

# India Index 2023

## Methodology

November 2023





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## Abbreviations

<b>ATNI</b>	Access to Nutrition Initiative	<b>INSP</b>	National Institute of Public Health (Mexico)
<b>BMS</b>	Breast-milk substitutes	<b>NCD</b>	non-communicable disease
<b>CDC</b>	Centers for Disease Control and Prevention	<b>NCDC</b>	Nigeria Centre for Disease Control
<b>CEPI</b>	Coalition for Epidemic Preparedness Innovations	<b>NGO</b>	non-governmental organization
<b>CGF</b>	The Consumer Goods Forum	<b>NRAEF</b>	National Restaurant Association Educational Foundation
<b>the Code</b>	International Code of Marketing of Breast-milk Substitutes	<b>OHSA</b>	US Occupational Health and Safety Administration
<b>D2C</b>	direct-to-consumer	<b>PAHO</b>	Pan American Health Organization (regional agency of WHO)
<b>FAO</b>	Food and Agriculture Organization	<b>PPE</b>	personal protective equipment
<b>FDA</b>	US Food and Drug Administration	<b>R&amp;D</b>	research and development
<b>FIA</b>	Food Industry Asia	<b>SBN</b>	SUN Business Network
<b>FIND</b>	Foundation for Innovative New Diagnostics	<b>SDGs</b>	Sustainable Development Goals
<b>FOP</b>	front-of-pack (labeling)	<b>SMEs</b>	small and medium-sized enterprises SOFI The State of Food Security and Nutrition in the World 2020 Report
<b>FSSAI</b>	Food Safety and Standards Authority of India	<b>SSB</b>	sugar-sweetened beverage
<b>GAIN</b>	Global Alliance for Improved Nutrition	<b>SUN</b>	Scaling Up Nutrition
<b>GDP</b>	gross domestic product	<b>UN</b>	United Nations
<b>IBFAN</b>	International Baby Food Action Network	<b>UNDP</b>	United Nations Development Program
<b>IFAD</b>	International Fund for Agricultural Development	<b>UNICEF</b>	United Nations Children's Fund
<b>IFBA</b>	International Food and Beverage Alliance	<b>UNSCN</b>	UN System Standing Committee on Nutrition
<b>IFPRI</b>	International Food Policy Research Institute	<b>USDA</b>	US Department of Agriculture
<b>IGD</b>	Institute of Grocery Distribution	<b>WFP</b>	World Food Programme
		<b>WHO</b>	World Health Organization



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# 1. Executive Summary

This document sets out the approach used to design and publish ATNI's India Index 2023. Specifically, it details how the various elements of the Index have been developed as well as their scope and content, and the research methods used.

ATNI is a global nonprofit which drives market transformation for improved access to nutrition. ATNI's strategic goal is to ensure that at least half of companies' food & beverage sales are derived from healthy products by 2030, and are part of healthy diets. The Access to Nutrition Initiative India Index 2023 is funded by the Bill & Melinda Gates Foundation and the Foreign, Commonwealth and Development Office (FCDO).

The methodology for the India Index 2023 is based on those used to research and publish the previous India Indexes in 2016 and 2020, as well as ATNI's other Index work. Since the 2020 Index, the methodology has changed significantly, based on the latest insights in this field and the India context and lessons learned from previous Indexes. Following stakeholder consultations and streamlining efforts, the total number of indicators was reduced to a total of 58 indicators.

There are seven categories, each carrying a specific weight used to calculate the overall Index score:

A. Nutrition governance (10%), B. Products (45%), C. Access & Affordability (15%), D. Responsible Marketing (15%), E. Workforce Nutrition (5%), F. Labelling (5%), and G. Policy Engagement (5%).

As part of the Category B on Products, ATNI assesses the healthiness of the company's product portfolios with direct relevance for people's diet, using the Health Star Nutrition Rating mode – conducted in collaboration with The George Institute for Global Health (TGI). The independent performance measurement of the sales from healthier products and mean HSR constitutes 30% of the overall weight in the Access to Nutrition Index.

In this third iteration, the India Index 2023, ATNI is assessing 20 companies, of which 14 are publicly listed either on Indian or Global Stock Exchanges. To obtain a fuller picture of companies' contributions to healthy and sustainable diets for all, ATNI stimulates interaction and knowledge exchange with companies, while keeping full independence, objectivity and transparency in all projects and assessments.

The food environment in India is changing. There is a growth of retail and consumption of processed foods. The food industry and investors have an opportunity to contribute to healthy diets and improved food environments. Taking stock of the current contribution of the private sector is critical to improve markets in India for better nutrition. India faces a double burden of malnutrition. Malnutrition not only directly affects people's physical growth and health as well as their cognitive development and abilities, it has also been identified as one of the principal limitations of India's global economic potential. The costs of malnutrition are enormous.

Following the 2016 and 2020 editions, the Access to Nutrition India Index is published on 22 November 2023 during a multistakeholder event in New Delhi, India. The overall Index, aimed to measure and transform a growing part of the Indian food market, captures the current state of play of the food and beverage industry's contributions to addressing malnutrition in India. It showcases good practices where found, highlights priority areas for improvement, and provides a roadmap for change for



the wider food and beverage industry in India. This adds to knowledge and data on the industry's policies and commitments, as well as performance metrics including the healthiness of food products and data on micronutrients in packaged food products.

A full list of indicators used for the India Index 2023 can be found in Annex II.





## 2. About the Access to Nutrition Initiative

The Access to Nutrition Initiative (ATNI) is an international, independent not-for-profit organization based in the Netherlands. Its mission is to transform markets so that at least half of companies' food & beverage (F&B) sales are derived from healthy products by 2030 and contribute to healthy, sustainable diets for all, especially for society's most vulnerable.

Through the development and delivery of accountability tools and strategies, ATNI empowers the food system's key actors – starting with industry – to accelerate sustainable access to nutritious and affordable foods. We catalyze change through effective collaboration with companies, investors, policymakers, consumer representatives and civic leaders.

As of November 2023, ATNI is backed by over 85 institutional investors that manage USD 20 trillion assets under management (AUM). They use ATNI's research in their investment research and in their engagement with companies in which they are shareholders, to encourage improved performance on nutrition to contribute to long-term shareholder value. More information on ATNI's Investor Expectations on Nutrition, Diets and Health can be found [here](#).

In order to preserve its independence, ATNI does not accept funding from companies it assesses nor from the wider F&B industry. It is overseen by an independent unpaid Board. ATNI is funded by the Bill & Melinda Gates Foundation and the Foreign, Commonwealth and Development Office (FCDO). More information about ATNI's governance and operating policies is available [online](#).

All of the ATNI Indexes follow a set of [key design principles](#) that were formulated when the organization was established in 2013. ATNI's work on the India Index 2023 is guided by ATNI's [Theory of Change](#), stakeholder engagement, input from the India Expert Group, and guidance from its Board members.

## 3. The India Index 2023: aim, development and process

India faces a double burden of malnutrition. Malnutrition not only directly affects people's physical growth and health as well as their cognitive development and abilities, it has also been identified as one of the principal limitations of India's global economic potential.

The food environment in India is changing. There is a growth of retail and consumption of processed foods. The food industry and investors have an opportunity to contribute to healthy diets and improved food environments. Taking stock of the current contribution of the private sector is critical to improve markets in India for better nutrition.

Following the 2016 and 2020 editions, ATNI publishes the third iteration of the Access to Nutrition India Index on 22 November 2023 during a multistakeholder event in New Delhi, India.

The Index aims to measure and transform a growing part of the Indian food market, capturing the current state of play of the food and beverage industry's contributions to addressing malnutrition in India, through companies' **commercial operations only** and in ways that go **beyond regulatory requirements**. It aims to showcase positive practices and examples (where found), highlight priority



areas for improvement, and provide a roadmap for change for the wider food and beverage industry in India.

This adds to knowledge and data on the industry's policies and commitments, as well as performance metrics including the healthiness of food products and data on micronutrients in packaged food products.

The Indexes that ATNI publishes are modelled primarily on the types of benchmarks developed for or by the investment and finance community. ATNI's purpose is to develop and deliver tools that:

- Track the contribution of the F&B industry to address the interrelated global nutrition challenges of undernutrition, micro-nutrient deficiencies, overweight and obesity and all diet-related diseases;
- Serve as a tool to be used by stakeholders to hold companies to account for delivering their commitments to tackle these challenges; and
- To provide specific recommendations for companies on how they can improve, highlight new developments and describe and share best practices of companies on nutrition-related topics.

The ultimate aim is to encourage these companies and the wider sector to do as much as they can to improve the diets of adults and children in India.





## 2. India Index 2023: Methodology

### 2.1 Product scope

In order to ensure that its focus is on improving overall diets in India, the India Index, as with all other ATNI Indexes, assesses all food and (non-alcoholic) beverage products (and actions relating to them) sold by the companies, with the following exceptions:

- **Products with inherently low nutritional contribution, such as:**
  - Plain tea and coffee (i.e. without added sugar, cream, or milk)
  - Minimally processed agricultural products
  - Herbs and spices
- **Specialized nutrition (i.e. not consumed by the general population):**
  - Baby foods, including infant formula and complimentary foods for infants up to 36 months old
  - Vitamin and mineral supplements
  - Sports nutrition
  - Dietary/ therapeutic feeding requirements are supervised by healthcare professionals
  - Products that are a part of a formal weight-management program, as there is currently no international consensus on the appropriate nutritional standards for such products.

### 2.2 Company selection

The India Index 2023 assesses 20 of the largest F&B manufacturers in India, selected based on their retail sales of food and non-alcoholic beverages in India in 2021 according to data extracted from Euromonitor (see Table 1).

These encompass 14 of the companies included in the 2020 India Index, plus another six large India-based companies: Agro Tech Foods, Dabur, Haldiram's Foods, Heritage, Lactalis India, and Patanjali (formerly Ruchi Soya Industries). Two companies assessed in 2020 – Aavin TCMPF and Emami Agrotech – were not included in the 2023 Index.

14 of the 20 companies are headquartered in India; Coca-Cola India, Hindustan Unilever, Lactalis India, Mondelez India, Nestlé India, and PepsiCo India being part of multinational companies.

At the time of the research, 14 of the 20 companies were publicly listed companies, eleven of which are listed in India; Coca-Cola India, Mondelez India, and PepsiCo India are listed in other markets. Amul GCMMF, Parle Products, KMF Nandini, Haldiram's, Lactalis India, and Mother Dairy are privately held.

Based on Euromonitor sales data, ATNI estimates that 20 companies assessed in the India Index 2023 constitute 36% of the Indian packaged food and non-alcoholic beverage market share, with combined revenues in 2022 of around INR 2610.343,48 INR million (excluding the above out of scope product list).



**Table 1. India Index 2023 list of companies**

Company	Headquarters	Ownership
Adani Wilmar	Ahmedabad, India	Public
Agro Tech Foods	Gurugram, India	Public
Britannia Industries	Kolkata, India	Public
Coca-Cola India	Atlanta, US	Public*
Dabur India	Ghaziabad, India	Public
Gujarat Co-operative Milk Marketing Federation (GCMMF AMUL)	Anand, India	Private
Haldiram Foods International	Noida, India	Private
Hatsun Agro Products	Chennai, India	Public
Heritage Foods	Hyderabad, India	Public
Hindustan Unilever	Mumbai, India	Public
ITC	Kolkata, India	Public
Karnataka Cooperative Milk Producers Federation (KMF Nandini)	Bangalore, India	Private
Lactalis India	Laval, France	Private
Marico	Mumbai, India	Public
Mondelez India	Mumbai, India	Public*
Mother Dairy Fruit & Vegetables	Delhi, India	Private
Nestlé India	Gurugram, India	Public
Parle Products	Mumbai, India	Private
Patanjali	Haridwar, India	Public
PepsiCo India	Gurugram, India	Public*

\* Parent company is publicly listed in a different country

## 2.3 Methodology revision

In order to reflect the latest thinking on the private sector's role in tackling nutrition challenges that goes beyond regulatory requirements, between the end of 2022 until February 2023, ATNI undertook an extensive methodology revision process for the India Index methodology.

Adaptations were made based on the following inputs:

- Latest reports, studies, and insights on both the **nutrition and food industry context of India**;
- **Relevant regulations** introduced in India in the last three years;
- Latest **national and international (voluntary) guidance** from authoritative public health bodies, such as FSSAI and the World Health Organization (WHO);
- **Roundtable discussion** with companies and stakeholders on the methodology (November 2022);



- **One-on-one consultations** also take place with relevant stakeholders and experts (including the **ATNI India Index Expert Group** (see Appendix I);
- **Lessons learned from other ATNI Indexes** (for example, see Box 1).

### Box 1: Evaluation of ATNI's research methodology and process

Following the publication of the Global Index in 2021, ATNI conducted an evaluation study to explore how it could improve the understanding of indicators and Index processes, while maintaining its research integrity. This included an exit survey sent to all Global Index companies to request their feedback on the process and rationale of key themes in the Global Index methodology.

Furthermore, ATNI undertook cognitive interviews with company representatives to assess their understanding of key indicators and made sure companies have a comprehensive understanding of what is being measured in the different Index topic areas. A cognitive interview is a one-on-one activity during which the participant shares her/his interpretation of a survey question. The goal is to ensure that a survey question measures the intended concept while also making sense to the participant. Notes are taken and thematically organized to understand if and how to revise a survey question.

The following summarizes the key outcomes and recommendations from the study, which ATNI took into account for the development of the India Index 2023:

- Simplify answer options and reduce number of indicators.
- Clarify and simplify definitions, such as that of 'priority populations'.
- Include more information about the rationale of indicators, and guide companies to find supplemental information.

## 2.2 Notable changes in the India Index 2023

As a result of the methodology revision process explained in the previous section, there have been a range of notable changes in the methodology in terms of structure, category weightings, and indicators, including:

- **Category weighting adjustment:** (Product Profile accounts for 30% and Products accounts for 45%), including other adjusted category weightings;
- **Category 'Criteria' (sub-categories) merged,** except for Category B (Products), which still consists of B1, B2 and B3;
- **Reduced number of indicators:** from 99 indicators in 2021 to 58 in 2023;
- **Distinction between 'Commitment', 'Performance', and 'Disclosure' indicators removed:**
  - Increased focus on formal company policies, processes, and targets, as well as performance and activities; less credit for broad commitments;
  - Disclosure has been integrated into indicators as a 'multiplier', rather than as separate indicators;
- **Only aspects of commercial business are assessed:** all indicators crediting non-commercial activities (such as Corporate Social Responsibility (CSR) and philanthropy) have been removed.



