



ALIGNING BUSINESS REPORTING IN NUTRITION

2020 Survey Results

August 2020



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1. ABBREVIATIONS

ATNI	Access to Nutrition Initiative
CDC	Centre for Disease Control and Prevention
CFBAI	Children's Food and Beverage Advertising Initiative
CGF	Consumer Goods Forum
CPO	Certification program owner
CSAM	Commodity Systems Assessment Methodology
EU	European Union
FAO	Food and Agriculture Organization
FDA	Food and Drug Administration
FOP	Front of Pack
FLW	Food Loss and Waste
GAIN	Global Alliance for Improved Nutrition
GDA	Guideline Daily Amounts
GFSI	Global Food Safety Initiative
HACCP	Hazard Access Critical Control Points
ICC	International Chamber of Commerce
ISO	International Organization for Standardization
NGO	Non-Governmental Organization
NPM	Nutrient Profiling Model
SBN	Scaling Up Nutrition (SUN) Business Network
SME	Small and Medium Enterprise
UNEP	United Nations Environment Programme
USDA	United States Dietary Allowances
WBCSD	World Business Council for Sustainable Development
WRAP	Waste and Resources Action Programme
WRI	World Resources Institute
WFP	World Food Program
WHO	World Health Organization

2. EXECUTIVE SUMMARY

In 2021, two major Summits will take place to fight malnutrition: the Nutrition for Growth Summit and the United Nations Food System Summit. These Summits are an opportunity to set ambitious targets regarding the private sector contribution to a better access to safe nutritious food. Ahead of these key events, the Global Alliance for Improved Nutrition (GAIN)/SUN Business Network (SBN) are working on understanding and strengthening current business accountability in nutrition by supporting better alignment of the reporting landscape.

Being able to track, measure, and compare the impact of businesses on making safe and nutritious foods available is central to improve business accountability in nutrition. GAIN/SBN launched a survey in May 2020 to identify consensus around the use of existing reporting tools to assess business impact in seven key categories: (re)formulation, marketing to children, labelling, employee health and wellbeing, food safety, food loss and waste and food affordability. The survey included a limited number of pre-selected existing reporting tools for each category and was shared with businesses, business associations, international organisations, non-government organisations (NGOs), academia and accountability mechanisms representatives. Twenty-nine respondents provided their feedback including twenty-one businesses/business associations, four international organisations/NGOs/academia and four accountability mechanisms.

The respondents found the following existing reporting tools as being the most relevant to report business impact on:

- product (re)formulation: the Health Star Rating System.
- marketing to children: the Core Principles of the Children's Food and Beverage Advertising Initiatives.
- food labelling: relevant Codex Alimentarius Standards on Labelling.
- employee health and wellbeing (with a focus on workforce nutrition): the Workforce Nutrition Alliance Scorecard.

The report provides the detailed results for each of these categories including the results distribution between businesses/business associations and international organisations/NGOs/academia /accountability mechanisms.

For three of the categories, GAIN/SBN had preselected only one existing reporting tool/methodology. The two pre-selected tools to assess business impact on food safety and food loss and waste were singled out as their design and use required multi-stakeholder consensus. On food affordability, very little has been done yet to assess business impact in a consistent manner, considering the importance of this topic for better access to nutrition GAIN/SBN suggested a 'simple' indicator to assess interest around business reporting on food affordability based on discussions with academia representatives and a literature review.

- The Global Food Safety Initiative (GFSI) benchmarking requirements was scored very relevant/relevant by 92% of the respondents to this question.
- The Food Loss and Waste Accounting and Reporting Standard was scored very relevant/relevant by 91% of the respondents to this question.
- The Sales Weighted Price Index (prices weighted against nutrition content) was scored very relevant/relevant by 63% of the respondents to this question.

3. BACKGROUND

About the Global Alliance for Improved Nutrition (GAIN)

GAIN was launched in 2002, it mobilizes public-private partnerships and provides financial and technical support to deliver nutritious foods to people at risk of malnutrition. Working with partners, GAIN aims to support and advise governments, businesses, and development partners as they build and mobilize food and nutrition plans to advance nutrition outcomes. GAIN programmes enable better diets via large-scale food fortification, multi-nutrient supplements, nutritious foods for mothers and children, and enhancement of the nutritional content of agriculture products. GAIN is delivering improved nutrition to an estimated 800 million people in more than 40 countries. Looking ahead, GAIN aims to improve the consumption of safe and nutritious foods for at least 1 billion people by 2022 and targets major improvements to food systems, resulting in more diverse and healthier diets for vulnerable people in countries where GAIN works.

About the Scaling up Nutrition (SUN) Business Network (SBN)

The SUN Business Network (SBN) aims to increase the availability and affordability of safe, nutritious foods to consumers, especially low-income consumers through activities at global and national levels. The SBN is the private sector branch of the Scaling Up Nutrition Movement, a multi-stakeholder movement to address malnutrition worldwide. It is co-hosted by the Global Alliance for Improved Nutrition and the UN World Food Program.

It is critical that we improve the ability to assess business impact on our food systems and that we are able to track how it evolves and compare impact of respective businesses. By increasing the effectiveness of tracking we will be better positioned to ask and assist businesses to be agents for positive change.

To improve business accountability in nutrition, GAIN/SBN have been working on better alignment of business reporting on nutrition. By supporting accountability mechanisms and businesses in using a limited set of reporting tools, the understanding of business impact on nutrition will increase, the comparison of nutrition impact across companies will be easier and it will lower the reporting burden. GAIN/SBN have been working with the support of the Consumer Goods Forum (CGF) on how business reporting in nutrition can be better aligned. GAIN published [a report in March 2019](#)¹ identifying some of the challenges and opportunities in the current accountability landscape. In November 2018 and February 2020, CGF, GAIN and SBN gathered, at CGF headquarters in Paris, representatives from the business sector and from several accountability mechanisms to discuss potential ways to improve alignment of business reporting in nutrition.

Following an initial mapping of the business accountability in nutrition's landscape, the input from private and public stakeholders during the Paris meetings and additional bilateral discussions,

¹ A review of business accountability mechanisms in nutrition, the Global Alliance for Improved Nutrition, March 2019. <https://www.gainhealth.org/sites/default/files/publications/documents/review-of-business-accountability-mechanisms-in-nutrition-report-2019.pdf> Retrieved 24 August 2020.

GAIN/SBN decided to work on the identification of existing reporting tools that gather the most consensus on their relevance across primarily the private sector but also among other stakeholders. To do so GAIN/SBN launched a survey in May 2020 and collected responses until July 2020, the results of this survey are presented in this report. The report includes a description of the existing reporting tools scored the highest by the respondents, if the two highest scores were close the report includes a description of the first two reporting tools.

Better alignment of business reporting in nutrition will be beneficial for all. It will enable better use of resources for business reporting as well as provide clearer and more reliable information on companies' progress and impact on nutrition and therefore enable better business accountability in nutrition.

4. METHODOLOGY

4.1. Definitions

Accountability related terms used in this report are defined below:

Accountability (definition from the World Health Organisation):² it involves three key elements.

1) Delimitation of responsibility, defining over what, whom and how duty holders are responsible for their actions.

2) Answerability, the obligation for duty holders to inform about and explain their actions.

Accountability as answerability aims at creating transparency. It relies on information dissemination and the establishment of adequate monitoring and oversight mechanisms.

3) Enforcement, or the capacity to subject power to the threat of sanctions or disciplinary actions. Legal and regulatory sanctions are at the core of enforcing accountability.

Accountability mechanism: initiative whose main objective is to assess responsibility of a stakeholder group on a specific topic. This includes both initiatives that receive funding from the stakeholder group they assess and 'independent' initiatives that do not receive any funding from the group assessed.

Reporting tool: an index/benchmark or any other type of impact indicator used to report impact of a stakeholder group on a specific area.

Existing reporting tool: a reporting tool currently used to assess impact of a stakeholder group. The tool has been launched and used at least one time for one or several stakeholder group(s).

Relevance: the degree to which something is related or useful to what is happening or being talked about.

4.2. Survey

Building on the results of bilateral and multilateral consultations, in May 2020 GAIN/SBN launched an online survey to identify relevant reporting tools for business impact in seven categories. The

² WHO website, <https://www.who.int/health-laws/topics/governance-accountability/en/>. Retrieved 6 August 2020.

survey was shared with businesses, business associations, civil society organizations, UN agencies and accountability mechanisms. The seven categories included in the survey were:

- (Re)Formulation
- Marketing to children
- Labelling
- Employee health and wellbeing (with a focus on workforce nutrition)
- Food safety
- Food loss and waste
- Food affordability

The survey included a limited number of pre-selected existing reporting tools for each category. The pre-selected reporting tools were selected based on the discussions conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review. The reporting tools pre-selected should enable companies to share their global results against recognized methodologies which will show individual companies' progress as well as enable comparison across companies. The reporting tools pre-selected are all available in the public domain and do not require companies to purchase the methodology for their reporting. However, there are cost implications if independent reviews of the data reported need to be conducted by third parties. The Workforce Nutrition Alliance Scorecard is a reporting tool still under development however an advanced draft version was already available in May 2020 and shared with the survey, the scorecard will be finalised by the end of 2020.

The survey focuses on reporting tools considered relevant for global companies (which are part of one or several accountability mechanisms) reporting on nutrition. To include smaller companies additional research should be conducted.

