Mandatory reporting

What a good start looks like for the food sector

JULY 2025

Good data drives good decision making, for both businesses and for policymakers. The government has a fantastic opportunity to build on work already done within the food and drink industry to make reporting of key human health, environmental sustainability and animal welfare metrics mandatory, transparent and meaningful.

A mandated – rather than voluntary – approach to public reporting is critical in order to ensure an industry wide approach to reporting that enables a true level playing field and to ensure standardisation of metrics and the reporting process. Including and beyond reporting there is a clear case for mandatory action shifting the dial when it comes to transformation in food.

Our named organisations, including 5 alliances representing over 200 organisations, stand ready to support the government and the sector in this move. We support the government's commitment to implementing mandatory reporting as soon as possible with retailers and manufacturers over a certain size. We urge the quick expansion into food service (out of home) too. **The measures below are the foundations for this work. They do not cover the impact of food production on nature, biodiversity and animal welfare. We will share further details on indicators which are important to include as soon as possible such as sustainable farming, including animal welfare and other methods of production metrics, sustainable fishing, deforestation, food waste, nutrient density, additives and processing methods.**

1 Principles

- **Transparent** - these should be published individually on businesses' websites
- **Reported** - reported centrally to government, allowing trends and comparisons to be made
- **Comprehensive** - metrics should not be selective, but encompass the full range laid out below
- **Consistent and comparable** - they should all follow the same standardised measurements
- **Quality Assured** - external auditors ought to review reporting to ensure accuracy (as is already the case for many businesses already disclosing)
- **Fast** - many have been reporting these for years, and reporting merely represents the foundational stage of taking action
- **Holistic** - cover all sales of a business, including retail, catering and supply chain businesses

2 Minimum expectations of metrics and measurement

All metrics should be reporting and each measure should be based on volume sales (tonnage), which is the gold standard for reporting and the most accurate measure of the composition of people's shopping baskets.

Healthy Sales - The Metrics

a. For large food businesses - Sales Weighted and
. Total Sales by average Nutrient Profiling Model (NPM) Score, by High Fat Sugar Salt (HFSS), % non HFSS, and by calories, sat. fat, salt and sugars

Current reporting - 8 retailers, 1 wholesaler, 4 manufacturers

Fruit and Veg - The Metrics

a. Percentage of Total Volume Sales of Fruit & Vegetables by Volume, including as composites

Current reporting - 1 wholesaler, 2 caterers and 8 retailers

Protein - The Metrics

a. Protein Food Sales From Livestock-Based, Seafood-Based, And Plant-Based Sources (by volume) For Whole Foods
b. Ingredient Level Reporting For Composites (by volume)

Current reporting - 9 retailers disclose privately to WWF

Climate - The Metrics

a. Emissions reporting across scopes 1, 2 and 3.
b. Progress reported against Science-Based Targets to reduce emissions across scope 1, 2 and 3 emissions aligned to 1.5 degrees.
c. Scope 3 broken into category level emissions

Current reporting - for a. and b. 7+ retailers, 2 caterers, 2+ manufacturers

Taken together, these four sets of metrics provide an interconnected view of business and sectoral progress towards healthy and sustainable sales portfolios. All of these metrics ought to be reported. Other important food system metrics around **sustainable farming, including animal welfare (and other method of production's metrics), sustainable fishing, deforestation, food waste, nutrient density, additives and processing methods** should have mandatory food business reporting as soon as feasible.

There is a growing trend towards businesses reporting annually and publicly against these four metrics. Quickly implementing mandatory reporting will ensure a level playing field for delivering the government's ambitions on health, sustainability, food security and growth.

Supporting organisations

Alliances

Eating Better

Wildlife and Countryside LINK

sustain

CLEAR

Obesity Health Alliance

Individual NGOs

The Food Foundation

ShareAction

REAL FARMING TRUST

WWF

HUBBUB

proveg international

Synnwyr Bwyd Cymru Food Sense Wales

FOOD CYCLE

PASTURE FOR LIFE

COMPASSION in world farming ciwf.org

UK Health Alliance on Climate Change

Vegetarian Society

Action on Salt & Sugar

WORLD ANIMAL PROTECTION

Changing Markets FOUNDATION

Soil Association

FOUR PAWS Animal Welfare. Worldwide.

Humane World for Animals

ASO ASSOCIATION FOR THE STUDY OF OBESITY

BITE BACK

green alliance...

gfi Europe

The Wildlife Trusts

BETTER FOOD TRADERS

FOOD RISE

For more information contact
press@obesityhealthalliance.org.uk or comms@eating-better.org

Appendix - detail on the why and the how

Healthy Sales - The Metrics -

a. For Large Food Businesses - Sales Weighted and Total Sales by Nutrient Profiling Model (NPM) Score, by High Fat Sugar Salt (HFSS), % non HFSS, and by calories, sat. fat, salt and sugars

Why?

These metrics should be seen as a minimum, with the wider sector including small and medium businesses developing data systems to look at macro-nutrients (assess fibre, calories, sugar(s) and salt and saturated fat sales too) to get a real indication of health impacts.

