

Tortois[®]

The Better Food Index

Methodology Report

MAY 2023



1.0 Executive summary

The Better Food Index is a measure of the social and environmental performance of the 30 largest food companies in the UK. It builds on The Responsibility100 Index – an index that ranks FTSE100 companies according to a variety of social, environmental and economic metrics. This release marks the second annual update of The Better Food Index.

The Better Food Index uses data from a range of sources, including companies' annual and sustainability reports, non-governmental organisation research, information from regulatory bodies and Tortoise's own research. The 112 indicators that comprise the Index have been selected because they:

- Reflect publicly-available information
- Use up-to-date data sources
- Speak to key issues in the UK food sector

The following three lenses have been adopted to assess the social and environmental performance of each company:

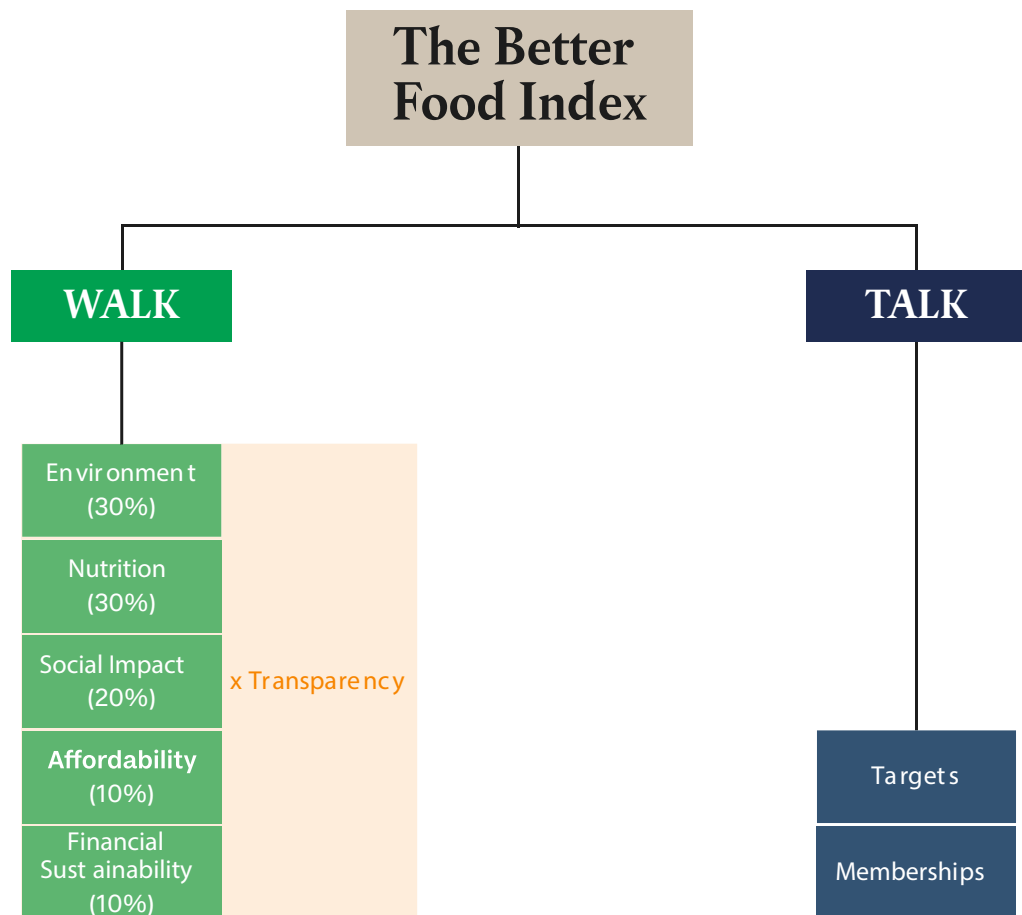
1. Walk
2. Transparency
3. Talk

The **Walk** score represents the tangible impact that companies have on the food sector, as well as actions taken to improve sustainability performance. It is split into the following 5 pillars::

- **Environment** – how do they affect the planet?
- **Social Impact** – how does their work impact people and society?
- **Affordability** – how affordable are their products?
- **Nutrition** – how healthy are their products?
- **Financial Sustainability** – how financially viable is their business?

The **Transparency** score is taken into account when the overall Walk score is calculated. It captures how many applicable indicators the company has reported on, showing how open and transparent a company is about its current social, environmental and economic performance. This addition to the Index framework helps to quickly identify the most and least transparent companies, and to disentangle poor reporting from poor performance. The Transparency score encourages better reporting, regardless of current performance. It is calculated across all of the Walk indicators, with the most important and relevant indicators weighted the highest.

The Index is set up with the following structure:



Companies are also ranked on their **Talk** score. This refers to the commitments, targets and aims companies make, and the membership affiliations they join. Talk scoring helps to assess a company's engagement with key issues in the food system, as well as highlight those companies which have reported extensively on their commitments but have not taken significant action. The ambition level of select targets, including Net Zero targets and those relating to reducing food waste, plastic and emissions, has also been assessed by identifying whether a company has set interim targets and has targets which are more ambitious than the industry standard (e.g. committing to Net Zero before 2050). This analysis is instructive in understanding a company's priorities and preparedness to make change.

Like the Responsibility100 Index, the Walk/Talk/Transparency framing displays which companies are discussing and taking action and how open they are in their reporting. Successive updates to The Better Food Index will reveal how this balance plays out over time.

Why is The Better Food Index necessary?

Food companies have an enormous impact on the planet and on people's health and livelihoods. And yet, much of the food on the UK's supermarket shelves is made by large, opaque companies that are rarely scrutinised for their farming practices, production methods and pricing strategies. Published in the midst of a cost of living crisis and an environmental emergency, The Better Food Index aims to hold those in power to account and shine a light on some of the best and worst practices within the UK food industry.

Building an index is not without complexity. Creating a comprehensive portrait of the social and environmental performance of private and publicly-listed companies which operate in the UK and internationally is challenging. Furthermore, privately-owned food companies such as Cranswick and Dunbia, are often private-label producers that make ‘own-brand’ product lines for retailers and food service businesses – adding a second layer of obscurity.

Data is necessary for effective decision-making, and a public ranking can spur momentum to take action now. The Index holds data across a range of pressing social and environmental issues, from greenhouse gas emissions and animal welfare to gender equality and modern slavery. In assembling this data The Better Food Index aims to provoke conversations about how large UK food companies can operate more ethically and effectively for both people and the planet.