## 2.4 Index structure

The Index scores companies based on their contributions to healthier food and better nutrition. It assesses policies, practices and transparency related to nutrition in the Indian market. This includes an independent assessment on the healthiness of their product portfolios (see pg. 14).

The Index is divided into seven categories or thematic areas, as outlined in Table 2. A total of 58 indicators (all with predefined answer options, except for the Product Profile) are distributed between seven categories. A full list of indicators is included in this document as Appendix II.

**Table 2. Overview of India Index 2023 categories**

Category	Weighting	No. Indicators	Rationale for inclusion	What is measured
<b>A. Governance</b>	<b>10%</b>	9	Companies can better prioritize, sustain and scale their nutrition-related activities if their commitments start at the top and are integrated into core business strategies and management systems	The quality and concreteness of the company's commercial nutrition strategy; The degree to which this is embedded as a core aspect of their business; The governance of this nutrition strategy.
<b>B. Products</b> B1. Product Profile B2. Product Reformulation B3. Nutrient Profiling	<b>45%</b> (30%) (7.5%) (7.5%)	18	The Product Profile is an independent analysis of the healthiness of companies' product portfolios. ATNI rates companies using the HSR NPM.  Improving product formulation must be a major strand of a company's strategy to help address the U.S. population's diets and health challenges.  A robust nutrient profiling model (NPM) is critical in classifying healthy and less healthy products, to e.g., underpin (re)formulation and to drive promotions and marketing of healthier products.	Development of specific, measurable, and timebound nutrient-specific product reformulation targets;  Responsible fortification approach;  The quality and transparency of companies' nutrient profiling models and definition of 'healthy'.
<b>C. Accessibility &amp; Affordability</b>	<b>15%</b>	4	Healthy products need to be accessible and affordable — especially to those with low incomes.	Whether companies have a strategy/ approach for ensuring the affordability/accessibility of their 'healthy' products to low-income consumers, and the robustness of this approach; Whether companies are taking steps to improve the relative affordability of their 'healthier products'.
<b>D. Marketing</b>	<b>15%</b>	8	Companies can positively influence the food environment	The extent to which companies support all



			by promoting healthy diets. They need to ensure their advertising is responsible and that their marketing policies extend to cover children including teens (under 18) and all forms of media.	consumers, including children under 18, to make healthy choices by adopting responsible marketing practices and by prioritizing the marketing of their healthier products.
<b>E. Workforce Nutrition</b>	<b>5%</b>	<b>7</b>	Through workforce nutrition programs, companies can not only support the nutritional status of their staff and their infants, but can foster a nutrition-focused company culture, in addition to boosting productivity and reducing costs. The methodology has been aligned with priorities set out by the Workforce Nutrition Alliance.	The extent to which companies support the nutrition and health of their workforce (both direct and indirect employees), by making healthy food available at work, providing nutrition education, offering nutrition-related health checks, and supporting breastfeeding mothers at work.
<b>F. Labelling</b>	<b>5%</b>	<b>3</b>	Back-of-pack (BOP) labeling is regulated in the U.S. and therefore not in this Index. Companies have, to a large extent, control over front-of-pack (FOP) labeling and provision of nutrition content information online.	Whether companies voluntarily provide nutritional information on Front of Pack, and for what proportion of their portfolios; The way in which companies provide nutritional information for their products online.
<b>G. Lobbying</b>	<b>5%</b>	<b>5</b>	It is important for companies to engage responsibly with government on policy measures to address obesity and diet-related diseases. Companies taking part in relevant stakeholder initiatives should be transparent about their roles and positions,	Companies governance/management systems for lobbying (e.g. Board review, lobbying policy); Companies' transparency regarding their lobbying positions and activities relating to nutrition; trade association memberships; and relationships with other third-parties.

## 2.5 Scoring approach

- Indicator level:** Indicators are closed questions and the basic 'units' of information, each of which assesses a specific aspect of the company's activity. Indicators have a number of scoring options and a fixed maximum score of 10 points.
  - For certain indicators, a 'Not Applicable' answer option is available, for specific instances where the indicator is not relevant for the company due to the nature of its portfolio or structure: when selected, this removes this indicator from the scoring algorithm.
  - A limited number of indicators are unscored, serving for information purposes only.
  - A full list of indicators and scoring options can be found in Appendix II.



2. **Multipliers:** Where an indicator has a 'Multiplier', the score is adjusted based on which Multiplier answer option is selected. The 2023 India Index features Multipliers: Disclosure, and two Category-specific multipliers:



**Disclosure Multiplier:** Applied in all categories in this methodology, this multiplier assesses whether the company publicly discloses its policies and practices on nutrition on its own domain. It applies as follows:

- Fully: x 1.0
- Partially: x 0.75
- No: x 0.5



**Healthy Affordability Multiplier:** Applied only to indicators in Category C: Accessibility and Affordability, this multiplier assesses how 'healthy' products, including those designed to address micronutrient deficiencies, are defined in a company's strategy to make nutritious foods more accessible and affordable to general consumers and those experiencing or at risk of malnutrition in India. See full methodology for Category C in Appendix II for details of application.



**Workforce Nutrition Scope Multiplier:** Applied to indicators in Category E: Workforce Nutrition, this multiplier assesses whether a company's workforce nutrition programs are available to office and production workers across the whole company and all operations in India. See full methodology for Category E in Appendix II for details of application.

3. **Category scores calculated:** For each Category, the scores for each indicator, with multipliers applied (where applicable), are added together and divided by the total available score for that Category (minus any indicators where 'Not applicable' is selected). A Category Score is then derived, which is presented out of 10.
4. **Overall scores calculated:** The total score is derived from the sum of all Category Scores with each Category Weighting (see second column of **Table 2**) applied.

## 2.6 Product Profile

ATNI commissioned an independent organization – The George Institute for Global Health (TGI) – to execute the nutrient profiling element of the Product Profile.

To select the packaged foods and beverages for analysis, ATNI identified a maximum of five best-selling product categories for each company based on their estimated Indian retail sales in 2021 using Euromonitor International 2021 sales estimates. Nutrition information for a total 1,901 packaged foods and beverages products sold by 20 of the largest companies in India were selected to be included in the Product Profile assessment. The sales of these companies combined accounted for an estimated over 36% of all Indian packaged food and beverage sales.

The Product Profile captures the majority of the 2021 estimated retail sales for most companies. It is important to point out that for Hindustan Unilever, 50-60% of the company's 2021 retail sales in India is covered in the Product Profile; the company derived a significant proportion of its sales from products excluded from the assessment, for example, packaged tea and coffee products. Similarly, for Nestlé





India, the Product Profile covers 60-70% of the company's estimated 2021 retail sales, as the HSR system does not apply to packaged baby foods and coffee.

After selecting the top five product categories for each company, all products in these categories are assessed using the HSR. The HSR system has been used by manufacturers and retailers voluntarily in Australia and New Zealand since 2014 and is applicable in any market. It is designed to compare similar products within food categories. The HSR system analyzes the level of several "positive" nutrients (e.g. from fruits, vegetables and fiber) and several "negative" nutrients (e.g., salt, added sugar and saturated fat) in products, to generate a score of their nutritional quality.

Nutrient information was obtained either from The George Institute's FoodSwitch India database or directly from the manufacturer.

For a full explanation of the methodology used for the Product Profile assessment, please refer to the full Product Profile Report.



## 3. India Index 2023: Research Process

### 3.1 Research process

The process of the assessment for each of the 20 companies is as follows:

1. ATNI Researchers begin by compiling publicly available information from company websites and reports into a data collection platform. Based on this information, preliminary assessments are made for each indicator. A question is posed to the company to invite them to provide relevant information that could potentially warrant a higher score.
2. ATNI provides companies with a timebound, read-only access to review the preliminary assessment and rationale on the platform. Companies may comment on an assessment for a given indicator, respond to the question to the company, and submit additional information/evidence for ATNI to review, including that which is not on the public domain. Companies cannot make changes or edit the assessment itself on the platform.
3. The ATNI research team evaluates the companies' comments and newly submitted evidence for each indicator, and a judgement is made as to whether to adjust the score, or to formulate further clarification questions to companies or requests for further evidence.
4. Companies have a second opportunity to access the platform to review their assessment and/or answer clarification questions raised by ATNI analysts. New information and documents are accepted if shared before the research deadline, which for the India Index 2023 is 15 August 2023. This is also the cut-off date for input by companies in the Product Profile lists, upon which any renovations or portfolio changes can be taken into account.
5. Before calculating the total scores for each company, a final peer review and quality assurance is conducted by the ATNI research team, whereby another analyst reviews all indicators for a specific category, and discrepancies in the assessment are resolved by internal discussion and agreement, including with the Research Director and Senior Research Manager. The Product Profile results are reviewed together with ATNI's research partner TGI.
6. Once preliminary findings are written, they are discussed with ATNI's Board and the India Expert Group.
7. Afterwards, scorecards are developed for each company, showing the main findings of what is found to be in place, presenting the Product Profile results, and providing key recommendations. At this point, the final report is written which includes, along with the scorecards, an executive summary and thematic chapters. The scorecards and company specific sections in the report are shared with companies for fact checking two weeks before publication and the entire report is shared with the companies 24 hours before publication, under embargo.

### 3.2 Quality assurance

The validity of ATNI's analysis and related scoring depends on the accurate and consistent assessment



of the material submitted or published by the companies. Each Category is assigned to one Researcher throughout the process, in order to better optimize knowledge, understanding, and consistency in scoring between companies for the same indicators.

Before the initial pre-assessment of the survey by ATNI analysts based on publicly available information, the ATNI research team conducts an internal workshop focused on aligning analysts' research approaches, with the final goal of providing the most consistent information on the pre-assessment of companies.

To ensure fair and consistent scoring, an internal peer review is conducted after the second round of company engagement to check the consistency of assessments for all companies and indicators. After peer review, a meeting with the original Category Researcher, the peer reviewer, and Research Manager and/or Director held. Unclearities and disagreements are discussed based on which final adjustments in the assessment can be made. All seven categories are reviewed in this way.

### 3.3 Research limitations

#### **Balance new developments and comparability over time:**

ATNI's methodologies aim to recognize the current state of knowledge across the nutrition topics included in its Indexes and remain flexible to continually evolve. This means indicators are removed, added and changed over the different iterations. Therefore, a direct like-for-like assessment is not always possible. Furthermore, a key ATNI principle is to ensure relevance and applicability to a range of company types — for example, companies with different product portfolios (primarily food, primarily beverages, or a mix of both). For more information, see ATNI's [key design principles](#).

#### **Company commitments and self-reported performance:**

The majority of indicators rely on companies' self-reported information and data, as it is not feasible to perform independent, on-the-ground assessments of companies' practices across all topics covered in this Index. Therefore, ATNI requires companies to provide evidence of performance and to implement independent auditing where relevant, on the assumption that all publicly reported, and privately disclosed data is accurate.

#### **Limited or no disclosure:**

Scores for companies with limited or no disclosure and/or those who do not engage with ATNI during the research process are lower and may not give a full representation of the companies' nutrition-related activities. The India Index aims to stimulate transparency and public disclosure of nutrition and health information for the benefit of all stakeholders.

#### **Confidentiality of some company information:**

Some of the data shared by the companies is provided under NDA (Non-Disclosure Agreement) and therefore cannot be referenced explicitly in the report. However, it is reviewed by ATNI research analysts and, if relevant, incorporated into their scores for indicators. By default, data shared with ATNI that is not publicly available is not taken into account for indicators that include an element of disclosure, as well as the disclosure multiplier.

#### **Different financial years and time periods assessed:**

Some relevant data may be published by companies following the deadline for data collection, as companies have asynchronous financial years and publishing timetables for their corporate reports. Any



information that is published or disclosed to ATNI after the deadline can only be considered for reporting purposes but won't impact companies' scores.

**Time constraints:**

Completing the Index assessment survey and providing feedback on the Product Profile product lists requires significant time from the companies. Time constraints may limit the amount of information that companies share, which is not already publicly available.

**Legislative uncertainty:**

ATNI's team considered issues regarding uncertainties deriving from proposed upcoming regulation. For example, the India Index 2023 methodology was being developed when the FSSAI issued its draft notification for Food Safety and Standards (Labeling & Display) Amendment Regulations 2022 for consideration.

**Product profile:**

For a full explanation of the limitations for the Product Profile assessment, please refer to the full Product Profile Report.



# Appendix I

## India Index 2023 Expert Group

The mandate of the India Expert Group is to provide input into the development of the methodology and other aspects of the India Index 2023. This group consists of members with expertise in various aspects of nutrition (including health dimensions of obesity and diet-related chronic diseases, marketing, labeling, use of claims, nutrient profiling, regulatory issues, etc.). The members of the India Expert Group serve in their personal capacities and in an advisory role. As such, the scope and content of ATNI's publications do not necessarily reflect their views or the views of their institutions. Members are listed below.

### **Meetu Kapur**

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# Appendix II

## India Index 2023: Detailed methodology

### Basic company information (unscored)

1. Company name full
2. Company short name
3. Company type ownership
4. HQ country
5. Number of employees in India
6. Revenues in India in FY2022 (million INR)
7. Product categories the company sells products in on the India market (tick all that apply)
8. Did the company make any acquisition or disposal or form a JV or a partnership in food and beverage business in the last three financial years in India?
9. Financial year
10. Date of release of sustainability/CR report covering FY 2022






## Section 1. Nutrition governance and management

### Category A: Nutrition governance and management (10%)

**Rationale:** A company will be likely to better sustain and scale up its nutrition-related activities if its commitment starts at the top (i.e. at Board/executive management level) and is integrated into its core business strategy. It is then more probable that the company will prioritize resources for nutrition, track its performance on the issue and report regularly to its stakeholders.

