

# G4

SECTOR  
DISCLOSURES



**FOOD  
PROCESSING**

The background of the lower half of the page is a light blue field filled with a network of intersecting lines in green, orange, and light blue. These lines form a complex web, with some segments marked by small cross-ticks. A prominent dark blue circle with a white center is located in the lower-left quadrant, acting as a focal point from which several lines radiate outwards.

**FOOD PROCESSING**

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Chapters with a full color flag present sector content developed following GRI's due process



The contents of chapters with an outlined flag assist reporters when using the Sector Disclosures in conjunction with the G4 Guidelines

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## 1

HOW TO USE  
THE SECTOR  
DISCLOSURES

The Food Processing Sector Disclosures document is based on the 'GRI Food Processing Sector Supplement'.

This Sector Supplement was issued in 2010 and developed based on the G3 Guidelines (2006). Following the launch of the G4 Guidelines in May 2013, the complete Sector Supplement content is now presented in the 'Food Processing Sector Disclosures' document, in a new format, to facilitate its use in combination with the G4 Guidelines.

The contents of the Sector Supplement have been re-organized and streamlined to fit the G4 Guidelines' content, structure and requirements. New contents have not been added.

This document has been prepared by the GRI Secretariat under the direction of the Technical Advisory Committee.

The Food Processing Sector Disclosures document contains a set of disclosures for use by all organizations in the Food Processing sector. The disclosures cover key aspects of sustainability performance that are meaningful and relevant to the Food Processing sector and which are not sufficiently covered in the G4 Guidelines.

The Food Processing Sector Disclosures should be used by all organizations in the Food Processing sector that wish to prepare a report 'in accordance' with the G4 Guidelines, either Core or Comprehensive. Please consult the 'in accordance' criteria on pages 11-14 of the [\*G4 Guidelines – Reporting Principles and Standard Disclosures\*](#).

The Food Processing Sector Disclosures should be used in addition to and not as a replacement of the G4 Guidelines. Together, the G4 Guidelines and the Food Processing Sector Disclosures make up the reporting framework for the Food Processing sector.

This document contains additional disclosure requirements and guidance on existing G4 content, and standalone Aspects, Indicators and guidance for the sector. The following table summarizes the types of Sector Disclosures that are found in this document:

## SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
<b>Sector specific Aspects</b>	
<b>Sector specific Aspects</b>	<p>There may be standalone Aspects for the sector.</p> <p>Organizations should consider the sector specific Aspects in this document together with the Aspects in the G4 Guidelines when defining the content of the report. The process for selecting material Aspects is described on pages 31-40 of the <a href="#">G4 Guidelines – Implementation Manual</a>.</p> <p>The final selection of material Aspects may contain Aspects from the G4 Guidelines and sector specific Aspects from this Sector Disclosures document.</p>
<b>Sector specific Guidance for DMA</b>	
<b>Sector specific Guidance for DMA (Disclosures on Management Approach)</b>	<p>For each material Aspect identified (either from the G4 Guidelines or this Sector Disclosures document), organizations should report the Generic DMA (G4-DMA), for both Core and Comprehensive 'in accordance' options. The Generic DMA (G4-DMA) can be found on page 46 of the <a href="#">G4 Guidelines – Reporting Principles and Standard Disclosures</a>.</p> <p>There may be sector specific Guidance for the DMA, for either G4 Aspects or sector specific Aspects. The sector specific Guidance for the DMA is designed to provide additional detail on the information to report for the Aspect. It is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>In the G3 Food Processing Sector Supplement, the sector specific Guidance for the DMA is considered to be a requirement. For this reason, organizations should consult the sector specific Guidance for the DMA when preparing a sustainability report.</p>
<b>Sector additions to G4 Indicators</b>	
<b>Additional disclosure requirements for G4 Indicators</b>	<p>There may be additional disclosure requirements for any of the Indicators included in the G4 Guidelines.</p> <p>For the 'in accordance' Core option: organizations choose at least one Indicator related to each identified material Aspect in G4 to report against. Organizations should report the additional disclosure requirements for the sector, if available, related to the chosen G4 Indicator(s).</p> <p>For the 'in accordance' Comprehensive option: organizations should report all Indicators available for the identified material Aspects in G4. Organizations should report all additional disclosure requirements for the sector, if available, related to the chosen G4 Indicators.</p> <p>(*) <i>Reasons for omission may apply in exceptional cases.</i></p>
<b>Additional Guidance to G4 Indicators</b>	<p>There may be additional sector Guidance for any of the Indicators included in the G4 Guidelines. It is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>Organizations should consult this Guidance when preparing a sustainability report.</p>

(\*) **Please note:** If it is not possible to disclose certain information required by the Food Processing Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

## ↓ SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
<b>Sector specific Indicators</b>	
<b>Sector specific Indicators located under G4 Aspects</b>	<p>There may be standalone sector specific Indicators added to existing G4 Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: for each of the G4 Aspects identified as material, organizations should report at least one Indicator from the G4 Guidelines and (if available) one Indicator from the Sector Disclosures document related to the material Aspects.</p> <p>For the 'in accordance' Comprehensive option: for each of the G4 Aspects identified as material, organizations should report all the Indicators from the G4 Guidelines and (if available) all the Indicators from the Sector Disclosures document related to the material Aspects.</p> <p>These Indicators are labeled FP1, FP2, FP3, etc.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
<b>Sector specific Indicators located under sector specific Aspects</b>	<p>There may be standalone sector specific Indicators located under sector specific Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: organizations should report at least one Indicator related to the sector specific Aspects identified as material.</p> <p>For the 'in accordance' Comprehensive option: organizations should report all the Indicators related to the sector specific Aspects identified as material.</p> <p>These Indicators are labeled FP9, FP10, FP11, etc.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>

**(\*) Please note:** If it is not possible to disclose certain information required by the Food Processing Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

## NOTES FOR EXPERIENCED GRI REPORTERS

GRI has made available a series of resources to help GRI sector reporters in their transition from G3/G3.1 to G4:

- [\*G4 Frequently Asked Questions\*](#)
- [\*Overview of changes in Standard Disclosures from G3.1 to G4 Guidelines\*](#)
- [\*Overview of changes in Standard Disclosures from G3 to G4 Guidelines\*](#)

The naming conventions of the GRI Standard Disclosures (including Indicators) have changed in G4. Consult the above tables for an overview of the changes in Standard Disclosures.

Annex I of this document provides an overview of how the Sector Disclosures have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original disclosures' location in the Food Processing Sector Supplement (2010). For ease of reference, the Sector Disclosures' labels used in the Sector Supplement (FP1, FP2, FP3, etc.) have been retained.

## NOTES FOR FIRST-TIME REPORTERS

First-time reporters are advised to consult and familiarize themselves with the contents of the G4 Guidelines before they start using the Sector Disclosures.

It is not necessary for first-time reporters to consult the Food Processing Sector Supplement (2010).

### ***Note to users of an electronic version of this document:***

Throughout Section 3, page references to Section 4 are hyperlinked. Clicking on these page references takes the user to the relevant page. To return to the previous view, please right click and select "Previous View" or click "alt" + left arrow.



## 2

INTRODUCTORY  
SECTION FOR  
THE FOOD  
PROCESSING  
SECTOR**2.1 FOR WHOM ARE THESE SECTOR DISCLOSURES INTENDED?**

This Sector Disclosures document is intended for all companies in the Food Processing sector. This includes all companies that are engaged in processing food, as well as food commodity trading related to food processing and fish processing, and beverage companies. Companies that produce alcohol, tobacco and timber, food retailers and companies that deliver inputs like pesticides and fertilizers to farmers may be able to use parts of the Sector Disclosures' content but the document was not specifically designed for their use. The sector reporting guidance focuses on companies in codes 10 and 11.07 (nonalcoholic beverages) of the ISIC (or NACE) coding, excluding 10.9 (feed industry).

This Guidance and the Standard Disclosures included are not aimed at businesses whose principle occupation is farming. Farming does, however, have many impacts on a large range of food processing sustainability issues and is relevant for all links in the food production chain. In this regard, the Sector Disclosures do include activities by the food industry designed to make food production chains (including farming) more sustainable with respect to environmental, social and economic aspects.

The food processing industry includes a diverse group of companies involved in the processing of products like fish, meat, milk, crops and water. It includes millions of Small & Medium Enterprises (SMEs) worldwide and also some of the largest companies in the world. Many of these companies deliver products directly to consumers, while others specialize in Business-to-Business activities (ingredients, commodity markets). Some companies directly participate in all areas of food production, from farming activities through to final production and retail. Others are concentrated more at the top end of the production chain or buy through commodity markets.