Guiding Principles

The key methodological principles that underpin The Better Food Index are detailed below:

- 1. Publicly-available.** The majority of the data included in the Index is from publicly-available sources, either published company reports, websites or open third-party sources, such as Companies House. The ‘Product Portfolios’ that inform the Nutrition and Affordability pillars are the only exception. In favour of accuracy, especially in the case of companies that produce ‘own-label’ goods, these portfolios are based on Tortoise’s own investigative research, company responses and market data provided by Euromonitor, an international market research database.
- 2. Recent.** To ensure that The Better Food Index can be considered up-to-date, only datasets that are less than three years old are included. In this report, that means from April 2020-April 2023. The most up-to-date data is always taken, even if this means that the data is slightly out of sync across indicators (e.g. employee representation data from 2023 alongside environmental data from 2022). Targets are accepted if they are time-bound and measurable provided they are future-focused or have been achieved within the reporting year. For indicators that are updated more regularly, such as all Glassdoor-related data and the Market Capitalisation figure for each company, a value from March-April 2023 has been recorded.
- 3. Relevant.** The Better Food Index is specifically focused on the UK food sector. It encompasses private and public companies; private-label and branded products; and producers and manufacturers. Each of the indicators are relevant to the majority of the companies, and reflect the most important challenges facing the UK food system today.
- 4. Relative.** Even within the 30 largest UK food companies, there are considerable differences in scales of operation. Where possible, a relative measure has been calculated in order to fairly compare companies of different sizes. Some measures are relative by nature, such as average salary and these are used directly for scoring. However when measures are directly affected by operation scale, they are standardised by considering a company’s revenue or number of employees. For example, the measures considering water and energy usage are found by taking a company’s total energy or water usage and dividing by its revenue.

Methodological Process

The key stages in the development of The Better Food Index are explained below.

1. Company selection

The 30 companies were selected based on the [OC&C ranking](#) of top UK food and drink businesses by turnover. There are 13 own-label producers and 17 branded goods producers and manufacturers in the Index. They can be further categorised as follows:

- Meat – 10 companies
- Consumer Goods – 7 companies
- Convenience Foods – 4 companies
- Grocery – 3 companies
- Dairy – 2 companies
- Frozen Goods – 2 companies
- Drinks – 2 companies

COMPANY NAME	DESCRIPTION	PUBLIC/PRIVATE	BRAND/ OWN-LABELED	SPECIALITY
2 Sisters Food Group	2 Sisters Food Group is the largest subsidiary of Boparan Holdings, a privately owned food manufacturing company. 2 Sisters Group primarily focuses on private label manufacturing of poultry and prepared-meals for supermarkets.	Private	Own-label	Meat
Associated British Foods	Associated British Foods is a British multinational food processing and retailing company. It produces and sells ingredients, such as sugar and yeast, and manufactures both private-label and branded goods, e.g. Twinings and Jordans	Public	Brand	Grocery
Arla Foods	Arla Foods is a multinational dairy cooperative based in Denmark, and is the largest dairy producer in the UK. Arla sells the majority of its dairy products via its three brands: Arla, Lurpak and Castello Cheeses.	Private	Own-label	Dairy

Avara Foods	Avara Foods supplies chicken, turkey and duck to retailers, food service businesses and food manufacturers. It was formed as a joint venture between Cargill's UK fresh poultry business and Faccenda.	Private	Own-label	Meat
Bakkavor	Bakkavor is a key player within the UK fresh prepared food market, specialising in developing private label products for UK grocery retailers. It also has operations supporting the growth of fresh prepared food in US and China markets. Its top-performing food categories include ready meals, soups, salads, pizzas and desserts.	Public	Own-label	Convenience Foods
Birds Eye	Birds Eye is an international brand of frozen goods. It specialises in frozen fish, peas, chicken and includes a ready meal and meat-free range.	Private	Brand	Frozen Goods
Britvic	Britvic is an international company that produces a variety of branded soft drinks (e.g. Robinsons, Tango and J2O). It also has an exclusive licence with PepsiCo to make and sell Pepsi MAX, 7UP, Rockstar Energy and Lipton Ice Tea.	Public	Brand	Drinks
Coca-Cola Europacific Partners	Coca-Cola Europacific Partners manufactures and markets a range of household brands including Coca-Cola, Fanta, Dr Pepper and Schweppes. It also produces a range of bottled water products and sports drinks.	Public	Brand	Drinks
CPF Group	CPF Group is a global vertically-integrated agro-industrial and food business based in Thailand. It works with restaurants, retailers and manufacturers to produce a range of frozen, chilled, branded and own-label products.	Private	Own-label	Meat

Cranswick	Cranswick is a leading UK food producer and supplier of premium, fresh and added-value food products. It supplies retailers, food service and food to go operators and other UK based food manufacturers with a variety of products including fresh and added value pork and poultry, cooked meats, bacon, sausages, Mediterranean products including houmous, falafel, olives, antipasti, cheese and continental meats, and savoury pastries.	Public	Own-label	Meat
Dunbia	Dunbia is one of Europe's leading food manufacturers, supplying meat products for national and international retail, commercial and food-service markets. It specialises in beef and lamb products.	Private	Own-label	Meat
Fletcher Bay Group	Fletcher Bay Group is a holding company for a group engaged in processing, manufacture, supply and marketing of fresh fruit, meat and animal by-products.	Private	Own-label	Meat
Greencore Convenience Foods	Greencore Convenience Foods supplies all major UK supermarkets, convenience stores and food service businesses with a range of sandwiches, salads, sushi, ready meals, soups and sauces and more.	Public	Own-label	Convenience Foods
Hilton Food Group	Hilton Food Group UK supplies beef, lamb, BBQ, ready-to-cook and vegetarian meals to retailers. It produces, on average, 2.75 million packs a week, supplying over 500 million meals to the UK consumers every year..	Public	Own-label	Meat
Kraft Heinz	Heinz is a household brand and a leading food processing company in the UK, making products from baked beans and soups, to salad dressings, pasta sauces and meat-free 'Beanz' burgers.	Public	Brand	Convenience Foods

Kellogg's	Kellogg's is an American multinational food manufacturing company that produces a range of household branded products such as Kellogg's Corn Flakes, Frosties and Coco Pops.	Public	Brand	Consumer Goods
Mars UK	Mars UK is a multinational manufacturer of confectionery, pet food and animal care, and other food products. Its top-selling products include Mars Bars, M&M's and Dolmio sauces.	Private	Brand	Consumer Goods
McCain Foods	McCain is a family-owned business based in Yorkshire. It produces branded frozen potato products, and is the UK's largest purchaser of British potatoes, buying approximately 15 per cent of the annual potato crop.	Private	Brand	Frozen Goods
Mondelez	Mondelez is a multinational confectionery, food, beverage and snack food company. Its brands include Cadbury, Philadelphia and Belvita.	Public	Brand	Consumer Goods
Moy Park	Moy Park is a Northern Ireland-based poultry producer, supplying branded and own label chicken products to leading retailers and foodservice providers throughout the UK.	Private	Own-label	Meat
Müller UK & Ireland	Müller is one of the UK's largest dairy brands, sourcing milk from 1,300 farmers in Britain to develop, manufacture and market a wide range of branded and private label dairy products for the UK market such as Müller milk, Müller yoghurt and Müller rice.	Private	Brand	Dairy
Nestlé	Nestlé is a Swiss multinational food and drink processing conglomerate corporation, producing everything from baby food and bottled water to ice cream and petcare products. Its brands include Aero, Buxton water and Nescafé.	Public	Brand	Consumer Goods