Nr.	Indicator question	Answer options & score	Additional information	Scoring notes	New/Adapted from 2020?	
Corporate nutrition strategy and targets						
A1 	Does the company have a clear nutrition strategy and targets to address malnutrition (including undernutrition, micronutrient deficiencies, obesity and diet-related diseases) in India?	a. Yes, with target(s)	10	Companies with a genuine commitment to addressing malnutrition and diet-related chronic disease and/or having a positive impact on public health will have a clear nutrition strategy incorporated into their commercial operations.  Ideally, a company's strategy will involve approaches to both positively contribute to consumers' diets (e.g. meeting nutrient shortfalls) and manage consumption of nutrients of concern among consumers. It should be clear which aspects of malnutrition the company is seeking to address, and how the company's planned approaches address them. Finally, it will provide a clear explanation of how the strategy aligns with a formal governmental nutrition strategy/initiative.  To make the strategy more concrete and to enhance accountability (both internally	Nutrition strategies vary depending on the specifics of the company. However, to be credited for "clear nutrition strategy" (answer options a./b.), the company must outline, in one place (e.g. document, page, webpage), multiple different approaches to addressing malnutrition through its commercial activities, encompassing a significant proportion of its portfolio (rather than a narrow selection of specific product ranges).  When a company only reports on recent nutrition-related activities, these activities may be credited elsewhere in the methodology, but this is not sufficient to be credited as a 'strategy', which should be forward-looking.	Adapted from A1.1
		b. Yes, but no clear target(s)	5			
		c. Company has no clear strategy but articulates some commitment/approach to grow through a focus on nutrition and health	2.5			
		d. No/ no information	0			



				<p>and externally) for its success, companies should set targets. These should be specific and measurable and time-bound (baseline/ target year).</p> <p>This strategy should be outlined and presented cohesively in a formal document/page, to both enable scrutiny by external stakeholders, and show that the planned activities are deliberate and intentional, rather than ad hoc and incidental.</p>	<p>If a company acknowledges public health challenges without clearly describing how the company aims to address these challenges through its business, (i.e. not meeting the above conditions), answer option c. is selected.</p> <p>The strategy must be India-specific. If a global strategy is identified, the company must clearly show how it is implemented in the India context to receive credit, and this information must be public to be awarded disclosure.</p>	
A2	Does the nutrition strategy specifically address the needs of priority populations at high risk of malnutrition (including undernutrition, micronutrient deficiencies, obesity and diet-related diseases)?	a. Yes, a clear and specific reference to reaching groups experiencing or at high risk of malnutrition in India	10	<p>Companies can make a substantial positive contribution to public health in India if their nutrition strategy specifically addresses the needs of priority populations, i.e. those groups at highest risk of experiencing specific forms of malnutrition due to biological, socioeconomic, or geographic (urban/rural, states, districts, etc.) factors outside of their direct control. The Government of India, through the Poshan Abhiyaan (previously known as the National Nutrition Mission (NNM) (2017), identified the following priorities:</p> <ul style="list-style-type: none"> <li>– reducing undernutrition in children under 5 (underweight, stunting, wasting), and women &amp; adolescent girls (women with low BMI, anemic)</li> <li>– improving health status of women during pregnancy and childbirth</li> </ul>	<p>In order to be credited for making “a clear and specific reference to reaching groups experiencing or at high risk of malnutrition” (a.), it must be clear that the company has taken steps to identify these groups, ideally using government sources such as:</p> <ul style="list-style-type: none"> <li>- Handbooks of Statistics on Indian States (RBI) and Niti Aayog data (especially for socioeconomic factors</li> <li>- poverty levels, states GDP, urban rural population division, aspirational districts etc)</li> <li>- National Nutrition Strategy booklet (highlighting groups and states associated with high burden of undernutrition and micronutrient deficiencies)</li> <li>- National Family and Health Survey -4 - latest data (maternal health,</li> </ul>	Adapted from A1. 2
		b. Yes, a broad reference to reaching groups experiencing or at high risk of malnutrition	5			
		c. No/no information	0			



				<ul style="list-style-type: none"> <li>– improving infant and young child feeding practices</li> <li>– reducing micronutrient deficiencies (vitamin A, iron, iodine and zinc)</li> <li>– improving dietary intake of children</li> <li>– addressing overnutrition: overweight and obesity (especially in urban areas)</li> </ul> <p>The subsequent POSHAN 2.0 (2021), set targets for reducing prevalence of child stunting, child under-nutrition, anemia among young children, women and adolescent girls, and low birth weight.</p>	<p>child health, nutrition consumption of adults, etc.)</p> <p>- Ministry of Women and Child Development data.</p> <p>If priority populations are clearly referenced in the strategy, but it is not clear that they were identified based on government sources/priorities, then the second answer option is selected.</p>	
<p>A3</p>	<p>Has the company set a target to increase (the relative proportion of) sales of healthy products in India?</p> <p>If yes:</p> <p>(Tick all that apply)</p>	a. Relative to overall sales	3.33	<p>To make the company's commitment to improving public health through its products more accountable, companies should set targets to increase the sales of its 'healthy' products (defined by a formal set of criteria in a Nutrient-Profiling Model (NPM)). Ideally, this target should be in relation to overall sales, as companies are encouraged to promote the sales of their 'healthy' products at a greater rate than their less healthy ones; otherwise increased sales of unhealthy products may negate the net positive impact of the company's 'healthy' products.</p> <p>This kind of target makes the company's commitment to selling healthier products more concrete, since it encapsulates both (re)formulation and promotion (including marketing and pricing). Moreover, it helps to drive performance within the company</p>	<p>The company can only be credited for this indicator if it is clear how it defines 'healthy' in this case. This must be a formal definition with nutrient criteria (including upper thresholds on nutrients of concern), rather than specific product lines with 'healthy' branding.</p> <p>Note that Category B has indicators relating to targets for specific food components; the focus here is on overall 'healthy' sales.</p>	New
		b. Specific and measurable	3.33			
		c. Timebound	3.33			
		d. No/no information found	0			



				and enhances accountability (both internally and externally) for achieving it.  For this to be the case, the target should be specific and measurable (i.e. quantifiable) and time-bound (baseline/target year).		
Reporting on progress nutrition strategy, risks, and targets						
A4	Does the company publicly show evidence of making progress on implementing its nutrition strategy in India over the last three years?	a. Yes, evidence on outcome level (e.g. progress on KPIs)	10	In addition to clearly outlining what the company intends to do regarding addressing malnutrition, it is essential that companies demonstrate that they are acting on each of the points of their strategy.  Ideally, the company tracks progress systematically and quantifiably, through Key Performance Indicators (KPIs), especially if it has set targets. This further enhances accountability and reduces the risk of a company cherry-picking examples of actions that fit their strategy, while also taking actions that run counter to it.	Actions taken that do not relate to a specific element of the strategy scores in indicator 1 are not considered for this indicator.  For answer option a to be selected, evidence of progress on the nutrition strategy should involve a clear picture of performance and effectiveness of the strategy, including examples of what has been achieved and how progress was made against targets (results). This can include for example progress on KPI's and targets quantitative, as well as reporting on progress qualitatively. Evidence can highlight impact of the strategy and approaches taken; it can also evaluate efficiency.  The second answer option is selected if evidence is shared which explains about actions or steps taken that could contribute to achieving outcome or desired result of the strategy. Reporting on outputs is mostly quantitative, showing data on	Adapted from A3. 2.1 and A3. 2.2
		b. Yes, evidence on output level (actions)	5			
		c. Some specific examples or only partial coverage of the strategy	2.5			
		d. No/no information	0			




					<p>what activity has been delivered or completed.</p> <p>If a range of examples are provided, and/or different types of interventions reported on, then b. is credited. If the output-level examples are limited/highly specific in nature, then answer option c. is credited.</p> <p>Reporting on healthy sales target is specifically addressed in indicator A.5, while this indicator includes reporting on all targets in the nutrition strategy.</p>	
A5	Does the company publicly report on its sales of 'healthy' products from the previous financial year in India?	<p>a. Yes, for 'healthy' sales relative to overall sales</p> <p>b. Yes, for total sales of 'healthy' products only</p> <p>c. Reports on 'healthy' sales, but less than annually</p> <p>d. No/no information</p>	<p>10</p> <p>5</p> <p>2.5</p> <p>0</p>	To make the company's commitment to improving public health through its products more accountable, companies should set targets to increase the sales of its 'healthy' products, as asked in indicator question A.3. This indicator question asks about public reporting against that target.	<p>The company can only be credited for this indicator if it is clear how it defines 'healthy' in this case. This must be a formal definition with nutrient criteria (including upper thresholds on nutrients of concern), rather than specific product lines with 'healthy' branding.</p> <p>The question asks about reporting against the target in the public domain, as in available from the company's website.</p>	Adapted from A1. 5
A6	Does the company formally recognize in its enterprise risk assessment (or equivalent) risks explicitly linked to nutrition and rising	<p>a. Yes, three or more nutrition-related risks identified</p> <p>b. Yes, one or two nutrition-related risks identified</p>	<p>10</p> <p>5</p>	Anticipating and managing risk to the company's objectives is an essential task of a business. Many companies, regardless of size or ownership type, engage in a process called 'Enterprise Risk Management' (ERM) to develop a holistic,	Risk identification must be specific to the Indian market. While multinational companies often publish results of their enterprise risk assessment at a global level, they must clearly show evidence of these	Adapted from A1. 4.1



	rates of malnutrition and diet-related diseases in India?	c. No/no information	0	<p>portfolio view of the most significant risks to the achievement of the entity's strategy and objectives. Identification of these risks enables the company to develop plans and processes to anticipate them and mitigate their potential future impact on the business and strategy.</p> <p>For companies producing and selling food and/or beverage products in India, a wide range of risks are posed related to nutrition – see 'Scoring guidance' for examples. Clear identification of these risks indicates that the company acknowledges the potential cost of not addressing malnutrition in the Indian market, and may therefore increase the priority with which this issue is considered in the company.</p>	<p>risks being identified by their business unit for the India market to receive credit.</p> <p>Examples of nutrition-related risks relevant for food and beverage companies include:</p> <ul style="list-style-type: none"> <li>▪ future nutrition-related taxes;</li> <li>▪ impact of future potential nutrition-related litigation;</li> <li>▪ impact of future potential regulation of marketing of less healthy food products;</li> <li>▪ impact of future potential regulation of labelling and health and nutrition claims;</li> <li>▪ likelihood of loss of market share due to consumer concerns related to nutrition;</li> <li>▪ likelihood of significant loss of revenues due to consumers' changing buying habits towards healthier purchasing habits;</li> <li>▪ impact on reputation and/or brand value of poor performance on nutrition and contributing to malnutrition;</li> </ul> <p>In addition, the negative impacts of malnutrition on the workforce, the economy, and development in LMICs have been well-documented. These consequences also represent risks for the company's performance:</p> <ul style="list-style-type: none"> <li>▪ lost productivity, healthcare costs, and higher staff turnover associated</li> </ul>	
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					<p>with poor nutrition among company's current and future workforce;</p> <ul style="list-style-type: none"> <li>▪ risks associated with poor economic performance in key markets;</li> <li>▪ reduced opportunities in new markets due to development constraints in LMICs.</li> </ul> <p>ESG Materiality assessments are not considered equivalent to enterprise risk assessments.</p>	
Nutrition governance, accountability and management systems						
A7 	<p>At what level is the company's nutrition strategy governed/managed in India?</p> <p>(Tick all that apply)</p>	a. Regular India-market-level (or equivalent) Board discussion of nutrition strategy	5	<p>Governance starts with the Board of Directors, since the Board holds the ultimate decision rights on such issues and the company's strategic direction. Boards play an essential role in aligning ESG initiatives with the strategic direction of the company, ensuring it is focused on material topics (both risks and opportunities), establishing targets and accountability, and assessing the company's performance at a company-wide level. While ESG implementation will be devolved to individual business units, Boards play a central role in establishing a clear strategic direction, focusing on the long-term, and developing a plan to avoid fragmentation and duplication. Regularly discussing and reviewing the nutrition strategy at Board-level is a clear indication that the company considers it a priority for the company.</p>	<p>Both a and b can be selected, the maximum score is 10 points.</p> <p>Evidence for a. could include an explicit statement in the company's reporting on the nutrition strategy, or a Board meeting agenda/ minutes.</p> <p>For multinationals, the Executive responsible for the India market is considered.</p> <p>If no strategy (indicator 1), answer option c. is selected..</p>	Adapted from A2. 1
		b. Formal accountability for successful implementation of the nutrition strategy assigned to CEO or other Executive (responsible for the India market), or equivalent.	5			
		c. No/no information	0			



				Where responsibility for the nutrition strategy resides within the company's management has significant impact: to exert sufficient influence, drive accountability, and ensure alignment with the business strategy, the lead should be a senior executive. The CEO also plays a critical role in setting the tone at the top and emphasizing the importance of the nutrition strategy. Assigning direct responsibility for the successful implementation of the strategy to the CEO or other senior executives not only further demonstrates this commitment, but also increases the chance of sustained success of the strategy, since senior personnel have greater ability to prioritize the strategy, coordinate different business units, and allocate necessary resources for the success of the strategy.		
A8 	Is nutrition accountability concretely linked to executive's remuneration arrangements in relation to nutrition targets/KPIs or objectives in India?	a. Yes	10	In order to make accountability for the nutrition strategy more concrete, the responsible person's compensation should be linked to success in the nutrition strategy, meaning that they are directly incentivized to act in the best interests of the nutrition strategy and prioritize its objectives.	Remuneration arrangements could include bonuses, stock options, or other incentives. For multinationals, the Executive responsible for the India market is considered. For companies that do not link Executive remuneration to performance, 'not applicable' is selected: it must be clear that this is the case.	New
		b. No/no information	0			
		c. Not applicable				
Nutrition strategy design and input						
A9 	Can the company provide evidence of its nutrition strategy in India being informed and influenced by	a. Evidence of stakeholder engagement and how it was used in shaping the nutrition strategy	10	It is essential that companies – when designing, implementing, reviewing, and/or updating their nutrition strategies – engage with independent external	Evidence can include public reporting about such engagements, or meeting agendas/minutes, email threads, or other clear evidence of	Adapted from G.2. 1



	engagement with relevant external experts/stakeholders?	b. Evidence of stakeholder engagement, but without further detail	5	<p>stakeholders with established expertise in public health and/or groups representing those particularly affected by the companies' products and practices (especially vulnerable groups). This not only enhances their accountability to such stakeholders, but their insights can ensure that nutrition-related activities are sufficiently aligned with the public health interest and more effective in achieving its stated goals.</p> <p>Stakeholder groups relevant for nutrition performance include public health-oriented civil society organizations, academic institutions, (inter-)national organizations focused on public health, and ESG-oriented investor groups. Ideally, the groups would be independent of industry funding and affiliation, in order to avoid conflicts of interest.</p> <p>The AccountAbility AA1000 Stakeholder Engagement Standard offers a best practice framework for assessing, designing, implementing and communicating the quality of stakeholder engagement.</p>	<p>correspondence and meetings taking place. It must be clear, however, that the topic of discussion was the company's commercial nutrition strategy, and must be India-specific for this Index.</p> <p>It must be clear from the reporting/evidence that the purpose of the engagement was to provide these stakeholders the opportunity to provide input on the company's activities, not just to be educated about the company, or to have general discussions about specific nutrition or ESG topics.</p> <p>For the top answer option, it must be clear what the company has done differently for their nutrition strategy as a result of the engagement.</p>	
		c. No/no information	0			



## Section 2: Formulating and delivering appropriate, affordable and accessible products

### Category B: Product Profile, product (re)formulation & defining healthy products

Companies can help consumers make healthier choices by improving the nutritional quality of foods made available to them. This Category consists of three Criteria:

- B1 Product Profile results (30%)
- B2 Product formulation (7.5%)
- B3 Nutrient profiling - defining “healthy” products (7.5%)

#### B1. Product Profile (30%)



**Rationale:** This Category firstly assesses the nutrition quality of a substantial part of all food and beverage products companies sell globally through the Product Profile. ATNI's Product Profile is an independent analysis on the nutritional quality of companies' product portfolios using the Health Star Rating (HSR) nutrient profiling model. It is undertaken in partnership with The George Institute for Global Health (TGI). Assessing the healthiness of companies' portfolios using a consistent metric is important to compare different companies, monitor changes over time and improve accountability. Since 2020, ATNI has incorporated the Product Profile into the Corporate Profile methodology, resulting in one comprehensive ranking which incorporates the independent results.