**2.2 WHAT IS THE CONTEXT OF THESE SECTOR DISCLOSURES?**

Food processing is one of the world's largest industries from the perspective of the number of companies involved in the sector, as well as in terms of its total economic value. Sustainability challenges and issues that the food processing industry faces include:

- Helping to make safe, healthy and affordable food available
- Impacts on climate change and risks posed to resource base by climate change
- Involvement in rural areas of developing countries
- Complex, global supply chains
- Vulnerability and capacity of small producers in the food supply chains
- Involvement of governments
- Influence on the health and wellbeing of consumers
- Impacts on natural resource depletion and dependence on natural resources
- Consequences of depletion of scarce natural resources
- Animal welfare, particularly in large-scale or industrial operations
- Fair and ethical trade practices
- Use of packaging and associated impacts on environment and health

# 3

## FOOD PROCESSING SECTOR DISCLOSURES

### 3.1 OVERVIEW OF CONTENT FOR THE FOOD PROCESSING SECTOR

GENERAL STANDARD DISCLOSURES				
<ul style="list-style-type: none"><li>• Strategy and Analysis</li><li>• Organizational Profile</li><li>• Identified Material Aspects and Boundaries</li><li>• Stakeholder Engagement</li></ul>			<ul style="list-style-type: none"><li>• Report Profile</li><li>• Governance</li><li>• Ethics and Integrity</li></ul>	
SPECIFIC STANDARD DISCLOSURES				
Category	Economic		Environmental	
Aspects <sup>1</sup>	<ul style="list-style-type: none"><li>• <b>Economic Performance</b> +</li><li>• Market Presence</li><li>• Indirect Economic Impacts</li><li>• <b>Procurement/Sourcing Practices</b> +</li></ul>		<ul style="list-style-type: none"><li>• <b>Materials</b> +</li><li>• Energy</li><li>• Water</li><li>• <b>Biodiversity</b> +</li><li>• Emissions</li><li>• Effluents and Waste</li><li>• Products and Services</li><li>• Compliance</li><li>• Transport</li><li>• Overall</li><li>• Supplier Environmental Assessment</li><li>• Environmental Grievance Mechanisms</li></ul>	
Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects <sup>1</sup>	<ul style="list-style-type: none"><li>• Employment</li><li>• <b>Labor/Management Relations</b> +</li><li>• Occupational Health and Safety</li><li>• Training and Education</li><li>• Diversity and Equal Opportunity</li><li>• Equal Remuneration for Women and Men</li><li>• Supplier Assessment for Labor Practices</li><li>• Labor Practices Grievance Mechanisms</li></ul>	<ul style="list-style-type: none"><li>• Investment</li><li>• Non-discrimination</li><li>• Freedom of Association and Collective Bargaining</li><li>• Child Labor</li><li>• Forced or Compulsory Labor</li><li>• Security Practices</li><li>• Indigenous Rights</li><li>• Assessment</li><li>• Supplier Human Rights Assessment</li><li>• Human Rights Grievance Mechanisms</li></ul>	<ul style="list-style-type: none"><li>• Local Communities</li><li>• Anti-corruption</li><li>• <b>Public Policy</b> +</li><li>• Anti-competitive Behavior</li><li>• Compliance</li><li>• Supplier Assessment for Impacts on Society</li><li>• Grievance Mechanisms for Impacts on Society</li><li>• <b>Healthy and Affordable Food</b> ++</li><li>• <b>Animal Welfare</b> ++</li></ul>	<ul style="list-style-type: none"><li>• <b>Customer Health and Safety</b> +</li><li>• <b>Product and Service Labeling</b> +</li><li>• <b>Marketing Communications</b> +</li><li>• Customer Privacy</li><li>• Compliance</li></ul>

1) The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

**+ G4 General Standard Disclosures and G4 Aspects** where sector specific content has been added.

**++ Sector specific Aspects.**



## 3.2 SPECIFIC STANDARD DISCLOSURES FOR THE FOOD PROCESSING SECTOR



### IMPORTANT NOTE

This section is organized by (sub-)Category and Aspect. For each (sub-)Category, G4 Aspects are presented first and the sector specific Aspects are presented last. Only G4 Aspects that contain sector additions are presented in this section.



The following Aspects and related disclosures should only be reported if they have been identified as material. The Reporting Principles for Defining Report Content have been designed to assist organizations in identifying material Aspects. (The description of these Principles, as well as Guidance on how to apply them, can be found in the [G4 Implementation Manual](#) on pp. 9-13 and pp. 31-40.)

## CATEGORY: ECONOMIC

### ECONOMIC DISCLOSURES FOR THE FOOD PROCESSING SECTOR


Aspects	Sector Disclosures
G4 Aspects	
Economic Performance	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-EC1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</b></p> <p> <b>Additional Guidance</b></p> <p><b>Compilation</b></p> <p>Community investments:</p> <p>Specify the amount spent on the programs and practices to which the food processing sector is uniquely suited for contributing (for example, the promotion of healthy lifestyles and the prevention of chronic disease and malnutrition, promotion of access to healthy, nutritious and affordable food and improved welfare for communities in need) (donations to other organizations and direct costs of promotion campaigns, etc.).</p> <p>The limitation of this disclosure is that donations of food may distort domestic markets in the recipient locations to the disadvantage of local producers.</p> <p>For non-financial contributions, refer to 'former FP4' (Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need).</p> <p> See entire G4-EC1 in the <a href="#">G4 Implementation Manual</a> pp. 69-70</p>

## ↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

ECONOMIC DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Economic Performance (cont.)	<p><b>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</b></p> <p><b>G4-EC4</b> <b>FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT</b></p> <p> <b>Additional Guidance</b></p> <p><b>Relevance</b></p> <p>Governmental support for agriculture, biofuels and food production has important consequences across the global food value chain. This support can promote responsible practices, economic development and enhance public health, but it can also marginalize smaller-scale producers and generate unintended negative consequences for public health.</p> <p><b>References</b></p> <ul style="list-style-type: none"> <li>• OECD Producer support estimates (PSE) reports.</li> </ul> <p> See entire G4-EC4 in the <a href="#">G4 Implementation Manual</a> p. 74</p>
Procurement/Sourcing Practices	<p><b>SECTOR SPECIFIC INTRODUCTION FOR THE ASPECT</b></p> <p>Sourcing has been identified by the Working Group and other contributors as an issue of critical importance to the sustainability of the food processing sector. The sector depends on primary production, such as agriculture and fisheries, for its raw materials. Obtaining raw materials directly from primary producers, brokers, commodity markets or some combination of these carries inherent material risks (e.g., child labor, water scarcity) which can affect food processing companies and society.</p> <p>Primary production is often outside the direct control of food processing organizations and yet gives rise to major risks for this sector. It is therefore important to emphasize the need for the reporting organization to consider sustainability throughout the organization's supply chain including the significant dependences<sup>2</sup> on ecosystems and social services that may exist within its supply chain.</p>

2) An example of dependence on an ecosystem service is where a key supplier to the reporting organization is dependent on a steady supply of clean water from a water-scarce catchment. The steady provision of the water is a service provided by the ecosystem of the catchment. See the WRI Ecosystem Services review for a tool to assess dependence on ecosystem services. An example of social dependence is when a key supplier to the reporting organization depends upon the availability of casual labor to operate during peak periods of output.

## ↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

ECONOMIC DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Procurement/Sourcing Practices (cont.)	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p> <b>Additional Guidance</b></p> <p>The following factors, among others, may contribute to increased material risk and could be used by the reporting organization in the materiality assessment of its supply chain.</p> <p>The suppliers' raw material is:</p> <ul style="list-style-type: none"> <li>• Produced in an area of resource constraint</li> <li>• Produced in a region of high conservation value</li> <li>• Produced in an area of social, political or economic vulnerability</li> </ul> <p>The reporting organization should provide a disclosure of the sourcing strategy, goals and policy regarding the following elements:</p> <ul style="list-style-type: none"> <li>• Protecting Natural Resources;</li> <li>• Minimizing Toxicity;</li> <li>• Fair Trade;</li> <li>• Fair Compensation for Labor;</li> <li>• Traceability;</li> <li>• Genetically Modified Organisms (GMO);</li> <li>• Animal Welfare; and</li> <li>• Biofuels.</li> </ul> <p>The reporting organization should explain how those of the above elements that are considered material are incorporated into the organization's sourcing strategies and processes. The reporting organization should state how it integrates sustainability considerations throughout its supply chain into its purchasing criteria.</p> <p><b>Definitions</b></p> <p><b>Sourcing</b></p> <p>For the purpose of these Sector Disclosures sourcing is defined as the obtaining of inputs such as raw materials, ingredients and feedstocks.</p> <p><b>Natural resources</b></p> <p>Are naturally occurring substances or non-human organisms that are considered valuable in their relatively unmodified (natural) form. A natural resource's value rests in the amount of the material available and the demand for it. The latter is determined by its usefulness to production.</p> <p><b>Ecotoxicity</b></p> <p>Refers to the potential for biological, chemical or physical stressors to affect ecosystems.</p>

## ↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

ECONOMIC DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Procurement/Sourcing Practices (cont.)	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA (CONT.)</b></p> <p><b>G4-DMA</b> <i>Fair Wage</i> (cont.) Is determined by the type of work required in terms of roles and responsibilities, skills and qualifications, and comparative value for similar work prevailing in the job market, often regulated by legislation, negotiated by trade bodies or determined by market forces. Additional considerations for a fair wage include internal equity, a balance of monetary and non-cash benefits consistent with organizational goals and prevailing culture, that is sufficient to cover basic living costs.</p> <p><i>Fair Trade</i> Is a trading partnership, based on dialogue, transparency and respect, which seeks greater equity in international trade. It contributes to sustainable development by offering better trading conditions to, and securing the rights of, marginalized producers and workers – especially in the South. Fair Trade Organizations, backed by consumers, are engaged actively in supporting producers, awareness raising and in campaigning for changes in the rules and practice of conventional international trade.<sup>3</sup></p> <p><i>Genetically Modified Organisms</i> Means an organism (with the exception of human beings) in which the genetic material has been altered in a way that does not occur naturally by mating and/or natural recombination.<sup>4</sup></p> <p>See entire Aspect-specific Guidance for DMA in the <a href="#">G4 Implementation Manual</a> p. 82</p> <p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><b>FP1</b> <b>PERCENTAGE OF PURCHASED VOLUME FROM SUPPLIERS COMPLIANT WITH COMPANY'S SOURCING POLICY</b> See disclosure requirements and Guidance on pp. 20-21</p> <p><b>FP2</b> <b>PERCENTAGE OF PURCHASED VOLUME WHICH IS VERIFIED AS BEING IN ACCORDANCE WITH CREDIBLE, INTERNATIONALLY RECOGNIZED RESPONSIBLE PRODUCTION STANDARDS, BROKEN DOWN BY STANDARD</b> See disclosure requirements and Guidance on p. 22</p>

3) Source: Resolution on Fair Trade, European Parliament, July 6, 2006.





4) Source: Directive 2001/18/EC of the European Parliament.

## CATEGORY: ENVIRONMENTAL

ENVIRONMENTAL DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Materials	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-EN1 MATERIALS USED BY WEIGHT OR VOLUME</b></p> <p> <b>Additional Guidance</b></p> <p><b>Compilation</b></p> <p>Identify total materials used. This includes, as a minimum:</p> <ul style="list-style-type: none"> <li>• Raw materials (that is, seafood including wild caught and farmed, palm oil, soy and meat, endangered species, natural resources used for conversion to products or services such as ores, minerals, wood)</li> </ul> <p> See entire G4-EN1 in the <a href="#">G4 Implementation Manual</a> p. 86</p>
Biodiversity	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-EN11 OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS</b></p> <p> <b>Additional disclosure requirements</b></p> <p>Report the following information for each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas:</p> <ul style="list-style-type: none"> <li>• Subsurface and underground waters that may be owned, leased, or managed by the organization</li> </ul> <p> <b>Additional Guidance</b></p> <p><b>Relevance</b></p> <p>By reporting on the potential impact on waters that lie within, contain, or are adjacent to legally protected areas, and areas of high biodiversity value outside protected areas, an organization can identify and understand certain risks associated with biodiversity.</p> <p><b>Documentation</b></p> <p>Potential sources of information include purchase contracts, lease contracts, or the national or regional waters registry.</p> <p> See entire G4-EN11 in the <a href="#">G4 Implementation Manual</a> p. 101</p> <p><b>G4-EN13 HABITATS PROTECTED OR RESTORED</b></p> <p> <b>Additional Guidance</b></p> <p><b>Documentation</b></p> <p>Information on water restoration (that is, requirements for water restoration) can be found in lease, rent, or purchase contracts of the water, or in environmental and social impact assessments or risk registers.</p> <p> See entire G4-EN13 in the <a href="#">G4 Implementation Manual</a> p. 103</p>



## CATEGORY: SOCIAL

### SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK


LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Labor/Management Relations	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> Refer to the extent and nature of social dialogue <sup>5</sup> between the reporting organization's executive management team and the appropriate workers' representatives on current/pressing labor issues at a local, national and international level.
	<b>SECTOR SPECIFIC INDICATORS</b>   <b>PERCENTAGE OF WORKING TIME LOST DUE TO INDUSTRIAL DISPUTES, STRIKES AND/OR LOCK-OUTS, BY COUNTRY</b> See  disclosure requirements and  Guidance on p. 23

5) The EU defines social dialogue as containing discussions, consultations, negotiations and common actions by the representative organizations of social partners. It is based on principles of solidarity, responsibility and participation.

### SUB-CATEGORY: SOCIETY

SOCIETY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Public Policy	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> Food processing companies should provide clarity and specific detail on any lobbying activities related to the subsidized or otherwise advantaged production (see the list in G4-EC4 disclosure requirement a) of key product ingredients within their organizations.  Report the context of any lobbying activities related to subsidized or otherwise advantaged production (for example, lobbying by food processing companies to influence agricultural legislation).   See entire Aspect-specific Guidance for DMA in the <u>G4 Implementation Manual</u> p. 209

## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SOCIETY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Healthy and Affordable Food	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need (former FP4)  See full Guidance text on <a href="#">p. 24</a>
	<b>SECTOR SPECIFIC INDICATORS</b>  <i>This sector specific Aspect does not contain Indicators.<sup>6</sup></i>
Animal Welfare	<b>SECTOR SPECIFIC INTRODUCTION FOR THE ASPECT</b>  According to the Food and Agriculture Organization of the United Nations, over 60 billion terrestrial animals are raised and 52 million tons of aquatic animals are farmed worldwide each year for food. The number of reared terrestrial animals is set to double by 2050 and farmed aquatic animals now represent half of all seafood consumed by the human population worldwide. Consumers have become increasingly concerned about the way in which animals reared for food are managed and cared for. Their perception of food quality is determined not only by the taste and pricing of the product, but also by ethical issues such as the welfare of the animals from which the product was produced.  As Animal Welfare is not included in the G4 Guidelines, these Sector Disclosures focus on breeding and genetics, animal husbandry; transportation, handling, and slaughter. They address the potential animal welfare concerns associated with the handling, treatment, and processing of animals (both terrestrial and aquatic) specifically reared for the production of food. Specifically, information about animal welfare is sought on the risks associated with breeding and genetics; physical alteration; housing systems; antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments; and incidents of non-compliance with laws, regulations, and/or voluntary standards related to animal welfare.

<sup>6</sup>) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.














## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SOCIETY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Animal Welfare (cont.)	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p><b>G4-DMA</b>  <b>Additional Guidance</b></p> <p><i>Policy</i></p> <p>Report on policies on physical alterations and the use of anaesthetic, and the policies on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, including policies related to withdrawal, by species and breed types. Refer to FP10 and FP12 respectively for reporting on practices.</p> <p><i>Monitoring and Follow-Up</i></p> <p>List of certifications or other approaches (e.g., animal welfare scoring systems) for auditing/verifying the reporting organization's performance.</p> <p><i>Additional Contextual Information</i></p> <p>Additional relevant information required to understand organizational performance, such as:</p> <ul style="list-style-type: none"> <li>• Initiatives to improve animal welfare practices and procedures;</li> <li>• Support of trade and industry associations' animal welfare initiatives;</li> <li>• Standards and certifications employed for animal welfare policies, practices, and procedures;</li> <li>• Resources allocated to animal welfare research and development, including initiatives relative to trials on live animals.</li> </ul> <p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><b>FP9</b> <b>PERCENTAGE AND TOTAL OF ANIMALS RAISED AND/OR PROCESSED, BY SPECIES AND BREED TYPE</b></p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 25</a></p> <p><b>FP10</b> <b>POLICIES AND PRACTICES, BY SPECIES AND BREED TYPE, RELATED TO PHYSICAL ALTERATIONS AND THE USE OF ANAESTHETIC</b></p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 26</a></p> <p><b>FP11</b> <b>PERCENTAGE AND TOTAL OF ANIMALS RAISED AND/ OR PROCESSED, BY SPECIES AND BREED TYPE, PER HOUSING TYPE</b></p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 27</a></p> <p><b>FP12</b> <b>POLICIES AND PRACTICES ON ANTIBIOTIC, ANTI-INFLAMMATORY, HORMONE, AND/OR GROWTH PROMOTION TREATMENTS, BY SPECIES AND BREED TYPE</b></p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 28</a></p> <p><b>FP13</b> <b>TOTAL NUMBER OF INCIDENTS OF SIGNIFICANT NON-COMPLIANCE WITH LAWS AND REGULATIONS, AND ADHERENCE WITH VOLUNTARY STANDARDS RELATED TO TRANSPORTATION, HANDLING, AND SLAUGHTER PRACTICES FOR LIVE TERRESTRIAL AND AQUATIC ANIMALS</b></p> <p>See  disclosure requirements and  Guidance on <a href="#">p. 29</a></p>






## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

## SUB-CATEGORY: PRODUCT RESPONSIBILITY


PRODUCT RESPONSIBILITY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Customer Health and Safety	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p><b>G4-DMA</b>  <b>Additional Guidance</b> Include assessment of significant environmental and social impacts across the life-cycle stages.</p> <p> See entire Aspect-specific Guidance for DMA in the <a href="#">G4 Implementation Manual</a> p. 222</p>
	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-PR1</b> <b>PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES FOR WHICH HEALTH AND SAFETY IMPACTS ARE ASSESSED FOR IMPROVEMENT</b></p> <p> <b>Additional disclosure requirements</b> Report the procedures,<sup>7</sup> the steps taken as a result of such procedures, and the result of the steps taken.</p> <p> <b>Additional Guidance</b> <b>Relevance</b> Assessments of products and services (including packaging) should also account for environmental and social impacts. This is especially relevant in the food processing sector, given the downstream reach of the value chains of the food processing sector. Assessment of upstream impacts are covered in the sector specific Guidance for DMA for the Procurement/Sourcing Practices Aspect.</p> <p> See entire G4-PR1 in the <a href="#">G4 Implementation Manual</a> p. 223</p>
	<p><b>SECTOR SPECIFIC INDICATORS</b></p> <p><b>FP5</b> <b>PERCENTAGE OF PRODUCTION VOLUME MANUFACTURED IN SITES CERTIFIED BY AN INDEPENDENT THIRD PARTY ACCORDING TO INTERNATIONALLY RECOGNIZED FOOD SAFETY MANAGEMENT SYSTEM STANDARDS</b> See  disclosure requirements and  Guidance on <a href="#">p. 30</a></p> <p><b>FP6</b> <b>PERCENTAGE OF TOTAL SALES VOLUME OF CONSUMER PRODUCTS, BY PRODUCT CATEGORY, THAT ARE LOWERED IN SATURATED FAT, TRANS FATS, SODIUM AND ADDED SUGARS</b> See  disclosure requirements and  Guidance on <a href="#">p. 31</a></p> <p><b>FP7</b> <b>PERCENTAGE OF TOTAL SALES VOLUME OF CONSUMER PRODUCTS, BY PRODUCT CATEGORY, THAT CONTAIN INCREASED NUTRITIOUS INGREDIENTS LIKE FIBER, VITAMINS, MINERALS, PHYTOCHEMICALS OR FUNCTIONAL FOOD ADDITIVES</b> See  disclosure requirements and  Guidance on <a href="#">p. 32</a></p>

7) Refer to LCA terminology for this purpose.

## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Product and Service Labeling	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p> <b>Additional Guidance</b> Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements (former FP8)</p> <p>See full Guidance text on <a href="#">p. 33</a></p> <p> See entire Aspect-specific Guidance for DMA in the <a href="#">G4 Implementation Manual p. 225</a></p>
	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>TYPE OF PRODUCT AND SERVICE INFORMATION REQUIRED BY THE ORGANIZATION'S PROCEDURES FOR PRODUCT AND SERVICE INFORMATION AND LABELING, AND PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES SUBJECT TO SUCH INFORMATION REQUIREMENTS</b></p> <p> <b>Additional Guidance</b></p> <p><b>Relevance</b> Social and environmental product information and its communication to consumers is especially relevant for the food processing sector, as products from this sector represent a large portion of what consumers buy every day.</p> <p><b>Compilation</b> When reporting on social and environmental product information, refer to the use of logos as well as information that does not appear on packaging.</p> <p>Examples of topics to report on include: organic and fair trade certification, recyclable packaging, carbon and/or water footprints.</p> <p> See entire G4-PR3 in the <a href="#">G4 Implementation Manual p. 226</a></p>

## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Marketing Communications	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p> <b>Additional Guidance</b></p> <p><b>Relevance</b></p> <p>The Global Strategy on Diet, Physical Activity and Health<sup>8</sup> recognizes that the global burden of noncommunicable diseases (NCDs) has rapidly increased and that unhealthy diets and a lack of physical activity are among the leading causes of the major NCDs, including cardiovascular disease, type 2 diabetes and certain types of cancer.</p> <p>The increased consumption of energy-dense, nutrient-poor foods that are high in fat, sugar and sodium is identified as a risk factor. Food marketing affects food choices and influences dietary habits, especially of vulnerable groups such as expectant and new mothers, children, teenagers and disadvantaged people.</p> <p><b>Compilation</b></p> <p>When reporting any codes or voluntary standards relating to marketing communications, consider e.g., television, internet, text messages, email, in-school promotions, competitions and giveaways.</p> <p>Food processing companies should also make specific reference to policies and guidelines relating to marketing to vulnerable groups such as expectant and new mothers, children, teenagers and disadvantaged people.</p> <p><b>References</b></p> <ul style="list-style-type: none"> <li>• WHO International Code of Marketing of Breast-milk Substitutes.</li> <li>• ICC Framework for responsible food and beverage communications.</li> <li>• WHO guidelines for marketing of foods and non alcoholic beverages to children (draft).</li> <li>• World Bank Glossary of Key Terms, "Vulnerable Groups".</li> <li>• Millennium Development Goal Number 5: Improve Maternal Health.</li> </ul>

8) Source: World Health Organization, May 2004.

## 4

FULL TEXT FOR  
THE FOOD  
PROCESSING  
SECTOR  
DISCLOSURES4.1 FULL TEXT FOR SPECIFIC STANDARD DISCLOSURES FOR THE FOOD  
PROCESSING SECTOR

## CATEGORY: ECONOMIC

## G4 Aspect: Procurement/Sourcing Practices

*Indicators*

## FP1

## PERCENTAGE OF PURCHASED VOLUME FROM SUPPLIERS COMPLIANT WITH COMPANY'S SOURCING POLICY

**1. Relevance**

Food processing companies have the potential to influence the sustainability of their suppliers through their sourcing management approach. The fact that a sourcing management approach exists, however, does not on its own ensure that all purchases fulfill this approach. The number of suppliers to a food processing company may be very large and they may be located all over the world in remote areas. It is therefore necessary for companies to identify material sourcing issues and suppliers throughout the supply chain as warranted and then verify and report on whether or not suppliers are bringing the policies into practice. This indicator will identify whether companies are working with suppliers that are compliant with their sourcing policy.

**2. Compilation**

**2.1** Identify suppliers in the reporting organization's supply chain.

**2.2** Identify those suppliers that are compliant with the sourcing policy (through, for example, legally binding contract clauses, self-assessments, buyer's audits, third party verifications).

Compliant suppliers should also include those suppliers with an implemented action plan to bring about compliance.

**2.3** Identify the purchased volume from each compliant supplier identified in 2.2.

**2.4** Calculate the purchased volume from compliant suppliers by adding together the purchased volume of the respective compliant suppliers identified in 2.3.

**2.5** Calculate the percentage of purchased volume from suppliers broken down by compliance and non-compliance with the company's sourcing policy by using the following equation:

$$\text{Percentage purchased volume from compliant suppliers} = \frac{\text{Purchased volume of compliant suppliers as calculated in 2.4}}{\text{Total purchased volume from all suppliers}} \times 100$$

## ↓ FP1 CONTINUED

**2.6** Report the percentage calculated in 2.5, disaggregating data by method used to assess compliance with the sourcing policy.

**2.7** Report disaggregated data by compliant suppliers and those with an action plan.

**3. Definitions**

None.

**4. Documentation**

Potential information sources include billing and accounting systems, the procurement or supply management department, self-assessment reports, buyer audit reports, third-party auditor reports, supplier action plans.

**5. References**

None.