Premier Foods	Premier Foods is a British food manufacturer that owns many well-known brands, including Mr Kipling, Ambrosia, Oxo and Bisto.	Public	Brand	Consumer Goods
Pilgrim's UK	Pilgrim's UK Pilgrim's UK is the UK's number one pig farmer and producer, operating across several hundred farms and 15 manufacturing sites, supplying many of Britain's leading retailers and foodservice outlets.	Private	Own-label	Meat
Princes Group	Princes Group is an international food and drink group involved in the manufacture, import and distribution of own-brand and branded products (e.g. Princes, Napolina and Crisp N Dry).	Private	Brand	Grocery
Sofina UK	Sofina Foods Limited is part of Sofina Foods Inc. – one of the largest food manufacturing producers in Canada. It produces branded and private label pork, beef, fish, turkey, and chicken products. The pork division is one of the largest processors and suppliers of products across the UK and Ireland. The seafood division is the largest provider of chilled and frozen products in the UK, supplying fish such as salmon and prawns.	Private	Brand	Meat
Samworth Brothers	Samworth Brothers is a British food manufacturer which produces a range of chilled and ambient foods, from sandwiches, meals and savoury pastries to salads, cooked meats and plant-based meals for both own-label and branded ranges.	Private	Own-label	Convenience Foods
Unilever	Unilever is a British multinational consumer goods company that produces 400+ brands worldwide, including Ben & Jerry's, Hellmann's, Marmite and Pot Noodle.	Public	Brand	Consumer Goods

Pladis UK & Ireland	Pladis UK & Ireland is a British multinational food manufacturer, makers of McVitie's biscuits, Jacob's Cream Crackers, and Twiglets.	Private	Brand	Consumer Goods
Warburtons	Warburtons is the largest bakery brand in the UK. It is owned and run by the Warburton family, and sells products such as bread, bagels, crumpets and wraps.	Private	Brand	Grocery

2. Data-gathering

The Better Food Index was created to assess the largest food companies in the UK and better understand the key issues within the UK food sector. The data collection process reflects the focus on the UK food system by prioritising UK data.

However, many of the UK's largest food companies operate globally – for example, CPF Group and Mondelez International – and as such, report some key social and environmental performance at a global level. Where no UK data was available, global data was collected, where appropriate, in order to represent the activities of international companies.

To offset the impact of inconsistent reporting at UK and global levels, data was scaled according to the size of the company. For example, companies are not scored based on the raw value of their energy consumption but are instead scored on energy consumption divided by revenue. This enabled fair comparisons between companies that operate on different scales.

There are some indicators in The Better Food Index that are explicitly UK focused, such as the % of UK Senior Management From an Ethnic Minority Background. If a company does not report this data at a UK level, then it would be penalised for transparency.

Data was gathered from each company's most recently published annual and sustainability reports, and supplemented using several third-party, publicly-available datasets. The Product Portfolios that inform the Nutrition and Affordability indicators were based on Tortoise's own investigation, informed by Euromonitor sales data, and, in some cases, product information provided directly by companies. All relevant sources are detailed in the indicator table in this report.

3. Bespoke scoring

Tortoise has also conducted bespoke analysis on a number of different indicators. For example, the ambition level of various targets has been analysed, by looking at the proposed target figure, the timeframe for achieving this target and the baseline against which improvement is measured. These measures are used together to calculate the relative 'effort' a company must make to achieve their target.

Custom scoring is also used when handling emissions data. During the data collection phase, Tortoise found that over half of the companies in the Index now report more comprehensive Scope 3 emissions. Tortoise has created a bespoke 'Scope 3 Score' where a score of 0 is awarded to companies that fail to report on Scope 3; a score of 1 to those who report a Scope 3 figure lower than their combined Scope 1 & 2 emissions; and a score of 2 to those companies reporting a Scope 3 figure higher than their combined Scope 1 & 2 emissions. This score is based on the fact that 90-95 per cent of all emissions in the food sector are in the 'value chain', i.e. Scope 3, and would be expected to be higher than a company's Scope 1 & 2 emissions

The Affordability and Nutrition pillars are informed by bespoke analysis conducted on each company's 'Product Portfolio'. Product Portfolios are made up of products that a company produces or manufactures for UK retailers. Product Portfolios are intended to represent the variety of a company's products, as well as capture its best-

selling products. Where possible, the products are weighted by sales data (informed both by Euromonitor and the companies themselves) to make the portfolio as representative as possible of the company's activities.

Nutrition analysis conducted by Tortoise includes assessing products on their Nutrient profile Score, based on the government's nutrition profiling guidance; whether their products are ultra-processed, based on the NOVA methodology; and the percentage of products that have 'red' levels of sugar, salt and saturated fat.

4. Missing data

For all Walk metrics, such as '% Energy from Renewables', missing data is treated in two different ways. If an indicator is not relevant to a company (e.g. animal transport times for a fruit producer) then the indicator is classed as N/A and excluded from a company's score.

All animal welfare measures besides '% Cage Free Eggs in Products' apply only to primary producers of animal products in The Better Food Index.

If Tortoise believes an indicator is material to a company but is not reported on, it is classed as 'Missing'. Where this occurs, the indicator is not included in the total score for the pillar, but is later accounted for in the Transparency score, where the company is penalised for a lack of reporting.

The Talk indicators require a different approach. The assumption here is that the absence of a publicly reported target or membership implies that it does not exist. Where companies have not publicly reported on a target or membership – the Talk indicators – it is assumed that it does not exist and the company receives a zero.

5. Normalisation

The indicators are normalised to make sure they have a balanced effect on the index and to establish comparability between companies. This means scaling the values for each indicator to lie between 0 and 1, so that different indicators can be compared fairly. This scaling is always linear, but for some indicators, any low/high outliers are capped in order to avoid distorting the linear scale around a single value.

Binary indicators (e.g. Company Offers Free-From Alternative Products) are indicators that only take the values 0 or 1 – a company either fulfils the criteria or it does not. Where possible, binary indicators are not collected. This is because a switch from 'No' to 'Yes', or 0 to 1, would induce a 100 per cent value change. For non-binary indicators, it is much harder to improve from scoring 0 to scoring 100 (e.g. % of Livestock Living Outside of 'Close Confinement Systems'). To overcome this challenge, binary indicators are capped at 2 for the 'Engagement' component during the weighting process.

Weighting

Each indicator is weighted using a combination of the following four factors:

1. **Engagement.** This weight is designed to reflect the level of effort required to improve, taking into account how much the value for the indicator is likely to fluctuate year on year. Each indicator is scored on a five-point scale (1-5), ranging from those that require 'low' effort – such as becoming a member of the Cool Farm Alliance – or an indicator which is likely to change significantly year on year – such as the gender bonus gap) to 'high' (an improvement that requires a significant financial or procedural commitment such as moving to using renewable energy sources across the business).
2. **Importance.** This weight is designed to reflect the significance of this indicator, relative to the other indicators. Each indicator is scored on a five-point scale (1-5), ranging from 'necessary' to 'existential' to human existence. For example, whereas conducting a socio-economic background pay gap analysis receives a low importance rating, reduction in emissions is vital and therefore receives a high importance rating.
3. **Relevance.** This weight is designed to reflect the relevance this indicator has to the UK food system. Each indicator is scored on a five-point scale (1-5), ranging from 'in the spirit of' to 'explicitly referring to'. For example, 'Food Industry Initiative on Antimicrobials (FIIA) member' is 5/5 for food-system relevance, whereas 'CEO Approval Rating on Glassdoor' is scored at 2/5.
4. **Reliability.** This weight is designed to take into account the quality of the data captured by this indicator. This includes how much data is available, the extent to which the data accurately represents what the indicator aims to capture, and whether the data is likely to be correct. Each indicator is scored on a five-point scale (1-5). Indicators for which the data is incomplete, inaccurate or unreliable receive a one, whilst indicators for which the data is complete, accurate and reliable receive a five.

