ATNi
NUTRITION
MARKETS
IMPACT

GLOBAL INDEX 2027

Methodology

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ABOUT ATNi

ATNi (Access to Nutrition initiative) is a global foundation headquartered in the Netherlands that actively challenges the food industry, investors, and policymakers to shape healthier food systems. Its mission is to transform markets so that, by 2030, at least half of companies' food and beverage sales are derived from healthy products. More information is available online.

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In preparing this publication, the authors used ChatGPT (OpenAI, 2026) to assist with language editing and improving flow. The text of this publication has been thoroughly reviewed for veracity, authority, data protection and ethical considerations.

This methodology represents the planned assessment approach at the time of publication. Where necessary, refinements may be made during implementation in response to data availability or other methodological considerations. Any changes will be communicated via the website.

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ACRONYMS

AINH	ATNi's Investors in Nutrition and Health
ATNi	Access to Nutrition initiative
BMS	Breastmilk Substitutes
CF	Complementary Foods
CP	Corporate Profile
EMI	Euromonitor International
F&B	Food and Beverage
FOP	Front-of-pack (Labelling)
FVNL	Fruit, Vegetables, Nuts, and Legumes
HFSS	High in Fat, Sugar and Salt
HSR	Health Star Rating
ISSB	International Sustainability Standards Boards
KPI	Key Performance Indicator
LCA	Life Cycle Assessment
LMIC	Low- and Middle-Income Country
LSFF	Large-Scale Food Fortification
NCD	Noncommunicable Disease
NDA	Non-Disclosure Agreements
NPM	Nutrient Profile Model
QA	Quality Assurance
QC	Quality Control
SASB	Sustainability Accounting Standards Board
SKU	Stock Keeping Units
UPF	Ultra-Processed Food
WHO	World Health Organisation
WHO-EURO	WHO Regional Office for Europe Nutrient Profile Model

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1 EXECUTIVE SUMMARY

The ATNi (Access to Nutrition initiative) Global Index 2027 is an **independent assessment of 25 of the world's largest food and beverage (F&B) manufacturers**, representing approximately **30% of global packaged F&B sales**. Building on more than 15 years of benchmarking experience, the Global Index provides evidence to strengthen corporate accountability and support action towards healthier, sustainable, and just food systems.

The Index evaluates company performance across **21 markets**, assessing both the nutritional quality of product portfolios and company governance, policies, transparency, and commercial practices. Only actions related to companies' core commercial business, and that go beyond regulatory requirements, are included in the assessment.

Approach

The methodology focuses on nutrition-related corporate accountability and does not assess every aspect of corporate behaviour. It is designed to apply ATNi's nutrition expertise and benchmarking experience to the areas where robust and independent assessment is currently possible, while recognising that other dimensions of corporate accountability are also important.

The methodology has been substantially revised, taking the latest scientific insights and public policies into consideration, as well as the growing demand for transparency, in order to strengthen the quality, relevance, and actionability of the assessment.

Key developments include:

- An updated research framework with key nutrition-related categories to assess company performance within the broader context of food environments and food systems.
- A streamlined assessment, reducing the total number of indicators from 51 to 28 by focusing on topics with clear international guidance, a strong link to corporate accountability, and the availability of objective evidence.
- Greater emphasis on independent Performance Assessments, complementing Corporate Profile indicators, with third-party data where available.
- Revised category weightings to better reflect priority topics while maintaining continuity with previous Global Indexes.

Research categories

The research categories cover **Nutrition Governance**, **Product Portfolio**, **Affordable Nutrition**, **Responsible Marketing**, **Responsible Labelling**, and **Fortification**. Together, these are placed within the context of a Food Systems lens to evaluate key areas where F&B manufacturers can influence healthier diets. As part of this broader perspective, the Index also assesses, for the first time, the environmental impact of product portfolios in selected markets to explore and analyse trade-offs with health impacts. This is included as an unscored element.

Scoring

Company performance is assessed using a three-level scoring approach, progressing from individual indicators to category scores and an overall company score. The assessment combines company disclosures and evidence submitted through the engagement process with independent third-party data and ATNi's own research and analysis. The results will show how companies perform against the assessment criteria and identify where further action is needed.

2 SCOPE OF THE GLOBAL INDEX

2.1 COMPANY SELECTION

The Global Index 2027 assesses 25 of the world's largest F&B manufacturers (Table 1), selected based on their global retail sales of packaged food and non-alcoholic beverages using Euromonitor International Passport sales estimates for financial year (FY) 2025. These estimates show companies included in the assessment represent approximately 30% of global packaged food and non-alcoholic beverage sales, with combined revenues in 2025 of around USD 778 billion (excluding out of scope products, as listed below).

In addition to company size, the following criteria were applied during the selection process:

1. **Geographic coverage:** Companies were required to operate across multiple markets. Priority was given to companies with a broad international presence, including low- and middle-income countries (LMICs).

2. **Portfolio relevance:** Companies were required to have product portfolios within the scope of the Global Index. Companies with highly specialised or niche portfolios, or with limited portfolio diversity, that are not representative of typical/regular diets were excluded.

This Index incorporates 24 of the 30 companies that were included in the Global Index 2024. Five companies assessed in 2024—Ajinomoto, Campbell, Hershey, Keurig Dr Pepper, and Meiji—did not meet the company selection criteria for the Global Index 2027. Britannia is included in the Global Index for the first time. Following Mars' acquisition of Kellanova on 11 December 2025, the combined company is assessed as Mars in the Global Index 2027.

2.1.1 Mergers, acquisitions, and restructuring

ATNi considered announced company mergers, acquisitions, and corporate restructurings during the company selection process and verified these with companies where appropriate. Where future changes remain uncertain or have not yet taken effect, the selection reflects the corporate structures in place at the time of the start of the assessment (end 2026).

At the time of the research, 18 of the 25 companies are publicly listed. Barilla, Ferrero, Lactalis, Mars, and Flora Food are privately held, while Arla and FrieslandCampina are cooperatives. Several companies included in the Global Index have also announced significant corporate transactions or restructuring, including Mars' acquisition of Kellanova, Ferrero acquiring WK Kellog and Unilever's planned separation of its foods business that is proposed to be combined with McCormick in 2027, and Kraft Heinz's end 2025 announced intention to separate parts of its business but officially paused these split plans early 2026.

ATNi will incorporate changes when and where they are implemented before, or sufficiently early during, the research period. Where this is not feasible, companies are assessed according to their structure at the start of the research, and any material changes will be documented in the final report.

Table 1. List of companies included in the Global Index 2027

No.	Company	Headquarters	Ownership
1	Arla**	Denmark	Cooperative
2	Barilla	Italy	Private
3	Britannia*	India	Public
4	Coca-Cola	US	Public
5	Conagra	US	Public
6	Danone	France	Public
7	Ferrero	Italy	Private
8	Flora FG	The Netherlands	Private
9	FrieslandCampina	The Netherlands	Cooperative
10	General Mills	US	Public
11	Grupo Bimbo	Mexico	Public
12	Hormel	US	Public
13	Indofood	Indonesia	Public
14	Kraft Heinz	US	Public
15	Lactalis	France	Private
16	Lotte	South Korea	Public
17	Mars**	US	Private
18	Mengniu	China	Public
19	Mondelēz	US	Public
20	Nestlé	Switzerland	Public
21	Nissin	Japan	Public
22	PepsiCo	US	Public
23	Suntory	Japan	Public
24	Unilever**	UK	Public
25	Yili Group	China	Public

* New company

** Companies that have been merged.

2.2 MARKET SELECTION: PRODUCT PROFILE

For each company, up to 10 markets were selected for the Product Profile assessment to ensure broad geographic representation while maintaining a feasible and comparable assessment approach. Market selection was undertaken at the company level, meaning that the selected markets vary between companies depending on their sales footprint and market presence.

The selection was guided by the following criteria:

- **Global sales coverage:** Markets were selected to capture at least 50% of each company's global packaged F&B sales, where feasible, based on Euromonitor International Passport sales estimates for FY2025.

- **Geographic and income diversity:** Priority was given to include a balanced mix of high-, upper-middle-, and lower-middle-income countries, with particular emphasis on markets where multiple assessed companies operate and where nutrition challenges are greatest.

- **Comparability over time:** Where appropriate, markets included in the Global Index 2024 were retained to enable comparisons across Index iterations.

- **Market relevance:** after selecting major markets, LMICs were selected where companies have a meaningful presence in the national packaged F&B market.

- **Strategic considerations:** Market selection also considered alignment with ATNi's broader programme of work, stakeholder priorities, and the availability of reliable market and product data required for the assessment.

Within each selected market, a maximum of five product categories were selected for each company based on their contribution to the company's packaged F&B sales in that market. This approach ensures that the Product Profile assessment captures the most commercially relevant parts of each company's portfolio while maintaining comparability across companies and markets. More details can be found in the chapter on Product Profile.

2.3 ASSESSMENT COVERAGE

The Global Index 2027 assesses the nutrition-related commercial activities of the selected F&B manufacturers. The assessment focuses on companies' core commercial business and evaluates the extent to which their policies, practices, and product portfolios align with internationally recognised guidance and standards.