Nr.	Indicator question	Answer options & score	Additional information
B1.1	Assessment of the overall healthiness of the product portfolio, measured as the <b>sales weighted mean HSR</b> score: [the 0-5 star mean HSR is multiplied to get a value between 0 and 10]		This value is calculated in the Product Profile and imported in this indicator. No company input is required during the India Index engagement phase. All packaged foods and non-alcoholic beverages within the company's top 5 best-selling categories in their India portfolios are included in the Product Profile. The HSR is first calculated for each unique product. Then the mean HSR for a category is determined. Finally, the sales weighted mean HSR is calculated by multiplying category mean HSR by their corresponding retail sales values.
B1.2	Assessment of the percentage of sales from products with HSR score of 3.5 or higher.		



## B2. Product reformulation (7.5%)


**Rationale:** Manufacturers can help consumers access healthier options by improving the nutritional quality of foods available. Companies can do this by reformulating their products (for example, cutting levels of sugar, calories, salt/sodium, fat and increasing healthy ingredients, such as fruit, vegetables and wholegrains, or fortifying products with micronutrients).

Nr.	Indicator question	Answer options & Score	Additional information	Scoring notes	New/Adapted from 2020?	
Product (re-) formulation						
B2.1 	In the company's product (re)formulation approach, are Dietary Guidelines for Indians (which includes RDA's) considered?	a. Yes	0	The <a href="#">Dietary Guidelines for India</a> published by the National Institute of Nutrition (NIN), 2011, provides guidance and dietary advice, including recommended daily allowances of macro and micronutrients in diets that should be consumed by the population.  Additionally, the Food and Safety Standards Authority of India (FSSAI) <a href="#">FSS act, 2006</a> allows the use of vitamins and minerals in amounts not exceeding the Recommended Daily Allowance (RDA) for Indians in functional foods, foods for special dietary uses, nutraceuticals. This is specified by age group and gender.	Evidence for this indicator includes reporting on the company's product formulation approach demonstrating consideration of the Dietary Guidelines for Indians and in line with the RDA guidelines by FSSAI and advised by NIN.	New
		b. Some brands	0			
		c. No/ no information	0			
Salt/ sodium						
B2.2 	Has the company set a specific and timebound target to reduce levels of salt and, if so, in how many products or categories?	a.1. Yes, for all relevant products	5	Diets high in salt, fat, and sugar (nutrients of concern) are associated with an increased risk of non-communicable diseases such as diabetes, hypertension, and cardiovascular disease.  The company is awarded a full score if the target applies to all relevant products (a.1) and is: b) specific i.e., % change is measurable and quantifiable e.g., X% of products in companies total product portfolio has less than 5g of salt; and	Adapted from B2.3.1	
		a.2. Yes, for some but not all relevant products	2.5			
		b. Specific and measurable	2.5			




	(Tick all that apply; a.1 and a.2 are mutually exclusive)	c. Timebound	2.5	<p>The WHO recommends a daily consumption of &lt;5g of salt for adults. Further, WHO Member States have agreed to strive for a reduced intake of salt at the global population level by a relative 30% by 2025. Industry is encouraged where possible to limit use of salt as an ingredient and improve accessibility and affordability of low salt products.</p> <p>More information on dietary salt reduction in the Indian context can be found on the Eat Right movement website. A multi-sectoral initiative by FSSAI to nudge India's population to positively change eating behaviors.</p> <p>The National Institute of Nutrition (NIN) recommends restricting dietary salt intake to avoid adverse health risks such as hypertension. Please read the <a href="#">Dietary Guidelines for Indians</a> for further reference.</p>	c) timebound: e.g., a % reduction in salt by 2025	
		d. No/no information found	0			
		e. Not applicable				
B2.3	Does the company use iodized salt as an ingredient in all their (relevant) products?	a. Yes, for all its relevant products and categories	0	As specified under the Indian provisions of food safety and standards (prohibition and restriction on sales) regulations 2018, it is mandatory that common salt meant for human consumption is iodized; this question serves to understand if companies use iodized salt as an ingredient in all their (relevant) processed products.	The company is awarded a full score if they can provide evidence of guiding documents or a policy in place on the use of iodized salt as an ingredient in all relevant products. Other accepted forms of evidence may include supplier specifications or purchasing orders.	New
		b. Yes, for some of its relevant products and categories	0			
		c. No/no information	0			
		d. Not applicable				
Saturated fat reduction						
B2.4	Has the company set a target and/or baseline to	a.1. Yes, for all relevant products	5	Diets high in fat, salt, and sugar (nutrients of concern) are associated with an increased		Adapted from B2.5.1



	reduce levels or achieve lower stated levels of saturated fats and, if so, in how many products or categories?  (Tick all that apply; a.1 and a.2 are mutually exclusive)	a.2. Yes, for some but not all relevant products	2.5	<p>risk of non-communicable diseases such as diabetes, hypertension, and cardiovascular disease.</p> <p>The WHO recommends a daily consumption of saturated fats to be &lt;10% of total energy intake for adults. A further reduction to &lt;5% has additional health benefits. Industry is encouraged where possible to limit use of saturated fat as an ingredient and reformulate products where possible using with unsaturated fats such as polyunsaturated fatty acids.</p> <p>More information on dietary fats in the Indian context can be found on the Eat Right movement <a href="#">website</a>. A multi-sectoral initiative by FSSAI to nudge India's population to positively change eating behaviors.</p> <p>In addition, the <a href="#">National Institute of Nutrition in India</a> (NIN) recommends restricting the intake of processed foods high in fats, to avoid adverse health risks. Please read the <a href="#">Dietary Guidelines for Indians</a> for further reference.</p>	<p>The company is awarded a full score if the target applies to all relevant products (a.1) and is:</p> <p>b) specific i.e., % change is measurable and quantifiable e.g., For X% of products in the company's total product portfolio, saturated fat comprises &lt;10% of the product's total fat content; and</p> <p>c) timebound: e.g., an X% reduction in saturated fat by 2025</p>	
		b. Specific and measurable	2.5			
		c. Timebound	2.5			
		d. No/no information found	0			
		e. Not applicable				

## Sugar reduction

B2.5  	Has the company set a target to reduce levels or achieve lower stated levels of sugar and, if so, in how many products or categories?	a.1. Yes, for all relevant products	5	<p>Diets high in sugar, fat, and salt (nutrients of concern) are associated with an increased risk of non-communicable diseases such as diabetes, hypertension, and cardiovascular disease.</p> <p>The WHO recommends a daily intake of free sugar to be &lt;10% of total energy intake.</p>	<p>The company is awarded a full score if the target applies to all relevant products (a.1) and is:</p> <p>b) specific i.e., % change is measurable and quantifiable e.g., X% of products in companies total product portfolio has less than 1g of total sugar; and</p>	Adapted from B2 6.1
		a.2. Yes, for some but not all relevant products	2.5			
		b Specific and measurable	2.5			



	(Tick all that apply; a.1 and a.2 are mutually exclusive)	c. Timebound	2.5	<p>Industry is encouraged where possible to limit use of free sugar as an ingredient, reformulate products and improve accessibility and affordability of low sugar products.</p> <p>The Eat Right India Movement, a multi-sectoral initiative by FSSAI to nudge India's population to positively change eating behaviors, recommends a daily consumption of total sugar to be &lt;25g per day. More information on sugar reduction advice in the Indian context can be found on the Eat Right India Movement website.</p> <p>In addition, the National Institute of Nutrition in India (NIN) recommends restricting the intake of processed foods high in sugar, to avoid adverse health risks. Please read the Dietary Guidelines for Indians for further reference.</p>	c) timebound: e.g., an X% reduction in salt by 2025	
		d. No/no information	0			

### Fruits Vegetables Nuts and Legumes promotion


B2.6 	Has the company set a target to achieve a higher level of fruits, vegetables, nuts and/or legumes (FVNL) in its packaged products and, if so, in how many products or categories?  (Tick all that apply; a.1 and a.2 are mutually exclusive)	a.1. Yes, for all relevant products	5	<p>Diets high in fruits, vegetables, nuts and/or legumes (FVNL) are associated with a reduced risk of non-communicable diseases such as diabetes, hypertension, and cardiovascular disease and increased heart health.</p> <p>The WHO recommends a daily intake of at least 400g (5 servings) of FVNL per day.</p> <p>Industry is encouraged where possible to increase use of FVNL as an ingredient, reformulate products and improve accessibility and affordability of products contributing toward positive nutrition.</p>	The company is awarded a full score if the target applies to all relevant products (a.1) and is: b) specific i.e., % change is measurable and quantifiable e.g., X% of products in companies' total portfolio have a 10% increase in FVNL ingredients; and c) timebound: e.g., an X% increase in FVNL ingredients in all products by 2025	New
		a.2. Yes, for some but not all relevant products	2.5			
		b. Specific and measurable	2.5			
		c. Timebound	2.5			
		d. No/no information	0			
		e. Not applicable				






				In addition, the National Institute of Nutrition in India (NIN) recommends increasing the intake in a variety of protein and vitamin rich FNVL to improve overall health. Please read the Dietary Guidelines for Indians for further reference		
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### Wholegrains promotion

B2.7 	Has the company set a target to achieve a higher level of wholegrains in its packaged products and, if so, in how many products or categories?  (Tick all that apply; a.1 and a.2 are mutually exclusive)	a.1. Yes, for all relevant products	5	Diets high in wholegrains are associated with a reduced risk of non-communicable diseases such as diabetes, hypertension, and cardiovascular disease and increased overall health.  The WHO recommends a daily intake of 3-6 oz of wholegrains per day. Industry is encouraged where possible to increase wholegrains as an ingredient, reformulate products and improve accessibility and affordability of products contributing toward positive nutrition.  In addition, the National Institute of Nutrition in India (NIN) recommends energy sources in the diet to come from complex carbohydrates like whole grains which are healthier than refined/processed foods. Please read the Dietary Guidelines for Indians for further reference.	The company is awarded a full score if the target applies to all relevant products (a.1) and is: b) specific i.e., % change is measurable and quantifiable e.g., X% of products in companies' total portfolio have a 10% increase in FNVL ingredients; and c) timebound: e.g., an X% increase in FNVL ingredients in all products by 2025	New
		a.2. Yes, for some but not all relevant products	2.5			
		b. Specific and measurable	2.5			
		c. Timebound	2.5			
		d. No/no information	0			
		e. Not applicable				

### Fortification with micronutrients

B2.8 	Does the company have a policy or processes in place not to fortify or enrich	a. Yes	10	ATNI encourages companies to only fortify foods in accordance with relevant guidance (FSSAI) and select products or categories	Companies should show evidence of having a policy or process document outlining its	Adapted from B2.12.2
		b. No/no information	0			



	products that are unhealthy (defined as per e.g. definitions on high in fat salt and sugar)?	c. Not Applicable		<p>with underlying nutritional quality or defined as healthy- low in Fat Salt Sugar (e.g., meeting objective criteria).</p> <p>The FSSAI Food Safety and Standards (Labelling and Display) Regulations, 2020 draft <a href="#">mandate 2022</a> will set thresholds and define High Fat, Sugar, Salt (HFSS). This has not passed yet.</p>	<p>commitment to not fortify or enrich products that are defined unhealthy.</p> <p>The company should have a clear definition of healthy based on a NPM (see B3) or established nutrition criteria otherwise this indicator cannot be scored.</p> <p>In case companies do not sell fortified products, this indicator is not applicable and not scored.</p>	
B2.9	Does the company sell fortified-packaged food products covered under FSSAI's Food Safety and Standards (Fortification of Foods) Regulation 2021?	a.1. Yes, fortified cereal products a.2. Yes, fortified bakery products a.3. Yes, fortified fruit juice products b.1. Milk b.2. Edible oil b.3. Wheat flour b.4. Rice c. Other (not in categories listed covered in FSSAI's regulation) d. No/no information e. Not applicable	0	<p>Food fortification of packaged food in India is currently voluntary. The <a href="#">Food Safety and Standards (Fortification of Foods) Regulations, amended in 2021</a>, outline standards and regulations set forth by the FSSAI regarding the appropriate addition of micronutrients to packaged food and beverage products under the following categories; bakery (bread, biscuits, rusks &amp; buns) and cereals (breakfast cereals, pasta &amp; noodles) fortified with iron, folic acid and/or vitamin B12 and fruit juices with vitamin C.</p>	<p>This indicator is for information and therefore is unscored.</p> <p>Yes, can be selected for any of the listed product categories if the company can show proof of fortifying products in the selected category. Proof can be in the form of a policy, internal document, or product label.</p> <p>In case companies do not sell fortified products that are not covered in the FSSAI regulation but do fortify other packaged food products 'other' may be selected. If the company states, they do not fortify any products in their portfolio this indicator is not applicable.</p>	Adapted from B2 12.1
B2.10	Which micronutrients are used for fortification of packaged products?	Vitamin A Vitamin B12 Vitamin D Iron Folate (folic acid)	0	<p>The <a href="#">FSSAI</a> encourages industry to utilize food fortification as a means to tackle deficiencies and improve health outcomes.</p>	<p>This indicator is for information purposes and therefore unscored.</p>	New