Example weighting

The indicator '% of Electricity from Renewables' is weighted:

- **2 for Engagement.** It is possible, and relatively simple, to switch providers to ensure electricity comes from renewable sources. One third of the companies in The Better Food Index already source 100 per cent of their electricity from renewables.
- **4 for Importance.** Renewable electricity is an important step in a company's journey to Net Zero.
- **4 for Relevance.** Over a third of all human-caused greenhouse gas emissions originate from the world's agri-food systems. As such, transitioning away from fossil fuels is highly relevant for the food sector.
- **4 for Reliability.** The per cent of electricity from renewable sources is typically reported in a company's annual report.

What is the impact of the weightings?

The weighting system for The Better Food Index is intended to balance the influence of each indicator on the overall score. It is intended to account for the fact that corporate sustainability contributions take many different forms, and have varying degrees of impact on the overall sustainability of that company.

The impact that each indicator has on the Index is determined by how it scores on the four criteria explained above – Importance; Engagement; Relevance and Reliability, in addition to the relevant pillar weighting. The full list of indicator weights is available in the Annex of this methodology report.

As the indicators in The Better Food Index are grouped into pillars, leaving the pillars unweighted would mean that their impact on the Index was determined by the number of indicators in each pillar, rather than the importance of the pillar. Tortoise considers the pillars to have the following level of importance, and has weighted them accordingly:

Environment – 30 per cent

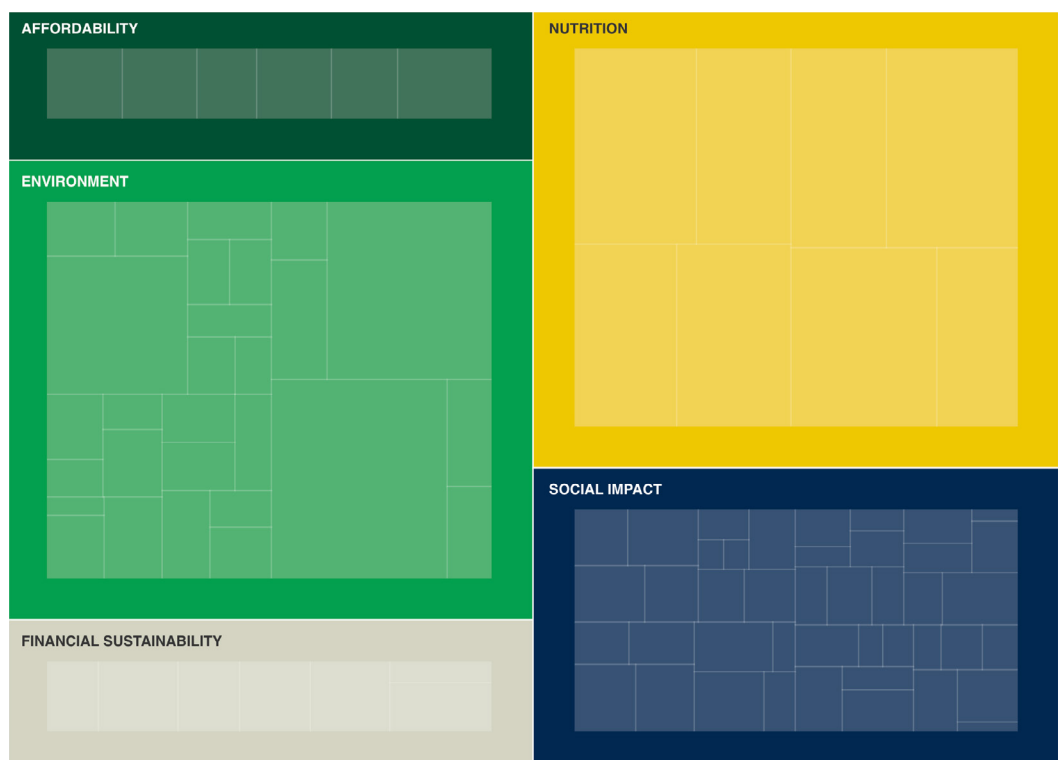
Nutrition – 30 per cent

Social Impact – 20 per cent

Affordability – 10 per cent

Financial Sustainability – 10 per cent

The combined pillar scores are then scaled by the company's Transparency score to produce the final Walk score and ranking. The pillar weightings reflect the need for financially stable companies to produce healthy, affordable food in a sustainable way and be transparent about how they are doing so. The relationship between the pillar weights and the indicator weights is shown below. Each larger, coloured block represents a pillar. Each pillar is made up of weighted indicators which are shown by the sub-blocks.



The full list of indicators can be found in the annex. The Tortoise [website](#) features an interactive tool where the weightings for each indicator can be explored further.

5. Final scores

The weightings – as above – are applied to the normalised data in order to calculate two scores:

- A normalised Walk score, which takes into account those indicators identified as ‘action’-related.
- A normalised Talk score, which takes into account those indicators identified as ‘reporting’ or ‘commitment’-related.

Missing Values

Some of the data-sets Tortoise has used are not complete. To avoid adding arbitrary influences to the scoring two basic principles have been adopted:

1. The absence of data on some indicators is assumed to mean the absence of the indicated activity; companies are not assumed to have done anything for which there is no indicative data.
2. Missing data should not credit a company in relation to the average performance of other companies in the Index.

Tortoise’s hope is that the number of missing values will be reduced over time. Understanding the impact of companies requires transparent and robust data.

Moving Forward

The Better Food Index will be updated annually. The public ranking and the underlying data will inform Tortoise’s journalism on the UK food system and will be featured in articles, newsletters and podcasts.

Tortoise is open to feedback to help improve the ranking as the conversation around sustainable food develops. Please email: betterfoodindex@tortoisemedia.com to share your thoughts.

Annex

Indicators that are new to The Better Food Index this year are highlighted in green. Some indicators have also been removed from the Index this year – for reasons of data availability, changes to legislation, importance and relevance – following Tortoise’s consultation with experts and internal methodology review.