The methodology assesses activities that fall within the scope of the research categories (see Research Framework) and does not seek to capture all aspects of corporate behaviour. The assessment is based on the most recent information available at the time of the research, drawing on company disclosures, evidence submitted through the company engagement process, and independent third-party datasets covering the 2025–2026 research period. As data collection periods differ by research category, the specific scope, data sources, product coverage, and assessment period are described in the relevant methodology sections.

Some indicators and independent performance measures are included as unscored elements of the assessment. These are used to provide additional insights into company performance in the context of the food environment and to explore potential trade-offs within the broader food system. While companies are assessed against these indicators and measures, the results do not contribute to companies' final scores or ranking in the Index.

3 METHODOLOGY DEVELOPMENT AND FRAMEWORK

3.1 METHODOLOGY DEVELOPMENT

3.1.1 Methodology revision

For the Global Index 2027, ATNi revised and streamlined the methodology to strengthen the quality, relevance, and actionability of the assessment. The updated research framework places greater emphasis on priority topics where there is clear international guidance, stronger opportunities for accountability, and the greatest potential to drive industry transformation towards healthier food environments and sustainable, just food systems.

The revision focused on strengthening the evidence base and expanding the use of independently measured company performance. Corporate Profile indicators were reviewed to remove or simplify indicators with unclear standards, limited comparability, or for which earlier Indexes yielded insufficiently substantiated company evidence. Meanwhile, Independent Performance Assessments were expanded where robust third-party data and methodologies were available. Category weightings were revised accordingly with the aim to maintain comparability with previous Global Indexes.

The methodology revision was informed by:

- Lessons learned from the Global Index 2024 and other recent ATNi Indexes and Assessments;
- ATNi's 2023–2027 Strategy and Theory of Change;
- Consultations with stakeholders, technical experts (Annex I), and ATNi's Expert Group;
- The latest nutrition and food systems evidence;
- Evolving national and international public health guidance and standards; and
- Methodological developments to strengthen the robustness and comparability of the assessment.

The key changes introduced in the Global Index 2027 include:

- Strengthening the research framework by prioritising topics where F&B manufacturers have the greatest opportunity to improve nutrition and contribute to healthier food environments, reducing the total number of indicators from 51 in the Global Index 2024 to 28 in the Global Index 2027.
- Streamlining the Corporate Profile from 46 to 18 indicators, focusing on areas supported by clear international guidance and robust company evidence.
- Introducing three additional Independent Performance Assessments to increase the use of objective, independently collected data.
- Revising category weightings to reflect the updated research framework.

While direct comparison of overall scores and rankings with the Global Index 2024 may be limited due to the methodological revisions, the retained Product Profile indicators and consistent assessment categories enable meaningful comparison of progress over time across the key nutrition topics. The updated methodology also provides a more robust and objective measure of company performance through its greater emphasis on independently measured outcomes.

3.2 RESEARCH FRAMEWORK

3.2.1 A Food Systems lens

The Global Index 2027 adopts a Food Systems lens as the overarching contextual framework for the assessment, recognising that F&B manufacturers influence diets through multiple, interconnected aspects of their business. Accordingly, the Index assesses company performance across the key areas where manufacturers can contribute to healthier food environments and more sustainable food systems. To provide a broader food systems perspective, the Index assesses, for the first time, the environmental impact of product portfolios in selected markets to explore and analyse potential trade-offs with health impacts. This is included as an unscored element of the Index.

The food systems lens enables ATNi's nutrition-focused findings to be considered alongside the work of other organisations assessing complementary aspects of corporate performance and the wider food system. Together, these different perspectives can provide a more comprehensive understanding of companies' contributions to food system transformation. This approach is consistent with ATNi's 2023–2027 strategy and the broader food systems evidence base, including the EAT-Lancet 2.0 Commission, which reinforces the importance of coordinated action across the food system to improve diets.

3.2.2 Research categories

The research framework comprises seven categories that together capture key corporate actions to improve nutrition and contribute to healthier, more sustainable, and just food systems. The research framework covers the following categories:

A. Nutrition Governance: Assesses the extent to which nutrition is embedded in corporate governance, including company strategies, targets, accountability mechanisms, and integration into business decision-making.

B. Product Portfolio: Evaluates the nutritional quality of companies' product portfolios with ATNi's Product Profile approach using internationally recognised Nutrient Profile Models (NPMs), alongside food processing [unscored], and company reporting using NPMs. The category also includes a pilot assessment [unscored] of the environmental impact of product portfolios to explore nutrition and sustainability together.

C. Affordable Nutrition: Assesses the relative affordability of healthier compared with less healthy products using independent third-party retail pricing data.

D. Responsible Marketing: Assesses company policies to restrict the marketing of less healthy products to children, complemented by an independent assessment of child-directed marketing on online channels.

E. Workforce Nutrition: *Not assessed in this iteration but retained as a placeholder within the overall research framework aligned with previous Indexes.*

F. Responsible Labelling: Assesses company approaches to product labelling, including transparency and alignment with international public health guidance.

G. Fortification: Evaluates the extent to which companies implement voluntary micronutrient fortification in accordance with international guidelines and whether these commitments are reflected in the nutritional quality of fortified products.

The detailed methodology for each research category is provided in Chapter 6.

3.2.3 Assessment methods

The Global Index 2027 combines two complementary assessment methods:

- Corporate Profile Indicators
- Independent Performance Assessments

Together, these approaches assess both the governance systems companies have in place and (publicly) report on as well as their performance across key nutrition-related topics as measured against independent standards.

Corporate Profile Indicators

The Corporate Profile assesses the extent to which companies have embedded nutrition into their governance, policies, strategies, targets, and public reporting. It evaluates and scores companies based on self-reported strategies, policies, targets and progress as found in public reports or shared with ATNi.

The Corporate Profile comprises **18 indicators across five research categories** (Table 2). Indicators and their scoring options are based on internationally recognised guidance and standards and focus on areas where companies can demonstrate clear and accountable action.

A full list of Corporate Profile and Independent Performance indicators is provided in Annex 2.

Table 2. Overview of Corporate Profile indicators in Global Index 2027.

Category	Principal elements assessed	All indicators (n)	Scored indicators (n)
A. Nutrition Governance	• Nutrition strategy and governance • Public reporting on nutrition commitments and progress • Targets on healthier product sales • Executive accountability and incentives • Responsible tax policy	5	5
B. Product Portfolio	• Public reporting on the healthiness of product portfolios using internationally recognised NPMs • Transparency of portfolio performance and reporting methodologies	4	3
D. Responsible Marketing	• Public policy to restrict the marketing of unhealthy products to children • Alignment with WHO and UNICEF recommendations, including age thresholds, nutrition criteria, audience thresholds and media coverage	5	5
F. Responsible Labelling	• Voluntary adoption of government-endorsed interpretive front-of-pack nutrition labelling across applicable markets	1	1
G. Fortification	• Responsible approach to voluntary fortification, aligned with international guidance • Procurement of fortified staple ingredients where appropriate • Quality assurance and quality control procedures for fortified products and ingredients	3	3
Total		**18**	**17**

Independent Performance Assessments

The Independent Performance Assessments evaluate company performance using independently collected data, providing an objective complement to the Corporate Profile assessment. They assess measurable outcomes and commercial practices that cannot be adequately captured through company policies and disclosures alone.

The Global Index 2027 includes four Independent Performance Assessments covering Product Profile, environmental impact of Product Portfolios [unscored pilot assessment], Affordable Nutrition (Pricing), and Responsible Marketing. With the exception of the Product Profile assessment, these independent assessments are newly introduced in the Global Index 2027, reflecting ATNi's increased emphasis on independently measured company performance where robust methodologies and data are available.

The Independent Performance Assessments comprise 10 indicators across five research categories (Table 3). Further details on the methodology, data sources, and research approach for each assessment are provided in the relevant category chapters.

Table 4 shows how the Corporate Profile indicators and Independent Performance Measures are combined and weighted to calculate the final company score.

Table 3. Overview of Independent Performance Indicators in Global Index 2027.

Category	Principal elements assessed	All indicators (n)	Scored indicators (n)
B. Product Portfolio	• Product Profile: Overall healthiness of the product portfolio, measured using the Health Star Rating (HSR), including the percentage of sales from healthier products. Additional results using Nutri-Score, WHO-Euro, and processing are reported for information purposes only. • Changes in the nutritional composition of the product portfolio over time, measured through mean and sales-weighted levels of sodium, total sugar and saturated fat.	5	5
C. Affordable Nutrition	• Relative affordability of healthier products compared with less healthy products within company portfolios. • Changes in the relative affordability of healthier products compared with less healthy products over time.	2	2
D. Responsible Marketing	• Marketing of products not permitted to be marketed to children on company-owned social media channels, based on the WHO-EURO. • Use of child-appealing marketing techniques in social media posts featuring products permitted and not permitted to be marketed to children.	3	2
E. Fortification	• Nutritional quality of voluntarily fortified products for which micronutrient information is available, reported for information purposes. • Use of fortification- and micronutrient-related claims in product marketing, reported for information purposes.	NA	NA
Total		**10**	**9**

3.2.4 Breastmilk Substitutes and Complementary Foods adjustment

Companies that market breastmilk substitutes (BMS) and commercial complementary foods (CF) have a responsibility to do so in accordance with the International Code of Marketing of Breastmilk Substitutes and subsequent relevant World Health Assembly resolutions (collectively referred to as "the Code"), in order to protect the health of infants and young children during a critical period of development.[1]

Recognising that responsible marketing of these products remains a fundamental element of corporate nutrition responsibility, ATNi's Global Index 2027 continues to incorporate an adjustment for companies that derive at least 5% of their F&B sales from BMS and/or CF products, as well as companies assessed in ATNi's BMS and CF Marketing Indexes 2024. These Indexes assessed the 20 largest BMS and CF manufacturers' commitments and practices against the Code using a robust and independently verified methodology.