		Zinc Iodine Thiamine (B1) Niacin (B3) Pyridoxine (B6) Vitamin C Riboflavin (B2) No/no information Not applicable		<p>In the Food Safety and Standards (Fortification of Foods) Regulations, amended in 2021 the FSSAI has defined thresholds for micronutrients in three packaged food product categories (Cereals, Bakery ware, and fruit juices).</p> <p>Fortified products tailored to specific micronutrient priority groups should contain micronutrients of concern in line with FSSAI guidelines to address nutritional needs for that group.</p>		
B2.11	If the fortification of products involves uses of fortified staples (as ingredient), which fortified staple(s) is used;	Wheat flour Rice Double fortified salt Edible oil Milk	0	<p>Preventable micronutrient deficiency is a major public health concern in India. The most common deficiencies in priority population groups include vitamin A, vitamin B12, vitamin D, iron, folic acid, zinc, and iodine.</p> <p>Product formulations may include the use of fortified staples (for example fortified wheat flour in instant noodles) as raw materials and/or fortified with permitted micronutrients and additives as specified under the FSSAI Food Safety and Standards (Food Product Standards and Food Additives) <a href="#">Regulation, 2011.</a></p> <p>The FSSAI Food Safety and Standards (Fortification of Foods) <a href="#">Regulations, 2018</a> outlines the strict thresholds for vitamins and minerals that must be adhered to for staples that have been fortified.</p> <p>Standards for fortification of staples cover:</p> <p>a. Wheat flour including Atta and Maida with Iron, Folic acid, and Vitamin B12</p>	<p>This indicator is for information purposes and therefore unscored.</p> <p>Examples of evidence include information on the use of fortified staples in the form of a guidance document or policy, recipes, or supplier specifications listing any of the fortified staples, .</p>	New




				b. Rice with Iron, folic acid, and Vitamin B12 c. Salt with Iodine and Iron d. Edible oil with Vitamin A and D e. Milk with Vitamin A and D		
B2.12	If the company sells or develops products with increased micronutrient levels, what method does the company use?	a. Choose ingredients with inherent high levels of micronutrients b. Fortification by adding premix c. Using fortified staples as ingredients in product formulation d. Biofortified materials or ingredients e. Micronutrient sachets – selling foods with an additional sachet of vitamins and minerals to “sprinkle” on finished foods f. No information g. Not applicable	0	Various methods can be adopted to enhance or add micronutrients to food products. These are defined as follows:  a. Individual foods naturally high in specific micronutrients b. Micronutrients in the form of a premix are added during processing or manufacturing of food. c. Staple food fortification is the addition of trace amounts of micronutrients to staple food. d. Biofortification involves the breeding of specific crops to increase their micronutrient content. e. Micronutrient sachets constitute of multiple micronutrients in powder form which can be later added to packaged food, for example in seasoning for instant noodles.	This is for information purposes and therefore is unscored.  Evidence of methods used to fortify or enrich foods can be in the form of supplier specifications or purchasing orders identifying that fortified, biofortified staples, micronutrient sachets or premix has been ordered.	New
Reporting on progress						
B2.13	Has the company reported on progress against reformulation targets?	a. All targets b. Some targets c. No/no information d. Not applicable		This indicator refers to public reporting on progress against targets as highlighted in B2.2 (a), B2.4 (b), B2.5 (c), B2.6 (d) and B2.7 (e)		Adapted from B2.13



### B3. Nutrient profiling model: defining healthy (7.5%)

**Rationale:** A nutrient profiling model (NPM) is a tool used to analyze the nutritional quality of products. It is essential that manufacturers use such a model to inform their efforts to develop new healthy packaged products and reformulate existing packaged products to make them healthier. Such models can also be used to guide decisions on the pricing, marketing and labelling of healthy products. The NPM should align to international and/or local dietary guidelines. It should include nutritional standards for both adults and children.

Nr.	Indicator question	Answer options	Additional information	Scoring notes	New/ Adapted from 2020?
B3.1 	Does the company use a nutrient profiling model (NPM) or similar tool to define healthy products in their portfolio?	a. Yes, (inter)nationally recognized full NPM, government endorsed & peer reviewed	According to the WHO, nutrient profiling is the science of classifying or ranking foods according to their nutritional composition for reasons related to preventing disease and promoting health. Nutrient profiling models (NPMs) are algorithms which convert the levels of nutrients and other components of foods into classifications or scores.	<p>For the highest score, a company must show they use an (inter)nationally recognized model. For the second answer, the company must show that their internal model consists of the following components:</p> <ul style="list-style-type: none"> <li>- assesses both 'positive' components (fiber, protein, fruit, vegetables and nuts/legumes) and 'negative' components (energy, saturated fat, sugars and salt/sodium)</li> <li>- the model generates an overall nutritional quality score/ rating on a sliding scale (instead of for example a binary rating or high/medium/low or red/amber/green indication for specific nutrients/food components)</li> <li>- thresholds for defining healthier products</li> <li>- peer reviewed and published and/ or benchmarked against other (inter)nationally recognized government endorsed models</li> </ul> <p>If a company uses multiple models/ criteria/ systems, the focus for scoring of this indicator is on the use of a nutrient</p>	Adapted from B3. 3
		b. Yes, a full NPM developed by the company, peer reviewed and published and/or benchmarked against other (inter)nationally recognized government endorsed models			
		c. Yes, a full NPM developed by the company, but not peer reviewed or published in full			
		d. Other form of NPM or system to define healthy			
		e. No/no information			





					profiling model or similar tool for the purpose of product development/ reformulation.	
B3.2	Is the company's NPM or similar tool used to determine what constitutes 'healthy' products, for the following purposes?	a. Both portfolio development AND marketing	0	A nutrient profiling model can be used to guide decisions on the healthiness of company's portfolios through pricing, promotion, marketing and labelling of products, as well as to develop new healthy products and reformulate existing products to make them healthier. Reference: <a href="https://www.who.int/europe/publications/item/WHO-EURO-2022-6201-45966-66383">https://www.who.int/europe/publications/item/WHO-EURO-2022-6201-45966-66383</a>	For this indicator to be credited, it must be clear that the NPM or similar tool used has thresholds to determine whether products meet the healthy criteria or can be marketed.  Portfolio development can refer to the development of new products as well as reformulate existing products and/ or making decisions for new investments/ divestment.  Marketing can refer to promotion, and marketing of products. Pricing and labelling of products are also considered for the first and second answer option.	Adapted from B3. 1.1
		b. Portfolio development OR marketing	0			
		c. Other more limited uses (e.g. FOP labelling, healthy logo, % of sales)	0			
		d. No/no information	0			
B3.3	Does the company publish the details of its criteria and thresholds for their Nutrient Profiling Model or similar tool?	a. Yes, in full on their websites, including scores and thresholds	10	This question serves to understand whether the company published all the details of their NPM in full on their websites, including scores, criteria and thresholds and how and where the NPM is applied; Criteria refers to the description of what model the looks at. Thresholds refers to the cut-off points for the classification (for example the healthy threshold).		Adapted from B3. 6
		b. Partial, e.g. thresholds but no criteria	5			
		c. No/no information	0			
B3.4	Which products and categories are covered by the company's NPM or similar tool?	a. All products and product categories	10	This question serves to understand whether the company applies the NPM or similar tool to all own-brand and manufacturer-brand products and all product categories in their portfolios.		Adapted from B3. 5
		b. Some products and product categories	5			
		c. No NPM/no information	0			





## Category C: Delivering healthy, affordable, and accessible products (15%)

**Rationale:** Price is an important factor in food choice, especially for low-income consumers. Affordable pricing strategies specifically for 'healthy' products can therefore stimulate healthier eating and/or address micronutrient deficiencies in the population. Pricing at affordable price points also enables wider distribution and penetration into markets used by low-income consumers. Together, this enhances access to nutritious foods for vulnerable consumers.

Nr.	Indicator question	Answer options & score		Additional information	Scoring	New/Adapted from 2020?
Heathy Multiplier						
	How are 'healthy' products defined in the company's affordable/accessible nutrition strategy in India?  Tick all that apply (a.1 and a.2 are mutually exclusive, as well as b.1 and b.2)	a.1 Addressing specific micronutrient deficiencies in target population	0.5	For an 'affordability strategy' to be considered relevant for this Index, it must be explicitly linked to 'healthy' products, ideally meeting specific nutrient criteria and addressing specific micronutrient deficiencies in the population.	The score derived from this indicator is used as a 'multiplier' for the subsequent indicators in this category.  This indicator applies specifically to the products included in their 'affordable nutrition' strategy (or whatever strategy/activity is considered for this category). Products that are considered 'affordable' but do not meet healthy criteria are not relevant.	New
		a.2 Containing significant amounts of certain micronutrients (without clearly addressing needs of target population)	0.25			
		b.1 Meeting specific 'healthy' criteria/threshold	0.5			
		b.2 Meeting broad definition of 'healthy'	0.25			
		c. No/ no information	0			
		Accessibility/affordability strategy for 'healthier' products				
C1 	Does the company have a formal process for determining/calculating 'affordability' for their affordable nutrition strategy?	a. Clear process, with formal definitions of 'low-income consumers'	10	A good quality affordability strategy will be clear on how it determines whether a product is categorized as 'affordable' or not, and who it considers as a 'low-income consumer'.	'Clear process' could involve: - Quantitative approach to determining 'affordability' of product / analyzing suitability of pricing for low-income consumers. - Qualitative approaches, such as market research, focus groups, testing, etc. relating to affordability.	Adapted from C1.3
		b. Clear process, without formal definitions of 'low-income consumers'	5			
		c. No/ no information	0			



				<p>It should be noted that there is little international guidance or best practices to determine how a product can be defined as 'affordable' for low-income consumers. However, it is important that companies have some form of approach, either quantitative or qualitative (e.g. market research, focus groups, testing etc.), rather than arbitrarily assigning the term 'affordable' to products used in its strategy.</p>	<p>Relying on managerial discretion or general characteristics of the product alone is not sufficient.</p> <p>Formal definitions of 'low-income consumers' e.g. government definitions, standard measures of 'low income' (e.g. the Living Standard Measure), or relative poverty, etc.</p>	
<p>C2</p> <p></p> <p></p>	Does the company have a clear, India-specific accessibility/affordability strategy for 'healthier' products in its portfolio?	a. Yes, applicable to the majority of the company's relevant portfolio	10	<p>The specific approach to addressing affordability will depend on the company and the nature of the specific products in question. The purpose of this indicator is to assess the scope of the strategy, and the extent to which it is a systematic approach applied across the company's (relevant) portfolio, rather than being piecemeal approaches relating to specific products.</p> <p>Examples of approaches, identified in previous Indexes and literature on this topic, include:</p> <p>Cost reduction/management</p> <ul style="list-style-type: none"> <li>- Innovation strategies (to identify low-cost, high nutritional value ingredients, processes etc)</li> <li>- Local sourcing, local manufacture, local distribution.</li> <li>- Economies of scale.</li> </ul>	<p>If the strategy is global, the company must clearly show that it is implemented in India, providing India-specific documentation.</p> <p>Companies can make the case that, if a specific product line or category constitutes a significant portion of their overall sales, a higher answer option can be credited. Especially when excluding product categories that are not appropriate to make healthy and affordable, such as ice-cream.</p>	Adapted from C1. 2.1
		b. Yes, for only part of the company's relevant portfolio	5			
		c. Yes, for specific products only	2.5			
		d. No/no information	0			







				<p>- Management systems for cost fluctuations (e.g. currency, inflation)</p> <p>Pricing policies</p> <ul style="list-style-type: none"> <li>- Taking existing affordable products, and reformulating/fortifying (while maintaining same price)</li> <li>- Ensuring that for existing healthy products, they are made available at affordable prices</li> <li>- Ensuring small servings at 'affordable price points' (ties in with distribution)</li> <li>- Benchmarking – setting price below market average for category</li> <li>- Not charging 'premium' mark-ups on 'healthy' products</li> </ul> <p>Distribution strategies</p> <ul style="list-style-type: none"> <li>- Locally adapted distribution methods e.g. street markets, mobile street vendors, door-to-door distributors, micro-entrepreneurs, etc</li> </ul>		
<p>C3</p> <p></p> <p></p>	<p>Does the company have one or more quantitative targets to improve the affordability/accessibility of its 'healthy' products in India?</p> <p>(Tick all that apply)</p>	a. Specific and measurable	5	<p>Setting concrete targets is important for an effective strategy.</p> <p>Examples of such targets (based on examples found in previous Indexes) could include the following, as indicated in the i-button.</p> <p>Growing sales of defined 'affordable/healthy products': \$X sales of [formally defined accessible/healthy products] by 202Y.</p>	<p>To be credited for a., the company's target must have a clear quantitative element.</p> <p>If the target involves a percentage increase, a baseline and target year should be provided to be credited with answer option b.</p>	Adapted from C1. 2.1
		b. Timebound	5			
		c. No/no information	0			