Pillar	Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting	3rd Party Source
🌿	% of Sugar that is Sustainably Sourced	Sugar is a key driver of global deforestation and is associated with other key risks in the supply chain. Responsibly sourcing sugar enables greater transparency and traceability throughout the supply chain, as well as supporting efforts to help people and the environment. Bonsucro is a worldwide certification for responsibly sourced sugar, though this indicator will also accept other valid and reputable sugar certifications and responsible modes of sourcing.	3	4	4	2	1.42	
🌿	BBFAW Rank	The Business Benchmark on Farm Animal Welfare (BBFAW) publicly ranks the world's leading food companies on their farm animal welfare management, policy commitment, performance and disclosure based on publicly available information.	4	4	4	3	2.4	
🏠	Net Asset Position	A company's net asset position is the total value of a company's assets minus its liabilities. This indicates the strength of a company's financial position.	5	4	3	5	4	
🍏	% of Products that are Ultra-processed	The amount of ultra processed food, such as crisps, sweetened breakfast cereals, and packaged soups contained in a company's portfolio, classified using the NOVA system recognised by the The Food and Agriculture Organization of the United Nations. Ultra processed foods have been linked to over-consumption and to non-communicable diseases such as obesity, diabetes, cardiovascular disease, and early death.	4	5	5	2	1.82	
🧑	% of Supplier Spend Subjected to Risk-Assessment	This indicator shows the percentage of a companies global (supplier-related) spend that is risk assessed. It helps to capture the full extent of risk-assessment. For example, a company might spend a significant portion of its budget on one supplier that has not been risk-assessed. The company might only have one supplier that is not risk-assessed, compared to nine that are – scoring 90% on this risk-assessed suppliers indicator. But if this supplier represents 50% of the companies spend, their risk-assessed spend score will be lower.	2	4	2	2	0.88	
🧑	% of All UK Employees From an Ethnic Minority Background	The percentage of total employees at the company/group in the UK who identify as Black, Asian or Minority Ethnic (BAME).	3	3	3	2	1.2	
🧑	% of All UK Employees who are LGBTQIA+	The percentage of total employees at the company/group in the UK who identify as Lesbian, Gay, Bisexual, Transgender, Queer or other non-binary groups (LGBTQIA+).	3	3	3	1	0.6	
🧑	% of All UK Employees who are Disclosed as Disabled	The percentage of total employees at the company/group in the UK with disclosed disabilities.	3	3	3	1	0.6	
🧑	% of All Employees who are Female	The percentage of total employees at the company/group that are female.	3	3	3	4	2.4	
🧑	CEO Pay Ratio to Median Worker Pay	The ratio of total remuneration of the CEO to the remuneration of the median UK employee.	3	3	3	3	1.8	
🧑	Average Salary	The average salary (£) of employees at the company.	4	3	3	3	2.07	
🧑	Company Performs Socio-Economic Background Pay Gap Analysis	This is a binary indicator which captures the existence of a companies' Socio-Economic Background Pay Gap reporting.	2	2	2	1	0.4	
🧑	Total Investment in Training (hours)	The number of hours per week dedicated to training or skills development; in some cases this is calculated on a per employee basis using the total number of employees and the annual total of training hours at the company/group.	2	2	3	2	0.98	
🧑	Company is a Signatory of the Race at Work Charter	A binary indicator company is a signatory of the Business in the Community's Race at Work Charter. The Race at Work Charter outlines seven key actions to improve the quality of opportunity in the workplace, such as capturing ethnicity data and publicise progress made.	1	3	3	5	2.1	
🧑	Company Publishes List of Suppliers (None / Tier 1 / Tier 2 and Above)	This is a binary indicator to record whether a company publishes a list of suppliers that they conducts business with, including contracted manufacturing facilities or production partners: none - 0, Tier 1 - 1, Tier 2 and above - 2.	3	4	3	3	1.86	
🧑	% of Directors who are Female	The proportion of a company's board of directors that is female (excluding secretaries). As there has been a historic trend of male-dominated boards, we have made the decision that the larger proportion of females on the board, the better.	3	3	3	3	1.8	
💰	Average Relative Cost of Flagship Portfolio	The cost of the goods a company produces relative to the wider market for similar products. This information is then collated across goods produced by the company, and weighted by sales where available.	4	4	3	2	1.42	

Pillar	Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting	3rd Party Source
Ⓢ	Average Fibre Content per £ of Product	The average cost of 1g of fibre (weighted by sales where available) across a company's products.	4	4	4	2	1.6	
Ⓢ	Average Protein Content per £ of Product	The average cost of 1g of protein (weighted by sales where available) across a company's products.	4	4	4	2	1.6	
Ⓢ	Average Fruit/Veg/ Nut Content per £ of Product	The average cost of 1g of fruit, veg and nuts, as defined by Public Health England (weighted by sales where available) across a company's products.	4	4	4	2	1.6	
Ⓢ	HFSS Content of Most Expensive vs Least Expensive Products	This indicator splits a company's portfolio into their cheapest and most expensive products, using the average relative cost of flagship portfolio indicator. Then the difference in average nutritional profiles (whether products are high in fat, sugar and salt) of the cheapest and most expensive products is compared. A score below 0 indicates that a company sells unhealthy goods more cheaply than their average.	5	5	5	2	2	
🌿	Scope 1 and 2 Emissions	Scope 1 emissions are Greenhouse Gas (GHG) emissions that originate directly from operations that are owned or controlled by the reporting company. Scope 2 emissions are indirect GHG emissions associated with the reporting company's generation of purchased or acquired electricity, steam, heating, or cooling.	4	5	5	3	2.73	
🌿	Scope 3 Emissions Score	"This indicator captures whether a company's Scope 3 reporting is accurate. This is based upon research findings that Scope 3 emissions are typically higher than Scope 1 and 2 in the food system. Our methodology is as follows: • If Scope 3 emissions are not reported, score = 0 • If Scope 3 emissions are reported and < Scope 1&2, score = 1 • If Scope 3 emissions are reported and > Scope 1&2, score = 2	3	5	5	4	3.28	
🌿	% Reduction in Emissions Intensity	Emissions intensity can be reported as the total volume of emissions (in tonnes) per tonne of food produced, per £ million revenue, or per employee. A positive value means the company has reduced their emissions intensity. A negative value means a rise in emissions intensity.	4	5	5	2	1.82	
🌿	Food Loss as a % of Total Food Production	Food Loss' is operational food waste. It occurs before the food reaches the consumer and is different to 'food waste', which occurs either when it reaches the supermarket, or after food is purchased by consumers. Food loss as a % of total food production reveals the level of efficiency within a company's food production system, and therefore, the extent to which it can be considered sustainable.	3	5	4	3	2.19	
🌿	% of Certified Sustainable Soy	Soy is a key driver of global deforestation. According to WWF, almost 80 per cent of the world's soybean crop is fed to livestock, especially for beef, chicken, egg and dairy production. There are a number of certifications that exist to protect against the risk of deforestation, in the form of Credits, Mass Balance, Segregated, or Area Mass Balance. Certifying soy enables greater transparency and traceability throughout the supply chain, as well as supporting efforts to help people and the environment. The top certification providers in soy are: ProTerra, RTRS, Danube, ISCC Plus, Cargill Triple S, CRS, Bunge Pro S, Cefetra and Donau Soja.	2	4	4	3	1.86	
🌿	% of Certified Sustainable Cocoa	Cocoa certifications aim to reduce risks and harms across the cocoa supply chain. These include deforestation, child labour, reduced biodiversity through monoculture agricultural systems and low worker income. The total per cent of cocoa that is certified reveals the extent of companies' commitment to reducing the negative social and environmental impact of cocoa production.	3	4	3	3	1.86	
🌿	% of Certified Sustainable Coffee	Certifications within the coffee production system can help support positive action in the coffee supply chain, reducing environmental and social impact such as high water consumption, reduction in biodiversity, deforestation and labour exploitation.	3	4	3	3	1.86	
🌿	% of MSC/ASC Certified Fish and Seafood	The Marine Stewardship Council (MSC) estimates that a third of fish stocks are estimated to be fished at unsustainable levels, known as 'overfishing'. The MSC standard is used to assess if a fishery is well-managed and sustainable. The Aquaculture Stewardship Council (ASC) is another world-leading certification scheme for farmed seafood – known as aquaculture.	3	4	3	3	1.86	
🌿	CDP Forestry Score – Palm Oil	The Carbon Disclosure Project (CDP) runs a global disclosure system for companies to manage their environmental impacts, which invites reporting on current practices and procedures, risks and opportunities, and strategy. The Palm Oil certifications acknowledged in the CDP Forestry score are RSPO, ISCC, RA SAN & RSB. The score also takes into consideration a variety of Palm Oil initiatives as well as other deforestation-related measures. This is scored from A to D-. An F means that a company has failed to disclose, which we take as a missing value.	3	3	3	4	2.4	