## FP2

## PERCENTAGE OF PURCHASED VOLUME WHICH IS VERIFIED AS BEING IN ACCORDANCE WITH CREDIBLE, INTERNATIONALLY RECOGNIZED RESPONSIBLE PRODUCTION STANDARDS, BROKEN DOWN BY STANDARD

### 1. Relevance

Credible, internationally recognized responsible production standards have been developed for a large number of food processing products. Detailed sustainability requirements are included in these standards, targeted to specific products and the locations where they are produced. Most of these standards are developed by a large group of stakeholders and supported by leading international organizations. By complying with these standards, basic levels of sustainability are guaranteed on a large number of issues. Geographical origin of verified products might be relevant for understanding the need for using the standard.

### 2. Compilation

**2.1** Identify the product type, geographical origin and volume of all purchased materials.

**2.2** Identify the internationally recognized responsible production standards relevant for the reporting organization's purchases.

For the purpose of this indicator, a credible and internationally recognized standard is a set of criteria on social or environmental sustainability issues which follows harmonized international standard-setting and international accreditation procedures as defined by the ISEAL Alliance.

Examples of standards include Fair Trade (WFTO fair trade standard); Organic (IFOAM); Roundtables (e.g., Roundtable on Sustainable Palm Oil - RSPO); Common Code for the Coffee Community (C4); Rainforest Alliance agriculture certification; Marine Stewardship Council (MSC); Forest Stewardship Council (FSC); etc.

The management approach to these can be reported as part of the DMA for the Procurement/Sourcing Practices Aspect.

**2.3** Identify the purchased materials verified in accordance with the standards identified in 2.2.

**2.4** Calculate the purchased volume verified as being in accordance with the relevant standards identified, by adding together the purchased volume of materials identified in 2.3.

**2.5** Calculate the percentage of purchased volume which is verified as being in accordance with standards identified in 2.2 by using the following equation:

$$\text{Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards} = \frac{\text{Purchased volume calculated in 2.4}}{\text{Total purchased volume}} \times 100$$

**2.6** Report the percentage calculated in 2.5 broken down by the credible, internationally recognized responsible production standards identified in 2.2 and broken down by origin identified in 2.1.

### 3. Definitions

None.

### 4. Documentation

Self-assessment reports, verification reports, purchasing orders, delivery orders, bills, certificates.

### 5. References

None.



## CATEGORY: SOCIAL

### SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

#### G4 Aspect: Labor/Management Relations

##### Indicators


 FP3

#### PERCENTAGE OF WORKING TIME LOST DUE TO INDUSTRIAL DISPUTES, STRIKES AND/OR LOCK-OUTS, BY COUNTRY

##### 1. Relevance

Data on the occurrence of strikes and lockouts can be a useful measure of the state of labor/management relations, and the direction of its progression over time. It will need to be set against the context of any limitations set by local legislation, and be benchmarked against norms for inter-country, inter-industry, and inter-sectoral comparisons.

This indicator has limitations for countries where strikes are not allowed. Strikes are not necessarily a sign of bad labor relationships and the absence of strikes does not necessarily mean good relationships.

##### 2. Compilation

**2.1** Identify the industrial disputes, strikes and/or lockouts, by country.

Do not include secondary action (strikes not related to the reporting organization/industry practices).

**2.2** Identify the total amount of working time lost by the industrial disputes, strikes and/or lock-outs identified in 2.1.

Include temporary workers involved in the industrial disputes, strikes and/or lock-outs.

**2.3** Identify the total working time, by country.

**2.4** Calculate the percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country.

The percentage can be calculated by multiplying the total working time lost by 100 and dividing this number by the total working time.

**2.5** Report the percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country.

**2.6** Report the reasons for the industrial disputes, strikes and/or lock-outs.

##### 3. Definitions

###### Strike

A work stoppage caused by the mass refusal by employees to perform work, usually in response to employee grievances.

###### Lock-out

A form of work stoppage in which an employer refuses to allow employees to work, often as a counter to a strike.

###### Temporary worker

A temporary worker is contracted for a limited period.

##### 4. Documentation

Information may be collated from Human Resources records at operating site level.

##### 5. References

None.

## SUB-CATEGORY: SOCIETY

### Sector specific Aspect: Healthy and Affordable Food

#### GUIDANCE - DISCLOSURES ON MANAGEMENT APPROACH

Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need (former FP4)

#### 1. Relevance

Food companies face a daily challenge of dealing with a variety of end-consumer populations, often with different nutritional needs, such as certain forms of nutritional deficiency or excess. Companies may also be placed in a position where they can develop specific products that may respond to, or address some of these nutritional needs. This indicator allows companies to show whether and how they have been able to address special nutritional needs within identified end-consumer groups in terms of affordability and access without in any way compromising on healthiness. Companies developing products or services may also be a practical way to enhance communities' access to and understanding of nutrients, balanced diets and habits that are meaningful for their own welfare.

The limitation of this indicator is that donations of food may distort domestic markets in the recipient locations to the disadvantage of local producers.

#### 2. Compilation

**2.1** Identify community needs which may be addressed through the reporting organization's specific expertise as a food-processing company (e.g., special dietary needs or deficiencies), in communities where the reporting organization has operations or material supply chain interests, or other identified interests. Where possible, the need should be independently identified.

For the purpose of this indicator 'independently identified need' refers to a relevant authority such as recipient government or UN agencies.

**2.2** Using the information identified in 2.1, identify any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need.

Refer to the Additional Guidance of Indicator G4-EC1 for reporting on related financial contributions.

**2.3** Identify evidence that the programs and practices identified in 2.2 effectively respond to the needs identified in 2.1, including a description of how the effectiveness is assessed.

**2.4** Report the nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need.

#### 3. Definitions

None.

#### 4. Documentation

Potential sources of information include the R&D Department, Corporate Foundations, Corporate Philanthropy, and/or Governmental Affairs/Public Policy Departments.

#### 5. References

None.

## Sector specific Aspect: Animal Welfare

### Indicators

FP9

#### PERCENTAGE AND TOTAL OF ANIMALS RAISED AND/OR PROCESSED, BY SPECIES AND BREED TYPE

##### 1. Relevance

Breeding and genetically selecting or modifying animals are practices commonly used for the purpose of increasing production yield; improving disease resistance; or producing other desirable traits. These practices can have impacts on animal welfare. This indicator serves as a measure for assessing the breeding and genetic practices of a reporting organization, including the consideration of those practices in relation to animal welfare, and the actions the reporting organization takes to mitigate any negative impacts on animal welfare of its breeding and genetic practices.

Also, where the reporting organization processes animals reared by contract farmers or animals procured on the open market, reporting on this indicator will provide valuable information for the report readers.

##### 2. Compilation

**2.1** Identify, by species and breed type, the number of animals raised and/or processed. For example birds, beef cattle, dairy cattle, and aquatic animals.

**2.2** Identify, by species and breed type, the breeding and genetic practices utilized.

**2.3** Identify the initiatives taken that impact animal welfare as associated with each species and breed type identified in 2.1.

**2.4** Report by species and breed type:

- The animals identified in 2.1;
- The breeding and genetic practices identified in 2.2; and
- The initiatives identified in 2.3.

##### 3. Definitions

None.

##### 4. Documentation

Potential information sources include the reporting organization's animal welfare and/or veterinary departments, and relevant scientific journals.

##### 5. References

None.

## FP10

## POLICIES AND PRACTICES, BY SPECIES AND BREED TYPE, RELATED TO PHYSICAL ALTERATIONS AND THE USE OF ANAESTHETIC

### 1. Relevance

Animal husbandry practices involving critical issues such as physical alterations are of increasing concern to stakeholders. Physical alterations require appropriate husbandry practices or the use of anaesthetics to minimize pain to animals. This indicator seeks to measure the types of physical alterations performed by the reporting organization.

Also, where the reporting organization processes animals reared by contract farmers or animals procured on the open market, reporting on this indicator will provide valuable information for the report readers.

### 2. Compilation

- 2.1** Identify, by species and breed type, the types of physical alterations performed. Routine physical maintenance such as the trimming of hair, nails, or hooves should not be included in this indicator.
- 2.2** Identify, by species and breed type, the animal husbandry practices and whether anaesthetics are used during physical alterations.

### 2.3 Report by species and breed type:

- The types of physical alterations identified in 2.1; and
- The animal husbandry practices or use of anaesthetics during physical alterations identified in 2.2.

### 3. Definitions

#### Physical Alteration

Practices that physically alter, by addition or removal, any part of an animal, such as tail-docking, teeth-clipping, castration, beak trimming, nose-boning, and branding, or eye stalk ablation of aquatic animals.