The survey sought to identify the most relevant existing reporting tools - not the perfect ones - to assess business impact on nutrition. Due to the limited number of reporting tools designed for a worldwide implementation, some of the tools included were initially designed with a national or regional scope. For each of the seven categories respondents could rate the identified reporting tools as:

- Very relevant
- Relevant
- Not relevant

The respondents could also choose not to respond or suggest other existing reporting tools that they find relevant for each of the seven categories.

The following scoring methodology was used to summarize the responses of the survey:

- Very relevant: 2 points
- Relevant: 1 point
- Partially relevant: 0.5 point
- Not relevant: 0 point

If two responses were provided for one question, the average score was used. If the response was "no reply", "no comment", "do not know/not familiar", it was considered as unanswered. If the

response was marked as "other" and no additional information included, it was also considered as unanswered.

For three categories, GAIN/SBN pre-selected only one existing reporting tool. These categories are food safety, food loss and waste, and food affordability. The pre-selected reporting tools were chosen by GAIN/SBN based on the discussions conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review. The results for these categories include:

- The percentage of survey respondents who assessed the reporting tool vs the respondents who did not respond.
- The percentage of respondents who scored the reporting tool as very relevant, relevant or not relevant.

For each of the category, the report includes:

- The aggregated results.
- The results from business and business association respondents.
- The results from international organisation, NGO, academia and accountability mechanism respondents.

5. KEY FINDINGS

5.1. Respondents profile

The online survey was shared between May and July 2020 with businesses, business associations, NGOs, international organisations, academia and accountability mechanisms with global outreach and nutrition related activities. Twenty-nine responses were received (figure 1). The majority of responses came from businesses and business associations (twenty-one responses). Eight responses were received from NGO, international organisation, academia and accountability mechanism representatives. The business respondents included four business associations and six businesses ranked in the Access to Nutrition Global Index.

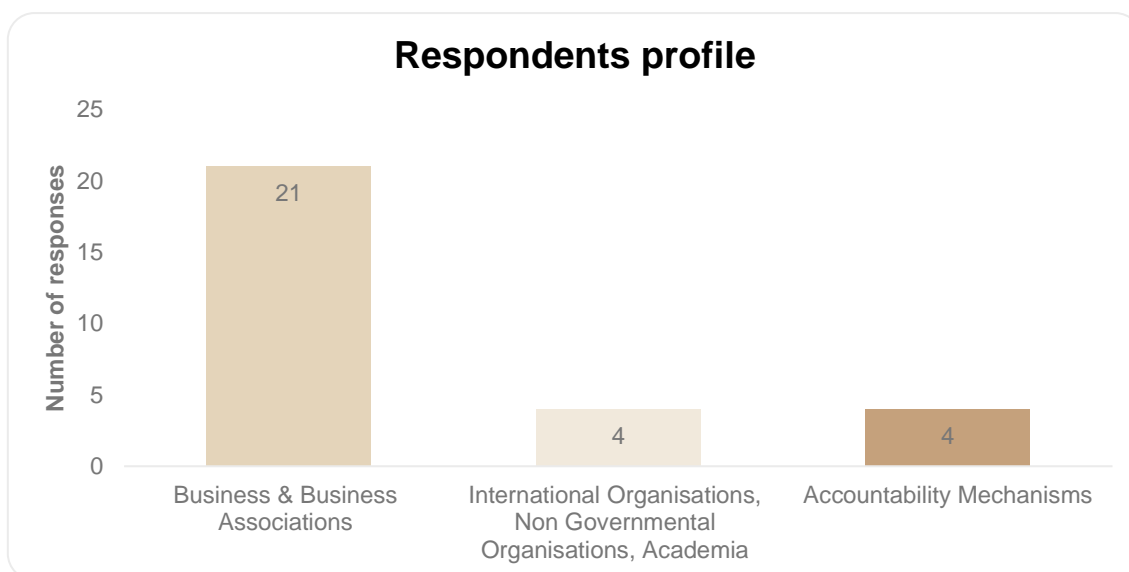


Figure 1: Profile of survey respondents

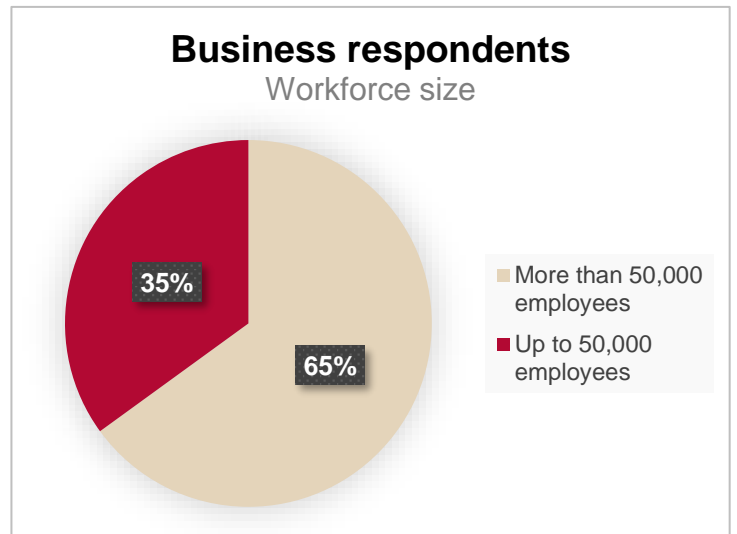
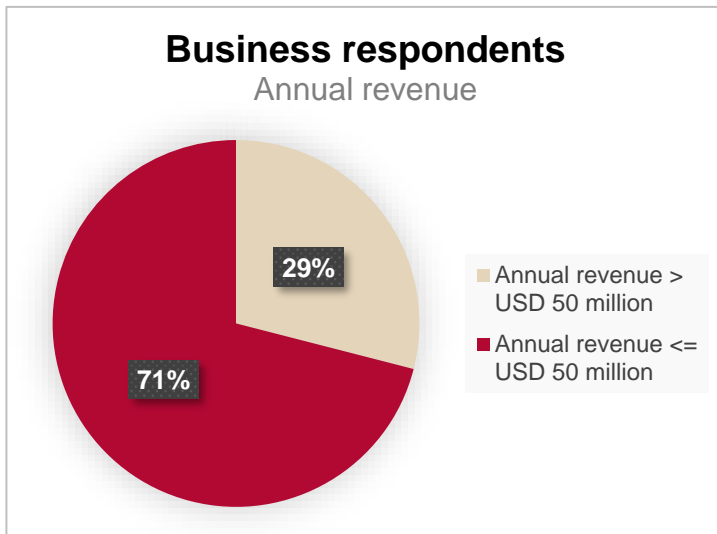


Figure 2: Annual revenue of individual business respondents to the survey.

Figure 3: Workforce size of individual business respondents to the survey.

5.2. (Re)formulation

Reformulation is defined as the process of altering a food or beverage product's recipe or composition to improve the product's health profile.³ GAIN/SBN pre-selected the Health Star Rating System, Nutri-Score and Guiding Stars as existing reporting tools to assess business impact on product (re)formulation, based on the discussions that GAIN/SBN conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review.

The Health Star Rating System

The Health Star Rating System is a joint initiative from the Australian Government, Industry, Public Health and Consumer groups. The Health Star Rating System was endorsed in 2014 by the governments of Australia and New Zealand.

While the Health Star Rating System is used as a voluntary labelling system to guide consumers towards healthier choices, its methodology can also be used by businesses to report on the healthiness of their food portfolio.

The Health Star Rating System assesses energy; risk nutrients (saturated fat, salt, sugar); and positive components (dietary fibre, protein, the proportion of fruit, vegetable, nut and legume). It provides a rating from 0.5 to 5 stars. The higher the rating number, the healthier the product is. The number of stars is determined using a calculator designed to assess positive and risk nutrients in food ([The Health Star Rating Calculator](#)). The Health Star Rating System excludes fresh unpackaged food, non-nutritive condiments, non-nutritive foods, single ingredient foods not intended to be eaten on their own, foods where a nutrition information panel is not required, alcoholic beverages, products for infants and young children, formulated sports foods and food for special medical purposes.

³ Scott C, Hawkins B, Knai C. Soc Sci Med: Food and beverage product reformulation as a corporate political strategy; 2017.

While the Health Star Rating System cannot provide a comprehensive picture of all nutritional impact of the full portfolio of a multinational company/group of companies, it does provide one of the most comprehensive quantitative scores currently available. This tool also relies on businesses themselves for the reporting and therefore is easily scalable, both food producers/manufacturers and food retailers can use this tool to report on their production and/or sales. This is an important point as GAIN/SBN 2019 report on the current accountability landscape of business in nutrition highlighted the limited inclusion of this sector in existing accountability mechanisms.

Nutri-Score

Nutri-Score was launched in 2017 by the National Public Health Agency Santé Publique France. It is used in France, Belgium, Switzerland, Germany, Netherlands, Portugal and Spain. Similarly, to the Health Star Rating System, Nutri-Score is used as a voluntary labelling system to guide consumers towards healthier choices, its methodology can also be used by businesses to report on the healthiness of their food portfolio.

Nutri-Score assesses risk nutrients (energy, sugars, saturated fats and salt) and positive components (fibre, protein, fruit, vegetables and nuts, rapeseed oil, walnut oil and olive oil).

To use Nutri-Score a company should convert the nutritional value of its products based on a scientific algorithm into a simple code consisting of 5 letters from A to E. The letter A on a green background indicates that a product scores well in terms of overall nutritional value. A product with a dark orange E should only be consumed in moderation. The algorithm gives points for each element in the nutrition table (per 100 g or ml) i.e. risk nutrients (energy, sugars, saturated fatty acids, salt) as well as positive components (proteins, fibre, percentage of fruit, vegetables, nuts, rapeseed oil, walnut oil and olive oil). Positive points are then subtracted from the negative ones and the result is converted to Nutri-Score (which ranges from -15 to 40). A Nutri-Score calculator can be used for this purpose. Nutri-Score excludes alcoholic drinks or baby food up to the age of 3.

