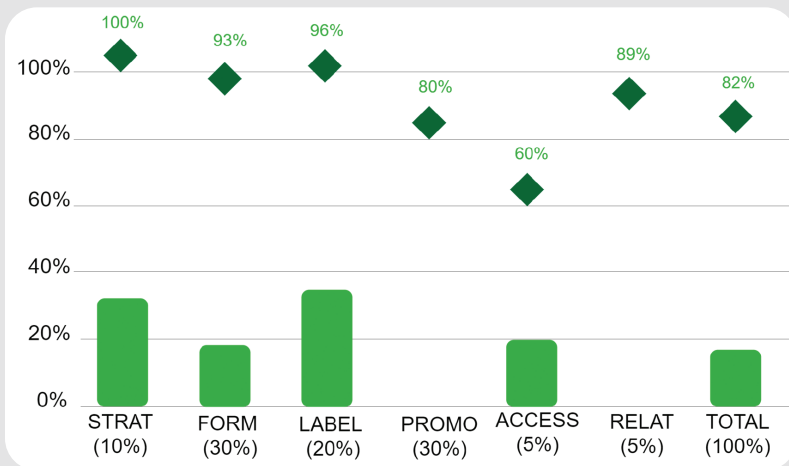


Business Impact Assessment on Obesity and Population Level Nutrition (BIA-Obesity) and on Environmental Sustainability (BIA-Sustainability) Belgium 2023/2024

TER BEKE
(WHAT'S COOKING)

Commitments for Obesity and Population Nutrition*



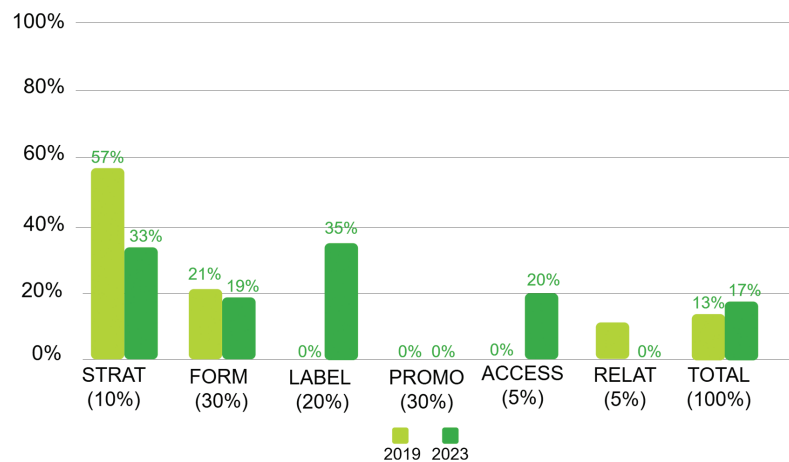
Overall score: **17/100**

Overall ranking: **16/21**

BIA-Obesity domain scores & overall score compared with the best performing company (within the same sector) in Belgium for 2023/2024.