			<p>Increase sales of [formally defined accessible/healthy products] by X% per year.</p> <p>Sell X servings of [formally defined accessible/healthy products] by 202Y.</p> <p>Increase share of [formally defined accessible/healthy products] in our lower income markets to at least X% of total sold volume by 202Y.</p> <p>Number of defined 'affordable/healthy products' available:</p> <p>Of products priced 'affordably' (according to criteria/company definition), X amount to be healthy or fortified by 202Y.</p> <p>Of products defined as 'healthy' (according to formal criteria), X amount to be priced 'affordably' by 202Y.</p> <p>Lowering prices</p> <p>Average price of [healthy/fortified products] X% less than market average by 202X.</p> <p>Lower average price of healthy products by X% by 202Y.</p> <p>Growing customer base among low-income consumers:</p> <p>Increase market penetration of low-income consumers (according to formal definition) by X% by 202Y.</p>		
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				<p>To sell approximately X% of Brand Y's sales to low-income consumers by 202Y.</p> <p>Distribution channels Distribute X% of fortified products on channels with a wide distribution (i.e. more than one sales channel above 50% coverage) by 202Y. Include 5000 women in distribution program by 202Y.</p>		
<p>C4</p> <p></p> <p></p>	<p>Can the company provide evidence of implementing its affordability/ accessibility strategy/ targets of its 'healthy' products within the last three years in India (please provide specific examples)?</p>	a. Yes, evidence on outcome level (results showing progress)	10	<p>For accountability purposes, it is important that the company can show that it is following through on its affordability strategy and taking relevant actions to achieve its aims. Ideally, the company will measure (and report on) outcome-level results of its activities, to demonstrate the impact of its strategy, and if the company has a target in place, it is important that the company tracks progress against this.</p>	<p>Examples should match what company says they shall do in their strategy credited in Indicator 2.</p> <p>Examples of outcome-level reporting (a.) should involve a clear picture of performance and effectiveness of the strategy/ targets, including examples of what has been achieved and how progress was made against targets (results). This can include for example progress on KPI's and targets quantitative, as well as reporting on progress qualitatively.</p> <p>Examples of output-level reporting (b.) mainly involve actions taken in line with the strategy that could contribute to achieving outcome or desired result of the strategy (e.g. number of products lowering prices, launching new affordable products, developing new sourcing/distribution strategies, etc). Reporting on outputs is mostly quantitative, showing data on what activity has been delivered or completed.</p>	<p>Adapted from C1. 5</p>
		b. Yes, examples on output level (actions)	5			
		c. One or more specific examples of affordability/accessibility or only partial coverage of the strategy (no quantifiable results)	2.5			
		d. No/no information	0			



					If a range of examples are provided, and/or different types of interventions reported on, then b. is credited. If the output-level examples are limited/highly specific in nature, then answer option c. is credited.	
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## Section 3: Influencing consumer choice and behavior

### Category D: Responsible marketing and auditing of compliance (15%)

**Rationale:** Consumers, including children and teenagers, are exposed to a large number of advertisements for less healthy foods and beverages, which, through influencing consumer choices, may impact diet quality and health. Responsible advertising is a key means through which food & beverage companies can support Indian consumers in making healthy choices, for example by adopting responsible marketing practices and prioritizing the marketing of healthier products relative to less healthy products.

Nr.	Indicator question	Answer options		Additional information	Scoring notes	New/Adapted from 2020?
Responsible marketing policy						
D1	Does the company have its own publicly available responsible marketing policy in India for all audiences, including children, that applies explicitly to the following:  (Tick all that apply: a.1 and a.2 are mutually exclusive, as are b.1 and b.2)	a.1 Yes, including specific reference to children	5	For a responsible marketing policy to be robust and effective, it is important that it applies to all audiences, including children, teenagers and adults, as well as a broad range of media.	The channel coverage of the responsible marketing policy (or policies) is assessed in this indicator, whether the policy covers only children, teens or all consumers. The policy should be available in the public domain.	Adapted from D1.1
		a.2 Yes, either general audience or children	2.5			
		b.1 Yes, all media	5	This includes all types of media through which consumers, including children and teens, may be exposed to advertisements, such as traditional forms of print and broadcast media, as well as non-broadcast, in-store and point-of-sales marketing, and any additional forms of marketing.	b.1 is selected when it is clear there are no exceptions to any media channels, which include: All print media (newspapers, magazines, books, and printed advertising in public places); All broadcast media (traditional TV, radio); All non-broadcast electronic and/or digital media (its own and third-party websites, social media, mobile and SMS marketing, native online marketing, games/CDs/DVDs); All in-store or point-of-sales marketing, including packaging;	
		b.2 Yes, some media	2.5			
		c. No/no information	0			



					<p>All additional forms of marketing (cinema, outdoor, sponsorship, product placement in movies, TV shows, online games and apps, etc.)</p> <p>b.2 is selected when there is a clear statement referencing explicitly a limited number of media channels or explicit exceptions.</p> <p>If different marketing policies exist for different audiences (for children, teens or all consumers), or for a different reason, differences in channel coverage apply between audiences, only those media are scored that are common to both policies.</p>	
D2	<p>The company's policy includes the following commitments related to the representation of products:</p> <p>(Tick all that apply)</p>	<p>a. All nutritional and health-benefit information and claims for marketing of food and beverage products should have a sound scientific basis</p> <p>b. Not to undermine the concept of healthy balanced diets</p> <p>c. Presenting products in the appropriate portion size and context</p> <p>d. Not to represent food products not intended to be substitutes for meals as such</p> <p>e. Copy, sound and visual presentations should accurately represent the material characteristics of the product featured</p>	<p>1.25</p> <p>1.25</p> <p>1.25</p> <p>1.25</p> <p>1.25</p>	<p>This indicator is based on the guidance from the ASCI and ICC framework as well as guidelines from the CCPA.</p> <p>The Advertising Standards Council of India (ASCI) has drawn up "<a href="#">The ASCI Code for Self-Regulation of Advertising Content in India (code)</a>", formulated with the goal to regulate the content of advertisements to ensure they do not offend generally accepted standards of public decency and are factual, intelligible, fair and responsible.</p> <p>ICC Framework for Responsible Food and Beverage Marketing</p>	<p>This indicator focuses on marketing. Anything related to on-pack advertising is covered in Category F on Labelling. Companies that are a member of ASCI (according to ASCI's website) are eligible to score for all answer options except for Answer Option F, which is not included in the ASCI Code, but is included in ICC Principles for marketing food products to children.</p> <p>The maximum score that can be reached is 10 points.</p>	Adapted from D1.2



		f. Not to use consumer taste or preference tests in a way that might imply statistical validity if there is none	1.25	Communications <a href="#">2012</a> sets forth how general principles of the ICC Advertising and Marketing Communications <a href="#">Code 2018</a> , (which governs all marketing communications, and includes separate sections on sales, promotion, sponsorship, direct marketing, digital interactive marketing and environmental marketing), is applied in the context of food and beverage marketing communications.		
		g. Not to undermine the role of parental care and guidance in ensuring proper food choices	1.25			
		h. Not to claim or imply endorsement by any Government Agency, professional body, and independent agency or individual in a particular profession in India	1.25			
		i. None of the above/ no information	0	The Indian Central Consumer Protection authority (CCPA) under the Department of Consumer Affairs has notified ' <a href="#">Guidelines for Prevention of Misleading Advertisements and Endorsements for Misleading Advertisements, 2022</a> ' with an objective to curb misleading advertisements and protect the consumers.a) All nutritional and health-benefit information and claims for food and beverage products should have a sound scientific basis (Article 6 of ICC**). And where claims or terminology used in marketing communications might reasonably be interpreted by a consumer as health or nutrition claims, they should be supported		



			<p>with appropriate scientific evidence (Article 3 of ICC**). Also similar to 1st and 2nd guideline in ASCI F&amp;B.</p> <p>b) Commits not to undermine the concept of healthy balanced diets, or the importance of a healthy active lifestyle (Article 17 of ICC**) //</p> <p>Advertisements should not disparage good dietary practice or the selection of options, such as fresh fruits and vegetables that accepted dietary opinion recommends should form part of the normal diet (Guideline 3 ASCI) and Advertisements should also not undermine the importance of healthy lifestyles or mislead as to the nutritive value of the food or beverage (guideline 5 ASCI)</p> <p>c) Commits to presenting products in the appropriate portion size and context (and not to condone or encourage excess consumption) (Article 1 of ICC**) //</p> <p>Advertisements should not encourage over- or excessive consumption or show inappropriately large portions of any food or beverage. It should reflect moderation in consumption and show portion</p>		
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				<p>sizes appropriate to the occasion or situation. (Guideline 4 ASCI)</p> <p>d) Commits not to represent food products not intended to be substitutes for meals as such (Article 5 of ICC**) // ASCI guideline 7: Advertisements for food or beverages unless nutritionally designed as such should not be promoted or portrayed as a meal replacement.</p> <p>e) Commits that copy, sound and visual presentations in marketing communications for food and beverage products should accurately represent the material characteristics of the product featured, such as taste, size, content nutrition or health benefits, and should not mislead consumers concerning any of those characteristics (Article 5 of ICC**) Link to ASCI, aligned with 8</p> <p>f) Commits not to use consumer taste or preference tests in a way that might imply statistical validity if there is none. Testimonials are based on well accepted and recognized opinion from experts (Article 6 of ICC**)</p>		
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				<p>g) Advertisement should not undermine the role of parental care and guidance in ensuring proper food choices are made by children. (Article 6 of ASCI)</p> <p>h) Advertisement for food and beverages should not claim or imply endorsement by any Government Agency, professional body, and independent agency or individual in a particular profession in India unless there is a prior consent, the claim is current and endorsement verifiable and agency body named.</p>		
<b>Marketing food and beverage products to children</b>						
D3	To which age range does the restriction in advertising apply?	<p>a. Children and teens below the age of 18</p> <p>b. Children and teens below the age of 16</p> <p>c. Children below the age of 12 or 13</p> <p>d. No / No information</p>	<p>10</p> <p>5</p> <p>2.5</p> <p>0</p>	<p>According to <a href="#">UNICEF</a>, in order to protect children up to the age of 18 years, as per the definition of a child under the Convention on the Rights of the Child, the marketing of unhealthy food and beverage products that children are exposed to, across all settings and media, needs to be restricted.</p> <p>ICC refers to children under the age of 12.</p>		Adapted from D2. 2.2
D4	Regarding food marketing techniques and materials aimed at children, does the	a. All guidelines are covered	10	The following documents form the basis for the assessment of responsible marketing to children and teens:	This indicator assesses whether the companies go beyond the mandated CCPA Guidelines for Prevention Of Misleading	Adapted from D2. 4



	company commit to the following:  (Tick all that apply)	b. Not to sponsor activities or materials activities popular with children in relation to food products	2	<p>- The 2010 World Health Organization (WHO) <a href="#">Set of Recommendations on the Marketing of Foods and Non-Alcoholic Beverages to Children</a>.</p> <p>- The 2018 UNICEF document <a href="#">A Child Rights-Based Approach to Food Marketing: A Guide for Policy Makers</a>, and:</p> <p>- the <a href="#">ICC Framework for Responsible Food and Beverage Marketing Communications</a></p> <p>The Indian Central Consumer Protection authority (CCPA) under the Department of Consumer Affairs has notified '<a href="#">Guidelines for Prevention of Misleading Advertisements and Endorsements for Misleading Advertisements, 2022</a>' with an objective to curb misleading advertisements and protect the consumers, including children. Penalties for violating the Guidelines are also clearly outlined. These guidelines in clause 8 on "Children targeted advertisements" also reference the answer options b to e from this indicator.</p>	Advertisements And Endorsements For Misleading Advertisements (2022), to include in their policies specific commitments on the materials and techniques they use to market their products to children aligned with the toolkit published by WHO and UNICEF on protecting children from harmful food marketing. The maximum score that can be reached is 10 points.	
		c. Not to use celebrities or influencers and other people with strong appeal to children in marketing of products	2			
		d. Not to use third-party or own fantasy and animation characters with a strong appeal to children in marketing of products	2			
		e. Not to depict children on packaging	2			
		f. Not to make use of promotional games, toys, vouchers, competitions etc. in its food products marketing to children	2			
		g. No/ no information	0			
D5	What percentage audience threshold does the company use to restrict its advertising on measured media to avoid	<25%	10	Companies can use audience thresholds to restrict their advertising on measured media to		Adapted from D2.6.1
		<30	5			
		<35%	2.5			



	inappropriately reaching children and/ or teens?	No audience threshold/ No information	0	<p>avoid inappropriately reaching children, including teens.</p> <p>The EU Pledge, a voluntary initiative to change marketing to children, cited an audience threshold of 35%. In 2021, the World Federation of Advertisers strengthened its commitment to the EU Pledge, reducing the audience threshold to 30%. See: <a href="https://eu-pledge.eu/wp-content/uploads/EU_Pledge_Strengthened_commitment_under_EU_Code_of_Conduct.pdf">https://eu-pledge.eu/wp-content/uploads/EU_Pledge_Strengthened_commitment_under_EU_Code_of_Conduct.pdf</a></p> <p>Industry best practice for audience thresholds is 25%. See: <a href="https://accesstonutrition.org/index/global-index-2021/category-d/">https://accesstonutrition.org/index/global-index-2021/category-d/</a></p>		
<b>Auditing and compliance with policy</b>						
D6	Does the company audit its compliance with its policy in India, including on marketing to children?	a. Independent external auditor unrelated to an industry association	10	To ensure compliance with responsible marketing commitments, it is important for companies to either appoint an independent external auditor to assess compliance with its policy, or take part in an auditing process of an external body (not industry association) it is a member of.	The first answer option 'the company appoints an independent external auditor' is only credited if a company commissions additional independent auditing to complement and industry association or pledge organization auditing, or if it commissions a comprehensive third party compliance audit on an individual basis.	Adapted from D3. 1
		b. An industry association or an industry association appointed third party auditor	5			
		c. Internal company audit	2.5			
		d. No audit / No information	0			
D7	How often is the audit undertaken?	Annually	10		If the company does not have a responsible marketing policy covering children, the top answer score cannot be selected.	Adapted from D3. 3




		Less frequently than annually	5		If the company does not have a responsible marketing policy covering children, the top answer score cannot be selected.	
		No audit/ no information	0			
D8	Does the company have a response mechanism to ensure corrective measures are taken regarding any non-compliance with its marketing policy in India?	Yes	10		The first answer option is only applicable in instances where a company implements a structural response mechanism to ensure corrective measures regarding non-compliance with its marketing policy.	Adapted from D3. 6
		No / no information	0			




## Category E: Supporting healthy diets and nutrition programs in the workforce (5%)

**Rationale:** Companies can support the nutritional wellbeing of their staff by implementing workforce nutrition programs, ensuring their employees have access to healthy foods at work, and providing nutrition education and nutrition-focused health checks. In addition, by supporting parent-friendly working practices and providing appropriate facilities for breastfeeding mothers at work, companies can ensure their employees' infants have the healthiest start in life. This not only demonstrates that the company takes responsibility for the wellbeing of its employees, but it can also bring significant returns on investment through productivity gains. Similar programs can also be developed for workers further up the company's supply chains, helping to improve livelihoods and thereby continuity of supply, among other benefits.