The Health Star Rating System received the highest score from all respondents (figure 4) and Nutri-Score was a close second. Those two reporting tools were ranked similarly by business respondents and international organisation/NGO/academia/accountability mechanism respondents.

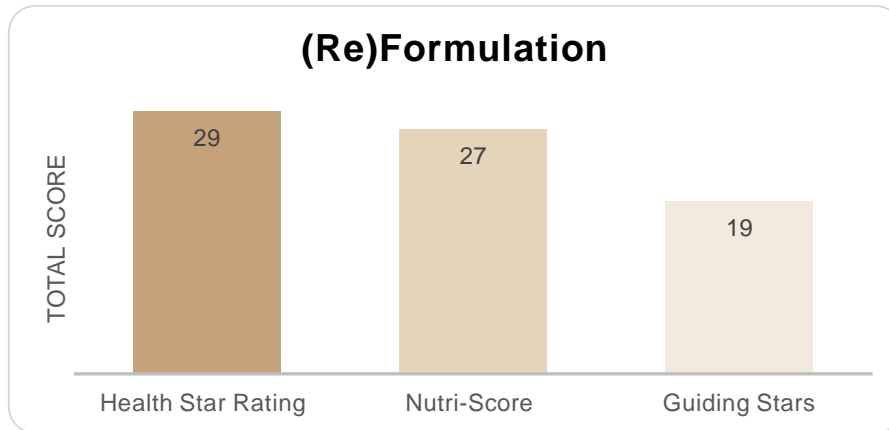


Figure 4: Total scores of all respondents on the relevance of reporting tools for product (re)formulation.

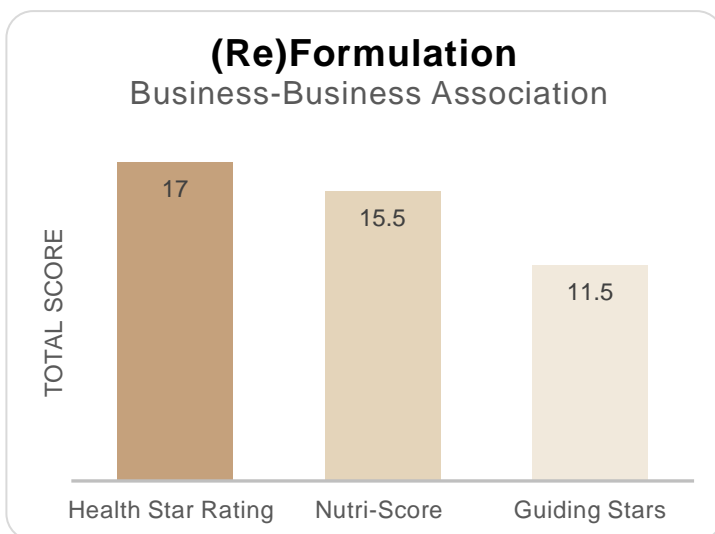


Figure 5: Responses from businesses and business associations on the relevance of reporting tools for product (re)formulation.

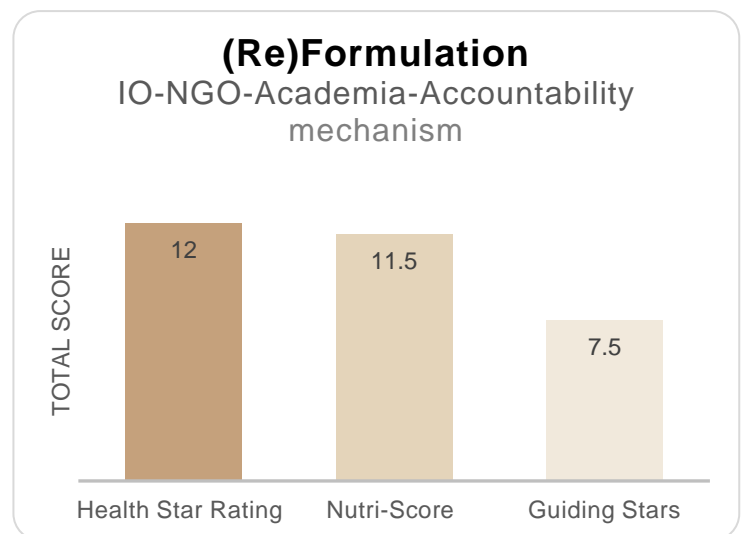


Figure 6: Responses from international organisations, NGOs, academia and accountability mechanisms on the relevance of reporting tools for product (re)formulation.

In addition to their scoring, some respondents highlighted that these tools have been implemented successfully at local/national levels. However, while both reporting tools were scored quite high by the respondents, several challenges and limitations were shared by the respondents. These can be addressed in the reporting, with businesses not only providing quantitative information based on the reporting examples above but also providing qualitative comments.

Key challenges of Health Star Rating System and Nutri-Score for assessing business impact on product (re)formulation:

- These reporting tools do not take into consideration the recommended consumption levels, therefore a seasoning product vs a ready meal product would have a rating that is not comparable. Both reporting tools have been primarily designed to enable comparison across similar products. However, designing a reporting tool that would take into account the nutrient profile of a single product as well as provide a reliable estimate of its consumption would likely result in a methodology too complex to implement. This would also require the inclusion of

national/regional data as food products consumption levels may vary widely from one region to another. To address these challenges, in addition to sharing information about the Health Star Rating of their portfolio, companies should provide details around the overall composition of their portfolio and highlight progress around similar products.

- Both the Health Star Rating System and Nutri-Score are designed to enable companies to assess the content of the products and to provide a score easy to understand for consumers, this requires fairly 'simple' methodologies. Some of the respondents indicate that further complexity and details are required to reflect and incentivise companies in reformulating their products. Additionally, a significant number of respondents called for very regular updates of the methodologies of these reporting tools so that they remain relevant in assessing products' healthiness. Delays in refreshing the underlying data could lead to a failure to capture manufacturers' recent reformulation efforts. While this might be a challenge when using the Health Star Rating System and Nutri-Score as labelling tools, using these reporting tools to report progress of companies can enable companies to share their most updated information and include information on content of additional nutrients.

Other reporting tools mentioned by the respondents for the assessment of business impact on production (re)formulation are:

- Nutrient density tools (nutrient density refers to the level of nutrition per a standard volume of food).
- NOVA or SIGA classification systems (both systems assessed food products based on how processed they are).
- Healthier Choice Symbol (a nutrition labelling approach launched in Singapore and covering six nutrient claims based on comparison with similar products: high in wholegrains, high in calcium, low in sugar, low in sodium, low in saturated fats, and trans fat free).
- Front of Pack Guideline Daily Amounts (usually these include information on the content of a product per 100g and per portion for calories and seven nutrients (protein, carbohydrate, sugars, fat, saturated fat, fibre and salt) and might also include percentage of each nutrient's contribution towards the adult GDA).⁴
- Ministry of Health, Welfare and Sport, Dutch Government new approach to product improvement.
- Food Compass (a nutrient profile system under development by Tufts University).
- Choices nutrient profiling methodology (developed by a standing committee of independent scientists, it is product group specific and covers all food products. Choices did a relaunch on 21 July 2020).
- Nordic Keyhole (compared to other foods of the same type, products with the keyhole comply with one or more of these requirements: less and healthier fat, less sugar, less salt and more dietary fibre and whole grain).
- UK Traffic Light System (it is based on the energy, fat, saturated fat, sugars and salt content. The information can cover either per 100g/100ml of the food or drink or per portion, or alternatively it can include both).

⁴ UK Food and Drink Federation website, Food labelling page, http://www.foodlabel.org.uk/label/gda_values.aspx
Retrieved 25 August 2020.

- UK Ofcom's nutrient profiling (scoring system which balances the contribution made by beneficial nutrients that are particularly important in children's diets with components in the food that children should eat less of).
- Yuka (nutritional quality is 60% of the score and uses Nutri-score methodology, the presence of additives is 30% of the score, the organic dimension is 10% of the score).

However, none of these tools were mentioned by a majority of respondents.

The following are examples of reporting outcomes using the highest scored reporting tools regarding product (re)formulation (non-exhaustive):

- Company A estimates to derive 65 % of its total sales values from healthy products i.e. those that achieve a Health Star Rating of 3.5 stars or more.
- Company A estimates its product X to have improved by 10 % achieving a grade of 4 based on the Health Star Rating System.
- The members of business association A have improved their aggregated Health Star Rating by 0.5 points between 2015 and 2020.
- Company A estimates to derive 55% of its total sales values from healthy products i.e. those that achieve a Nutri-Score of A, B and C.
- Company A estimates its product X to have improved by 20% achieving a score of B based on Nutri-Score.
- The members of business association A have improved their aggregated Nutri-Score by 1 letter between 2015 and 2020.

5.3. Marketing to children

Marketing deals with the application of ideas and procedures employed to analyse and predict consumer requirements and preferences, it aims at increasing sales, revenues and profits, through providing insights into consumer behaviour.⁵ GAIN/SBN pre-selected the following existing reporting tools to assess business marketing practices related to nutrition based on the discussions that GAIN/SBN conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review:

- The World Health Organization Regional Office for Europe Nutrient Profile Model.
- The World Health Organization Regional Office for Western Pacific Nutrient Profile Model.
- Children's Food and Beverage Advertising Initiatives (CFBAI) Core Principles.
- The International Chamber of Commerce (ICC) Advertising and Marketing Communications Code.