### 4. Documentation

Potential information sources include the reporting organization's animal welfare and/or veterinary departments.

### 5. References

None.

## FP11

**PERCENTAGE AND TOTAL OF ANIMALS RAISED AND/OR PROCESSED, BY SPECIES AND BREED TYPE, PER HOUSING TYPE****1. Relevance**

The type of housing systems used to rear animals for the production of food is of increasing importance to stakeholders. Animal welfare can be impacted by the housing system. This indicator identifies the types of animal housing systems used by the reporting organization.

Also, where the reporting organization processes animals reared by contract farmers or animals procured on the open market, reporting on this indicator will provide valuable information for the report readers.

**2. Compilation**

- 2.1** Identify each type of housing system used for animals raised and/or processed, by species and breed type. This can include, but is not limited to, housing systems for birds, beef cattle, dairy cattle, and aquatic animals.
- 2.2** Calculate, by species and breed type, the percentage and total of animals raised and/or processed from each type of housing system identified in 2.1.
- 2.3** Report, by species and breed type, each type of housing system used and the percentage and total of animals raised and/or processed from each type of housing system.

**3. Definitions****Housing System**

Housing system refers to the use of 1) indoor intensive systems (e.g., cage systems for laying hens or sow stall and slatted floor indoor units for pigs), 2) indoor extensive systems (e.g., barn or perchery systems for laying hens and bedded indoor systems for pigs), and 3) outdoor or free-range systems which allow animals the freedom to move outside. Housing systems also include at-sea or freshwater enclosures, cages, tanks, and/or ponds for aquaculture.

**4. Documentation**

Potential information sources include the reporting organization's animal welfare and/or veterinary departments.

**5. References**

None.

## FP12

## POLICIES AND PRACTICES ON ANTIBIOTIC, ANTI-INFLAMMATORY, HORMONE, AND/OR GROWTH PROMOTION TREATMENTS, BY SPECIES AND BREED TYPE

### 1. Relevance

Antibiotics may be used to maintain and/or treat the health of animals specifically reared for the production of food products. Certain hormones may be used to promote growth, induce spawning, and increase yields of animals reared for food products. Consumers and stakeholders have become increasingly concerned about the potential development of antibiotic resistance in humans as well as the potential impacts of hormones on human health. Data reported under this indicator provide a measure of the reporting organization's use of antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments.

Also, where the reporting organization processes animals reared by contract farmers or animals procured on the open market, reporting on this indicator will provide valuable information for the report readers.

### 2. Compilation

- 2.1** Identify, by species and breed type, the types of antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments used by the reporting organization.
- 2.2** Identify, by species and breed type, practices regarding antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments. This should also include practices related to withdrawal.
- 2.3** Report, by species and breed type:
  - The types of antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments identified in 2.1; and
  - The antibiotic, anti-inflammatory, hormone, and/or growth promotion treatment practices identified in 2.2.

### 3. Definitions

#### Growth promotion

Hormone growth promoters are any substance which raise productivity through hormonal action or through mimicking a hormonal action such as a thyrostatic, oestrogenic, androgenic or gestagenic action. Antibiotic growth promoters are any medicine that promotes growth through destroying or inhibiting bacteria and/or other microbes and are usually administered at a subtherapeutic dose with no history of disease.

#### Routine Use

Routine Use is the administering of pharmaceuticals only for prophylactic use in the absence of disease, rather than for treatment or prevention of specific health conditions.

### 4. Documentation

Potential information sources include the reporting organization's farm managers, and/or animal welfare and veterinary departments.

### 5. References

None.

## FP13

## TOTAL NUMBER OF INCIDENTS OF SIGNIFICANT NON-COMPLIANCE WITH LAWS AND REGULATIONS, AND ADHERENCE WITH VOLUNTARY STANDARDS RELATED TO TRANSPORTATION, HANDLING, AND SLAUGHTER PRACTICES FOR LIVE TERRESTRIAL AND AQUATIC ANIMALS

### 1. Relevance

Non-compliance indicates either inadequate internal management systems and procedures or ineffective implementation. In addition to direct financial consequences such as penalties or fines, significant non-compliance poses a risk to animal welfare, the reporting organization's reputation, and customer trust. An organization's incidents of non-compliance should remain as low as possible. The trends revealed by this indicator can indicate improvements or deterioration in the effectiveness of internal controls.

### 2. Compilation

**2.1** Identify the total number of incidents of significant non-compliance with laws and regulations, related to animal transportation, handling, and/or slaughter broken down by:

- Incidents of non-compliance with laws and/or regulations resulting in a fine or penalty; and
- Incidents of non-compliance with laws and/or regulations resulting in a warning.

**2.2** Incidents of non-compliance in which the reporting organization was determined not to be at fault are not counted in this indicator.

**2.3** Report cases in which the reporting organization has identified non-compliance with laws and regulations related to the transportation, handling, and/or slaughter of live terrestrial and aquatic animals.

**2.4** Identify the voluntary codes and/or programs implemented by the reporting organization related to animal transportation, handling, and/or slaughter practices.

**2.5** Report the total number of incidents of non-compliance with laws and regulations related to animal transportation, handling, and/or slaughter resulting in a fine, penalty, and/or warning.

**2.6** Report the voluntary codes and/or programs implemented in relation to animal transportation, handling, and/or slaughter practices (for example, the American Meat Institute's Recommended Animal Handling Guidelines and Audit Guide).

### 3. Definitions

None.

### 4. Documentation

Potential information sources include the reporting organization's legal, animal welfare, veterinary, and public relations departments.

### 5. References

- OIE Terrestrial Animal Health Code Section 7 (Animal welfare during transport and slaughter).



## SUB-CATEGORY: PRODUCT RESPONSIBILITY

### G4 Aspect: Customer Health and Safety

#### Indicators

FP5

#### PERCENTAGE OF PRODUCTION VOLUME MANUFACTURED IN SITES CERTIFIED BY AN INDEPENDENT THIRD PARTY ACCORDING TO INTERNATIONALLY RECOGNIZED FOOD SAFETY MANAGEMENT SYSTEM STANDARDS

##### 1. Relevance

The potential adverse health effects of consuming unsafe food are widely known. Internationally recognized food safety management systems have been developed to help food processing companies avoid the risks of unsafe food reaching consumers.

This indicator will enable companies to report on the extent to which they are ensuring the safety of their products by disclosing the extent of their implementation of food safety management systems.

##### 2. Compilation

- 2.1** Identify all the sites operated by the reporting organization where products are manufactured.
- 2.2** Identify the sites that have undergone third party certification for internationally recognized food safety management system standards.
- 2.3** Identify the production volume from sites identified in 2.2.
- 2.4** Calculate the sum of the production volume identified in 2.3.
- 2.5** Calculate the percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards using the following equation:

$$\text{Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards} = \frac{\text{Production volume calculated in 2.4}}{\text{The total production volume}} \times 100$$

- 2.6** Report the percentage calculated in 2.5.

##### 3. Definitions

###### Third-party certifications

Third-party certifications exclude routine government inspections.

##### 4. Documentation

Potential information sources are the quality, sustainability or food safety department.

##### 5. References

- ISO 22000.
- Global GAP.
- British Retail Consortium.

## FP6

## PERCENTAGE OF TOTAL SALES VOLUME OF CONSUMER PRODUCTS, BY PRODUCT CATEGORY, THAT ARE LOWERED IN SATURATED FAT, TRANS FATS, SODIUM AND ADDED SUGARS

### 1. Relevance

According to the World Health Organization, obesity has reached global epidemic levels. Being overweight or obese puts people at increased risk for the development of chronic diseases such as diabetes, cardiovascular disease and certain cancers. One of the main contributors is increased consumption of foods that are high in energy, fats or sodium and/or added sugars. This indicator will allow companies to report on the extent to which their product range is improved for the health of their consumers.

### 2. Compilation

- 2.1 Identify all consumer product food categories in the company portfolio (sample provided in matrix below).
- 2.2 Identify the number of products in each food category which has been lowered in saturated fat, trans fats, sodium and sugars (in total and with sugar substituted by artificial sweetener).
- 2.3 Calculate the percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and sugars (in total and with sugar substituted by artificial sweetener).
- 2.4 Report the percentage of total sales volume of consumer products, by product category, that are lowered in saturated fats, trans fats, sodium and sugars (in total and with sugar substituted by artificial sweetener).

- 2.5 Report the organization's definition of lowered saturated fats, trans fats, sodium, and sugars.

- 2.6 Report on the policy on nutrition and health when reporting the DMA for the Aspect of Customer Health and Safety.

