diversification	**C03 Protein diversification** The company should **report the proportion** of plant-based and/or alternative proteins in the portfolio rather than absolute values.
B6. Soil health and agrobiodiversity	**B04 Soil health** The indicator has been expanded to include reporting on fertiliser and pesticide use.
B7. Fertilisers and pesticides use	This indicator has been **integrated into** indicator B04 Soil health. Indicator B04 Soil health assesses companies' reporting and target-setting on implementing regenerative and sustainable agricultural practices. A company's approach to regenerative agriculture should include the responsible use of agricultural inputs.
B8. Water withdrawal	**B05 Water use** This indicator has been streamlined to follow the new indicator structure. An element has been added to assess water risk at site level, applying a contextual approach in alignment with stakeholder expectations and guidance provided by the Science Based Targets Network (SBTN). **B06 Water pollution** This indicator **has been added** given the sector's significant impact on water quality degradation globally.
B9. Food loss and waste	**B07 Food loss and waste** Food loss and waste targets (Element B07.b and B07.c) must be aligned with SDG 12.3, which targets to halve food loss

2023 indicator	Key changes overview 2024
	and waste by 2030. Unaligned targets are not considered sufficient for the assessment.
B10. Plastic use and packaging waste	**B08 Plastic use** This indicator has been streamlined to follow the new indicator structure. Previous elements looking at the achievement of 100% sustainable packaging across company operations as well as engagement with value chain partners to reduce plastic use **have been removed**. Element d under this indicator assesses if the company is free of single-use plastic.
B11. Animal welfare	**C07 Antibiotics use and animal welfare** Animal welfare has been **merged** with the indicator for **antibiotics use**. This indicator primarily focuses on targets and progress towards addressing animal welfare issues. It also assesses if these commitments are applied globally.
B12. Antibiotic use and growth promoting substances	This indicator has been **merged** with the **animal welfare** indicator C07 Antibiotics use and animal welfare. One main element (C07.a) assesses whether companies have a time-bound commitment to phase out the use of antibiotics for both prophylactic purposes and as growth promoters and its application across geographies.
C1. Availability of nutritious foods	This indicator has been **split up** into C01 Nutrition-sensitive agriculture and C02 Healthier portfolios and diet diversification. The name of this indicator has been changed to better distinguish the indicator elements that are applicable to agricultural companies from those applicable to consumer-facing companies. **C01 Nutrition-sensitive agriculture** **New element** C01.c on setting a target to implement nutrition-sensitive agriculture activities has been introduced. **C02 Healthier portfolios and diet diversification** In alignment with recommendations from the nutrition community, a list of accepted government-endorsed nutrient profile models has been included in the reporting requirements. Other voluntary or company-defined nutrient profile models or nutrition criteria are not accepted.

2023 indicator	Key changes overview 2024
	Companies are assessed on how they use nutrient profile models to assess the healthiness of their portfolio (element C02.b) and set targets to increase the proportion of healthier options (element C02.c).
C2. Accessibility and affordability of nutritious foods	This indicator has been **removed.** The decision to remove the indicator was based on the following reasons: - **Lack of robust** and **publicly available information and data** on companies' strategies and approaches to increase affordability and accessibility for healthy products - Lack of clearly defined and widely accepted expectations and reporting metrics for the private sector WBA will continue advocating for increasing clarity and corporate accountability on this topic leveraging the data and findings of the previous benchmark iterations.
C3. Clear and transparent labelling	This indicator **has been merged** with **responsible marketing** into indicator C04 Marketing and labelling. There is one main element assessing companies' reporting on the use of (voluntary) front-of-pack labels.
C4. Responsible marketing and promotion of nutritious foods	**C04 Marketing and labelling** This indicator was **merged** with **clear and transparent labelling** into indicator C04 Marketing and labelling. The indicator primarily focuses on assessing companies' commitments to not market unhealthy products to anyone below the age of 18 and reporting on their marketing practices.
C5. Workforce nutrition	**C05 Workforce nutrition** The **focus** of this indicator has been **narrowed** down to two specific workforce nutrition programmes: access to healthy foods at work and breastfeeding support.
C6. Food safety	**C06 Food safety** No significant content change.
D19. Child labour	**D01 Child labour** No significant content change.