In this survey, GAIN/SBN did not include the International Code of Marketing of Breast-milk Substitutes.

⁵ What is marketing?, The Entrepreneur Handbook, 8 September 2019.

Children's Food and Beverage Advertising Initiative (CFBAI) Core Principles

CFBAI gathers companies located in the United States who voluntarily commit either not to advertise foods or beverages to children (under age 12) at all or advertise only products that meet CFBAI's strict uniform nutrition criteria. Additionally, CFBAI participants commit to not advertise their foods to children in elementary schools.

CFBAI defines "Core Principles" which set requirements regarding media coverage and nutrition criteria for food advertising to children under twelve. It is used by nineteen food, beverage and quick-service restaurant companies from the United States which make individual pledges setting out how their company will meet the requirements of CFBAI's Core Principles.

CFBAI has a specific nutrition criteria for seventeen categories (juices, milks, yogurt and yogurt products, cheese and cheese products, cereals, savoury snacks, sweet snacks, waffles and pancakes, breads, pastas, fruits and vegetables, seeds, nuts, nut butters and spreads, meat fish and poultry products, soup and meal sauces, mixed dishes, main dishes and entrees, small meals and meals entree and other items including beverages), including nutrients to limit (calories, saturated fat, sodium and added sugars) and setting minimum requirements for ingredients and nutrients to encourage (fruits, vegetables, whole grains, low fat dairy, vitamins and minerals).

CFBAI's Core Principles define "child-directed" advertising as programmes with an audience of 30% or more children as "child-directed" and take into account the current media landscape (open-access platforms, mobile apps, video and computer games, influencer communication, etc).

The Core Principles of the Children's Food and Beverage Advertising Initiatives (CFBAI) were scored the highest (figure 7). While the CFBAI's Core Principles were ranked first by businesses and business associations (figure 8), international organisations, NGOs, academia and accountability mechanisms (figure 9) scored first the two WHO regional nutrient profiling models (Europe and Western Pacific respectively).

World Health Organisation (WHO) Regional Office for Europe Nutrient Profile Model

WHO Regional Office for Europe Nutrient Profile Model describes a regional nutrient profile model for use and adaptation by WHO Member States on a voluntary basis and taking into account individual national circumstances.

The model consists of seventeen food categories which are supplemented with nutrient thresholds (total fat, saturated fat, total sugars, added sugars and salt). Companies can use the model by identifying which food their category product belongs to and then ensuring that the nutritional content of their product meets the nutrient thresholds for this food category. Energy level is also included for some of the food categories.

Any food product proposed to be marketed to children (above thirty-six months) must not exceed any of the relevant thresholds for that food product category. Marketing is prohibited if the product contains > 1 g per 100 g total fat in the form of industrially produced trans fatty acids or $\geq 0.5\%$ of total energy in the form of alcohol. If the marketing is for a restaurant meal, including a quick service or take-away meal of two or more menu items, all items must individually meet the relevant nutrient criteria. Marketing may be permitted for some national contextual reasons (protected designation of origin, protected geographical indication, guaranteed traditional speciality).

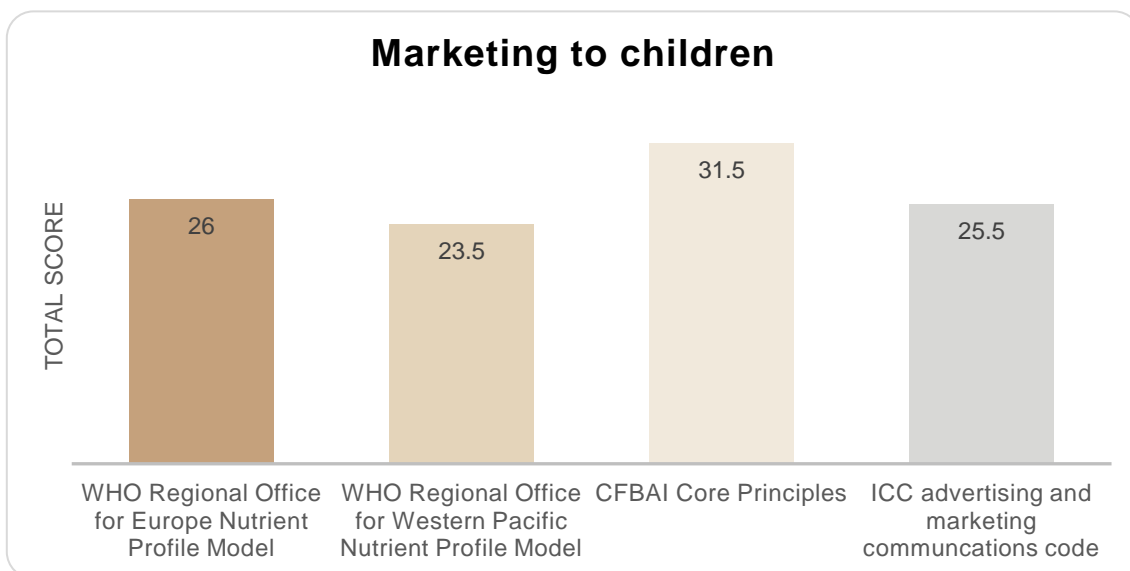


Figure 7: Total scores of all respondents on the relevance of reporting tools for marketing to children.

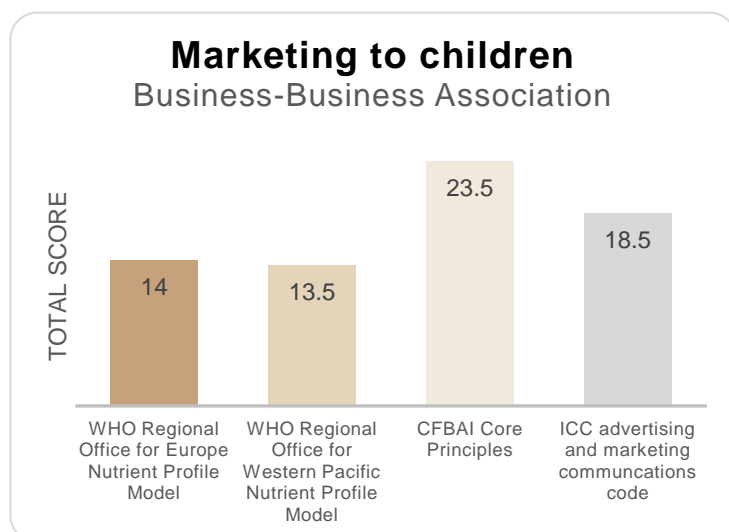


Figure 8: Responses from businesses and business association on the relevance of reporting tools for marketing to children practices.

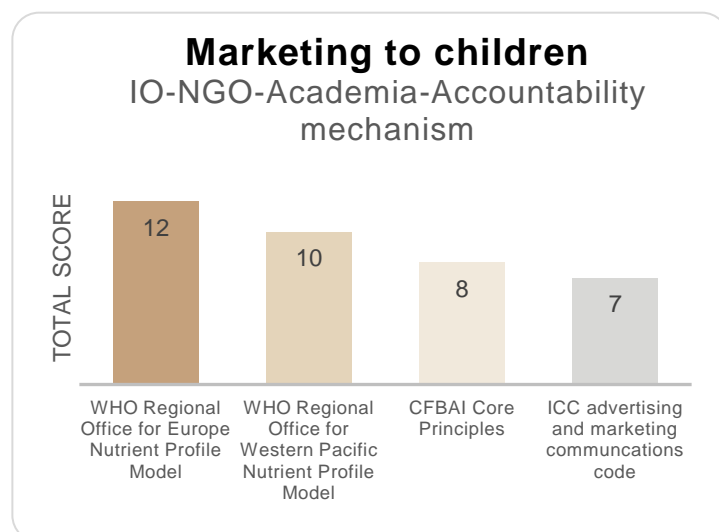


Figure 9: Responses from international organisations, NGOs, academia and accountability mechanisms on the relevance of reporting tools for marketing to children practices.

The CFBAI's Core Principles were scored higher than the International Chamber of Commerce (ICC) advertising and marketing communications code as participants consider the first one as more detailed and therefore more relevant to support businesses in implementing suitable marketing practices despite their focus on the US market. While respondents from international organisations, NGOs, academia and accountability mechanisms scored the WHO Regional Office for Europe Nutrient Profile Model the highest among the pre-selected reporting tools, several business respondents considered that model to be too restrictive.

Respondents indicated various preferences regarding age limits to consider for marketing to children, ever using a global threshold or considering national regulations. While CFBAI's Core

Principles refer to children up to 11 years old, WHO considers children aged between 36 months and 18 years old.⁶

Working with one global reporting tool for reporting was considered problematic by some respondents who favoured either compliance with national regulations or with regional initiatives. While local/regional contexts are important to implement best practices regarding marketing to children, to promote alignment of business assessment in nutrition the number of reporting tools used by businesses need to be streamlined.

Other reporting tools mentioned by the respondents for the assessment of business impact on marketing to children are:

- EU Pledge (a voluntary private sector initiative on food and beverage advertising to children).
- UK Ofcom's nutrient profiling (scoring system which balances the contribution made by beneficial nutrients that are particularly important in children's diets with components in the food that children should eat less of).