* Full engagement, Data collected in 2023/2024

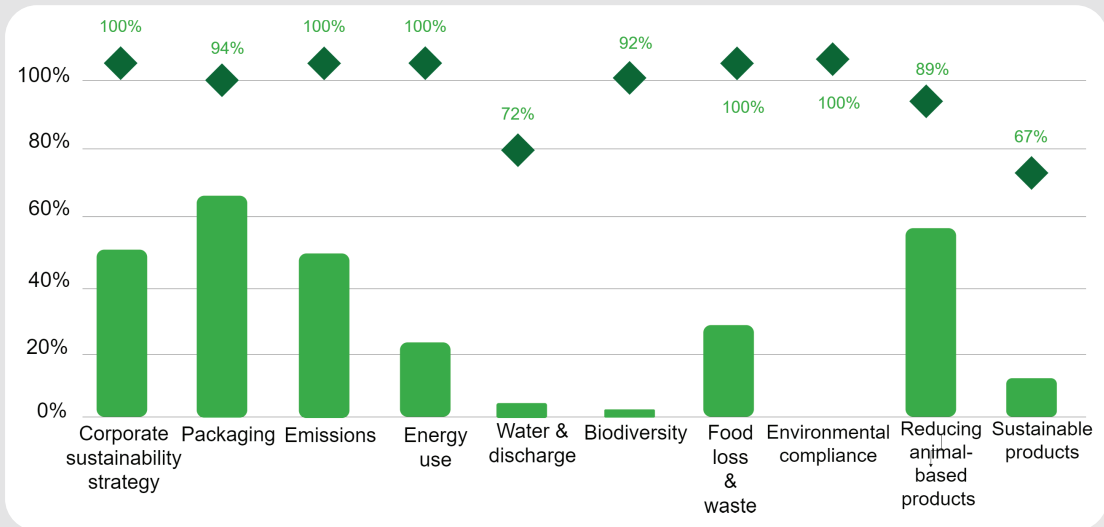
Evolution since the BIA-Obesity 2019*



The scores for the BIA-Obesity 2023/2024 domains and overall score compared with those of the BIA-Obesity 2019.

* Full engagement, Data collected in 2019 and 2023/2024

Commitments for Environmental Sustainability *



BIA-Sustainability score by policy domains in Belgium for 2023.

* Full engagement, Data collected in 2023

Performance for BIA-Obesity

FORM product formulation *

	Results	Ranking
Median Nutri-Score of product portfolio	<i>B</i>	
% of food products within product portfolio with Nutri-Score A	<i>12.0</i>	<i>6/19</i>
% of food products within product portfolio with Nutri-Score E	<i>0.0</i>	<i>1-6/19</i>
% of food products within product portfolio that are ultra-processed	<i>100.0</i>	<i>19/19</i>

PROMO product and brand promotion*

	Results	Ranking
% of products not permitted to be marketed to children according to the WHO-Europe model	<i>4.8</i>	<i>1/19</i>

* 2023

Key recommendations to improve commitments on obesity and population level nutrition

Domain	Tertile	Key recommendations
STRAT – Corporate nutrition strategy	1	<ul style="list-style-type: none"> • Publish a specific national-level commitment to improve population nutrition and health, • Report regularly on this commitment and on the company's objectives at the national-level, and have the report externally reviewed, • Include SMART (specific, measurable, achievable, relevant and time bound) objectives and targets within nutrition strategy, • Incorporate Key Performance Indicators (KPIs) of management linked to nutrition strategy, policy, and targets, and provide a comprehensive table of these KPIs accessible through the company's website or reports, • Enhance comprehensiveness by encompassing multiple domains, including formulation, marketing, and labelling, within the strategic document, • Refer to national and global priorities (e.g. World Health Organization recommendations and Sustainable Development Goals) within the overarching nutrition strategy.
FORM – Product formulation	1	<ul style="list-style-type: none"> • Publish a comprehensive set of specific national-level commitments related to new product development and reformulating its existing products with respect to nutrients of concern and energy, • Participate in industry or government-led product reformulation initiatives and report on the company's website or annual report, • Develop and publish SMART targets to reduce sodium, saturated fats, added sugars and portion sizes across the product portfolio, • Adopt an official nutrient profiling system (e.g. Nutri-Score) to guide reformulation efforts, • Disclose policy position regarding product reformulation in relation to nutrients of concern and support WHO's position.
LABEL – Nutrition labelling	2	<ul style="list-style-type: none"> • Commit to provide information on food composition to national authorities for all products on request, • Support and commit to a Nutri-Score implementation plan across all product categories, • Disclose policy position regarding front-of-pack labelling and support WHO's position, • Publish a commitment to label products with nutrition and health claims only when products are healthy, according to an official nutrient profiling system.
PROMO – Product and brand promotion	1	<ul style="list-style-type: none"> • Make and publish commitments to reduce the exposure of children to unhealthy food marketing on own website, • Develop a marketing policy that applies to children up to the age of 18 years and that defines a target audience using children's peak viewing times, • Make a comprehensive public commitment to not sponsor children's events with unhealthy products and brands, • Commit not to use marketing of unhealthy products and brands in settings where children gather (in and near early childcare settings, primary schools, secondary schools, family and child clinics, paediatric services or other health facilities, sporting or recreation centres, etc.), • Commit not to use celebrities, fantasy and animation characters and premium offers in marketing of unhealthy products to children, • Audit/monitor compliance with commitments to limit marketing to children at the national level by an independently appointed third party and publish the results, • Adopt an official nutrient profiling system (e.g. WHO Europe nutrient profile model) to classify products for the purpose of promotion to children, • Disclose policy position regarding reducing children and adolescents' exposure to the marketing of unhealthy food and support WHO's position.
ACCESS – Product accessibility	2	<ul style="list-style-type: none"> • Publish a specific commitment addressing the price/affordability of healthier products relative to less healthy products, • Commit to reduce the availability of unhealthy products and increase the availability of healthy products in settings, • Adopt an official nutrient profiling system (i.e. Nutri-Score) to classify products for the purposes of product accessibility, • Disclose policy position on making healthier foods relatively cheaper and unhealthy foods relatively more expensive and support WHO's position.

RELAT – Relationships with other organisations

1

- Publicly disclose professional organizations, scientific events, external research, nutrition education programs and active lifestyle programs funded or supported by the company at national-level, including awards/prizes, to clarify the nature of the support,
- Publicly disclose the groups or organizations funded or supported by the company at national-level for philanthropic purposes,
- Publicly disclose the company's involvement in public-private partnerships and/or joint ventures with government organisations/agencies,
- Publish information on political donations or statement of no activity within this area,
- Publicly disclose the company's support for industry associations, think tanks, interest groups, community organizations, or other lobbying organizations related to population nutrition, obesity, and NCD issues on its own website,
- Publicly disclose submissions to public consultations regarding relevant population nutrition policies.

OVERALL

1

Key recommendations to improve commitments on environmental sustainability

Domain	Tertile	Key recommendations
Corporate sustainability strategy	1	<ul style="list-style-type: none"> Disclosing measurable / timebound targets to identify and prioritise for action the issues which have the most impact on the environment (environmental materiality) Disclosing measurable / timebound targets to screen the suppliers based on environmental criteria
Packaging	2	<ul style="list-style-type: none"> Disclosing timebound targets for reduce packaging within the company and its suppliers Participating to thematic benchmark such as Ellen McArthur Foundation PEGC Screening the suppliers for all the packaging criteria including reduction, using renewable and recycled materials Disclosing measurable / timebound targets to prioritise the use of renewable and recycled materials for their packaging Disclosing measurable / timebound targets to locally relevant recovery pathways for their packaging
Emissions	1	<ul style="list-style-type: none"> Disclosing timebound/ measurable targets to measure and reduce their GHG emission Participating in thematic benchmarking such as Carbon Disclosure Project (CDP climate) Disclosing timebound/ measurable targets to measure their emission breakdown Screening the suppliers for measuring of their GHG breakdown
Energy use	1	<ul style="list-style-type: none"> Disclosing measurable/timebound targets to measure and reduce their energy consumption (including all final energy: electricity, gas, fuel for trucks, ...) Screening the suppliers for the energy use criteria including reducing energy consumption, measuring the energy breakdown and using renewable energy sources
Water and discharge	1	<ul style="list-style-type: none"> Disclosing measurable/timebound targets to prioritise sourcing its energy from renewable sources Disclosing measurable and timebound targets on annually measure and publicly report their water withdrawal, water footprint, water withdraw from water stressed areas, water consumption and the quality of their water discharge using an external reporting system Screening the suppliers for the water and discharge criteria including water withdraw, water consumption, water withdraw from water stress area, water footprint and the quality of water discharge Participating in thematic benchmarking such as Carbon Disclosure Project (CDP water)
Biodiversity	1	<ul style="list-style-type: none"> Annually measure, and publicly report their impact on pollution, climate change, overexploitation, invasive and endangered species and habitat loss Disclosing measurable and timebound target to reduce their impact on the pollution, habitat loss, invasive species and overexploitation Participate on the thematic benchmarks such as Carbon Disclosures Project/ CDP forest
Food loss and waste	2	<ul style="list-style-type: none"> Annually measure their food loss and waste according to FLW Protocol in their supply chain Screening the suppliers for measurement and reduction of their food losses and waste Disclosing publicly available commitments on responsible food waste disposal according the food waste hierarchy
Environmental compliance	1	<ul style="list-style-type: none"> Disclose significant fines or non-monetary sanctions due to non-compliance with environmental laws and regulations.
Reducing animal-based products	3	<ul style="list-style-type: none"> Annually measure and publicly report the percentage of animal-based products in their product range using an external reporting system audited externally
Sustainable products	1	<ul style="list-style-type: none"> Disclosing measurable and timebound target to increasing organic product sales Disclosing measurable and timebound target to increasing labelled commodities in their product range Publicly commit to increasing local and/or seasonal food in their product range

Tertile (3=score within top third of Belgian companies, 1=score within lowest third of Belgian companies)