As no subsequent BMS or CF Index has been conducted since 2024, the Global Index 2027 applies the most recent available BMS and/or CF Index results for companies included in those assessments. In the absence of material changes to a company's BMS and/or CF marketing policies since the 2024 assessment, these results are considered to remain the most robust and comparable evidence available for evaluating company performance in this area. However, where a company demonstrates material policy improvements since the 2024 assessment, ATNi may review and consider these changes where supported by sufficient evidence. Relevant improvements may include expanded product and/or geographic scope and stronger alignment with key provisions of the Code.

For companies included in both the Global Index 2027 and the BMS and/or CF Marketing Indexes 2024, the 2024 BMS and/or CF scores are used to adjust the overall Global Index score. Companies demonstrating stronger alignment with the Code receive a smaller adjustment, while poorer performance results in a larger adjustment. The methodology for calculating the adjustment remains consistent with the Global Index 2024. The maximum adjustment is -1.5 points (i.e. an absolute reduction of 1.5 points on the final Global Index score between 0 and 10). It comprises an adjustment of up to -1 point proportionate to the BMS score, and a direct adjustment of -0.5 points for companies that market CF products for infants aged under six months. Where a company was assessed in both the BMS and CF Marketing Indexes 2024, the total adjustment is the sum of the BMS and CF adjustments.

In addition to applying this adjustment, the Global Index 2027 report will highlight key findings from the BMS and CF Marketing Indexes 2024, recent developments relating to the Code, and relevant progress or commitments within the wider BMS and CF sector.

3.2.5 Use of multipliers

The Global Index 2027 does not apply the geographical or disclosure multipliers used in previous Global Indexes. This reflects the streamlined methodology and the increased emphasis on independently assessed performance and publicly available information.

3.2.6 Use of confidential information

For the Global Index 2027, ATNi has decided not to enter into non-disclosure agreements (NDAs) with companies. In previous iterations, the additional information shared under NDAs was generally limited and not substantially different from information provided by companies without an NDA, while establishing and managing individual NDAs required considerable time and resources. This change also reflects the Index's increased emphasis on transparency, which is important to support accountability and drive market transformation towards better nutrition.

Companies can continue to voluntarily share non-public information and evidence with ATNi, including product data, which is treated confidentially. This information is considered and credited in the assessment; however, confidential evidence alone cannot qualify for the maximum or full score available for an indicator where public disclosure is required. Where an assessment finding is based on information shared confidentially with ATNi, this is indicated in the final company assessment/report.

3.3 SCORING APPROACH

Company performance is assessed using a three-level scoring approach, progressing from individual indicators to category scores and, ultimately, an overall company score. The approach is summarised below and visually presented in Tables 4 and 5.

1. Indicator level

- **Corporate Profile indicators:** scored based on the selected close-ended answer option.
- **Indicator score:** each indicator is scored out of 10 points.
- **Independent performance measures:**
    - B1. Product Profile: two indicators are scored based on the results of the Product Profile assessment. See the Product Profile section for further details.
    - B2. Portfolio Development: three indicators are scored based on the results of the Product Profile assessment.
    - C. Affordable Nutrition: two indicators are scored based on the results of the Pricing Assessment. See the Affordable Nutrition section for further details. If insufficient data are available to assess a company, the category is considered "not applicable" and its weighting is proportionally redistributed across the remaining scored categories.
    - D. Responsible Marketing: two indicators are scored based on the results of the Marketing Assessment. See the Responsible Marketing section for further details.

2. Category level

- The scores of all indicators within a category are summed.
- The total is divided by the maximum available score for that category (adjusted where indicators are considered "not applicable"), resulting in a category score out of 10.

3. Overall score

- The overall score (out of 10) is calculated by applying the category weightings to each category score and summing the weighted category scores.
- For companies that manufacture breastmilk substitutes (BMS) and/or commercial complementary foods (CF), a deduction of up to 1.5 points is applied based on their performance in the 2024 BMS and CF Indexes.

Table 4. Overview of the Global Index 2027 research framework, assessment methods, and weighting, compared with Global Index 2024.

	Category	Assessment method	No. of indicators		Weighting	
			2024	2027	2024	2027
Food systems	**A. Nutrition Governance**	Corporate Profile Indicators	7	5	15%	10%
	B. Product Portfolio					
	Product Profile: Nutritional quality and processing	Product Profile Assessment	2	2*	30%	30%
	Portfolio development	Product Profile Assessment	12	3*	10%	10%
	Reporting using NPMs	Corporate Profile Indicators	4	4 (3 scored; 1 unscored)	5%	5%
	Environmental impact	Environmental Impact Assessment*	-	-	-	-
	C. Affordable Nutrition	Pricing Assessment*	6	2*	15%	15%
	D. Responsible Marketing	• Corporate Profile (CP) Indicators • Marketing Assessment*	7	8 (5 scored CP; 2 scored* + 1 unscored*)	15%	20%
	E. Workforce Nutrition	*Not assessed in this iteration*	6	-	5%	-
	F. Responsible Labelling	• Corporate Profile Indicator	3	1	5%	5%
	G. Fortification	• Corporate Profile Indicators • Product Profile Assessment	4 (1 scored; 3 unscored)	3 CP	-	5%
	Total		**51**	**28**	**100%**	**100%**

* Independent Performance Assessment.

Table 5. Overview of Indicators and Scoring approach for GI2024 and GI2027

Global Index 2024 (n=51)	Global Index 2027 (n=28)

Scored indicators (n=47):
• **42** Corporate Profile indicators, scored from 0–10.
• **2** Product Profile performance indicators, scored from 0–10.
• **3** multipliers, scored from 0–1 and applied to specific indicators.
	Scored indicators (n=26):
	• **17** Corporate Profile indicators, scored from 0–10.
	• **9** Independent Performance Assessment indicators, scored from 0–10:
	  ○ **5** Product Portfolio
	  ○ **2** Affordable Nutrition
	  ○ **2** Responsible Marketing

Unscored indicators (n=4): • **4** Corporate Profile indicators reported for information purposes only.	**Unscored indicators (n=2):** • **1** Corporate Profile indicators: Reporting using NPMs • **1** Independent Performance Assessment indicator: Responsible Marketing

Note: all unscored indicators are reported for information purposes only.

4 RESEARCH PROCESS

The overall research period for the Global Index 2027 spans January 2026 to December 2027. The research combines methodology development, company engagement, desk-based research, and independent performance assessments across the different research categories. Data collection and analysis are carried out in parallel across the different research categories using standardised methodologies to ensure consistency and comparability across companies.

The research process comprises four main elements:

- Company engagement and evidence collection;
- Independent desk-based research and data collection;
- Assessment and quality assurance; and
- Analysis and synthesis of results.

4.1 COMPANY ENGAGEMENT

All companies included in the Global Index 2027 are invited to participate in the assessment through ATNi's ProBench engagement platform. Participating companies receive the full Corporate Profile questionnaire and are invited to submit supporting evidence for each indicator. Evidence can include both publicly available information and confidential documentation that is not in the public domain.

Companies are also offered opportunities to ask questions and seek clarification on the methodology throughout the engagement process. Prior to publication, participating companies are invited to review their preliminary Corporate Profile assessment to verify factual accuracy, provide additional evidence where appropriate, and identify any confidential information that should not be disclosed publicly.

Participation in the Global Index is voluntary. However, as with all ATNi Indexes and assessment tools, companies selected for inclusion in the Global Index 2027 cannot opt out of the assessment. Companies that choose not to participate in the engagement process, or that provide limited information, are assessed based on publicly available information only.

4.2 DATA SOURCES AND VALIDATION

The Global Index combines information from multiple data sources to provide a comprehensive assessment of company performance.

The Corporate Profile assessment draws on:

- Evidence submitted by participating companies through ProBench;
- Publicly available company information, including annual reports, sustainability reports, policies, websites, and other corporate publications; and
- Relevant external sources where appropriate to verify company disclosures.

The Independent Performance Assessments are based on independently collected datasets and established research methodologies, including commercial market databases and third-party data providers, as described in the relevant category chapters.

All evidence submitted by companies is reviewed by ATNi researchers to determine whether it meets the predefined indicator requirements. Where appropriate, company submissions are cross-checked against publicly available information and independent data sources to ensure consistency.