2023 indicator	Key changes overview 2024
D20. Forced labour	**D02 Forced labour** **Extra data** collection on migrant workers is required and a component on fair wage practices (alignment with CHRB and monitoring one of the most common manifestations of force labour).
D21. Living wage	This indicator has been **removed** to limit the overlap with other indicators. Living wage is solely captured in CSI 10 Living wage fundamentals. The only element which is no longer carried forward in CSI 10 is disclosure regarding the payment of a living wage across direct suppliers. The element has been removed as none of the companies have met this element in the 2023 Food and Agriculture Benchmark.
D22. Farmers and fisher livelihoods	This indicator **has been split** into two D03 Living income and D04 Small-scale producer resilience. **D03 Living income** **Strengthened focus** on living income, stricter definition on living income programme (referencing LICOP definition); addition of living income strategy/joint action plan component to align with the Corporate Human Rights Benchmark (CHRB) and the UN Global Compact (UNGC) Forward Faster. **D04 Small-scale producer resilience** Inclusion of most important corporate expectations beyond living income to improve small-scale producer resilience, focusing on climate adaptation and gender equality. The indicators integrate the most important aspects of the former Access to Seeds Index into the Food and Agriculture Benchmark.
D23. Health and safety of vulnerable groups	As part of the streamlining and review process, this indicator has been **removed** given the low traction and interest on the topic.
D24. Land rights	**D05 IPLC and land rights** Inclusion of Indigenous people and local communities (IPLC).

Company value chain classification changes

Companies manufacturing ingredients for food processing companies are classified under food and beverage manufacturers/processors.

Annex III: Primary industry segment classification

Each company is assigned one International Standard Industrial Classification (ISIC) Class code based on its most relevant business activity by revenues. Please refer to the SDG2000 webpage for more information on the SDG2000 selection methodology and industry classification.

Agricultural inputs	
ISIC code	ISIC description
2012	Manufacture of fertilizers and nitrogen compounds
2021	Manufacture of pesticides and other agrochemical products
164	Seed processing for propagation
2100	Manufacture of pharmaceuticals, medicinal chemical and botanical products
Agricultural products and commodities	
ISIC code	ISIC description
111	Growing of cereals (except rice), leguminous crops and oil seeds
112	Growing of rice
113	Growing of vegetables and melons, roots and tubers
114	Growing of sugar cane
119	Growing of other non-perennial crops
122	Growing of tropical and subtropical fruits
123	Growing of citrus fruits
124	Growing of pome fruits and stone fruits
125	Growing of other tree and bush fruits and nuts
126	Growing of oleaginous fruits
127	Growing of beverage crops
128	Growing of spices, aromatic, drug and pharmaceutical crops
129	Growing of other perennial crops
150	Mixed farming
161	Support activities for crop production
163	Post-harvest crop activities
1072	Manufacture of sugar
1080	Manufacture of prepared animal feeds
4620	Wholesale of agricultural raw materials and live animals
Animal proteins	
ISIC code	ISIC description
141	Raising of cattle and buffaloes
145	Raising of swine/pigs
146	Raising of poultry
1010	Processing and preserving of meat
1020	Processing and preserving of fish, crustaceans and molluscs
1050	Manufacture of dairy products
311	Marine fishing
312	Freshwater fishing
321	Marine aquaculture
322	Freshwater aquaculture

Food and beverage manufacturers/processors	
ISIC code	ISIC description
1030	Processing and preserving of fruit and vegetables
1061	Manufacture of grain mill products
1071	Manufacture of bakery products
1073	Manufacture of cocoa, chocolate and sugar confectionery
1074	Manufacture of macaroni, noodles, couscous and similar farinaceous products
1075	Manufacture of prepared meals and dishes
1079	Manufacture of other food products n.e.c,
1101	Distilling, rectifying and blending of spirits
1103	Manufacture of malt liquors and malt
1104	Manufacture of soft drinks; production of mineral waters and other bottled waters
1040	Manufacture of vegetable and animal oils and fats
1062	Manufacture of starches and starch products
4630	Wholesale of food, beverages and tobacco
2011	Manufacture of basic chemicals
2023	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
Food retailers	
ISIC code	ISIC description
4711	Retail sale in non-specialized stores with food, beverages or tobacco predominating
4719	Other retail sale in non-specialized stores
4721	Retail sale of food in specialized stores
Restaurants and food services	
ISIC code	ISIC description
5610	Restaurants and mobile food service activities
5629	Other food service activities

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