Pillar	Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting	3rd Party Source
🌿	CDP Forestry Score – Soy	The Carbon Disclosure Project (CDP) runs a global disclosure system for companies to manage their environmental impacts, which invites reporting on current practices and procedures, risks and opportunities, and strategy. The Soy certifications considered in CDP are RTRS, ProTerra, ISCC & RSB, as well as various initiatives and membership organisations committed to improving deforestation risk in the soy supply chain. This is scored from A to D-. An F means that a company has failed to disclose, which we take as a missing value.	3	3	3	4	2.4	
🌿	CDP Forestry – Cattle	The Carbon Disclosure Project (CDP) runs a global disclosure system for companies to manage their environmental impacts, which invites reporting on current practices and procedures, risks and opportunities, and strategy. The Cattle certifications considered in CDP are RA SAN Standard for Sustainable Cattle Production Systems, RSB & ISCC. This is scored from A to D-. An F means that a company has failed to disclose, which we take as a missing value.	3	3	3	4	2.4	
🌿	CDP Water Score	The Carbon Disclosure Project (CDP) runs a global disclosure system for companies to manage their environmental impacts, which invites reporting on current practices and procedures, risks and opportunities, and strategy. The CDP Water disclosure involves reporting on current practices and procedures, risks and opportunities, and targets/strategy. This is scored from A to D-. An F means that a company has failed to disclose, which we take as a missing value.	3	4	4	4	2.84	
🌿	Total Water Consumption	Total Water Consumption includes both direct (operational) and indirect (supply-chain) water footprints.	4	5	5	3	2.73	
🌿	% of Water Recycled/Reclaimed	Water recycling and reclamation involves taking water from a variety of sources (e.g. sewage, industrial wastewater, etc.) and treating it for beneficial reuse purposes, such as in agriculture and irrigation, potable water supplies, groundwater replenishment, industrial processes, and environmental restoration.	4	5	5	3	2.73	
🌿	CDP Climate Score	The Carbon Disclosure Project (CDP) runs a global disclosure system for companies to manage their environmental impacts, which invites reporting on current practices and procedures, risks and opportunities, and strategy. This is scored from A to D-. An F means that a company has failed to disclose, which we take as a missing value.	4	4	4	4	3.2	
🌿	% Energy from Renewables	Renewable energy is energy collected from renewable resources that are naturally replenished on a human timescale, e.g. solar, wind, geothermal heat, etc.	4	4	5	3	2.67	
🌿	% Electricity from Renewables	Electricity produced from renewable energy sources comprises the electricity generation from hydro plants (excluding that produced as a result of pumping storage systems), wind, solar, geothermal and electricity from biomass/wastes.	2	4	4	4	2.48	
🌿	Total Energy Consumption (MWh)	The total energy consumed by a company per year.	4	4	4	4	3.2	
🌿	Company Offers Plant-Based Alternatives	This indicator captures whether providers offer sustainable alternatives to meat and dairy products. Plant-based product consists of all minimally processed fruits, vegetables, whole grains, legumes, nuts and seeds, herbs, and spices and excludes all animal products.	2	3	3	3	1.53	
🌿	% of Recycled Content in Packaging	Packaging made from recycled content is any packaging product that has been manufactured using non-virgin materials.	4	5	4	3	2.46	
🌿	% Waste to Landfill	Zero waste to landfill means diverting all waste from landfill disposal.	2	4	3	4	2.12	
🌿	% of Waste Recycled	Recycling is the process of collecting and processing materials that would otherwise be thrown away as rubbish and turning them into new products. This indicator includes reused waste.	4	4	3	2	1.42	
🌿	% of Products that are Organic	Organic food is the product of a farming system which avoids the use of man-made fertilisers, pesticides, growth regulators and livestock feed additives. Irradiation and the use of genetically modified organisms (GMOs) are also generally prohibited by organic food criteria.	4	4	3	2	1.42	
👤	Company Does Not Use Antibiotics Prophylactically	Prophylactic antibiotics are antibiotics given to animals in a routine manner to prevent illness occurrence, rather than in response to it. It is widely thought that giving antibiotics to animals prophylactically is used to prevent infection and to compensate for substandard living conditions where disease outbreaks are common and harder to control. This pattern of antibiotic usage has been linked to rising rates of antimicrobial resistance, which threaten both animal welfare and human health.	2	4	5	3	2.13	
🌿	Company Owns a Soil Association Organic Certification Brand	The Soil Association's Organic Certification is a leading organic standard. It encompasses the EU Organic Regulation standard and goes beyond EU compliance in assessing animal welfare, human health protections, and environmental impacts.	2	4	3	4	2.12	