An indicative chart (A) is below.

### 3. Definitions

None.

### 4. Documentation

Potential information sources are the R&D or product development department.

### 5. References

#### Obesity: preventing and managing the global epidemic

- Report of a WHO Consultation. Geneva, World Health Organization 2004.

#### Diet, nutrition and the prevention of chronic diseases

- Report of a Joint WHO/FAO expert consultation. Geneva, World Health Organization, 28 January - 1 February 2002.
- Codex Alimentarius.

### Indicative Chart A:

(Sample of food categories, such as: frozen food, canned food, milk and milk products, savory snack foods, sweet snacks and baked goods, beverages, dry goods (cereals), dry goods (breads), dry goods (grains), dry goods (pasta), dry goods (soups), ready to eat, others).

All product categories in retail and food service portfolio	Lowered in saturated fats	Lowered in trans fats	Lowered in sodium	Lowered in sugars	
				Total	Sugar substituted by artificial sweetener

## FP7

## PERCENTAGE OF TOTAL SALES VOLUME OF CONSUMER PRODUCTS, BY PRODUCT CATEGORY, THAT CONTAIN INCREASED NUTRITIOUS INGREDIENTS LIKE FIBER, VITAMINS, MINERALS, PHYTOCHEMICALS OR FUNCTIONAL FOOD ADDITIVES

### 1. Relevance

This indicator will demonstrate the extent to which food processing companies have improved their product formulation or launched new products to bring about an improvement in the health of consumers.

### 2. Compilation

**2.1** Identify all consumer product food categories in the company's portfolio, as identified in FP6.

**2.2** Identify the sales volume of consumer products in each product category which contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals and functional food additives.

**2.3** Identify the total sales volume of consumer products in each product category.

**2.4** Calculate the percentage of consumer products sold in each product category which contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals and functional food additives.

**2.5** Report rationale and method (retention or addition) for improving consumer products with nutritious ingredients like fiber, vitamins, minerals, phytochemicals and functional food additives (for example, adding more fruits or vegetables, using whole grain flour instead of white flour, adding probiotics).

**2.6** Report rationale for increasing product categories with nutritious ingredients like fiber, vitamins, minerals or phytochemicals.

**2.7** Report the organization's definition of increased nutritious ingredients like fiber, vitamins, minerals or phytochemicals, and functional food additive.

### 3. Definitions

#### Phytochemical

Chemical compounds in plant-derived foods that have health promoting properties in human nutrition.

#### Functional foods

Functional foods is a broad term that describes foods, food ingredients or dietary supplements that demonstrate specific health or medical benefits, including the prevention and treatment of disease, beyond basic nutritional functions.

### 4. Documentation

Information can be obtained from the R&D/product development department.

### 5. References

None.

### Indicative Chart B: Percentage of total sales volume of consumer products, by product category sold, that contain increased nutritious ingredients.

(Sample of food categories such as: frozen food, canned food, milk and milk products, savory snack foods, sweet snacks and baked goods, beverages, dry goods (cereals), dry goods (breads), dry goods (grains), dry goods (pasta), dry goods (soups), ready to eat, others).

All product categories in retail and food service portfolio	Fiber	Vitamins	Minerals	Phytochemicals	Functional food additives	Other

## G4 Aspect: Product and Service Labeling

### GUIDANCE - DISCLOSURES ON MANAGEMENT APPROACH



#### Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements (former FP8)

##### 1. Relevance

Consumers are exposed to an increasing variety of processed foods through the expansion of global food markets. They may find these products attractive for reasons of convenience, cost, taste, or health promotion. To aid consumers in making informed choices that address their needs and preferences, complete and easy to understand (i.e., educational and culturally appropriate sensitive to local languages and level of literacy) information should be available in a variety of formats among them, products labels, consumer hotlines and websites.

##### 2. Compilation

**2.1** Identify regulatory labeling requirements relevant to the product market, e.g., Guideline Daily Amounts (GDA) values.

**2.2** Identify product information practices on ingredients and nutritional information beyond legal requirements.

**2.3** Identify for those products with consumer labels:

- Ingredients lists; and
- Key nutrient information used: e.g., energy, fat, cholesterol, protein, sodium, carbohydrate, fiber, and relevant vitamin and mineral content of foods.

**2.4** Identify consumer access points (e.g., websites, consumer hotlines, etc.) where one may find extensive quantifiable nutrition information regarding key nutrients and ingredients in products intended for consumption by an individual.

**2.5** Identify policies used for the communication of:

- Artificial food coloring; identify artificial colors used;
- Food additives/flavor enhancers<sup>9</sup>, such as protein hydrolysate and monosodium glutamate (MSG) used;
- Genetically Modified Organisms (GMOs) used in food products and food production;
- Artificial sweeteners used;

- Preservatives used;
- Potential allergens used i.e. soy, wheat, nuts, etc.; and
- Food fortification e.g. original nutritional quality, reasons for fortification, nutrients, vitamins, minerals or other additives used in fortification; food sterilization methods i.e. irradiation, pasteurization.

**2.6** Identify policies used for the definition of nutrient and health claims and other claims on food products e.g. light, low calorie, heart healthy, natural/all natural, whole grains.

**2.7** Report policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements as identified in 2.2 to 2.6.

##### 3. Definitions

None.

##### 4. Documentation

Potential documentation sources can be the marketing and communication department.

##### 5. References

- FDA Food labelling regulations.
- International, EU and Government Guidelines based on published data on dietary requirements and recommendations.

<sup>9</sup>) Food additives/flavor enhancers may also be known as: Accent, Ajinomoto, Zest, Vetsin, Gourmet powder, Subu, Chinese seasoning, Glutavene, GlutacylRL-50, Hydrolyzed vegetable protein (12%-20% MSG), Hydrolyzed plant protein, Natural flavorings (can be hydrolyzed vegetable protein), Flavorings Kombu extract, Mei-jing, Wei-jing.

## 5

ANNEX I. OVERVIEW  
OF LINKS WITH THE  
FOOD PROCESSING  
SECTOR  
SUPPLEMENT

Annex I provides an overview of how the Food Processing Sector Supplement (2010) contents have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original contents' location in the Sector Supplement.



**Legend:**

The following references correspond to the different chapters of the *G3 Food Processing Sector Supplement* as follows:





- RG & FPSS → Sustainability Reporting Guidelines & Food Processing Sector Supplement
- IP: SG & FPSS → Indicator Protocols Set Sourcing (SG)
- IP: EC & FPSS → Indicator Protocols Set Economic (EC)
- IP: EN & FPSS → Indicator Protocols Set Environment (EN)
- IP: LA & FPSS → Indicator Protocols Set Labor Practices and Decent Work (LA)
- IP: SO & FPSS → Indicator Protocols Set Society (SO)
- IP: PR & FPSS → Indicator Protocols Set Product Responsibility (PR)
- IP: AW & FPSS → Indicator Protocols Set Animal Welfare (AW)

SPECIFIC STANDARD DISCLOSURES FOR THE FOOD PROCESSING  
SECTOR








## CATEGORY: ECONOMIC

ECONOMIC DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Economic Performance	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p><b>G4-EC1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</b></p> <p> <b>Additional Guidance</b> See Sector Supplement IP: EC &amp; FPSS, p. 5</p> <p><b>G4-EC4 FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT</b></p> <p> <b>Additional Guidance</b> See Sector Supplement IP: EC &amp; FPSS, p. 9</p>

## ↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

ECONOMIC DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Procurement/Sourcing Practices	<b>SECTOR SPECIFIC INTRODUCTION FOR THE ASPECT</b> See Sector Supplement RG & FPSS, p. 29
	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b> <div>  <b>G4-DMA</b>  <b>Additional Guidance</b>            See Sector Supplement RG &amp; FPSS, pp. 29-30         </div>
	<b>SECTOR SPECIFIC INDICATORS</b> <div>  <b>FP1</b> <b>PERCENTAGE OF PURCHASED VOLUME FROM SUPPLIERS COMPLIANT WITH COMPANY'S SOURCING POLICY</b>            See Sector Supplement IP: SG &amp; FPSS, p. 2         </div>
	<div>  <b>FP2</b> <b>PERCENTAGE OF PURCHASED VOLUME WHICH IS VERIFIED AS BEING IN ACCORDANCE WITH CREDIBLE, INTERNATIONALLY RECOGNIZED RESPONSIBLE PRODUCTION STANDARDS, BROKEN DOWN BY STANDARD</b>            See Sector Supplement IP: SG &amp; FPSS, p. 3         </div>