Nr.	Indicator question	Answer options		Additional information	Scoring notes	New/ Adapted from 2020?
Scope multiplier						
	To whom is the company's healthy food at work program available (across the whole company and all operations in India)?  (tick all that apply, a.1 and a2 are mutually exclusive, as are b1 and b2).	a.1 All/most office workers	0.5	It is important that these workforce nutrition elements are available for all employees, across all locations. This is especially the case for those working in production sites (e.g. factories/ processing), who are at greater risk of experiencing malnutrition than office workers. It is important that these workforce nutrition elements are available for all employees, across all locations. This includes those working in production (e.g. factories/processing).	For all/ some office workers and/ or production workers to be awarded (answer option a1 and b1), the company must show evidence of their workforce nutrition program being made available to at least 75% of their (respective) workforce. If it is made available to less than 75% for office/ production workers, answer options a2/b2 will be awarded.  Companies should submit evidence that shows availability of the program for both office workers as well as factory workers for selecting both options.  Only workers employed or contracted directly for the company are considered .	Adapted from E1.3
		a.2 Some office workers	0.25			
		b.1 All/ most production workers	0.5			
		b.2 Some production workers	0.25			
		c. No/ no information	0			
Healthy food at work						
E1	Does the company have a workforce nutrition program for employees	a. Yes, clearly defined program including measurable targets	10	Definition of <a href="#">Healthy Food at Work</a> from Workforce Nutrition Alliance:	For the top answer score, a company should show evidence of making deliberate efforts to increase employees' access to healthy and safe foods at	Adapted from E1.3





	in India that includes a focus on healthy food at work?	b. Yes, clearly defined program without measurable targets	5	“These are programs which focus on increasing employees’ access to healthy and safe foods at work. Employers may provide healthy food for free, with a subsidy, or at full cost to the employee. These programs change the food environment through healthier canteen meals (some include promotion alongside options), snack offerings, vending machine options, more balanced portion sizes. All of these shape people’s access to nutritious foods and encourage healthier choices.” In India, the Occupational Safety Health and Working conditions (OSHW) Code, 2020, states that in establishments with >100 workers, one or more canteens needs to be established. Further, the Factories Act, 1948 states that workers’ representation in canteen management is mandated; it is important that there is attention paid to the nutritional quality of canteen food and that this is made available to all employees.	work. The program in place has a clear goal and objective, consists of multiple elements (such as availability, accessibility, nutrition information and/ or worker engagement - see for example the WFNA scorecard) and there are measurable targets in place (quantifiable, or at least allow for measurable progress). Without specific targets in place, the second answer option is awarded. If there is only one very specific target available or a more ad-hoc example that is not clearly part of a deliberate policy, the third answer option will be rewarded.  For example, targets can include: the number/ percentage of healthy food items made available, or on the number of occasions that healthy food is made available, number of workers reached (output), or number of workers consuming nutritionally improved meals) (outcome). Find more examples in the <a href="#">WFNA Guidebook</a> page 32.  Evidence that could be submitted includes for example a project plan or policy document, an employee briefing, a canteen menu, and/or evaluation of the program.	
		c. Yes, some evidence of making healthy food available at work, but not part of a clear policy/ program	2.5			
		d. No/ no information	0			
Nutrition education						
E2	Does the company have a workforce nutrition program for employees	a. Yes, clearly defined program including measurable targets	10	Definition of a Nutrition Education program from Workforce Nutrition Alliance:	For the top answer score, a company should show evidence of the efforts it takes to increasing employees’ awareness of healthy and nutritious	New



<div><div><div><div></div><div>+</div></div></div><div><div></div><div></div><div></div></div></div>	in India that includes a focus on nutrition education?	b. Yes, clearly defined program without measurable targets	5	“ <a href="#">Nutrition education</a> programs aim to change the nutrition and/or lifestyle behaviors of employees through increasing employees' knowledge of beneficial health habits. Nutrition education may act on several levels, including: (1) changing attitudes towards a specific food behavior; (2) addressing normative beliefs (i.e. the perceived norm); (3) modifying beliefs about self-control and the ability to change. Interventions often work through groups with methods such cooperative menu planning, dissemination of educational materials, interactive information sessions and workshops; an alternative approach is one-to-one counselling.	foods. The program in place has a clear goal and objective, consists of multiple elements (such as availability, accessibility, and/ or worker engagement - see for example the WFNA scorecard) and there are measurable targets in place (quantifiable, or at least allow for measurable progress). Without specific targets in place, the second answer option is awarded. If there is only one very specific available or a more ad-hoc example that is not clearly part of a deliberate policy, the third answer option will be rewarded.  Targets can include for example on the type of information material or training offered, on how the program is developed, on number of workers reached (output), or improved knowledge or practices (outcome). Find more examples in the <a href="#">WFNA Guidebook</a> page 28.  Evidence that could be submitted includes for example a project plan or policy, an employee briefing, examples of education/ training, or evaluation of the program.	
		c. Yes, some evidence of nutrition education for workers, but not part of a clear policy/ program	2.5			
		d. No/ no information	0			
Nutrition-focused health checks						
<div><div><div><div></div><div>+</div></div></div><div><div></div><div></div><div></div></div></div>	Does the company have a program for employees in India that focuses on nutrition-focused health checks, including:	a. Yes, clearly defined program including measurable targets	10	Definition of Nutrition related health checks and follow-up from Workforce Nutrition Alliance: “ <a href="#">Nutrition-related health checks</a> are periodic one-to-one meetings with a health or nutrition professional to assess, and usually discuss, the employee's nutritional health. Health checks provide personalized data for each employee, giving them a	For the top answer score, a company should show evidence of the efforts it takes to ensure nutrition-focused health checks are available to its employees. The program in place has a clear goal and objective, consists of multiple elements (such as availability, accessibility, and/ or worker engagement - see for example the WFNA scorecard) and there are measurable targets in place (quantifiable, or at least allow for measurable progress). Without specific targets in place, the second answer option is awarded. If there is only	New
		b. Yes, clearly defined program without measurable targets	5			
		c. Yes, some relevant elements in place regarding health checks, but not part of a clear policy/ program	2.5			







		d. No/ no information	0	better understanding of their nutritional risk factors. These might include cholesterol and/or blood-pressure screenings, or weight monitoring and classification (for example using Body Mass Index (BMI) to assess whether an employee is underweight, overweight, or obese). Individual counselling can be coupled with health checks to help devise lifestyle change strategies and follow up counselling can support employees in tracking their progress towards nutrition-related goals.”	<p>one very specific available or a more ad-hoc example that is not clearly part of a deliberate policy, the third answer option will be rewarded.</p> <p>Targets can include for example the number of indicators measured that link to diet-related diseases (e.g., weight, BMI, blood pressure), frequency of healthy checks provided, number of workers with access to the program (output), or number of workers participating in the program (outcome). Find more examples in the <a href="#">WFNA Guidebook</a> page 21.</p> <p>Evidence that could be submitted includes for example a project plan or policy, an employee briefing, examples of education/ trainings, or evaluation of the program.</p>	
Evaluation						
E4 	Has the company evaluated the health impact of the workforce nutrition program(s) in India in the last three years?	a. Yes, measured at outcome-level, and evaluated by third party assessment	10	Monitoring of the workforce nutrition program, by collecting data and evaluating outcomes, can help to quantify the program's impact and make informed decisions about future improvements.	For the top answer option to be awarded, the company must show evidence of the evaluation of their workforce nutrition program measured at outcome-level (e.g. improved knowledge or practices) and evaluated by 3rd party assessment. If it concerns an internal assessment at outcome level, the second answer option is awarded. If the program is measured on output level (e.g. number of workers reached), the third answer option is awarded.	Adapted from E1.
		b. Yes, measured at outcome-level	5			
		c. Yes, measured at least at output-level	2.5			
		d. No/no information	0			
Breastfeeding support						
E5 	Does the company offer paid paternity leave/paid leave to the second caregiver?	a. Yes, 15 days or more	10	This question refers specifically to paternity leave. Paternity leave is defined by the ILO as “a leave period reserved for fathers in relation to childbirth or leave that		New
		b. Company shows some effort towards paternity leave	5			
		c. No/ no information	0			



			<p>can be used exclusively by fathers as paternity leave". It can also refer to the rights of a biological parent, adoptive parent, or a person acting in loco parentis. It is increasingly recognized that paternity leave can be beneficial for both new parents as well as the company.</p> <p>In India, federal and most state government employees are entitled to get 15 days of paternity leave. However, there is no formal policy dedicated paternity leave for employees. Some private sector companies in India have set out progressive policies of their own. For example, Zomato – an Indian based food-delivery company, has announced in 2019 in its paternity leave policy to offer 26 weeks paid parental leave to both men and women.</p> <p>The Maternity Benefit Act 2017 (Amendment) arranges leave up to 26 weeks for first-time pregnant women and 12 weeks for women with two or more children, therefore maternity leave is not an indicator question in this Index.</p>	
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<div>E6</div> <div></div>	Does the company offer the following arrangements to support breastfeeding mothers at work:  (Tick all that apply)	a. Private, hygienic, safe rooms to express breastmilk	3.33	Definition of ' <a href="#">workplace breastfeeding support</a> ' from the Workforce Nutrition Alliance: 'Workplace breastfeeding support includes programs or company policies that enable working mothers to breastfeed exclusively for six months and continually up to two years. Such programs can include respecting or exceeding national laws on duration of paid maternity leave (ensuring six months minimum); providing an appropriate place and time to express/pump milk during work hours; and providing options for working mothers such as on-site childcare and flexible work schedules. Programs can also include awareness-raising or nutrition education campaigns for mothers and co-workers on the importance of breastfeeding. Breastfeeding support is sometimes referred to as lactation support, by which we refer to the same.'	Examples of evidence can include an (internal) policy document or employee handbook, documentation of the number of breastfeeding facilities, and pictures of breastfeeding rooms as supporting evidence.  In the Social Security Code 2020 Section 66, it is stated: " 66. Every woman delivered of a child who returns to duty after such delivery shall, in addition to the interval for rest allowed to her, be allowed in the course of her daily work two breaks of such duration as may be prescribed by the Central Government, for nursing the child until the child attains the age of fifteen months". Therefore, intermittent breaks is not scored in this question.	Adapted from E2.3
		b. Refrigerators to store breastmilk	3.33			
		c. Other flexible working arrangements to support breastfeeding mothers	3.33			
		d. No/no information	0			
Supply chain workers						
E7	Does the company have program(s) in place to improve the health and nutrition of workers across the food value	a. Yes, for more than three sites	10	Supply chain workers, especially those involved in the production of the key commodity ingredients of a company's products, are often at high risk of experiencing	'Supply chain workers' refer to workers that are not directly employed/contracted by the company, who produce or process key ingredients for the company's products. This may include farmers working on estates (permanently or seasonally) and	Adapted from E1. 1.2
		b. Yes, for one or two sites only	5			



chains it is involved in, that are not directly employed by the company, which includes healthy food at work, nutrition-focused health checks, nutrition education and/ or supporting breastfeeding mothers?	c. No/no information	0	<p>malnutrition: in India, <a href="#">21% of agricultural workers are underweight, costing the sector 2.3% of its value</a>. Poor diets have a <a href="#">direct impact on work output and supplier resilience, causing vicious cycle of poverty among families and communities</a>. Buyer companies therefore have a social responsibility and strong business case to invest in addressing malnutrition among their indirect supply chain workers.</p> <p>More information about the benefits of such programs and the practical steps involved to make them a reality can be found <a href="#">here</a>: <a href="https://accesstonutrition.org/app/uploads/2021/12/WFN-Discussion-Paper-Complete-Draft-5.clean_final_.pdf">https://accesstonutrition.org/app/uploads/2021/12/WFN-Discussion-Paper-Complete-Draft-5.clean_final_.pdf</a></p>	<p>smallholder farmers, and might be sourced from indirectly via intermediaries, such as large-scale traders, processors, and/or distributors. For the purposes of this Index, only Indian supply chains are considered.</p> <p>Interventions could take a wide range of forms, broadly falling within the four key workforce nutrition pillars: healthy food at work (in this context, relating to addressing availability, access, and affordability), nutrition education and behavioral change, breastfeeding support, and nutrition-related health check-ups.</p> <p>Also relevant are living income-related interventions. However, for these to be considered, the project/program must explicitly address nutrition in some way, and involve pathways to better nutritional outcomes. This is because increases in income do not always translate into better nutritional outcomes.</p>	
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## Category F: Product Labeling & nutritional information online (5%)

**Rationale:** Companies can help empower consumers to select healthier products that support healthy diets by providing them with accurate, easily understandable information about the nutritional composition of all products they sell, both in stores and online. As many elements of back-of-pack labeling and health and nutrition claims are regulated in India, this section assesses' practices on front-of-pack labels, online information, and other ways of providing reliable and transparent information to consumers.