Pillar	Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting	3rd Party Source
🌿	% of Water Sourced from Water-Stressed Areas	Water stress occurs when the demand for water exceeds the available amount during a certain period, or when poor water quality restricts its use. Water stress causes deterioration of fresh water resources in terms of quantity (aquifer over-exploitation, dry rivers, etc.)	3	4	4	1	0.71	
🌿	Science Based Target Commitment	This indicator measures the ambition-level of a companies Science Based Targets (SBT). SBTs provide a clearly-defined pathway for companies to reduce greenhouse gas emissions. Companies score 0 if none are set, 1 if set at 2 degrees, 2 if set at well below 2 degrees or 3 if set at 1.5 degrees.	4	5	5	5	4.55	
📊	% Revenue Growth YoY	The year-on-year growth in revenue, over the reporting period.	4	4	2	5	3.1	
📊	% Revenue Growth YoY (Average Last 3 Years)	Year-over-year revenue growth, averaged over 3 years.	4	4	3	5	3.55	
📊	% Profit Margin	Operating profit is the total income a company generates from sales after paying off all operating expenses, such as rent, employee payroll, equipment and inventory costs. The operating profit figure excludes gains or losses from interest, taxes and investments.	5	4	3	5	4	
📊	% Personnel Growth	The percentage increase in the number of employees (full time and part-time) in the company.	2	3	3	5	2.55	
📊	R&D Investment (£)	Investing in Research and Development (R&D) may demonstrate a commitment to long-term improvement in the company, as well as a company's ability to be agile and change with incoming trends/ research.	2	3	3	3	1.53	
🍏	Average HFSS Score of Product Portfolio	The average HFSS (High Fat, Sugar and Salt) score for a company's product portfolio (weighted by sales if possible), using the Public Health England's Nutrient Profiling Model. A score above 4 designates a product as a High, Fat, Salt and Sugar product (HFSS).	5	5	5	2	2	
🍏	Average Nutrition Density (Nutrition/Calories) of Product Portfolio	The nutrient density of foods refers to the relative amount of nutrients per calories, and is estimated through nutrient profiling methods. Averaged across each product portfolio using sales data, if possible.	5	5	5	2	2	
🍏	Company Offers Free-From Alternative Products	Free-from foods are foods made without specific ingredients like gluten, dairy, or nuts, making them suitable for those who suffer allergies, intolerances, or other health requirements.	2	5	3	2	1.1	
🍏	% of Products with 'Red' Sugar Levels	"The Food Standards Agency (FSA) notes that products classified as 'Red' (i.e. the most unhealthy), are those that have 15g+ sugar per 100g. This is above the recommended proportional nutritional intake. This indicator shows how many products within a company's product portfolio contain 'red' sugar levels.	4	4	4	2	1.6	
🍏	% of Products with 'Red' Saturated Fat Levels	"The Food Standards Agency (FSA) notes that products classified as 'Red' (i.e. the most unhealthy), are those that have 5g+ saturated fat per 100g. This is above the recommended proportional nutritional intake. This indicator shows how many products within a company's product portfolio contain 'red' saturated fat levels.	4	4	3	2	1.42	
🍏	% of Products with 'Red' Salt Levels	"The Food Standards Agency (FSA) notes that products classified as 'Red' (i.e. the most unhealthy), are those that have 1.5g+ salt per 100g. This is above the recommended proportional nutritional intake. This indicator shows how many products within a company's product portfolio contain 'red' salt levels.	4	4	3	2	1.42	
🍏	% of Products with Added Sugar	Added sugars are sugar carbohydrates added to food and beverages at some point before their consumption. This indicator shows how many products within a companies product portfolio contain added sugar.	4	5	3	2	1.46	
🧑	% of Suppliers that have been Risk Assessed	The percentage of all suppliers that the company has subjected to a specific risk assessment procedure, e.g. supplier surveys, audits or investigation according to a particular methodology.	4	5	4	4	3.28	
🧑	Number of Whistleblowing Cases Reported	A whistleblower is a person, usually an employee, who exposes information or activity within a private or public organisation that is deemed illegal, immoral or illicit. This indicator measures the number of whistleblowing cases for each company.	1	4	3	3	1.32	
🧑	Employee Representative on Board	Whether a company has an employee representative among a company's board of directors. This can be one or a combination of the following: a) director appointed from the workforce b) director who represents employees explicitly	2	2	2	2	0.8	

Pillar	Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting	3rd Party Source
♀	% of Supplier Invoices Paid Within 30 days	The Good Business Charter strongly recommends that members prioritise paying all suppliers within 30 days, especially for small suppliers that rely on payments to continue business. This indicator relates to UK-registered subsidiaries.	3	4	3	5	3.1	
♀	% of Supplier Invoices Paid Within Agreed Terms	The percentage of invoices paid within contractually-agreed terms (UK-registered subsidiaries only).	2	4	4	5	3.1	
♀	% of Cage-Free Eggs in Products	The percentage of cage-free eggs utilised as ingredient within companies' products.	4	4	3	3	2.13	
♀	% of Animals Free from Routine Mutilations	The percentage of animals free from routine mutilations (e.g. tail docking, beak trimming of laying hens, etc.)	4	5	3	3	2.19	
♀	% of Livestock Living Outside of 'Close Confinement Systems'	Close confinement deprives an animal of their physical and psychological needs, including exercise, social bonding, and the ability to express their natural behaviors, e.g. factory farming. Close confinement is defined differently for each animal and our methodology follows the UK Government's legislation.	4	5	3	3	2.19	
♀	% of Animals Transported <8 hrs	It is an industry-wide standard that animals should not be transported for more than eight hours unless the additional requirements for vehicles carrying out long journeys are met.	3	5	3	3	1.92	
♀	Total Number of Accusations of Human Rights Violations Not Responded To	The absolute number of human rights accusations, compiled by the Business and Human Rights Resource Centre (made over the past three years), that the company has not replied to. If the company has not received any human rights accusations, they are excluded from this indicator.	2	4	4	2	1.24	
♀	Total Count of Corporate Regulatory Infringements	The total number of fines, settlements and other financial penalties issued to the company/group by UK regulators over the past three years.	3	2	3	4	2.32	
♀	Company is a Living Wage Provider Accredited Organisation	This indicator notes whether the company is a Living Wage Foundation Accredited Organisation. This means that the company has committed to raising wages in line with the Living Wage Foundation's recommendations.	2	4	4	5	3.1	
♀	Total Number of Fatalities	The number of fatalities at the company within the reporting year.	3	4	4	3	2.13	
♀	% Median Gender Pay Gap in UK	The median percentage difference in average gross hourly earnings a companies male and female employees in the UK. A positive gender pay gap indicates that men are paid more than women. A negative gender pay gap indicates that women are paid more than men.	4	3	4	4	3.12	
♀	% Median Gender Bonus Gap in UK	The median percentage difference in bonuses between a company's male and female employees in the UK. A positive gender bonus gap indicates that men are paid more than women. A negative bonus pay gap indicates that women are paid more than men.	2	2	4	4	2.32	
♀	% Median Gender Pay Gap in 2021 in UK	The median percentage difference in average gross hourly earnings a companies male and female employees in the UK in the last reporting period – typically 2021. A positive gender pay gap indicates that men are paid more than women. A negative gender pay gap indicates that women are paid more than men.	4	3	4	4	3.12	
♀	% of Senior Management who are Female	The percentage of senior management active at the company/group who identify as female. This is for worldwide workforce.	4	4	4	4	3.2	
♀	% of UK Senior Management From an Ethnic Minority Background	The percentage of senior management active at the company who identify as Black, Asian or Minority Ethnic. This indicator captures information for the UK workforce only.	4	4	4	2	1.6	
♀	% of UK Senior Management who are LGBTQIA+	The percentage of senior management active at the company/group who identify as LGBTQIA+. This indicator captures information for the UK workforce only.	5	4	4	1	0.89	
♀	% of UK Senior Management who are Disclosed as Disabled	The percentage of senior management active at the company/group who are disclosed as disabled. This is for the UK workforce only.	5	4	4	1	0.89	
♀	Lost Time Injury Frequency Rate (LTIFR)	The number of workplace injuries that resulted in an employee's inability to work the next full work day. This is expressed as a Lost Time Injury Frequency Rate (incident per 1,000,000 hours)	4	4	4	3	2.4	