How?

- Large Food Businesses - Food and drink businesses (both retail and out of home) with more than 250 employees
- There is agreement across civil society that food businesses ought to disclose against both types of healthy sales metric in order to ensure comparability.
- Metrics are based on the Nutrient Profiling Model (NPM) score, as developed by Food Standards Agency 2004-5
- Sales weighted average (SWA) NPM incentivises reformulation of both HFSS and Non-HFSS products, even if products don't move from “HFSS” to “non-HFSS”, thus incentivising manufacturers with a very high proportion of HFSS in their portfolios to change. The Food Data Transparency Partnership (FDTP) strongly supported the use of a SWA NPM.
- % HFSS vs. non HFSS is easily communicated and the model currently used by all businesses who publicly disclose on their healthy sales
- Both inform stakeholders about the healthiness of a company’s sales and can inform and drive towards a decrease in sales of foods high in fat, salt and sugar (HFSS), as well as incentivising promotional spend on, and sales of non-HFSS foods

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Protein - The Metrics -

a. Protein Food Sales From Livestock-Based, Seafood-Based, And Plant-Based Sources (By Volume) For Whole Foods
b. Ingredient Level Reporting For Composites (by volume)

Why?

- Overconsumption of animal-based foods are associated with the highest diet-related environmental impacts and a transition to diversify and rebalance consumption of foods from these food groups is core to healthy, sustainable diet shift, reduction of scope 3 emissions for food businesses, and improving animal welfare.

How?

- Whole food level reporting should calculate the whole weight of a food that is predominantly from one food group e.g. chicken breast, sausages, yogurt, chickpeas, almonds, by volume.
- Good sources of protein in the diet are defined in the Eatwell Guide as foods from the ‘beans, pulses, fish, eggs, meat and other proteins’ and ‘dairy and alternatives’ food groups. WWF focuses on these two food groups as they are the part of the diet that contain animal-based protein foods. For diet metric reporting, WWF sub-categorise animal-based foods into livestock-based and seafood-based.
- While vegetables are excluded from protein food type disclosure, products that are intended as direct replacements for livestock-based protein food products should still be included (e.g. a mushroom burger with added pea protein). When retailer reporting processes and systems are able to measure to composite ingredient level, blended products (e.g. sausages, burgers, meatballs) that include vegetables and less meat can also be included.
- Composite ingredient level reporting, where possible, should calculate the weights of each of the ingredients from the main food groups within a product, rather than using the total weight of the whole composite product e.g. 44g of chicken in a 400g chicken curry meal. This is the gold standard approach for reporting on pre-prepared and composite foods against the protein food type and rebalancing the basket metrics.

- Where ingredient level reporting is not possible, disclosure should be based on the total weight of the product (e.g. 400g chickpea curry meal). To calculate the sales split of pre-prepared and composite products, sales should be categorised into four groups: Vegan, Vegetarian, Meat-based. Seafood-based.
  - This metric aims to pragmatically reflect dietary patterns, where diets high in meat are associated with the greatest environmental impacts, and measure progress in reducing meat-based pre-prepared and composite product sales

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Fruit and Veg - The Metrics -

a. Percentage of Total Volume Sales of Fruit & Vegetables by Volume

Why?

- Fruit and veg are the cornerstone of healthy and sustainable diets

How?

- Reporting ought to include all types of fruit and veg sold, including composite products e.g. ready meals
  - It is worth noting that nutritional guidelines (Eatwell) limit intake of fruit juice and smoothies to a maximum of one 150ml portion per day, due to the high content of free sugars and lack of fibre found in whole fruit.
- Inclusion of fruit juices within this category skews the data, so we recommend this is assessed again once methodologies for additional food groups are considered, categorised as a 'drink' or 'other/discretionary food'

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1. **Climate - The Metrics**
   a. Emissions reporting across scopes 1, 2 and 3.
   b. Progress reported against Science-Based Targets to reduce emissions across scope 1, 2 and 3 emissions aligned to 1.5 degrees.
   c. Scope 3 broken into category level emissions

Current reporting - 7 retailers, 2+ manufacturers

Why?

- The food system accounts for around a third of global greenhouse gas emissions, with 60% of that from animal agriculture.
- Largest source of food related emissions are methane from meat and dairy, the UK has pledged to cut methane by 30% by 2030 but as yet has taken no concrete steps to do so from agriculture.
- Emissions from the food and farming system are often considered too hard or politically sensitive to tackle but by mandating clear emissions source reporting for food companies it sets a baseline from which concrete steps can be taken.
- Many companies already calculate these emissions. Lots report these via SBTI but many more could provide the necessary breakdown by source.
- Scope 3 emissions should include the production and use of inputs such as manure and synthetic fertiliser and synthetic pesticides due to the significant contribution to global warming potentials as well as ecotoxicity and human toxicity.

How?

- There is a standard audited reporting structure through SBTi which the majority of food businesses are already using.
- Scope 3 should be reported as per the GHG protocol https://ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf