

CODE OF CONDUCT & ETHICS POLICY

ACCESS TO NUTRITION
FOUNDATION

November 2024

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1. About the Access to Nutrition Foundation (ATNF)

ATNF is a global foundation actively challenging the food industry, investors, and policymakers to shape healthier food systems. We analyse and translate data into actionable insights, driving partnerships and innovations for market transformation, ensuring access to nutritious and sustainable food for all.

Since launching our first Global Index in 2013, ATNF has benchmarked the world's largest food and beverage manufacturers and worked with them to improve their performance to accelerate access to affordable, nutritious food, particularly for vulnerable populations.

Our goal is to ensure markets provide access to nutritious and affordable foods, so that by 2030, at least half of food and beverage companies' sales come from healthier products that contribute to healthy, sustainable diets for everyone, especially the most vulnerable in society. This is critical as nutritious, affordable diets support physical and mental development, build resilient societies, and reduce diet-related non-communicable diseases.

We produce high-quality research and accountability tools to drive market transformation. We publish global and country-specific indexes, conduct research to monitor industry action and understand food environment and support increased alignment around nutrition accountability tools. Based on our new theory of change, we increasingly leverage our research into catalysing market change through actions, partnerships, and research.

To maximise our impact, we tailor our work to meet the needs of responsible investors, policymakers, and consumer groups. We contribute to, and convene, key debates shaping the future of healthy diets. Building strong alliances and engaging stakeholders are central to our mission, as we continue to expand our network to share knowledge and promote access to nutritious food for all.

1.1 Access to Nutrition Foundation Mission

We improve market performance by driving key actors in the food system – starting with industry – to accelerate access to affordable nutritious foods for all, especially vulnerable consumers, in a sustainable way.

We develop, deliver and translate data-driven tools and strategies that catalyse market change for nutrition.

1.1 Key Guiding Principles

ATNF approaches its tasks and works with others based on the following guiding principles:

- **Not-for-profit:** ATNF acts for the public good and all funds are employed in the pursuit of its mission.
- **Independence:** independence of governance, funding and perspective are essential to the integrity and credibility of ATNF and enables the realization of impartiality towards all stakeholders.
- **Transparency:** transparency of management, activities, methodology and findings supports public trust and accountability.
- **Respect:** respect for the mission of ATNF aligns with respect for the process of fairly representing the collective view of society's expectations of F&B companies and respect for the views of all stakeholders.

- **Collaboration:** ATNF collaborates with other organizations to avoid overlap and duplication of effort, where there are shared values, common aims, and activities are for the good of society.
- **Affirmation:** ATNF acknowledges the positive progress and efforts of companies towards access to F&B practices.
- **Inclusivity:** ATNF works from an inclusive perspective towards all belief, culture, gender, race, ethnicity, and national and regional considerations.
- **Human rights:** ATNF respects universal human rights.

1.2 Key Operating Principles

ATNF key operating principles include:

- **Decision-making:** is transparent, evidence-based and strategic, for the good of the entire organization. Everyone understands how and why decisions are made.
- **Staff:** ATNF strives to have the right number of Staff in the right positions at the right time; and every position has clear accountability, responsibility and authority. Technical and managerial expertise/functions do not have to reside in the same person.
- **Quality Standards:** ATNF is committed to establishing and meeting realistic high-quality standards for its projects, and to developing and implementing the monitoring and evaluation systems necessary to monitor and ensure these standards.
- **Respect for the law:** ATNF is knowledgeable of and complies with all laws, regulations and applicable international conventions. Staff members must comply and abide by all applicable laws and regulations.

2. Purpose of the Code of Conduct & Ethics Policy

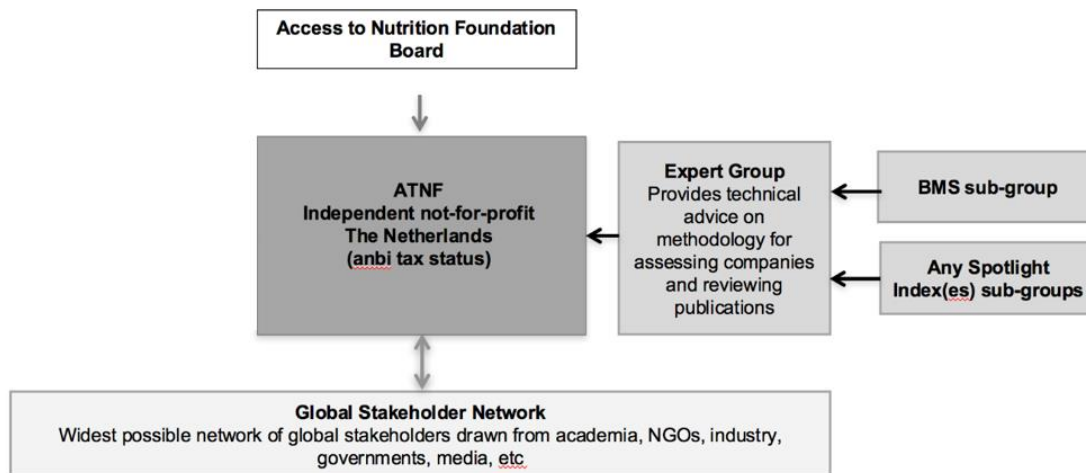
This document serves to set out the fundamental principles and standards that ATNF strives to maintain, and as a guide to the actions and decisions of all those working with and for the ATNF.

The Code of Conduct & Ethics Policy applies to all ATNF's Staff, board members, consultants and other stakeholders who have a contractual relationship with ATNF.

Key principles of the Code of Conduct & Ethics Policy will be incorporated in Terms of Reference of the Expert Group members and in contracts with service providers.

3. Governance

ATNF Governance and advisory structure



3.1 Board of Directors

ATNF is governed by a Board of Directors according to Dutch law. The Board comprises of a number of members with a wide variety of backgrounds and skills. None is currently employed by or advising a food and beverage manufacturer. This ensures that ATNF benefits from the essential experience of those who have worked in the industry but can maintain its independence from industry.

ATNF's Board is responsible for all its acts and policies. Among other things, the Board:

- Ensures that ATNF has the capacity to carry out its work effectively;
- Ensures that the resources of ATNF are responsibly and prudently managed;
- Ensures that ATNF conducts all its transactions and dealings with integrity and honesty;
- Ensures that ATNF carries out its mission in a transparent and professional way;
- Ensures that ATNF incorporates into its policies, as appropriate, current knowledge and thinking from all stakeholders, including NGOs, governmental bodies, consultants, academics, investors and the corporate sector;
- Carefully evaluates all such inputs in order to reach balanced conclusions;
- Ensures that ATNF withstands undue outside pressures to adjust the ATNF's methodology, measurements or publication;
- Maintains a Conflict of Interest Policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal or other means;
- Ensures that its members have the requisite skills and experience to carry out their duties and that all members understand and fulfil their governance duties acting for the benefit of ATNF and its purpose;
- Is responsible for a regular review of the performance of the Executive Director and ensures that the compensation of the Executive Director is reasonable and appropriate;
- Ensures that the Executive Director and appropriate Staff members provide the Board with timely and comprehensive information so that the Board can effectively carry out its duties;
- Ensures that ATNF promotes working relationships with Board members, Expert Group members and Staff, that are based on mutual respect, fairness and openness;
- Ensures that ATNF is fair and inclusive in its hiring and promotion policies and practices for all

- Board, Expert Group and Staff positions;
- Ensures that policies of ATNF are in writing, clearly articulated and officially adopted.

3.2 Expert Group

ATNF's Board and Staff are guided on ATNF's methodology development by an Expert Group (EG) comprised of international nutrition experts.

The mandate of the Expert Group is to:

- Provide input on the company assessment methodology, including the broad categories of criteria, individual criteria, indicators, the scoring and weighting system, and presentation of the final results;
- Review and provide advice on input received from a broad stakeholder network on elements of the draft methodology;
- Advise on the final framework and methodology for assessing companies;
- Broadly act as an advisor and sounding Board for ATNF Staff on the methodology;
- Proactively alert ATNF Staff to opportunities and risks around the proposed methodology, and suggest means of exploiting the opportunities and mitigating the risks;
- Provide advice on other issues that may emerge during the methodology revision, asked and unasked;
- Review reports and/or other publications of ATNF.

The members of the EG serve in their personal capacities and in an advisory role. As such, the scope and content of ATNF do not necessarily reflect their views or the views of their institutions.

4 Human Rights

ATNF, within the framework of internationally recognized human rights, the international human rights obligations of the countries in which ATNF operates as well as relevant domestic laws and regulations:

- Respects human rights, avoids infringing of the human rights of others and addresses adverse human rights impacts with which ATNF is involved;
- Carries out human rights due diligence as appropriate to the size of ATNF, the nature and context of operations and the severity of the risks of adverse human rights impacts;
- Provides for or co-operates through legitimate processes in the remediation of adverse human rights impacts where identified that ATNF has caused or contributed to these impacts.

5 Personal and Professional Integrity

5.1 Transparency

In addition to the human rights principles, ATNF strives to provide a pleasant work environment that is harmonious and treats employees fairly, with dignity and respect. ATNF believes that ideas flourish in an atmosphere of free and open communication where employees can discuss their ideas or problems with their supervisors or other officers of ATNF without fear of reprisal. ATNF encourages employees with a work concern to discuss them with their supervisor/manager first and if needed the Executive Director. Managers have a special duty to report concerns as well as to take prompt and appropriate action in response to the issues brought to their attention by their colleagues. Even if the problem seems

insignificant, ATNF wants employees to speak up in hopes of finding a solution before the problem becomes serious or irreconcilable.

ATNF has a Whistleblower policy and has appointed a Compliance Officer, see chapter 7 for more information. This policy applies to all employees, Board members, and other stakeholders who have a contractual relationship with ATNF.

5.2 Gifts and Entertainment

ATNF's employees and any members of his/her immediate or extended family may not accept, offer or give gifts, entertainment, services, loans, promises of future employment or other benefits (referred to as "gifts") having more than nominal value (i.e., greater than €75 in fair market value in the US or Europe, or the comparable value within the specific economic context of each international location where ATNF is present) from or to existing or potential funders, partners, suppliers, employees or others. If a gift exceeds €75 and cultural sensitivities are such that non-acceptance is not a viable option, the staff person accepting the gift should either share it with the rest of the office and/or donate it to a charity. Regardless of the monetary value, ATNF's employees must not give or accept gifts that constitute, or could reasonably be perceived as constituting, unfair business inducements that would violate laws, regulations or policies of ATNF or its donors, or would cause embarrassment to or reflect negatively on ATNF's reputation. Gifts and entertainment paid for by Food & Beverage ('F&B') companies, F&B industry associations, manufacturers, BMS manufacturers, retailers, and general processors are strictly prohibited. In case of doubt, employees should consult the Executive Director. ATNF also has additional rules laid down in its Anti-Bribery policy and Gift Policy. These policies apply to all employees, Board members, and other stakeholders who have a contractual relationship with ATNF.

5.3 Alcohol and Substance Abuse

ATNF is an alcohol and drug-free workplace, and our employees have a duty to perform their jobs in a safe and conscientious manner. It is ATNF's strict policy that all employees, Board members, consultants, and other stakeholders who have a contractual relationship with ATNF are free from the effects of drugs, alcohol or other substances (which can impair performance and reflect negatively on ATNF) whenever at work. Violation of this obligation may, at the discretion of the management of ATNF, be punished with a dismissal or immediate dismissal.

5.4 Harassment, Discrimination and Violence in the Workplace

ATNF endeavors to respect the culture, structures and customs of the communities and countries where it works. ATNF is committed to maintaining congenial work environments in which all individuals are treated with respect and dignity. ATNF employees, Board members, consultants and other stakeholders who have a contractual relationship with ATNF are expected to maintain a productive work environment, free from unreasonable interference, intimidation, harassment or disruption of routine business. Every member of the ATNF community has the right to work in a professional atmosphere that promotes equal opportunities and prohibits discriminatory practices, including harassment.

Harassment or discrimination can be based on many personal characteristics including race, color, religion, creed, national origin, citizenship status, age, sexual orientation, marital status, sex, HIV status or physical or mental disability. ATNF employees, Board members, consultants and other stakeholders who have a contractual relationship with ATNF are responsible for preventing all forms of harassment. Supervisors must ensure that all employees reporting to them are free from all forms of harassment from peers and those in more senior positions. Harassment of any kind is contrary to ATNF policy and will not

be tolerated and ATNF will take disciplinary measures if employees, Board members, consultants and other stakeholders who have a contractual relationship with ATNF act in violation of this obligation. In the interest of the entire staff, ATNF's employees, Board members, consultants and other stakeholders who have a contractual relationship with ATNF must demonstrate positive behavior that benefits ATNF and serves the needs of staff members and others who have a contractual relationship with ATNF. Any conduct that discredits ATNF or is offensive to colleagues, donors, suppliers or visitors, will not be tolerated.

6 Reporting Violations

The Code addresses ATNF's open-door policy and suggests that all personnel and other stakeholders who have a contractual relationship with ATNF share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. Supervisors are required to report any violation or suspected violation of law, the Code or any other adopted policy of ATNF to the Executive Director. If the issue is not resolved properly the supervisor will report to ATNF's Board-appointed Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. In the case of any violation or suspected violation of law, the Code or any other adopted policy of ATNF, or if someone is not satisfied or uncomfortable with following ATNF's open door policy, ATNF's Compliance Officer should be contacted directly.

7 Compliance Officer

The Board appoints a Compliance Officer within the Board for a two-year term, by voting. The Compliance Officer is responsible for administering the Whistleblower Policy and investigating and resolving all reported complaints. This includes clauses around safeguarding and allegations concerning any violation or suspected violation of law, the Code or any other ATNF policy and, at his or her discretion, shall advise the Chairman or the Executive Director.

There are two ways to contact the ATNF Compliance Officer, Mr. Frank Wagemans: a) via email at fajwagemans@gmail.com or b) should you prefer your suspicion or grievance to remain anonymous, through an unsigned letter, C/o Compliance Officer, ATNF, Arthur van Schendelstraat 650, 3511 MJ Utrecht.

8 Conflicts of Interest

ATNF is committed to the highest levels of integrity. Staff, Board members, consultants, and other stakeholders with a contractual relationship with ATNF are expected to conduct their relationships with each other, ATNF, and outside organizations with objectivity and honesty. The general rule is that ATNF staff must avoid and disclose ethical, legal, financial, or other conflicts of interest involving ATNF, and remove themselves from decision-making authority in any conflict situation involving ATNF.

The Conflict of Interest Policy is intended to supplement but not replace any applicable laws, rules or regulations governing conflicts of interest applicable to non-profit and charitable corporations. Further details are available in ATNF's Conflict of Interest Policy.

9 Corruption and Bribery

The general rule is that all ATNF staff members, Board members and all those acting for or on ATNF's behalf, are strictly prohibited from offering, paying, soliciting or accepting bribes or kickbacks, including

facilitation payments. Third parties, contractors, agents, representatives and intermediaries who act on behalf of the ATNF must comply with ATNF's Anti-Bribery Policy. This is incorporated in their contracts. Further information is provided in the ATNF Anti-Bribery Policy.

10 Confidentiality

The performance of ATNF's work involves information that is proprietary and confidential. Every staff, Board member, consultant and other stakeholders who have a contractual relationship with ATNF has the duty to maintain the confidentiality of proprietary business information they receive during their professional activities if such disclosure is likely to harm the employer, Board members or another staff member. All ATNF Staff Board member, consultant and other stakeholders who have a contractual relationship with ATNF will exercise complete discretion regarding all matters of official business. They may not communicate any information known to them by reason of their position that has not been made public, except as may be necessary in the course of their duties or by authorization of the Executive Director.

Confidential information includes, but is not limited to, any document marked "confidential": mail in a sealed envelope and/or marked "confidential": any document related to project design and development, including budgets, log-frames and strategies; and any document concerning the treatment of staff members, including employment contracts, administrative letters, contract amendments, salary statements, payroll documents and disciplinary actions. Information marked by the food and beverage companies as under a Non-Disclosure Agreement or "confidential" must be considered as confidential.

11 Compliance with the Code of Conduct & Ethics Policy

11.1 Responsibilities

All staff, Board members, consultants and other stakeholders who have a contractual relationship with ATNF must be aware of and understand the provisions of this Code as well as other applicable ATNF policies, including those specifically identified in this Code. Failure to comply with the Code and those policies may result in disciplinary action up to and including termination of employment and may also impact your performance rating.

11.2 Annual Attestation of Staff members

All Staff and Board members are required as a condition of employment to complete the attestation provided by the employer on an annual basis.

12 Distribution of the Code of Conduct and Ethics Policy

A copy of this Code of Conduct & Ethics Policy will be provided to all Board members, consultants, employees, and any stakeholders in a contractual relationship with ATNF. The policy will also be shared with all ATNF suppliers, who must follow the same safeguarding standards. Additionally, this Code of Conduct & Ethics Policy is available on ATNF's website.