The following are examples of reporting outcomes using the highest scored reporting tools regarding marketing to children (non-exhaustive):

- Company A complies with CFBAI's Core Principles regarding advertising to children under age 12 - with the exception of X.
- Company A has restricted its marketing to children in compliance with WHO Regional Office for Europe Nutrient Profile model - with the exception of X.
- Company A has restricted its marketing to children in compliance with WHO Regional Office for Europe Nutrient Profile model and has addressed the following past compliance issues: X.
- Company A has 20% of its sales value originating from food categories that should not be marketed according to WHO Regional Office for Europe Nutrient Profile Model and 10% of its sales volumes from food products above the required nutrient thresholds set for relevant food categories in WHO Regional Office for Europe Nutrient Profile Model.
- Company A has 50% of its sales value originating from products that can be marketed according to WHO Regional Office for Europe Nutrient Profile Model.

5.4. Labelling

Labelling is defined by the Codex Alimentarius as follows: "Labelling includes any written, printed or graphic matter that is present on the label, accompanies the food, or is displayed near the food, including that for the purpose of promoting its sale or disposal."⁷ GAIN/SBN pre-selected the relevant Codex Alimentarius Standards on Labelling and the national regulations on labelling as existing reporting tools to assess business practices on food labelling. These reporting tools were pre-selected based on the discussions that GAIN/SBN conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review.

⁶ "The term "child" is used to cover all children and adolescents under the age of 18 years, in line with the United Nations Convention on the Rights of the Child and the WHO ECHO Commission report." Tackling food marketing to children in a digital world: trans-disciplinary perspectives, WHO Regional Office for Europe, 2016.

⁷ Codex general standard for the labelling of prepackaged foods, Codex Stan 1-1985.

Relevant Codex Alimentarius Standards on Labelling

The Codex Alimentarius is a collection of internationally adopted food standards and texts regarding the protection of consumers' health and fair practices in the food trade. Relevant Codex Alimentarius Standards on Labelling include:

- Guidelines on Nutrition Labelling, 1985 (labelling should provide consumers with a suitable profile of nutrients contained in the food and considered to be of nutritional importance, the guidelines define nutrition labelling as consisting of two components: nutrient declaration; supplementary nutrition information).
- General Standard for the Labelling of Prepacked Foods, 1985 (mandatory labelling of prepacked food should include name of the food, list of ingredients, net contents and drained weight, name and address, country of origin, lot identification, date marking and storage instructions, instructions for use and additional mandatory and optional labelling information).
- Guidelines for Claims, 1979 (these guidelines relate to claims made for a food irrespective of whether or not the food is covered by an individual Codex Standard. The document provides information on prohibited, potentially misleading claims, and conditional claims).
- Guidelines for Use of Nutrition and Health Claims, 1997.
- General Standard for the Labelling of Food Additives when sold as such, 1981.
- And other relevant guidelines available [here](#).

Codex guidance on labelling is designed to ensure “that consumers understand what they are buying and that it is what it says it is”. (FAO website, <http://www.fao.org/fao-who-codexalimentarius/thematic-areas/nutrition-labelling/en/> Retrieved 13 August 2020).

National Regulations on labelling

Companies should comply with national regulations regarding labelling of their food products (prepacked and non-prepacked foods). Recognising the variety of regulations on labelling at national level, reporting on compliance with national regulations labelling would enable companies to provide a global indicator of their effort in this area.

Relevant Codex Alimentarius Standards on Labelling were scored the highest by the survey respondents (figure 10). However national regulations on labelling were a close second among the respondents and were scored first by business and business associations respondents (figure 11).

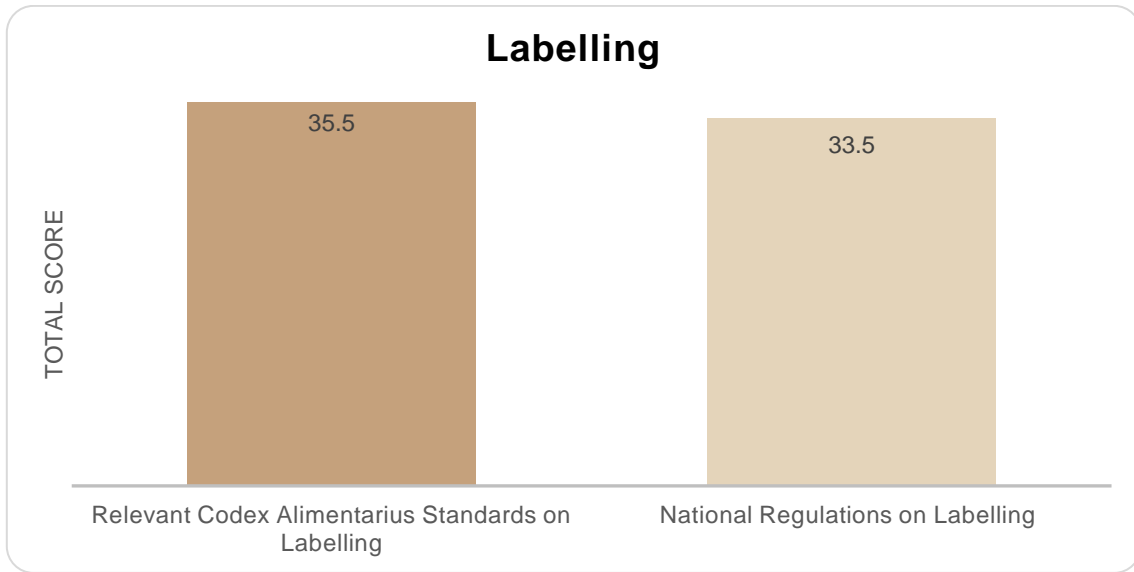


Figure 10: Total scores of all respondents on the relevance of reporting tools for labelling.

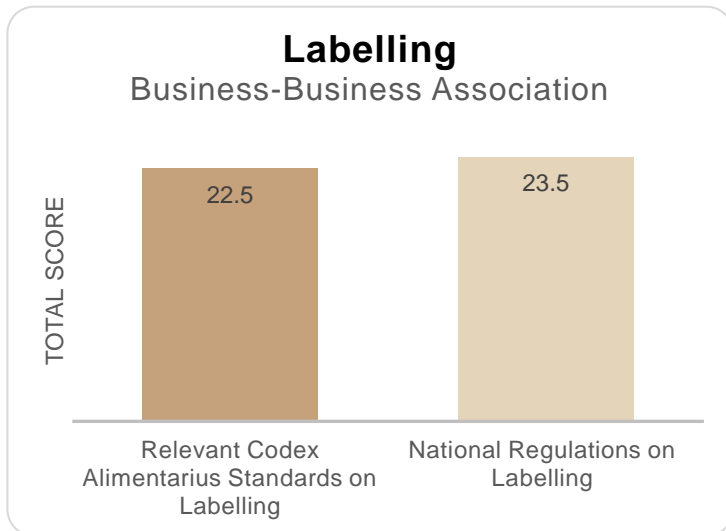


Figure 11: Responses from businesses and business association on the relevance of reporting tools for labelling.

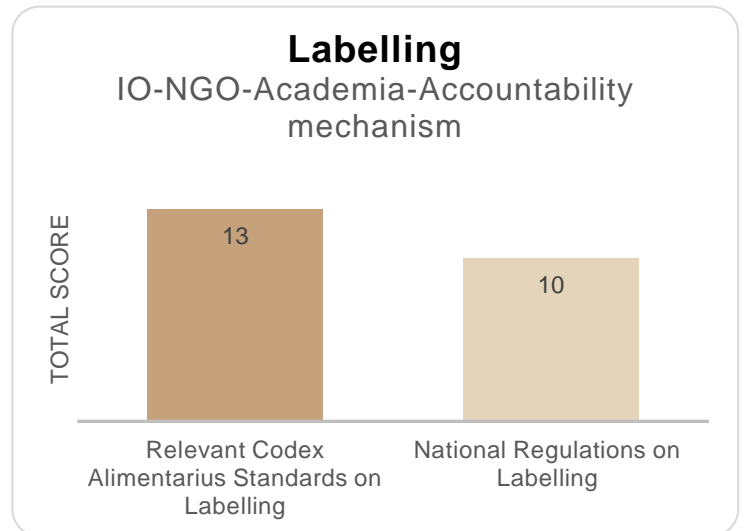


Figure 12: Responses from international organisations, NGOs, academia and accountability mechanisms on the relevance of reporting tools for labelling.

Several survey respondents welcomed using both reporting tools to provide a better understanding on business practices in labelling, with national regulations' compliance rate on one side and compliance with relevant Codex standards on labelling when they set higher standards that national regulations. Even though national regulations on labelling were scored quite high by respondents, several respondents indicated that compliance with national regulations is a given and as such reporting on it would not provide useful information. It was also pointed out that companies are unlikely to voluntarily share any issues regarding regulatory compliance.

Other reporting tools mentioned by the respondents for the assessment of business practices regarding food labelling are:

- UK Traffic Light System
- Health Star Rating System
- Nutri-Score

- Warning labels

The first free specific reporting tools are described in the (re)formulation section of this report.

The following are examples of reporting outcomes using the highest scored reporting tools regarding product (re)formulation (non-exhaustive):

- Company A has 95% of its sales value compliant to relevant Codex Alimentarius Standards on Labelling.
- Company A has 80% of its claims compliant to CODEX Guidelines for Claims 1979, Guidelines for Use of Nutrition and Health Claims 1997.
- Company A has 100% of its sales values compliant to national regulations in the 53 countries in which it operates.
- Company A has 70% of its sales values compliant to national labelling regulations when they exist and to relevant codex standards on labelling otherwise.