4.3 QUALITY ASSURANCE

Each research category is assessed by researchers with subject-matter expertise using standardised assessment guidance and scoring criteria. To promote consistency and comparability across companies, all Corporate Profile assessments undergo an internal peer review by a second researcher, followed by additional quality assurance (QA) and consistency checks by the senior research team.

Independent Performance Assessments follow separate QA procedures appropriate to each methodology, including data validation, methodological review, and consistency checks. Details of these procedures are described in the relevant category chapters.

Following completion of the assessments, findings from the Corporate Profile and Independent Performance Assessments are integrated to produce the overall Global Index results using the scoring approach described in Chapter 3.

4.4 PRESENTATION OF RESULTS

The findings of the Global Index 2027 will be communicated through the Global Index 2027 report, Company Scorecards, an interactive Product Profile dashboard available on the ATNi website, and other outputs developed to support the needs of different stakeholder groups. Together, these outputs present the assessment results in formats that promote transparency, strengthen accountability, and inform action.

5 STRENGTHS AND LIMITATIONS

5.1 STRENGTHS

The Global Index 2027 methodology has several key strengths:

- **Global relevance:** The Index assesses the world's largest F&B manufacturers, representing approximately 30% of global packaged F&B sales in 2025. By focusing on companies with the greatest market influence, it has the potential to drive improvements at scale.
- **Comprehensive assessment:** The Food Environment and Systems Lens brings together governance, product portfolios, affordability, marketing, labelling, and fortification, complemented with a first of its kind Environmental Impact Assessment of product portfolios in selected markets, providing an integrated assessment of the key areas where F&B manufacturers can contribute to healthier food systems.
- **Independent assessment:** The methodology combines Corporate Profile indicators with Independent Performance Assessments, expanding the use of independently collected data to provide a more objective and balanced evaluation of company performance.
- **Evidence-based methodology:** The Corporate Profile has been streamlined to focus on indicators supported by clear international guidance, standards and robust evidence, improving the consistency and actionability of the assessment.

5.2 LIMITATIONS

The Global Index 2027 methodology also has several limitations:

- **Scope:** The Index focuses on nutrition-related corporate accountability and does not assess all aspects of corporate behaviour, such as investor and shareholder influence, corporate political activity, or corporate influence on science and research.
- **Company diversity:** The methodology applies a common framework to companies with diverse product portfolios, geographic footprints, ownership structures, and operating contexts. A single framework cannot fully capture all company specific circumstances.
- **Evidence availability:** Parts of the Corporate Profile rely on company disclosures and supporting evidence, which cannot always be independently verified. Therefore, the performance of companies that do not engage, or engage only partially, may not be fully reflected.
- **Data availability:** Independent Performance Assessments rely on comparable third-party data and therefore cannot cover all markets in which companies operate.
- **Comparability over time:** Changes to the research framework, indicators, and category weightings mean that direct comparisons of overall scores with previous Global Indexes should be interpreted with caution.

The Global Index alone cannot transform markets, but it can serve as one of several levers for change by increasing transparency and accountability, highlighting areas for improvement, and supporting action towards healthier and more sustainable food systems.

6 CATEGORY-SPECIFIC METHODOLOGY

This chapter describes the methodology for each of the seven research categories included in the Global Index 2027. For each category, the rationale, objective, assessment approach, and data sources are presented, together with any category-specific methodological considerations. Table 6 provides an overview of the research categories of the research framework.

Table 6. Overview of the Categories with the Global Index 2027 Research Framework.

	Category
Food systems	**A. Nutrition Governance**
	B. Product Portfolio
	B1. Product Profile: Nutritional quality and processing
	B2. Portfolio development
	B3. Reporting using NPMs
	B4. Environmental impact
	C. Affordable Nutrition
	D. Responsible Marketing
	E. Workforce Nutrition *[not assessed in this iteration]*
	F. Responsible Labelling
	G. Fortification

CATEGORY A: NUTRITION GOVERNANCE

RATIONALE: NUTRITION GOVERNANCE

F&B manufacturers play an important role in shaping food environments through the products they develop, market, and sell. Delivering meaningful improvements in nutrition requires more than individual initiatives; it requires nutrition to be embedded within corporate governance, business strategy, and decision-making processes.

Strong nutrition governance helps ensure that nutrition-related commitments are translated into measurable action through clear targets, accountability, and transparent reporting. Findings from previous Global Indexes have shown that companies with stronger nutrition governance tend to perform better across several policy and disclosure-related categories. While governance alone does not necessarily translate into better independently measured portfolio outcomes, it remains an important enabler of corporate nutrition strategy, target setting, accountability and transparency.

A responsible approach to taxation is also an important aspect of corporate accountability. Tax practices provide insight into how companies create and distribute value through their core business activities and whether they contribute fairly to the societies in which they operate. Responsible tax behaviour supports transparency, accountability, and the public revenues that help finance health, nutrition, and other essential services.

OBJECTIVE: NUTRITION GOVERNANCE

The Nutrition Governance category assesses the extent to which companies have integrated nutrition into their governance structures, commercial strategies, targets, accountability mechanisms, and public reporting. It also assesses companies' commitment to responsible tax behaviour as an element of broader corporate accountability. The category evaluates the extent to which companies have established the systems needed to drive and sustain improvements in nutrition performance across their business.

DATA SOURCES: NUTRITION GOVERNANCE

The assessment draws primarily on evidence submitted by companies through the ProBench engagement platform, referring to publicly available information and internal documents where appropriate. Sources may include annual reports, sustainability reports, corporate governance documents, company websites, nutrition strategies, tax policies and tax-related disclosures, and other relevant corporate publications. For companies that choose not to actively participate in the Global Index engagement phase, only material identified through desk research during the assessment period is considered.

RESEARCH APPROACH: NUTRITION GOVERNANCE

The Nutrition Governance assessment forms part of the Corporate Profile and comprises five indicators that evaluate the extent to which companies have established clear governance structures and accountability for nutrition. The indicators assess:

- A.1. A formal nutrition strategy;
- A.2. Reporting on progress against the nutrition strategy;
- A.3. Targets to increase sales of healthier products;
- A.4. Executive accountability and incentives for implementing the nutrition strategy; and
- A.5. Commitment to responsible tax behaviour.

Each indicator is assessed using predefined scoring criteria based on the quality, comprehensiveness, and transparency of the evidence provided. Detailed indicator descriptions and scoring guidance are provided in Annex 2.

CATEGORY B: PRODUCT PROFILE

RATIONALE: PRODUCT PROFILE

Improving the nutritional quality of F&B portfolios is one of the most direct ways manufacturers can contribute to healthier diets. Assessing product portfolios using government-endorsed NPMs and internationally recognised scientific approaches generates comparable evidence on company performance and helps identify opportunities for product reformulation, portfolio improvement, and greater transparency.

The Product Profile builds on ATNi's established methodology developed over successive Global Indexes, guided and supported by ATNi's Expert Group. For the Global Index 2027, the methodology was further refined with technical expert advice to reflect the latest scientific developments and international guidance.

In addition to assessing nutritional quality using multiple NPMs, the Global Index 2027 broadens the scope of the Product Profile by incorporating an assessment of food processing and a pilot assessment of environmental impact, reflecting a more comprehensive food systems perspective to also evaluate trade-offs between health and environmental impact.

OBJECTIVE: PRODUCT PROFILE

The Product Profile provides an independent assessment of the nutritional quality of packaged food and non-alcoholic beverage portfolios sold by the 25 companies included in the Global Index 2027 across 21 markets. It aims to generate robust, comparable evidence on portfolio healthiness, levels of food processing, and, through a pilot assessment, environmental impacts of product portfolios in selected markets.

Specifically, the Product Profile aims to:

- Assess the nutritional quality of company product portfolios using internationally recognised NPMs;
- Determine the proportion of products classified as healthier;
- Assess the proportion of products that are ultra-processed;
- Pilot an assessment of the environmental impacts of product portfolios; and
- Compare portfolio performance across companies, markets, and product categories.

RESEARCH APPROACH: PRODUCT PROFILE

Nutrient profiling is the science of classifying or ranking foods according to their nutritional composition to prevent disease and promote health.[2] NPMs have been developed by academic institutions, government agencies, civil society organisations, and industry stakeholders to assess the healthiness of individual food products based on their nutritional content. These models are used for a wide range of policy and regulatory applications, including front-of-pack (FOP) labelling, product reformulation, marketing restrictions to children, and the substantiation of health and nutrition claims.[3]

While NPMs assess the nutritional quality of foods rather than diets, they are frequently used to support broader dietary and public health initiatives. Recent efforts, such as the ATNi-led Delphi process, have sought to promote harmonisation in how NPMs are applied for company reporting on food portfolio healthiness—recognising their potential to improve transparency, drive product reformulation, and enable meaningful comparisons across food industry actors.[4]

Consistent with previous ATNi assessments, including the 2024 Global Index Product Profile,[5] this analysis applies three internationally recognised NPMs: the Health Star Rating (HSR), Nutri-Score, and the WHO Regional Office for Europe Nutrient Profile Model (WHO-Euro).[a] These models were selected based on their scientific robustness, government endorsement and international uptake, and their ability to generate standardised and comparable assessments of product healthiness across diverse food categories and markets. Their inclusion reflects insights from ATNi's expert consultations since 2013,[6] as well as the 2024 NPM Alignment Initiative, which identified HSR and Nutri-Score as among the most suitable models for reporting on the healthiness of company product portfolios.[4] The WHO-Euro model complements these assessments by providing an internationally recognised basis for determining whether products are suitable to be marketed to children.

In addition to nutritional quality, the Global Index 2027 includes an assessment of food processing as a complementary measure of product characteristics. This reflects the continued evolution of scientific evidence and policy discussions on the role of ultra-processed foods (UPFs) in relation to health. While questions remain regarding the biological mechanisms underlying the observed associations, recent evidence—including the 2025 *Lancet* Series on UPF—has reported consistent associations between higher UPF consumption and an increased risk of several chronic diseases. At the same time, policy developments continue to evolve, with 15 countries now incorporating recommendations on UPF into their national dietary guidelines.[7] In parallel, organisations such as the World Health Organisation (WHO) and national public health agencies are exploring how processing-related concepts can be incorporated into future nutrition policies.[8]

Regulatory and legal developments are also evolving, with increasing scrutiny of selected food additives and processing practices in some jurisdictions, alongside litigation related to product formulation and marketing claims.[9–11] Consumer preferences are similarly shifting towards products perceived as less processed and containing fewer additives.[12–14] Together, these developments indicate that food processing is becoming an increasingly relevant consideration for F&B manufacturers, investors and policymakers, complementing established nutrient-based approaches to assessing product healthfulness.

For the Global Index 2027, the proportion of UPF in portfolios is therefore added as a complementary, unscored measure alongside nutrient profiling. NPMs remain the primary basis for assessing portfolio healthiness and company scoring, while the processing assessment provides additional information on product portfolios to support transparency and inform ongoing scientific and policy discussions.

[a] The WHO has announced forthcoming new global guidelines on Food Profiling for end 2026. ATNi will explore in how far these new standards can be used/integrated in this assessment once they become available.

For the first time, the Global Index 2027 also includes a pilot Environmental Impact Assessment of company product portfolios. This pilot explores how environmental indicators can complement nutrition assessments within a food systems perspective and generate insights into the relationship between human and planetary health. As the methodology for portfolio-level environmental benchmarking continues to evolve, the pilot is presented separately from the company scoring and is intended to inform future methodological development.

NUTRIENT PROFILE MODELS AND APPROACHES

Health Star Rating

The HSR is a front-of-pack (FOP) labelling system developed in Australia and New Zealand that provides an overall rating of the nutritional quality of foods and beverages. Products are assessed within one of six food categories based on nutrients to limit (energy, saturated fat, total sugars, and sodium) and positive components (dietary fibre, protein, and the proportion of fruit, vegetables, nuts, and legumes (FVNL)). These scores are converted into a star rating ranging from 0.5 to 5 stars, with higher ratings indicating a healthier nutritional profile. Although originally developed as a FOP labelling system to support consumer choice, the official HSR Advisory Committee recognises the HSR as suitable for portfolio benchmarking, research and reporting.[15] The most recent HSR algorithm is used for this assessment. Consistent with previous ATNi Product Profile assessments, products with an HSR of ≥3.5 stars are classified as 'healthier'.[5]

Nutri-Score

Nutri-Score is a FOP labelling system developed in Europe that provides an overall rating of the nutritional quality of foods and beverages. Products are assigned a five-colour letter grade ranging from A (dark green, highest nutritional quality) to E (dark orange, lowest nutritional quality). The score is calculated per 100 g (or 100 mL for beverages) based on nutrients to limit (energy, saturated fat, total sugars, and sodium) and positive components (dietary fibre, protein, and the proportion of fruits, vegetables and legumes). The most recent Nutri-Score algorithm is used for this assessment.[16] Although the developers discourage its use as a binary measure, both categorical (A+B and A+B+C) interpretations are commonly applied in research and corporate reporting. Consistent with ATNi's Global Index 2024 Product Profile, this assessment presents results for both A+B and A+B+C classifications, alongside the full distribution, to support transparency and consistency.

WHO Regional Office for Europe Nutrient Profile Model

The WHO-Euro NPM is a model developed to support Member States in restricting the marketing of unhealthy foods and beverages to children. Products are first assigned to one of 22 F&B categories and are then assessed against category-specific thresholds for nutrients of concern and other product characteristics. Products that do not exceed any of the applicable thresholds are classified as "marketing permitted", while all others are classified as "marketing not permitted".[17]

Although originally developed for the WHO European Region, the model has informed the development and adaptation of NPMs in other WHO regions and continues to serve as an internationally recognised reference for policies restricting the marketing of foods to children. In parallel, the WHO is currently developing a global food profiling model to further harmonise international approaches. Until such a model becomes available, the second edition of the WHO-Euro NPM provides a robust and internationally recognised basis for assessing the suitability of products for marketing to children across the markets included in the Global Index 2027.

Assessment of ultra-processing

The NOVA food processing system is the most widely used approach to classify foods and beverages based on their purpose and the extent of industrial processing; it is currently considered as the "gold standard" method to identify UPFs. However, NOVA has limitations for use in regulatory policies due to its subjective nature and its focus solely on UPFs with no criteria for the levels of nutrients of concern. In contrast, identification of unhealthy products using traditional nutrient-based approaches (e.g. the HSR) is simpler, using information available on product nutrition labels. Nutrient-based approaches however do not take into account the level of processing a product has gone through. Recently there has been increased interest in combining nutrient-based approaches and approaches identifying UPFs. Work by Popkin et al. (2024) tested various profiling approaches combining nutrient profiling with elements of the NOVA classification system.[18] The study found that combining nutrient criteria with the presence of colours and flavours identified nearly the same proportion of UPFs as the more extensive, full NOVA approach covering 12 Codex additive classes, supporting the use of selected additives as practical and objective markers of ultra-processing.

The Global Index 2027 applies an adapted version of the Popkin approach. Consistent with its established Product Profile methodology, ATNi combines the HSR for nutrient profiling, rather than the high in fat, sugar, and salt (HFSS) criteria applied by Popkin and colleagues, with the presence of colours, flavours, and non-nutritive sweeteners as markers of ultra-processing to identify less healthy F&B products.

Cosmetic additives are used as pragmatic indicators of industrial processing beyond a food's natural state and include both natural and synthetic ingredients, which are often indistinguishable in practice (e.g. industrially produced vitamin C or beta-carotene). Colours, flavours and non-nutritive sweeteners were selected because they commonly co-occur with other processing-related additives and therefore provide practical proxies for broader industrial processing practices. Current evidence does not support differentiating between individual additives based on their health effects; instead, their presence is used as an indicator of modification beyond what is nutritionally necessary. This complementary assessment is reported alongside nutrient profiling and is not incorporated into the Product Profile score.

Portfolio development

In addition to assessing the nutritional quality of company portfolios at a single point in time, the Global Index 2027 also examines changes in selected nutrients over time compared with the Global Index 2024. Using Product Profile data, ATNi will independently assess changes in sales-weighted mean sodium, saturated fat and total sugar values to determine whether the nutritional composition of company portfolios and at product category level has improved over time (see Annex 2 for the individual indicators). This independent assessment replaces 12 Corporate Profile indicators on company reformulation targets and reported progress that were included in the previous Global Index, strengthening the focus on objectively measured portfolio performance.

The change-over-time analysis will be conducted where comparable Product Profile data are available across the Global Index 2024 and 2027 assessments, taking into account the countries and product categories included in both assessments. As proxy nutrient values cannot be used to assess changes over time, the analysis will be limited to products with measured nutrient values for the nutrients being analysed. The proportion of products meeting these criteria may vary between countries and companies and will be considered when determining the feasibility and interpretation of the results.

DATA SOURCES: PRODUCT PROFILE

For each company, the top five Euromonitor International product categories (based on 2025 sales estimates) for each selected country were identified by ATNi. Two data sources were used to compile the product dataset for each manufacturer:

- Product data provided directly by manufacturers; and/or
- Product data from Innova Market Insights

Manufacturers are invited either to submit product data directly using an ATNi template or to review product information extracted from the Innova Market Insights database and identify any products that had been delisted for removal.

Duplicate products are removed from the dataset. Identical products sold in different pack sizes are considered duplicates, with only the smallest pack size retained for analysis. Products that do not require nutrition labelling, such as salt, are also excluded.

Finally, products with insufficient information to be assessed using the relevant NPMs are excluded. Quality checks are conducted on macronutrient values, and products with implausible or outlier values are excluded prior to analysis.

Data Processing and Proxy Values

Where nutrient information is incomplete, proxy values are applied in certain cases. For example, some countries do not require saturated fat or sugar values to be reported on product labels. Similarly, both the HSR and Nutri-Score models require the proportion of fruit, vegetables, nuts and legumes (FVNL), which is not always disclosed. In such cases, estimates are derived using the following approaches:

- Missing macronutrient values are calculated using existing components. For example, if energy, total fat and carbohydrate are provided and protein is missing, protein is calculated based on the sum of the remaining macronutrient components.
- Some values are estimated from other nutritional components. For example, where total fat is reported as zero, saturated fat is also assumed to be zero. For sugar-sweetened water-based beverages, total sugar is assumed to be the same as total carbohydrate.
- Category-specific assumptions are applied where appropriate. For example, dairy products with missing fibre values are assigned a fibre value of zero.
- The proportion of FVNL is assumed to be zero for product categories where these ingredients are not expected (e.g. dairy products).
- Products missing multiple critical nutrient values are excluded from the analysis.

Product Categorisation

Products are categorised using various complementary classification systems to enable analysis across different NPMs and ensure consistency with previous ATNi Product Profile assessments:

- Euromonitor categories: Products are mapped to Euromonitor's F&B taxonomy to ensure comparability with previous ATNi Product Profile analyses across companies and markets.
- NPM categories: Products are assigned to the specific categories required for each NPM to ensure that the appropriate nutrient thresholds and scoring algorithms are applied.
- ATNi F&B categories: Products are placed into one of 1092 ATNi categories to facilitate proxy estimates for missing nutrient values.[b]

Product Classification

Products are assessed per 100g or 100mL as sold, using the most recent available algorithms. In this assessment:

- Products scoring ≥3.5 stars under the HSR are classified as "healthier." Distribution of products across all possible star ratings is also shown.
- Products rated A–B and A–C under Nutri-Score are both presented as alternative classifications of healthier products, and are highlighted besides the full Nutri-Score distribution.
- Products meeting the HSR criteria (≥3.5) and containing one or more selected UPF markers (colours, flavours and/or non-nutritive sweeteners) are classified as 'less healthy'.[18]

[b] Subject to change, depending on the data that comes in

Analytical Outputs

The Product Profile analysis reports results at manufacturer, product category and country level to enable comparison across companies and markets. Outputs include:

- Mean HSR
- Percentage of products with HSR ≥3.5, classified as 'healthier'
- HSR distribution 0.5-5 stars
- Nutri-Score distribution (A–E)
- Percentage of products rated A–B, classified as 'healthier'
- Percentage of products rated A–C
- Distribution across WHO-Euro classifications (marketing to children permitted/not permitted)
- Share of products classified as 'less healthy' based on the combined nutrient profiling (HSR) and UPF-marker approach.

Detailed indicator descriptions and scoring guidance are provided in Annex 2.

ENVIRONMENTAL IMPACT ASSESSMENT

Background

The modern food system generates significant externalities for both people and the planet, feeding the world, but also contributing to persistent pockets of undernutrition, rising rates of diet-related noncommunicable diseases (NCDs) alongside environmental degradation. There is a growing recognition that these challenges are interconnected, as reflected in initiatives such as the EAT-Lancet Commission's Planetary Health Diet, which seeks to optimise human health while remaining within planetary boundaries.

To drive the transition toward more sustainable consumption and production, there is a need for consistent, decision-relevant metrics to assess corporate performance. Integrated, transparent measurements showing the health and environmental impacts and their trade-offs, of companies' product profiles, will support policymakers, investors, and companies with aligning incentives, capital allocation, and coherent regulatory action toward food systems that support both human and planetary health.

Objective

The Environmental Impact Assessment aims to assess the environmental impacts of F&B portfolios, and examines how these relate to portfolio healthiness. Through estimating the environmental impacts of the individual ingredients within food products, together with their likely global sourcing locations, this assessment provides detailed, actionable insights into the environmental performance of company portfolios.

Results from the assessment will be compared with results from ATNi's Product Profile assessment to identify how food companies perform across both nutrition and environmental dimensions. It will also help identify trade-offs, synergies and opportunities to support healthier and more environmentally sustainable food systems.

The assessment will focus on two markets, the UK and Indonesia, and will be applied to a selection of companies in the Global Index with a significant presence in one or both of these markets. The methodology has been designed to be scalable to a greater number of markets and companies in future assessments.

Data Sources

Product data for this assessment will be sourced from the Innova Market Insights database, following the same approach as ATNi's Global Index 2027 Product Profile assessment. The database provides product-level information, including ingredient lists and nutritional information, which form the basis for estimating the environmental impacts of individual products. Environmental impact estimates for ingredients will be derived primarily from the HESTIA life cycle assessment (LCA) database, while data on the geographic sourcing of agricultural commodities will be obtained from FAOSTAT to account for regional variation in production impacts. Product healthiness classifications will be drawn from ATNi's Global Index 2027 Product Profile assessment, enabling comparison of the nutritional quality and environmental impacts of company product portfolios using a consistent sample of products.

Research Approach

For the environmental analysis, ATNi will apply a modified version of the Clark, et al. (2022) methodology, developed by an interdisciplinary team of researchers from the University of Oxford and collaborating institutions to estimate the environmental impacts of multi-ingredient food products. This implementation will use the publicly available code and additional datasets prepared by Dr. Shruti Jain.[19]

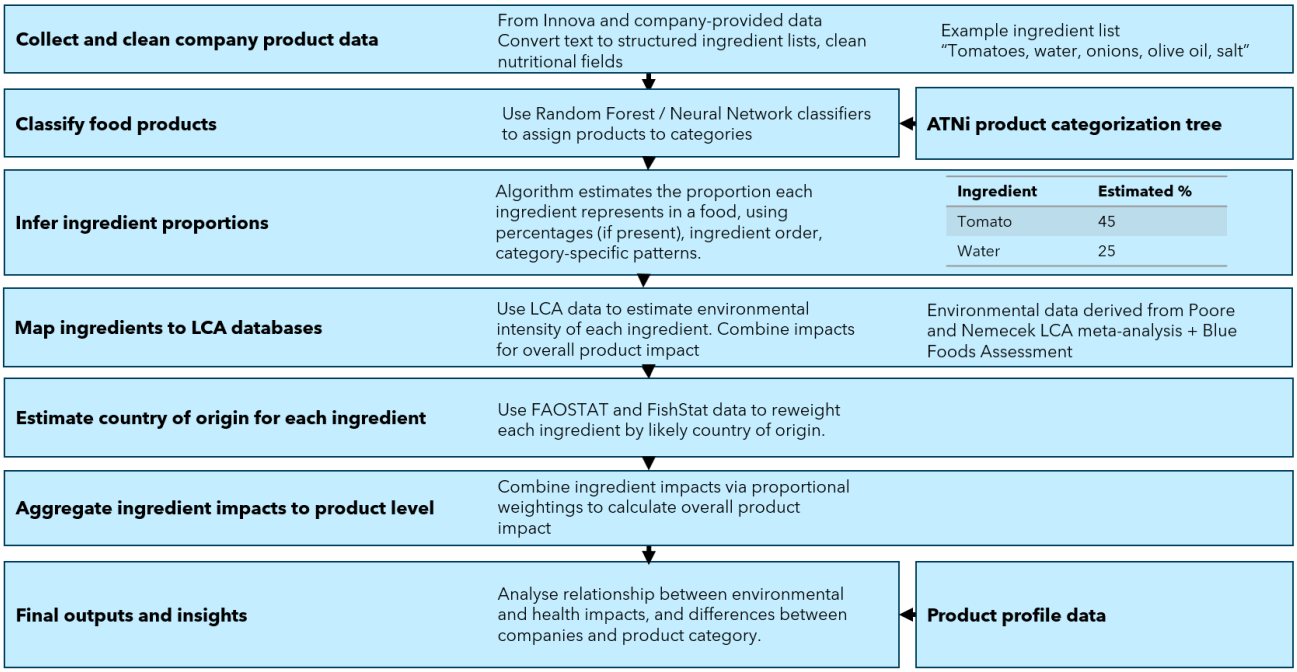
The approach estimates the proportion of each ingredient in a product by combining ingredient order, mandatory quantitative ingredient declarations (where available), and nutritional composition constraints. Each ingredient is then linked to LCA data from established environmental databases, enabling the calculation of environmental impacts across multiple indicators.

Notably, a key additional step developed by Jain and colleagues is the estimation of ingredient sourcing, based on a Monte Carlo analysis of publicly available trade flow data from FAOSTAT. This approach uses data for each food category on the volumes of trade between importing and exporting countries, to repeatedly sample possible geographic origins of ingredients. This generates a distribution of environmental impact estimates for each product based on different import scenarios, enabling calculation of mean values, confidence intervals, and other uncertainty metrics alongside the estimated impacts. The most recent FAOSTAT production and trade data available at the time of analysis will be used, including 2024 data where available.[20]

This methodology will generate scores for each environmental impact category (land use, greenhouse gas emissions, eutrophication potential, biodiversity, and water stress), as well as a composite environmental impact score. The final scoring approach will be refined based on further expert consultations and informed by established environmental scoring frameworks, providing a transparent and consistent basis for benchmarking company portfolios.

Applying this methodology to benchmark F&B company portfolios across markets represents a novel application of the model, extending its use beyond comparing the environmental impacts of different F&B product categories.

Key steps in modelling approach are outlined below:



For further information on the methodological approach for estimating environmental impacts, see the Clark et al, 2022 paper.[21]

Companies selected for the assessment include:

- Arla
- Coca-Cola
- Danone
- Ferrero
- Indofood
- Kraft Heinz
- Mars
- Mondelēz
- Nestlé
- PepsiCo
- FrieslandCampina
- Unilever

Limitations

This assessment only estimates the environmental impacts associated with the food ingredients, and therefore excludes other sources of impact, such as those from product packaging. Products with relatively low environmental impacts from their ingredients may nevertheless have substantial overall environmental impacts if they are packaged in materials that are non-recyclable or difficult to recycle. This should be taken into account when interpreting the results.

This modelling approach focuses only on five environmental impact indicators, rather than the full 16 outlined in Product Environmental Footprint framework.[22] While the selected categories are generally considered to represent the majority of the environmental impacts of food production, the reduced scope may omit differences represented by the excluded categories.

Due to limitations in data availability, ATNi does not use information on the sourcing locations of ingredients provided by companies, instead as mentioned above producing estimates based on a Monte Carlo analysis of publicly available trade flow data from FAOSTAT. This therefore means that company specific sourcing practices between companies are not captured in the analysis.

RATIONALE: AFFORDABLE NUTRITION

Pricing, convenience and affordability are widely recognised as critical barriers to the consumption of sustainable healthy diets. According to FAO estimates, a healthy diet is currently out of reach for around 2.69 billion people, or 32.7% of the global population.[23] At the same time, adult obesity has more than doubled and adolescent obesity quadrupled since 1990, fuelled in part by the widespread availability of cheap, highly-processed and calorie-dense foods.[24,25] Evidence highlights that healthier foods are often less affordable than less healthy options, on a cost-per-calorie basis.[26] Additionally, they are also often less available and of lower quality, especially in lower-income, rural or remote areas.[27]

With the large and growing influence of multinational F&B companies on people's diets, a key question is the extent to which their portfolios are providing healthy and affordable foods. Previous ATNi Global Indexes assessed companies' affordability commitments and strategies through Corporate Profile indicators.[28] However, defining and measuring "affordable nutrition" consistently across companies, markets and product categories remains challenging, and public commitments alone provided limited insight into how healthier products are priced in practice and address other aspects of affordability (like geographical and physical access). The Global Index 2027 therefore places greater emphasis on independently assessing the relative pricing of healthier and less healthy products, providing a more objective and comparable measure of company performance. Understanding how companies price healthier products relative to less healthy alternatives within the same food category provides insight into the extent to which corporate portfolios support or undermine the affordability of healthy choices, and how companies' pricing practices compare to their competitors.

OBJECTIVE: AFFORDABLE NUTRITION

For the Global Index 2027, ATNi will conduct a quantitative assessment of the relative pricing of companies' F&B portfolios. The assessment aims to evaluate whether healthier products are priced competitively relative to less healthy alternatives and to generate comparable evidence on portfolio affordability across companies and markets.

The assessment does not seek to measure the absolute affordability of healthier diets. Rather, it evaluates the extent to which healthier products are priced at a premium or discount relative to less healthy products within company portfolios.

The methodology builds on ATNi's 2025 Retail Assessment, which assessed the relative affordability of constructed healthy and less healthy food baskets across nine retailers, while adapting the approach to evaluate manufacturer product portfolios. Where data are available, ATNi will also analyse the relative pricing of ultra-processed and unprocessed or minimally processed foods.

DATA SOURCES: AFFORDABLE NUTRITION

Pricing data

Product lists and pricing data will be sourced from Euromonitor Via, a commercial market intelligence company that provides standardised, globally comparable data on consumer markets, industries and products. Via collects detailed product pricing information from leading grocery retailer websites in markets around the world. These datasets enable users to monitor differences in price between products, companies and markets, and track changes over time.

Product Healthiness data

Product healthiness and categorisation data will be drawn from ATNi's Product Profile assessment, which uses product information from Innova Market Insights[29], as well as information provided directly by companies. For further information on the product profiling process, please see Product Profile chapter.

To match pricing data from Euromonitor Via with product profiling data, Global Trade Item Number (GTIN) codes will be used where available. For products that cannot be matched across the two datasets using GTIN codes, additional manual matching of products may be undertaken.

RESEARCH APPROACH: AFFORDABLE NUTRITION

Affordability will be assessed by comparing the relative prices of healthier and less healthy products within portfolios.

There are several established approaches to assess food prices and affordability. These range from approaches for assessing the cost and affordability of healthy and sustainable diets,[27,30,31] to assessments of the relative prices of healthier and less healthy foods.[27,32] One such approach is the INFORMAS Food Prices Module, which uses a step-wise approach, offering approaches that assess price at the "food" (minimal approach), "meals" (expanded approach), and "diets" (optimal approach) levels.[33] The INFORMAS approach is intended for global usage, and has been applied in a number of countries.[34–36]

The INFORMAS "minimal" approach monitors the cost of healthier and less healthy foods over time, with the objective of allowing measurement of the impact of food pricing policies implemented in countries. This includes three components:

- Comparing the cost of pairs of similar ingredients with a difference in nutrient content (e.g. wholemeal and white bread).
- Analysing the change in average price over time for a list of healthy (core) foods from the five core food groups (fruit, vegetables, grains, dairy, meat and alternatives, fats and oils), compared to unhealthy energy-dense foods high in saturated fat, sodium and added sugars.
- Analysing the change in average price over time for minimally processed foods, processed foods and UPF.

The INFORMAS 'minimal' approach emphasises that prices should be compared over time, as a one-time comparison in the cost of healthy foods (e.g. fruit) and unhealthy foods (e.g. chips) is limited in usefulness. Comparing change in price over time highlights if healthier food are becoming relatively more affordable than less healthy foods.

Because ATNi's assessment has the objective of assessing and comparing F&B manufacturer portfolios, the minimal approach is most appropriate. This is due to company portfolios generally not containing sufficient variety of products to construct representative meals or diets.

However, the INFORMAS module is intended primarily for monitoring population food environments and policy impacts over time, while ATNi's objective is principally to benchmark company pricing practices. Consequently, several methodological adaptions are required.

- Rather than comparing selected 'pairs' of products, ATNi will compare the average relative price of all healthier products (scoring ≥3.5 on HSR) relative to less healthy products (<3.5 on HSR) within the same category (e.g. comparing healthier and less healthy dairy products).
- To understand the portfolio-level relative pricing of healthier and less healthy products, ATNi will calculate the relative price ratio for each category, and then aggregate these scores to produce an overall ratio for a company's healthier and less healthy portfolio.

Additional Exploratory Analysis

Convenience

Consumers do not choose foods solely on price, with access, time and preparation also influencing purchasing decisions. Therefore, as an additional lens of analysis, ATNi will examine whether healthier products are priced competitively relative to less healthy products within comparable convenience levels and categories.

To do this, products will also be categorised by level of convenience:

1. Ready to eat/heat (e.g. frozen meals, canned soups)
2. Semi-prepared (e.g. meal kits, marinated foods)
3. Prepared ingredients (e.g. frozen vegetables, washed salads, canned beans)
4. Raw/unprocessed ingredients (e.g. flour, dried beans)

This will help determine whether healthier products remain competitively priced when compared with less healthy alternatives requiring a similar level of preparation and time investment.

Level of processing

Where data is available, ATNi will conduct an additional analysis examining the relative pricing of products classified as UPFs and non-UPFs, using the policy approach developed by Popkin and colleagues (2024) combining a nutrient profiling approach with markers of ultra-processing.[18] Relative price ratios will be calculated to compare the affordability of UPF and non-UPF products within company portfolios. This analysis will complement the healthiness assessment by providing insight into the extent to which companies' pricing structures favour UPFs over non-UPF alternatives. Results from this analysis will be reported separately and will not contribute to company scores.

Country selection

As the Global Index is intended to assess companies' global activities, ATNi's assessment will incorporate pricing data from several countries:

1. High-income countries: Netherlands, United Kingdom, France
2. Upper-middle-income countries: Thailand, Brazil, Indonesia
3. Lower-middle-income countries: Philippines, Nigeria, Kenya

Criteria for the selection of these countries included: the number of selected Global Index companies present, availability of product-level data, and coverage of a range of country income levels. To ensure representativeness, companies who have limited presence across the selected markets, or only have a limited number of products in the selected markets will be excluded from the analysis.

ATNi will calculate the pricing ratio of companies' healthier and less healthy portfolios for each country, and then take the average of these. This will give a more global picture of companies' relative pricing of healthier and less healthy products. For the purposes of this assessment, countries will be given equal weighting, rather than adjusting for differences in market size. This is because the focus is on corporate behaviour, rather than measuring consumer exposure. In the report analysis, ATNi may highlight differences between markets, such as how the relative pricing of healthier and less healthy products differs between countries according to the income level.

Pricing metrics and data

Price per 100g/ml will be used as the primary metric for scoring. Price per 100 kcal may be analysed as a supplementary metric, for sensitivity testing and comparison purposes. Due to challenges in obtaining standardised and comparable information, price per serving will not be used. For the supplementary analysis of price per 100 kcal, products with no or minimal caloric or nutritional value (such as bottled water) will be excluded.