## CATEGORY: ENVIRONMENTAL

ENVIRONMENTAL DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Materials	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>G4-EN1 MATERIALS USED BY WEIGHT OR VOLUME</b></p> <p> <b>Additional Guidance</b> See Sector Supplement IP: EN &amp; FPSS, p. 5</p>
Biodiversity	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>G4-EN11 OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS</b></p> <p> <b>Additional disclosure requirements</b> See Sector Supplement IP: EN &amp; FPSS, p. 17</p> <p> <b>Additional Guidance</b> See Sector Supplement IP: EN &amp; FPSS, p. 17</p> <p> <b>G4-EN13 HABITATS PROTECTED OR RESTORED</b></p> <p> <b>Additional Guidance</b> See Sector Supplement IP: EN &amp; FPSS, p. 19</p>





## CATEGORY: SOCIAL








### SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Labor/ Management Relations	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> See Sector Supplement RG & FPSS, p. 35
	<b>SECTOR SPECIFIC INDICATORS</b>   <b>PERCENTAGE OF WORKING TIME LOST DUE TO INDUSTRIAL DISPUTES, STRIKES AND/OR LOCK-OUTS, BY COUNTRY</b> See Sector Supplement IP: LA & FPSS, p. 10

### SUB-CATEGORY: SOCIETY









SOCIETY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Public Policy	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> See Sector Supplement IP: SO & FPSS, p. 8
Sector specific Aspects	
Healthy and Affordable Food	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need (former FP4)  See Sector Supplement IP: SO & FPSS, p. 4

## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED





SOCIETY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
Sector specific Aspects	
Animal Welfare	<b>SECTOR SPECIFIC INTRODUCTION FOR THE ASPECT</b> See Sector Supplement RG & FPSS, p. 43
	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b> <div>  <b>G4-DMA</b>  <b>Additional Guidance</b> </div> See Sector Supplement RG & FPSS, pp. 43-44
	<b>SECTOR SPECIFIC INDICATORS</b>
	<div>  <b>FP9</b> </div> <b>PERCENTAGE AND TOTAL OF ANIMALS RAISED AND/OR PROCESSED, BY SPECIES AND BREED TYPE</b> See Sector Supplement IP: AW & FPSS, p. 2
	<div>  <b>FP10</b> </div> <b>POLICIES AND PRACTICES, BY SPECIES AND BREED TYPE, RELATED TO PHYSICAL ALTERATIONS AND THE USE OF ANAESTHETIC</b> See Sector Supplement IP: AW & FPSS, p. 3
	<div>  <b>FP11</b> </div> <b>PERCENTAGE AND TOTAL OF ANIMALS RAISED AND/ OR PROCESSED, BY SPECIES AND BREED TYPE, PER HOUSING TYPE</b> See Sector Supplement IP: AW & FPSS, p. 4
	<div>  <b>FP12</b> </div> <b>POLICIES AND PRACTICES ON ANTIBIOTIC, ANTI-INFLAMMATORY, HORMONE, AND/OR GROWTH PROMOTION TREATMENTS, BY SPECIES AND BREED TYPE</b> See Sector Supplement IP: AW & FPSS, p. 5
	<div>  <b>FP13</b> </div> <b>TOTAL NUMBER OF INCIDENTS OF SIGNIFICANT NON-COMPLIANCE WITH LAWS AND REGULATIONS, AND ADHERENCE WITH VOLUNTARY STANDARDS RELATED TO TRANSPORTATION, HANDLING, AND SLAUGHTER PRACTICES FOR LIVE TERRESTRIAL AND AQUATIC ANIMALS</b> See Sector Supplement IP: AW & FPSS, p. 6

## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

## SUB-CATEGORY: PRODUCT RESPONSIBILITY

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
<b>G4 Aspects</b>	
Customer Health and Safety	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> See Sector Supplement IP: PR & FPSS, p. 3
	<b>SECTOR ADDITIONS TO G4 INDICATORS</b>   <b>PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES FOR WHICH HEALTH AND SAFETY IMPACTS ARE ASSESSED FOR IMPROVEMENT</b>   <b>Additional disclosure requirements</b> See Sector Supplement IP: PR & FPSS, p. 3   <b>Additional Guidance</b> See Sector Supplement IP: PR & FPSS, p. 3
	<b>SECTOR SPECIFIC INDICATORS</b>   <b>PERCENTAGE OF PRODUCTION VOLUME MANUFACTURED IN SITES CERTIFIED BY AN INDEPENDENT THIRD PARTY ACCORDING TO INTERNATIONALLY RECOGNIZED FOOD SAFETY MANAGEMENT SYSTEM STANDARDS</b> See Sector Supplement IP: PR & FPSS, p. 5   <b>PERCENTAGE OF TOTAL SALES VOLUME OF CONSUMER PRODUCTS, BY PRODUCT CATEGORY, THAT ARE LOWERED IN SATURATED FAT, TRANS FATS, SODIUM AND ADDED SUGARS</b> See Sector Supplement IP: PR & FPSS, p. 6   <b>PERCENTAGE OF TOTAL SALES VOLUME OF CONSUMER PRODUCTS, BY PRODUCT CATEGORY, THAT CONTAIN INCREASED NUTRITIOUS INGREDIENTS LIKE FIBER, VITAMINS, MINERALS, PHYTOCHEMICALS OR FUNCTIONAL FOOD ADDITIVES</b> See Sector Supplement IP: PR & FPSS, p. 7
Product and Service Labeling	<b>SECTOR SPECIFIC GUIDANCE FOR DMA</b>   <b>Additional Guidance</b> Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements (former FP8)  See Sector Supplement IP: PR & FPSS, p. 9

## ↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE FOOD PROCESSING SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2010)
G4 Aspects	
Product and Service Labeling (cont.)	<p><b>SECTOR ADDITIONS TO G4 INDICATORS</b></p> <p> <b>TYPE OF PRODUCT AND SERVICE INFORMATION REQUIRED BY THE ORGANIZATION'S PROCEDURES FOR PRODUCT AND SERVICE INFORMATION AND LABELING, AND PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES SUBJECT TO SUCH INFORMATION REQUIREMENTS</b></p> <p> <b>Additional Guidance</b> See Sector Supplement IP: PR &amp; FPSS, p. 8</p>
Marketing Communications	<p><b>SECTOR SPECIFIC GUIDANCE FOR DMA</b></p> <p>  <b>Additional Guidance</b> See Sector Supplement IP: PR &amp; FPSS, p. 12</p>

## 6

## ANNEX II. FOOD PROCESSING SECTOR DISCLOSURES CONTENT DEVELOPMENT

### CONSULTANTS

The GRI Secretariat enlisted the (paid) help of the following consultants during the Food Processing Sector Supplement development process:

- Wageningen UR (Lead consultant – Koen Boone)

### FOOD PROCESSING SECTOR SUPPLEMENT WORKING GROUP MEMBERS

The Food Processing Sector Supplement Working Group was responsible for developing the set of new, sector-specific disclosures and performance indicators, as well as commentary on the G3 Guidelines content. The Working Group process ran from January 2008 through May 2010. The Working Group was formed by volunteers from food processing companies, labor, and non-governmental organizations.

- Liselotte Carlsen, Danisco, Denmark
- Sharon Chong, Wilmar, Singapore
- Jill Davidson, Archer Daniels Midland, USA
- Fabienne Derrien, International Federation of Agricultural Producers (IFAP), France
- David Diamond, Allianz Global Investors, France
- Michael Dupee, Green Mountain Coffee Roasters, USA
- Moctar Fall, Interface Trading, Senegal
- Pascal Gréverath, Nestlé, Switzerland
- Leigh Ann Johnston, Tyson Foods, USA
- Jeff McNeely, International Union for Conservation of Nature (IUCN), Switzerland
- Bethany Murray, Société Générale de Surveillance (SGS), UK
- Richard Perkins, World Wildlife Fund for Nature (WWF), UK
- Carola Reintjes, International Fair Trade Association (IFAT), Spain
- Anna Roslund, Young's Seafood Limited/Findus Group, UK
- Michel Santos, Bunge Brazil, Brazil
- Lisa Sasson, New York University (NYU), USA
- Faiz Shah, Punjab Education Sector Reform Program (PESRP), Pakistan
- Martin Siecker, FNV Bondgenoten, Netherlands
- Rowen West-Henzell, Compassion in World Farming (CIWF), UK

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**Global Reporting Initiative**

PO Box 10039  
1001 EA Amsterdam  
The Netherlands  
Tel: +31 (0) 20 531 00 00  
Fax: +31 (0) 20 531 00 31

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