5.5. Employee Health and Wellbeing

“Workforce nutrition programmes are a set of interventions that work through the existing structures of the workplace to address fundamental aspects of health amongst employees and/or supply chain workers.”⁸ Most existing reporting tools assessing workforce nutrition programmes consider the overall employees’ health and wellbeing programmes. GAIN/SBN pre-selected the Centre for Disease Control (CDC) Worksite Health Scorecard, the Workforce Nutrition Alliance Scorecard and the Vitality Health Metrics Scorecard as existing reporting tools to assess business impact on employee health and wellbeing with a focus on workforce nutrition. These reporting tools were pre-selected based on the discussions that GAIN/SBN conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review.

Workforce Nutrition Alliance Scorecard

The Workforce Nutrition Scorecard has been developed by GAIN, the Consumer Good Forum and New Foresight and will be launched in 2020. An advanced draft version was shared with the survey participants.

The scorecard is designed to support companies self-assess their workforce nutrition programmes.

The scorecard includes four categories:

- Healthy food at work (access to nutritious and safe food in the workplace).
- Nutrition Education (nutrition education and/or behaviour change communication programme).
- Nutrition-focused health checks (regular health checks and follow up counselling).
- Breastfeeding support (workplace modifications to support employee breast feed)
- Worker Engagement (estimates the level of interaction with or participation of the workforce).

⁸ Consumer Goods Forum website, Workforce Nutrition Alliance page, <https://www.theconsumergoodsforum.com/health-wellness/healthier-lives/key-projects/employee-health-and-wellbeing/workforce-nutrition-alliance/> Retrieved 25 August 2020.

Each of these categories is assessed according to three criteria - strategy, quantity, and quality - and six sub-criteria:

- Monitoring and evaluation (measures if and how an employer has operationalized the strategy into key performance indicators and the extent to which this is being measured over time).
- Resources (measuring how many resources are spent on a programme category relative to total net revenue).
- Availability (assesses if and to what extent a programme category is available or present within an employer organization).
- Accessibility (assesses the degree to which the programme category is accessible to the workforce by measuring affordability and proximity to the workplace).
- Quality (determines the quality of programme category by measuring the extensiveness and longevity).
- Worker Engagement (estimates the level of interaction with or participation of the workforce).

An employer can score a maximum of a hundred points based on assessment on four categories. The total score is divided between four quartiles (gold, silver, bronze and beginner).

The Workforce Nutrition Alliance Scorecard received the highest score (figure 13).

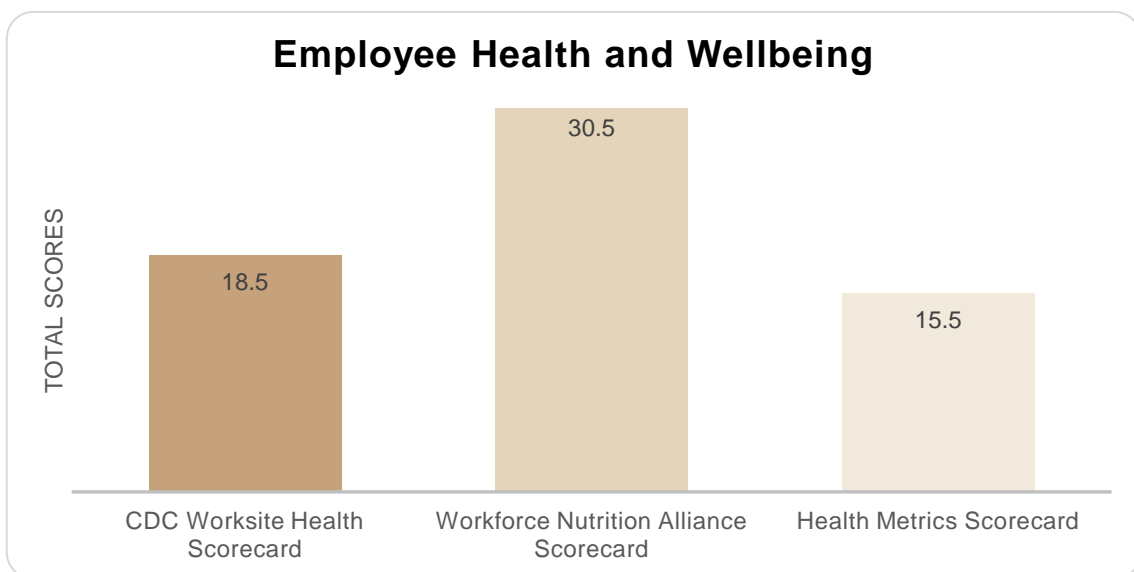


Figure 13: Total scores of all respondents on the relevance of reporting tools for employee health and wellbeing.

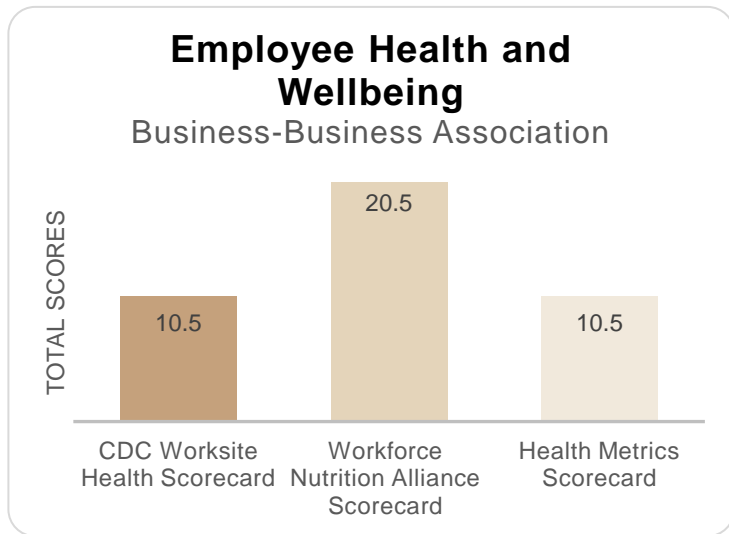


Figure 14: Responses from businesses and business association on the relevance of reporting tools for employee health and wellbeing.

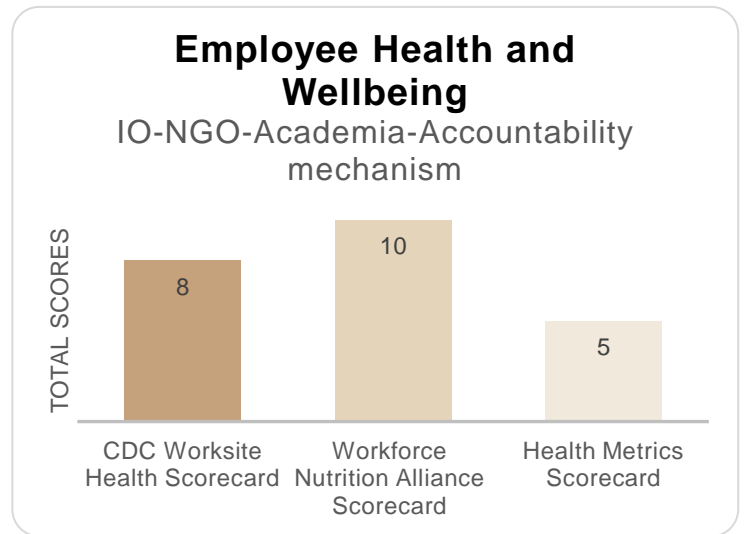


Figure 15: Responses from international organisations, NGOs, academia and accountability mechanisms on the relevance of reporting tools for employee health and wellbeing.

The respondents pointed out that reporting on workforce nutrition is important but to be successful it should be done through a widely recognized reporting tool actively used not only by food companies but also by other sectors. Therefore, the Workforce Alliance Nutrition Scorecard is considered relevant but requires to be socialized for proper assessment of business impact around workforce nutrition. At this point, the scorecard is designed as a self-assessment tool. While workforce nutrition programmes should be assessed based on their effectiveness to support companies' employees, some respondents indicated that it should also incentivized efforts to provide workforce nutrition programmes to supply chain workers.

Other reporting tools mentioned by the respondents for the assessment of business practices regarding employee health and wellbeing (with a focus on workforce nutrition) are:

- Japan survey on Health and Productivity Management from the Ministry of Economy Trade and Industry.
- HERO International Scorecard (this tool is designed to help businesses learn about proven best practices that advance workplace health and wellbeing and to determine the extent to which their programmes incorporate them).
- The Best Employers Excellence in Health & Well-Being Award (designed to recognize companies for their innovative and comprehensive approaches to employee, family, and community health and well-being).

The following are examples of reporting outcomes using the highest scored reporting tools regarding workforce nutrition (non-exhaustive):

- Using the Workforce Nutrition Alliance Scorecard, Company A has a score of 80 out of 100.
- Using the Workforce Nutrition Alliance Scorecard, Company A is in the Gold/Silver/Bronze/Beginner category.

5.6. Food Safety

According to WHO, almost one in ten people in the world fall ill after eating contaminated food and 420 000 die every year of unsafe food.⁹ GAIN/SBN pre-selected the Global Food Safety Initiative (GFSI) benchmarking requirements among existing reporting tools to assess business impact on food safety. This reporting tool was pre-selected based on the discussions that GAIN/SBN conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review.

Global Food Safety Initiative (GFSI) Benchmarking Requirements

The GFSI was created in 2000 by CGF. GFSI's benchmarking requirements are widely used for food safety certification programmes across borders and cover the entire supply chain. GFSI benchmarks, are designed to harmonise, build capability, develop strategic partnerships, drive thought leadership, while driving continuous improvement around food safety. The requirements are aligned to the latest Codex Alimentarius guidelines on food hygiene.