Pillar	Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting	3rd Party Source
⚖️	% of Workforce that are Graduates or Apprentices	The number of graduates and apprentices, as a proportion of total employees in a company.	3	3	2	3	1.53	
⚖️	Total Value of Fines for Corporate Regulatory Infringements	The total value of fines, settlements and other financial penalties issued to the company/group by UK regulators over the past three years.	3	4	3	4	2.48	
⚖️	Company Publishes a Responsible Marketing Policy	This indicator notes whether a company has a responsible marketing policy, especially for their HFSS products. The Advertising Standards Agency (ASA), limits advertising HFSS (High Fat, Sugar or Salt) products in media directed at anyone under 16.	1	2	3	4	1.6	
⚖️	Value of Donations (£)	Donating to charitable organisations may indicate a companies' engagement with the local area and a commitment to improving the society in which the business operates. Value of donations does not include money in time or in kind.	2	3	2	1	0.42	
⚖️	Food donations (Tonnage)	Donating to food banks and charitable organisations is an indicator of a companies' engagement with the local area and a commitment to improving the society in which the business operates.	2	3	3	2	1.02	
⚖️	CEO Approval Rating on Glassdoor	The proportion of a company's Glassdoor reviewers that approve of its CEO.	3	2	2	3	1.47	
⚖️	% of Total Glassdoor Reviews as Recommendations	The proportion of a companies Glassdoor reviewers that would recommend working for the company to a friend.	3	2	2	3	1.47	
⚖️	Average Rating on Glassdoor	The average rating given to the company/group by users on Glassdoor.	3	2	2	3	1.47	

Key

🏢 Financial sustainability

🌿 Environment

⚖️ Social impact

🍏 Nutrition

💰 Affordability

Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting 3rd Party Source
Presence of Corrective Action Policy in Instances of Forced Labour, Modern Slavery or Human Trafficking with Company Supply Chain	This is a binary indicator to record whether a company has a corrective action policy for instances of forced labour, modern slavery or human trafficking within a companies supply chain.	1	4	4	2	1.06
Company has a Target Related to Regenerative Farming	Regenerative agriculture is a conservation and rehabilitation approach to food and farming systems. It is a harmonious way of working with nature to deliver positive outcomes.	1	4	3	4	1.76
Number of Targets Related to the Environment	The number of company targets related to the Environment Pillar.	3	3	3	4	2.4
Number of Targets Related to Social Impact	The number of company targets related to the Social Impact Pillar.	3	3	3	4	2.4
Number of Targets Related to Affordability	The number of company targets related to the Affordability Pillar.	3	3	3	4	2.4
Number of Targets Related to Nutrition	The number of company targets related to the Nutrition Pillar.	3	3	3	4	2.4
Company is a Cool Farm Alliance Member	The Cool Farm Alliance measures the potential for agriculture supply chains to mitigate greenhouse gas emissions, with a focus on discovering actions that are practical and pragmatic at the farm level.	2	4	2	5	2.2
Company has a Fairtrade Certification or License	Fairtrade is a system of certification that aims to ensure a set of standards are met in the production and supply of a product or ingredient.	2	5	3	5	2.75
Company Owns a Certified B Corp Brand	B Corporation (B Corp) is a private certification for for-profit companies, based on their social and environmental performance. In order to achieve certification, a company must: demonstrate high social and environmental performance; change their corporate governance structure to be accountable to all stakeholders; publish information about their performance B Lab's website.	2	4	4	5	3.1
Company Sources from Red-Tractor Approved Farms	Red Tractor is a world-leading food chain assurance scheme that sets the standard for food and drink practices, especially on animal welfare, food safety, traceability and environmental protection.	2	4	3	5	2.65
One Planet Business for Biodiversity (OP2B) Member	The One Planet Business for Biodiversity coalition collaborates with businesses to take action on the following three pillars: scaling up regenerative agricultural practices; boosting biodiversity and diets; and eliminating deforestation. B	2	3	3	5	2.55
Global Coalition for Animal Welfare Member	The Global Coalition for Animal Welfare (GCAW) is a global platform uniting major companies and animal welfare experts in advancing animal welfare standards throughout the global food supply chain.	2	3	3	5	2.55
UK Soy Manifesto Member	The UK Soy Manifesto is a collective UK industry commitment to work together to ensure all physical shipments of soy to the UK are deforestation and conversion free by 2025.	2	4	3	5	2.65
Consumer Goods Forum Member	The Consumer Goods Forum is a CEO-led organisation that brings the world's retailers, consumer goods manufacturers, and others together to collaborate and drive change. They also aim to address key challenges including environmental and social sustainability, health, food safety and data accuracy.	2	3	3	5	2.55
Company Uses Sedex	Sedex is a membership organisation that provides one of the world's leading online platforms for companies to manage and improve working conditions in global supply chains.	2	4	4	5	3.1
UN Global Compact Member	The United Nations Global Compact is a non-binding United Nations pact to encourage businesses and firms worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. The UN Global Compact is a principle-based framework for businesses, stating ten principles in the areas of human rights, labor, the environment and anti-corruption.	2	3	2	5	2.1
Food Industry Initiative on Antimicrobials (FIIA) Member	The Food Industry Initiative on Antimicrobials (FIIA) brings together retailers, manufacturers, processors and food service companies to promote and support responsible antibiotic use in livestock farming and aquaculture – taking collective action on antimicrobial resistance (AMR).	2	5	3	5	2.75

Indicator Name	Description	Engagement	Relevance	Importance	Reliability	Overall weighting	3rd Party Source
Company Follows the Five Freedoms	The Five Freedoms are globally recognised as the gold standard in animal welfare, encompassing both the mental and physical well-being of animals. They are: freedom from hunger and thirst; freedom from discomfort; freedom from pain, injury, and disease; freedom to express normal and natural behavior (e.g. accommodating a chicken's instinct to roost); and freedom from fear and distress.	1	5	3	2	0.92	
Food Waste Target Ambition	The ambitiousness of a company's target for food waste reduction from a start date to an end date. The methodology for scoring is the yearly percent change needed (calculated linearly) to achieve the target goal by the end year from the baseline year: $\text{Goal} / (\text{End Year} - \text{Baseline Year})$.	3	5	4	5	3.65	
Net Zero Target Ambition	The ambitiousness of a companies target for achieving Net Zero. This is calculated by subtracting the target Net Zero year from a baseline year of 2051.	3	5	4	5	3.65	
Plastic Target Ambition	"This is a composite indicator for plastic reduction ambitions, inspired by WRAP's 'UK Plastic Pact', and includes: <ul style="list-style-type: none"> • 100% of plastics packaging to be reusable, recyclable or compostable by 2030 • 70% of plastics packaging effectively recycled or composted. • 30% average recycled content across all plastic packaging."	3	5	4	5	3.65	
Emissions Target Ambition	This indicator calculates a "% reduction of Scope 1 and 2 emissions per year" score based on the end year target for emission reduction, the % of emission reduction aimed for, and the baseline year against which the % reduction is measured.	3	5	4	5	3.65	
Company has interim targets	Whether a company outlines any interim targets.	2	3	4	4	2.4	-w