CODE OF CONDUCT & ETHICS POLICY ATTESTATION FORM

To be completed and signed by Staff members, Board, consultants and other stakeholders who have a contractual relationship with ATNF.

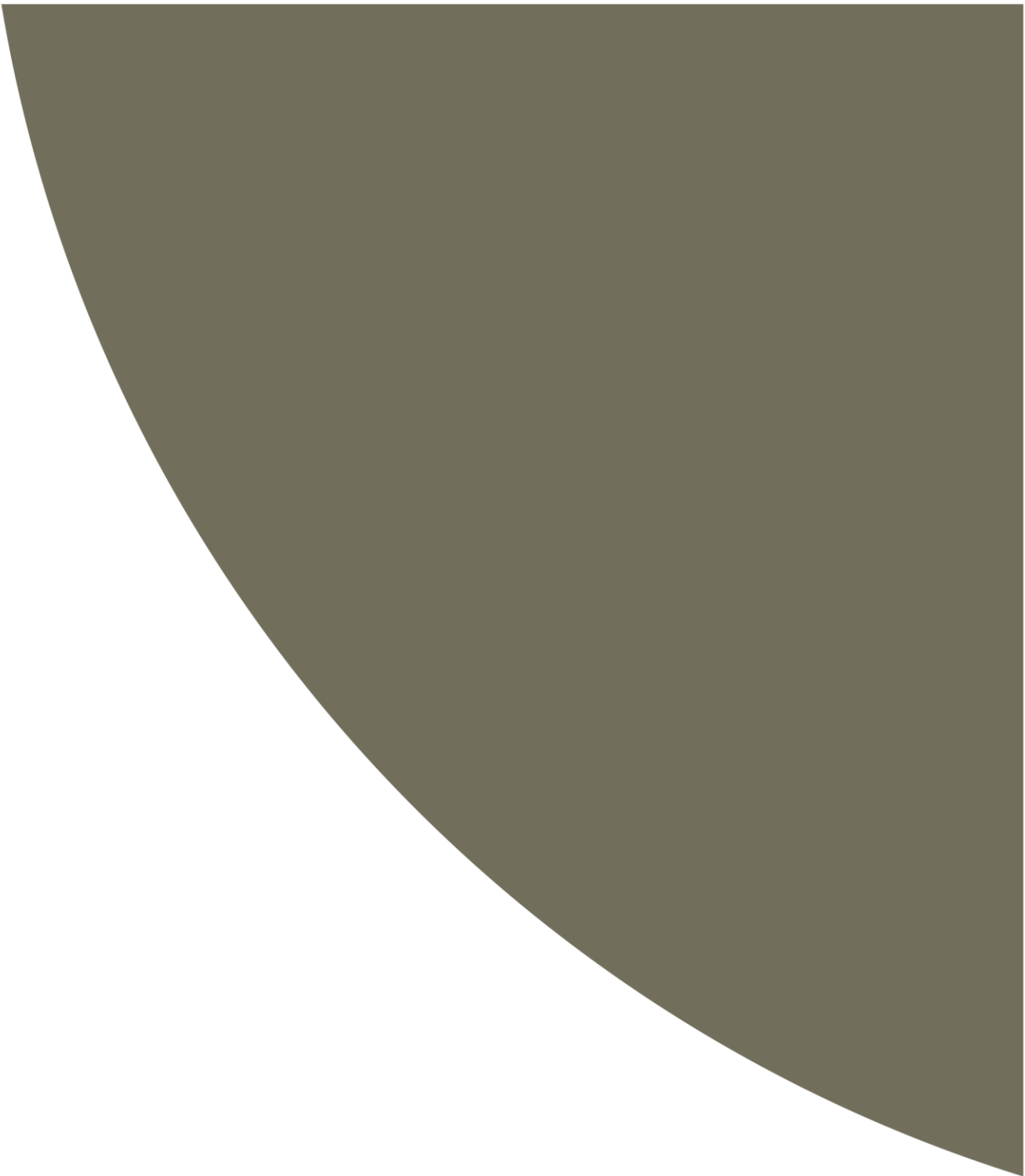
I have reviewed and understood the Code of Conduct & Ethics Policy of the Access to Nutrition Foundation and agree to abide by it; (This box must be checked by all.)

Name: _____

Position: _____

Signature: _____

City, Date: _____



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