Food operators worldwide can streamline their processes through certification with GFSI-recognized certification programme owners. Over 150,000 certificates from GFSI-recognized certification programme owners have been issued in 162 countries.

Twenty-nine survey responses were received, of which 90% respondents scored GFSI's benchmarking requirements (figure 16). Among the respondents 50% scored the GFSI's benchmarking requirements as very relevant, 42% as relevant and 8% rated the requirements as irrelevant to assess business impact on food safety (figure 17).



Figure 16: Percentage of respondents on the relevance of the Global Food Safety Initiative Benchmarking Requirements.



Figure 17: Responses on the relevance of the Global Food Safety Initiative benchmarking requirements for business reporting.

⁹ WHO Food Safety, Key Facts, 30 April 2020.

Global Food Safety Initiative Benchmarking Requirements

Business-Business Association

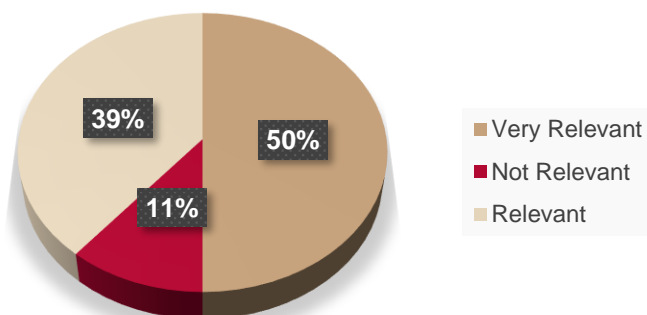


Figure 18: Businesses and business associations responses on the relevance of the Global Food Safety Initiative benchmarking requirements for business reporting.

Global Food Safety Initiative Benchmarking Requirements

IO-NGO-Academia-Accountability mechanism

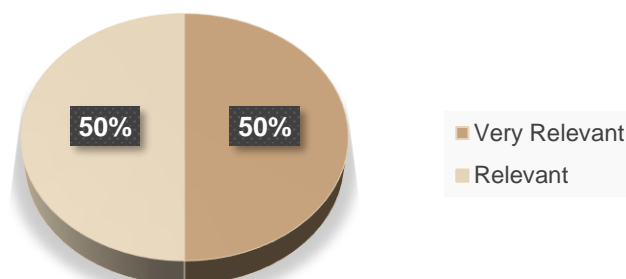


Figure 19: International organisations, NGOs, academia and accountability mechanisms responses on the relevance of the Global Food Safety Initiative benchmarking requirements for business reporting.

Respondents welcomed the global scope of the GFSI benchmarking requirements and its credibility to ensure that safe food are provided to consumers. Some respondents suggested to include assessment of consumer satisfaction into this reporting tool.

Other reporting tools mentioned by the respondents for the assessment of business practices regarding food safety are:

- The Codex Alimentarius Guidelines on food hygiene and its Hazard Analysis and Critical Control Point annex (recommended international code of practice general principles of food hygiene).
- FSSC 22000 (it contains a complete certification Scheme for Food Safety Management Systems based on existing standards for certification).
- GFSI Global Market programme for small and medium enterprises (programme covers the minimum requirements for food safety and allows Assessment Bodies to carry out independent Conformity Assessments).
- Global G.A.P certification (it is available for Crops, Livestock, Aquaculture and it consists of a total of more than forty standards).

The following is an example of reporting outcome using the GFSI's Benchmarking Requirements to report business impact on food safety (non-exhaustive):

- Company A has 100% of its food products certified by a GFSI-recognised certification programmes (using 2020 version of GFSI benchmarking requirements).
- 80% of company B's suppliers are certified by a GFSI recognised certification programmes (using 2020 version of GFSI benchmarking requirements).

5.7. Food Loss and Waste

GAIN/SBN pre-selected the food loss and waste accounting and reporting standard among existing reporting tools to assess business impact on food loss and waste. This reporting tool was pre-selected based on the discussions that GAIN/SBN conducted bilaterally and multilaterally with

businesses, business associations, accountability mechanisms, etc. and based on a literature review.

Food loss and waste accounting and reporting standard (FLW Standard)

The FLW Standard has been developed by a multi-stakeholder partnership composed of CGF, the Food and Agriculture Organization of the United Nations, the EU-funded FUSIONS project, the United Nations Environment Programme, the World Business Council for Sustainable Development, the Waste and Resources Action Programme, and the World Resources Institute. The FLW standard is used in several significant initiatives focused on measuring and reducing food loss and waste such as:

- The Consumer Good Forum's Food Waste Resolution.
- US Food Loss and Waste 2030 Champions.
- EU-FUSIONS Quantification Manual.
- The Food Waste Atlas.

The FLW Standard is a global voluntary standard that provides requirements and guidance for quantifying and reporting on the weight of food loss and waste. The FLW Standard aims to facilitate the quantification of food loss and waste and to encourage consistency and transparency of the reported data.

The standard strictly defines the scope of a food loss and waste inventory and the requirements for accounting and reporting results. However, it is flexible in allowing users to choose which specific scope is most appropriate for their inventory.

Twenty-nine survey responses were received of which 79% respondents scored the FLW Standard (figure 20). The FLW Standard was scored as very relevant by 48% of the respondents and as relevant by 43% of the respondents (figure 21).

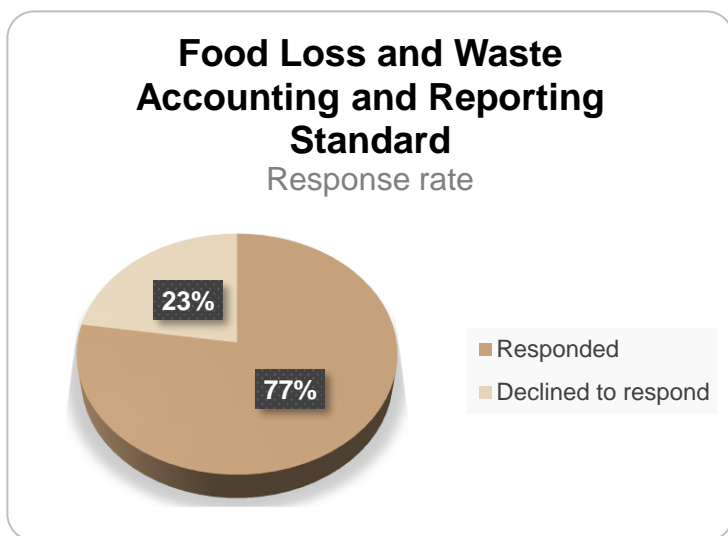


Figure 20: Percentage of respondents on the relevance of the Food Loss and Waste Accounting and Reporting Standard.



Figure 21: Responses on the relevance of the Food Loss and Waste Accounting and Reporting Standard for business reporting.

Food Loss and Waste Accounting and Reporting Standard

Business-Business Association

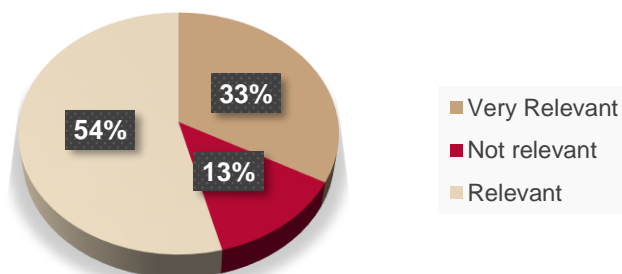


Figure 22: Businesses and business associations responses on the relevance of the Food Loss and Waste Accounting and Reporting Standard for business reporting.

Food Loss and Waste Accounting and Reporting Standard

IO-NGO-Academia-Accountability mechanism

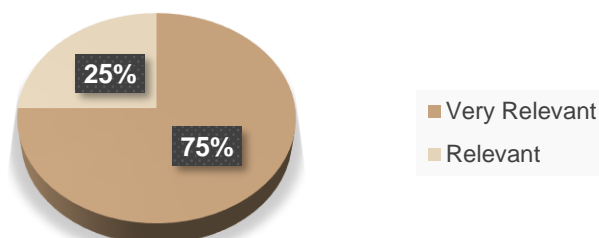


Figure 23: International organisations, NGOs, academia and accountability mechanisms responses on the relevance of the Food Loss and Waste Accounting and Reporting Standard for business reporting.

Some respondents considered that a relevant reporting tool for food loss and waste should include specific targets. There is currently limited awareness of the FLW Standard, consequently some companies might not see the benefit in allocating resources to provide the data required by the standard.

Other reporting tools mentioned by the respondents for the assessment of business practices regarding food loss and waste are:

- The Cool Farm Tool (it has been designed as a farmer-focused, action orientated and interactive greenhouse gas, water, and biodiversity calculator for agriculture).
- The Commodity Systems Assessment Methodology (it seeks to identify weaknesses throughout agricultural value chains (divided in twenty-six components) that lead to postharvest losses).

The following is an example of reporting outcome using the FLW Standard to report business impact on food loss and waste (non-exhaustive):

- Company A food loss and waste inventory meets the reporting and accounting requirements contained in the Food Loss and Waste Accounting and Reporting Standard - except that 5 of our global manufacturing locations are not included.
- Company B food loss and waste inventory meets the reporting and accounting requirements contained in the Food Loss and Waste Accounting and Reporting Standard – except that food loss and waste data for the following products (x, x, x) were not included.