Nr.	Indicator question	Answer options	Additional information	Scoring notes	New/Adapted from 2020?
<b>Commitment for front-of-pack labeling</b>					
F1	How does the company provide information on the front of pack label (FOP)?	a. In an interpretative format, providing an indication of how healthy the product is, rather than just numeric information	10	Interpretative format refers to using colors or symbols or other graphics to help consumers to understand the nutritional information displayed on the label.	Companies should be able to show evidence either in the public domain or under NDA, outlining labeling guidelines or a policy for their FOP.  Interpretive labeling should be informed by an NPM, preferably government endorsed, (see category B3). Numeric information should follow RDA recommendations.
		b. Numeric information only, but showing % of recommended dietary allowance, for the majority of the company's relevant portfolio	7.5	On September 13, 2022, FSSAI issued draft notification <a href="#">F. No. Std./SP-08/T(FoPNL-N-01)</a> , communicating amendments to the Food Safety and Standards (Labeling and Display) Regulations (2020), that propose an "Indian Nutrition Rating" (INR) for front-of-package labelling, modelled on the health star-rating system. Since INR is not yet in effect, this is not considered for this Index.	
		c. Numeric information only, but showing % of recommended dietary allowance, for only part of the company's relevant portfolio	5		
		d. Numeric information on levels of key nutrients, but not showing % recommended dietary allowance	2.5	Recommended Dietary Allowance (RDA) are evidence-based recommendations for levels of intake of essential nutrients. The latest <a href="#">FSSAI</a> RDA requirements will come into force from July 1, 2023, setting new	




		e. No/no information	0	recommendations for: energy, protein. Fats and oils, fiber, carbohydrates, minerals, vitamins, and water intake.		
F2	Does the company clearly display nutritional information online, as carried on packs?	a. Comprehensive information, for all/most products	10	<p>Evidence of clearly displayed nutritional information online can include:</p> <ol style="list-style-type: none"> <li>1) Clear images of front and back of products, with information visible and legible to the viewer.</li> <li>2) Tables displayed on product pages, showing nutritional information that would be visible on the FOP and BOP labels of products sold to consumers.</li> </ol> <p>Visual evidence can be supported with a written company policy or guideline evidencing that nutritional information is shown online across whole product portfolio.</p>	<p>Front and/or back of pack nutritional information should be visible for all or some products on companies' public domain.</p> <p>This can either be in the form of written text or displayed as labels on the product image.</p> <p>A written policy or document evidencing guidelines for nutritional information to be displayed across all/some of product portfolios can be used as supporting evidence to a random check on company websites.</p>	Adapted from F1.5
		b. Comprehensive information for some products / Limited information, for all products.	5			
		c. Limited information, for some products	2.5			
		d. No/ no information	0			
F3	Does the company make it possible for external parties to find healthier varieties on their website?	a. Yes, easy to find healthier varieties on the company's public domain	10	Companies' websites can guide consumers to healthier product varieties in a number of ways.	<p>To receive the top score, evidence of a dedicated section, webpage, or filter function by healthy', should be found on the company's public domain.</p> <p>To receive top answer score, the company should have a clear definition of "healthy', as defined by an internal or (inter) nationally recognized government endorsed NPM (e.g., HSR, see also Category B3).</p>	New
		b. Some effort, but not easy to find and/or unclear how company determines the healthiness of products shown	5			
		c. No/no information	0			
		d. Not Applicable				



## Category G: Policy engagement (5%)

**Rationale:** Companies can have a significant impact on consumers' diets by influencing policy decisions relating to nutrition and public health (such as sugar/fat taxes, mandatory FOP labelling requirements, mandatory fortification, and restrictions on marketing to children). Companies can also have influence through the industry bodies and trade associations which engage on their behalf. Given the prospect that such engagements could impact policy contrary to the public health interest, it is essential that companies are open and transparent about their positions on key nutrition policies, their engagements with government officials/policymakers, and their membership of organizations that engage on their behalf.

Nr.	Indicator question	Answer options & score	Additional information	Scoring notes	New/Adapted from 2020?
Internal controls and management systems for policy engagement					
G1 	Does the company have a clear policy/code of conduct setting out rules and expectations for individuals engaging with policymakers/government officials to influence nutrition related policy decisions on behalf of the company?	a. Yes, which clearly also applies to third-parties acting on behalf of the company	10	<p>When representing the company's interests during interactions with policymakers with the intent to influence policymakers on nutrition-related policy decisions, it is essential that individuals conduct themselves responsibly, identify themselves and their purposes clearly, and present honest, evidence-based, and valid information in order to not mislead policymakers. It is therefore important that companies have a clear code of conduct in place for staff who engage with policymakers and third-parties acting on the company's behalf.</p> <p>This is especially the case since there is no legal framework covering private entities engaging with policymakers in order to influence policy outcomes in India beyond anti-bribery and corruption laws. The latter require</p>	<p>To be credited for the first two answer options, the policy/code of conduct must be a clear document laying out rules and expectations for those engaging with policymakers on behalf of the company. It could be accompanied by general commitments by the company with respect to influencing policymakers. Examples can be found <a href="#">here</a> and <a href="#">here</a>.</p> <p>A clear commitment not to engage in lobbying should also be credited.</p> <p>"Third-parties" refer to separate entities contracted to undertake policy engagement activities, such as public affairs/public relations agencies, law firms, and dedicated lobbying consultancies.</p>
		b. Yes, for company staff only	5		
		c. No/ no information	0		



				companies to have anti-bribery and corruption policies, processes in place to train employees and ensure their understanding, audits of compliance, and have corresponding whistleblowing mechanisms.		
G2	Does the company have the following systems in place to manage its engagement with policymakers/government bodies in India:  (Tick all that apply)	a. Board oversight of company's political engagement in India	3.33	Board oversight of policy positions, influencing activities, and trade association memberships is an essential process for companies to engage with policymakers 'responsibly', both in terms of accountability and consistency.	A maximum of 10 points is achievable.  For answer option a., this could include: - Policy positions - Political engagement policy/code of conduct - Engagement activities - Trade association memberships  For answer option c., this could include evaluation mechanisms, cooling off periods, specific restrictions on activities.	New
		b. Clear internal approval procedures for staff to engage with policymakers on policy matters	3.33			
		c. A clear approach for dealing with the hiring of former government officials/policymakers	3.33	While political/regulatory matters affect the entire business, misguided political engagement can also represent significant risks for the company, especially reputationally and for the achievement of long-term goals. This is especially the case if its staff or trade associations advocate for policy positions that are inconsistent with the company's position. This is an <a href="#">increasing concern</a> for the company's key stakeholders, including shareholders, employees, and customers.		
		d. No/no information	0			
Transparency about engagement with policymakers						
G3	Does the company publicly disclose its policy position on the following nutrition-	a. Fiscal measures to address obesity (e.g. the 'Fat Tax', beverage 'sin tax')	2.5	Each of these policy measures is currently (or has recently been) under consideration in India: each have the aim of improving Indian consumers' diets, but would also significantly	A maximum of 10 points is achievable.  Only statements made clearly on the company's own domain will be credited: if it is a third-party source, it must be hyperlinked from the	Adapted from G1.4
		b. Mandatory Front-of-Pack labelling systems	2.5			





	related public health policies:  (Tick all that apply)	c. Restrictions on marketing/advertising unhealthy products to children	2.5	impact the activities of food and beverage manufacturers in India.  By being clear and transparent about its stance on these policy topics, the company can be held accountable by its stakeholders. Moreover, it can help to maintain alignment across its political engagement activities, including via trade associations and other third parties, ensuring the company is only supporting one consistent position.	company's domain. For example, submissions to policy consultations are relevant, if it is public and accessible via the company's domain.  The company's stance on the proposed policy must be clear and as specific as possible. A company may oppose a policy altogether (e.g. stating that they do not think it is effective), state that they only support it under certain conditions, or state support for one option over another (e.g. FOP labelling system). Vague statements on these policy topics are not credited.  If a company publicly states that it does not engage on these topics, credit can be granted.  Position statements on the company's global domain (i.e. not India-specific) but which are clearly company-wide (and not specific to another market) can be credited.	
		d. Mandatory fortification of packaged food and beverages	2.5			
		f. Other nutrition-related policy measures	2.5			
		g. No/no information	0			
G4	Does the company disclose information about its trade association memberships in India?	a. Comprehensive list of memberships, including Board seats held (if any)	10	Disclosing trade association memberships is also essential for transparency, given the extent to which they engage with policymakers on behalf of companies and seek to influence policy decisions. In addition, companies can indicate the relative importance of certain trade associations by noting which it holds Board seats on.	Trade association disclosure must be India-specific: general lists of international trade associations is not considered sufficient.  The top answer option (a.) is credited if the company clearly states that the list of trade associations disclosed is complete. Without specifying this, or stating only 'some' or 'key' trade associations, the second or third answer option is selected (b.1., b.2. or c.).  For answer options b.1., b.2. and c., the company must clearly indicate which trade associations in India the company's executives hold Board seats on in the same page as its trade association disclosure. Disclosure on the trade associations'	Adapted from G1.3
		b.1. Comprehensive list of memberships, without disclosure of Board seats held	5			
		b.2. Partial list of memberships, including Board seats held (if any)	5			
		c. Partial list of memberships, without disclosure of Board seats held	2.5			
		d. No/ no information	0			



					websites or in the Executive biographies is not sufficient for credit.	
G5	Does the company make political donations in India and disclose, on its own domain, the amounts spent?	a. Clear statement that no political donations are made	0	<p>Donations to political parties and candidates represent another key channel of influence companies can have over policymaking. In India, there are no limits to corporate donations, but any donations over Rs 20,000 (\$290) are obliged to be reported to the Election Commission of India (ECI).</p> <p>, It is considered best practice for companies to (also) disclose their political spending on their own domains, to better enable scrutiny from stakeholders and demonstrate their commitment to transparency and accountability.</p>		New
		b. List of recipients and specific amounts	0			
		c. Summary of expenditures only / Hyperlink to ECI database only	0			
		d. No information	0			



## Additional Informational Indicators: Sustainability & Food Systems Transformation

**Rationale:** Sustainability is a multifaceted issue, in which the food production system and our diets play a crucial role. For food system transformation, sustainable healthy diets need to be considered. Sustainable Healthy Diets are those that promote all dimensions of individuals' health and wellbeing; have low environmental pressure and impact; are accessible, affordable, safe and equitable; and are culturally acceptable; for current and future generations. Sustainable food production plays a crucial role. Food and beverage manufacturers can take this into account by having attention for sustainability in their nutrition policies, covering reducing of greenhouse gas emissions, reducing food loss and waste across its own operations and supply chains, and transitioning to sustainable forms of packaging. ATNI follows the World Benchmarking Alliance (WBA) Food and Agriculture Benchmark for these indicators to ensure synergy in work.

Nr.	Indicator question	Answer options & score		Additional information	Scoring notes	New/Adapted from 2020?
1	Is the company is reducing its scope 1 and 2 greenhouse gas (GHG) emissions in line with a 1.5°C trajectory in India?  (tick all that apply)	a. The company discloses quantitative reductions for its scope 1 and 2 emissions.	2.5	Around a quarter of global GHG emissions are caused by land clearing, crop production and fertilization, with animal-based foods contributing 75% to that figure (IPBES, 2019). Without significant adjustments to agricultural practices, GHG emissions from agriculture are likely to increase 15-20% by 2050 (WEF, 2020). This indicator is aligned with the World Benchmarking Alliance (WBA) Food and Agriculture Benchmark, and the SBTi's interim target to reduce value chain GHG emissions by 50% by 2030 and by 90-95% by 2050, in accordance with sectoral ambitions by 2030. (SDGs 7 and 13).	The maximum score for this indicator is 10 points.  ATNI follows the World Benchmarking Alliance (WBA) Food and Agriculture Benchmark, full scoring notes for the assessment will be shared when this Benchmark is published.	New
		b. The company has targets to reduce its scope 1 and 2 emissions	2.5			
		c. The company reports progress against its scope 1 and 2 emissions reduction targets.	2.5			
		d. The company's scope 1 and 2 emissions reduction targets are aligned with a 1.5°C trajectory	2.5			
		e. No/ no information	0			
2	Is the company is reducing its scope 3 GHG emissions,	a. The company discloses only some categories of its scope 3 emissions.	2	This indicator is aligned with the WBA Food and Agriculture Benchmark.	The maximum score for this indicator is 10 points.	New



	in line with a 1.5°C trajectory in India?  (tick all that apply)	b. The company discloses quantitative reductions for its scope 3 emissions. c. The company has targets to reduce its scope 3 emissions d. The company reports progress against its 3 emissions reduction targets. e. The company's scope 3 emissions reduction targets are aligned with a 1.5°C trajectory f. No/ no information	 2 2 2 0	Of the 2019 global anthropogenic emissions, approximately 31% came from agri-food systems – with the majority of emissions from agricultural land, followed by pre- and post-production processes and land-use change (FAO, 2021). It is estimated that about 40% of global GHG emissions are driven, or influenced, by companies through their purchases and the products they sell (CDP, 2018). (SDGs 7 and 13)	ATNI follows the World Benchmarking Alliance (WBA) Food and Agriculture Benchmark, full scoring notes for the assessment will be shared when this Benchmark is published.	
3	Is the company reducing food loss and waste (FLW) across its own operations and supply chain in India?  (tick all that apply)	a. The company demonstrates that it is measuring FLW across its own operations. b. The company provides quantitative evidence of reducing FLW across its own operations. c. The company has a target to reduce FLW across its own operations and reports progress against it d. The company's target across its own operations is aligned with the SDG 12.3 goal of reducing FLW by 50% by 2030.	2 2 2 2	This indicator is aligned with the WBA Food and Agriculture Benchmark. Recent reports from WWF (2021) reveal that around 40% (2.5 billion tons) of food grown is wasted each year, with around 1.2 billion tons of food lost on farms alone during, around and after harvest. This level of inefficiency has significant environmental and social impacts such as increasing food insecurity and water use. Furthermore, emissions associated with food loss and waste (FLW) are estimated to account for approximately 8-10% of global greenhouse gas emissions (UNEP, 2021). (SDGs 2 and 12; specifically, SDG target 12.3 aims to halve FLW globally by 2030)	The maximum score for this indicator is 10 points.  ATNI follows the World Benchmarking Alliance (WBA) Food and Agriculture Benchmark, full scoring notes for the assessment will be shared when this Benchmark is published.	Adapted from A2.4



		e. The company provides evidence of activities to collaborate with value chain partners to prevent FLW from being generated.	2			
		f. No/ no information	0			
4	Is the company reducing its plastic use and transitioning to sustainable forms of packaging in India?  (tick all that apply)	a. The company provides <b>qualitative</b> evidence of reducing plastic use and transitioning to more sustainable forms of packaging.	2	This indicator is aligned with the WBA Food and Agriculture Benchmark. Although the exact amount is hard to assess, approximately 75-199 million tons of plastic are estimated to be in the oceans and account for 85% of all marine litter. Moreover, emissions of plastic waste into aquatic ecosystems are projected to triple by 2040 (UNEP, 2021a). As major polluters of natural ecosystems, plastics are heavily associated with toxins and microparticles disrupting soils, waterways, oceans and human food chains. (SDGs 12 and 14). More sustainable forms of packaging include, but are not limited to, reusable, recyclable and compostable packaging.	The maximum score for this indicator is 10 points.  ATNI follows the World Benchmarking Alliance (WBA) Food and Agriculture Benchmark, full scoring notes for the assessment will be shared when this Benchmark is published.	New
		b. The company provides <b>quantitative</b> evidence of reducing plastic use and transitioning to more sustainable forms of packaging.	2			
		c. The company has targets for one or more of the following and reports progress against it: (i) reduction in percentage of overall plastic use, (ii) reduction in percentage of virgin plastic use, (iii) increase in the proportion of reusable or refillable packaging.	2			
		d. The company provides evidence that it has achieved 100% sustainable packaging across its operations.	2			
		e. The company works with value chain partners to reduce plastic use and transition to sustainable forms of packaging.	2			
		f. No/ no information	0			

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