5.8. Food affordability

GAIN/SBN pre-selected sales weighted price index against nutritional content to assess business impact on food affordability based on the discussions conducted bilaterally and multilaterally with businesses, business associations, accountability mechanisms, etc. and based on a literature review. As there is no existing reporting tool designed to globally assess business impact on food

affordability, GAIN/SBN suggested using existing indicator of sales weighted price index against nutritional content of the products/portfolio assessed.

Sales weighted price index

While there is no existing fully developed reporting tool to assess the affordability of companies' food products/portfolio against its nutritional content, by providing global sales weighted price index, companies can document in a consistent manner their progress in providing a more affordable set of nutritious products from one year to the other. This indicator can be used simultaneously with reporting tools on (re)formulation impact. A price index is a weighted average of the prices of a selected basket of goods relative to their prices in a base-year.

Twenty-nine survey responses were received of which 83% respondents scored the sales weighted price index (figure 24). Sales weighted price index was scored as very relevant by 17% of the respondents, relevant by 46% of the respondents and irrelevant by 38% of the respondents (figure 25). Among respondents from international organisations, NGOs, academia and accountability mechanisms, the sales weighted price index was scored as very relevant (57%) and relevant (43%) (figure 27) while the majority of business respondents scored the index as irrelevant (53%) (figure 26).

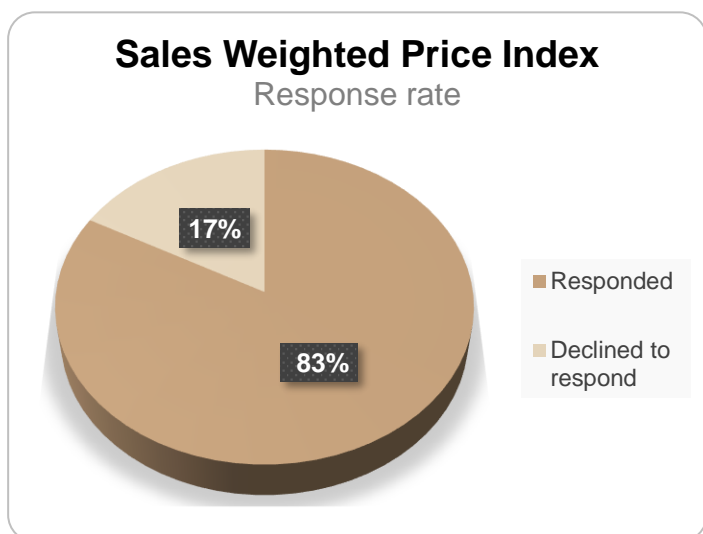


Figure 24: Percentage of respondents on the relevance of the sales weighted price index.

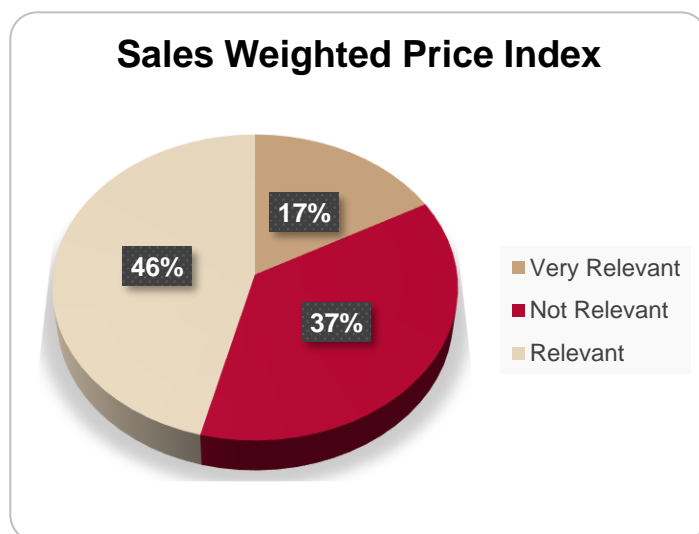


Figure 25: Responses on the relevance of the Sales Weighted Price Index for business reporting on food affordability.

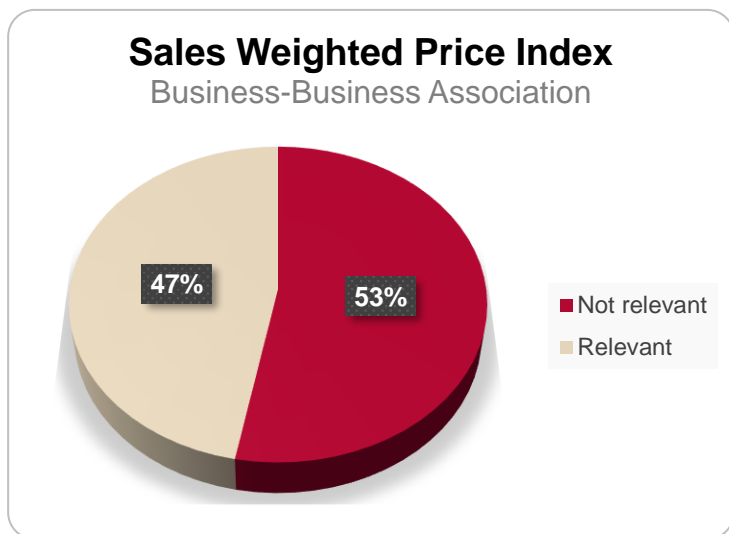


Figure 26: Businesses and business associations responses on the relevance of sales weighted price index for business reporting on food affordability.

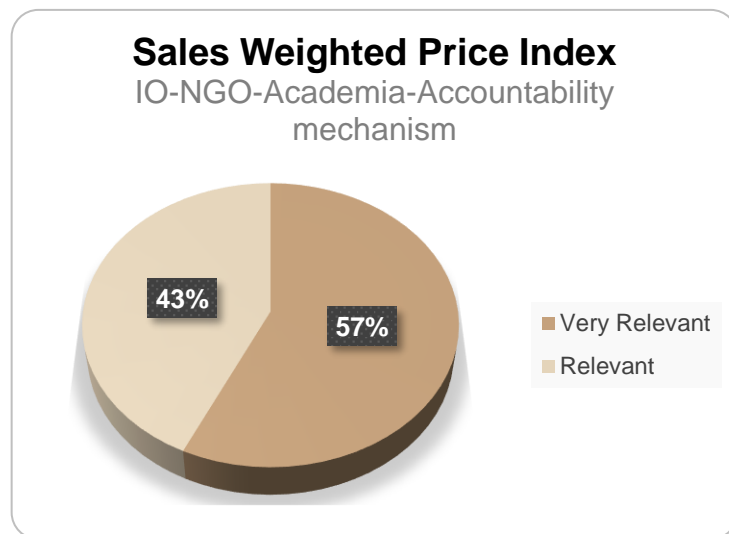


Figure 27: International organisations, NGOs, academia and accountability mechanisms responses on the relevance of sales weighted price index for business reporting on food affordability.

Most of the challenges regarding the use of a sales weighted price index were brought up by business respondents. Those challenges included the fact that prices are sensitive information for companies; prices are impacted by volumes which are led by consumer demand; a sales weighted price index would not reflect other affordability factors such as loyalty programmes or staff discounts. The price of a similar product might be differently allocated across the full value chain (fair wages...).

It was suggested to consider food affordability only for some food categories rather than the overall food portfolio of companies. Some respondents advised to weight price indexes not only against the products nutritional content but also against average salaries. Other respondents suggested to assess food affordability by looking at the penetration rates across socioeconomic segments for certain food categories.

The following is an example of reporting outcome using the sales weighted price index to report business impact on food affordability (non-exhaustive):

- Prices for the global portfolio of company A are 1.5% higher/lower than they were in the previous year with a similar nutritional content.
- Prices for the global portfolio of company B are identical than they were in the previous year with an improved nutritional content of the portfolio of 0.5 points based on the Health Star Rating System.

6. CONCLUSIONS & RECOMMENDATIONS

The survey demonstrated an overall consensus towards a limited set of existing reporting tools to assess business impact in nutrition. While for most categories there was no significant differences between the responses from business representatives and representatives from international

organisations, NGOs, academia and accountability mechanisms, their results differed markedly for relevant reporting tools to assess business practices on marketing to children. The private sector favoured reporting tools led by the private sector while the other respondents ranked first WHO frameworks.

The comments provided by the twenty-nine respondents – which include twenty-one businesses/business associations respondents - are useful to understand the challenges to overcome in order to achieve better alignment of business reporting in nutrition:

- Identifying a set of relevant reporting tools to business impact in nutrition in one step however to ensure their effective use these reporting tools should be known and understood by most of the industry. Active awareness raising is needed around the selected reporting tools to potentially achieve better alignment of business reporting in nutrition, this should not be limited to the food and agriculture sectors.
- Individual companies are concerned about reporting through tools that might not reflect the full extent of their efforts especially around product (re)formulation or might create a comparative disadvantage.
- While the respondents assessed several regional reporting tools as relevant, they often expressed reservations about using them as global reporting tools.
- Assessing business impact on food affordability will require lengthy discussions to identify a reporting tool that businesses are willing to use, business respondents shared many concerns about the fairness and complexity of such a tool.

The survey is a useful step to promote effective alignment of business reporting in nutrition necessary for better business accountability. Following the publication of the survey results. GAIN/SBN will liaise with businesses and accountability mechanisms to discuss their willingness to use the reporting tools scored the highest in the report for self-reporting and external assessment of business impact on nutrition. The results of these discussions will be published in the last quarter of 2020.

This report was supported by an external consultant, Navneet Mittal.

For any questions regarding this project please contact Laurene Aubert, Manager, SBN Global Partnerships, laubert@gainhealth.org

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