Pricing data will be collected for both full price and sale price. This will highlight a range of prices that consumers are likely to experience over a year. Full price will be used for scoring to reflect companies' intended pricing strategies, while sale prices will be analysed separately to assess the extent to which temporary discounts alter the relative affordability of healthier and less healthy products. This may for example highlight whether less healthy products are more frequently or more heavily discounted than healthier products.

Matching datasets

Products will be matched between Product Profile and affordability data using GTIN codes (where available). Where GTIN codes are not present, other options for product matching may be employed. Products which cannot be matched to Product Profile data will be excluded.

Cleaning datasets

Where multiple stock keeping units (SKUs) are available from VIA, the SKU which has a corresponding SKU in the Product Profile dataset will be chosen. In most cases, due to data cleaning criteria for the Product Profile assessment, this will represent the smallest available SKU size.

Where Via has data for a product SKU from multiple retailers in a market, an average price will be taken. This will also help mitigate possible variation between premium and discount retail stores.

In line with the approach taken for product profiling, the pricing analysis would only look at the top five product categories for each company, by estimated sales value.

Extreme price outliers will be identified and reviewed using category-specific thresholds and removed where they reflect data errors or non-comparable products.

Scoring

For scoring, ATNi will incorporate two elements:

- ATNi will use an annual average price for the year 2025, for calculating the relative price ratio for companies' healthier and less healthy portfolios. This will give a picture of how companies' healthier and less healthy portfolios currently compare on pricing. This ratio will then be converted into a score of 0-10.
- To assess changes in affordability over time, ATNi will compare the relative price ratio between companies' healthier and less healthy portfolios over the longest period for which comparable data are available, up to five years (e.g. 2020–2025). This will indicate whether companies have reduced, maintained, or increased the price gap between healthier and less healthy products over time. The direction and magnitude of this change will be converted into a separate score from 0–10, with higher scores reflecting a greater reduction in the affordability gap.

Detailed indicator descriptions and scoring guidance are provided in Annex 2.

RATIONALE: RESPONSIBLE MARKETING

Exposure to marketing of unhealthy foods and beverages is widely recognised as a key factor shaping consumers'—including children's—diets and dietary preferences.[37] A substantial share of F&B marketing promotes products high in fat, salt, and sugar, which can increase consumption of these items and contribute to rising rates of overweight and obesity.[38,39]

Companies promote their products across a range of media channels to maximise **exposure** to diverse audiences, including children under 18. Traditional channels include television, radio, print, and outdoor advertising. However, as audiences increasingly shift toward digital media—and as traditional channels face greater regulation—marketing strategies have followed suit.

Social media has become a dominant component of the digital environment worldwide. As adolescents spend increasing amounts of time online, social media platforms provide important opportunities for marketers to reach this audience.[40] Data from several countries indicate that social media use is highly prevalent among children. YouTube is the most widely used platform, with approximately 80 to 90% reporting use, followed by TikTok and Instagram, which are each used by around 60% to 70% of children.[41-43] Daily engagement is also substantial, with more than 80% of young people using at least one social media platform daily.[44] This widespread use makes social media an important channel through which children, adolescents and adults are exposed to F&B marketing.

F&B companies now allocate over 60% of their marketing budgets to digital advertising. Annually, major F&B companies spend up to USD 2.8 billion on social media ads.[45] As a result, consumers are exposed to a high volume of unhealthy food advertisements online, with some estimates suggesting children encounter 200 ads per week on social media platforms like Instagram, TikTok, and YouTube.[46,47] The scale of this investment highlights the growing role of digital marketing in shaping children's food environments and influencing their preferences and consumption behaviours.

Advertisements for unhealthy foods often incorporate a variety of persuasive techniques designed to enhance their **power** and appeal, particularly to children. These strategies may include child-friendly visual and graphic design, interactive elements such as games and activities, the use of brand or licensed characters, as well as endorsements from celebrities and the inclusion of toys.[48]

Several studies have monitored advertisements of unhealthy foods and beverages to children on social media platforms in various markets according to both exposure and power variables.[49] Building on this evidence, the Global Index 2027 will assess both companies' commitments to responsible marketing and their marketing practices on social media.

OBJECTIVE: RESPONSIBLE MARKETING

This assessment evaluates whether F&B companies' public commitments to restrict marketing of unhealthy products to children align with WHO and UNICEF recommendations. These global recommendations specify that companies should only market products meeting WHO nutrition criteria to children under 18 years of age, as well as the techniques and media channels that this commitment should apply across.

Additionally, this iteration of ATNi's Global Index will include a performance assessment to complement the Corporate Profile as ATNi has done in previous Indexes for BMS and CF product marketing. ATNi will independently assess the extent to which global F&B companies market unhealthy products on social media. It will also examine the qualitative techniques used to increase the appeal of advertisements to all audiences, including children.

By examining both marketing activities and corporate commitments, the assessment provides a more comprehensive view of corporate accountability for responsible marketing of F&B products, particularly to children.

DATA SOURCES: RESPONSIBLE MARKETING

Performance Assessment

The performance assessment is based on three independent data sources, each serving a specific purpose in the assessment process:

- Euromonitor International Passport data from 2025 is used to identify the top-selling brands for each of the F&B companies assessed that were active in four markets of interest for the performance assessment.[50]
- BrandWatch data are used to compile F&B brands' social media posts on Instagram and YouTube for analysis.[51] ATNi intends to use TikTok's Research API to analyse F&B brands' content, subject to approval of its research application by TikTok.[52]
- Innova databases are used to identify food & beverage products in companies' social media posts, as well as their nutrient composition, to determine whether products are healthy and eligible to be marketed to children.[29]

RESEARCH APPROACH: RESPONSIBLE MARKETING

Corporate Profile

The Corporate Profile assessment captures information on companies' policies, commitments and disclosures related to restricting marketing to children, and the extent to which these align with WHO and UNICEF guidance and recommendations. Indicators evaluate whether companies have a public-facing policy for responsible marketing to children; the age threshold companies use to define a child; audience thresholds used to limit marketing to children on measured media; nutrition criteria used to restrict marketing of 'unhealthy' products to children; and the media channels companies apply their policies to (see Annex 2 for the full list of indicators).

Performance Assessment

This assessment will capture information on companies' marketing activities on social media by analysing the content of posts on their brand accounts. It aligns with the approach recommended by the WHO for monitoring marketing of unhealthy products to children and adolescents, making use of WHO protocols and coding templates for monitoring brands' social media and YouTube accounts.[53]

This approach focuses on brands' owned media (their own social media posts) and does not cover paid or earned media, such as paid ads or influencer content. The scope of this assessment therefore does not cover all advertising done by food & beverage companies on social media.

Step 1: Identifying products/brands to assess in social media

The country case studies for this assessment were selected from the markets included in ATNi's Product Profile for the Global Index 2027 (see Product Profile methodology for further details). Four countries were selected based on several criteria, including income level, regional coverage, policy developments for marketing to children, and coverage of companies assessed in ATNi's Global Index 2027. Two high-income countries and two LMICs were selected: Indonesia, Kenya, Netherlands and the United Kingdom.

The WHO protocols recommend that brands are selected based on overall sales revenue, among other criteria. ATNi used Euromonitor data from 2025 to identify the two highest-selling brands for each parent company present in each market for this analysis. As a result, some brands that are specifically designed or marketed for children may not be included if they are not among the parent companies' two highest-selling brands.

Step 2: Locating brand social media presence

Official country-specific accounts for each brand were located on Instagram, YouTube and TikTok. In line with WHO protocols, where a country-specific account was not available for a brand, a regional or global alternative was used for the analysis, ensuring these accounts were not duplicated across other markets. If a brand was not present across any of the three social media platforms, the parent company's next highest-selling brand with a social media presence was identified and used for the assessment.

Only active accounts – accounts on which brands had posted in the last two years – were taken into consideration for this assessment. The final selection of brands for each parent company and country is detailed in Table 7.

Table 7. F&B manufacturers' highest-selling brands with a social media presence in each market

	Markets				
Companies	**Indonesia**	**Kenya**	**Netherlands**	**UK**	**Global**
Arla			Melkunie Arla	Lurpak Arla	No active account
Barilla			Wasa		Barilla Wasa
Britannia		No active account			
Mengniu	Aice Yoyi				
Coca-Cola	Fanta Minute Maid	Coca-Cola	Innocent	Coca-Cola* Innocent	Coca-Cola Fanta Minute Maid
ConAgra	No active account				No active account
Danone	Aqua Vit		Alpro Hipro	Activia Volvic	
Ferrero	Kinder Nutella	Mayland TicTac	Nutella	Kinder Fox's	Kinder TicTac Maryland
Flora FG	Blue Band	Blue Band Flora	Becel Blue Band	Flora	I Can't Believe It's Not Butter!
FrieslandCampina	Frisian Flag Omela	No active account	Campina Optimel	No active account	
General Mills			Nature Valley*	Häagen-Dazs Old El Paso	
Grupo Bimbo			Takis*	New York Bakery St Pierre	Takis
Hormel Foods	Skippy	No active account	No active account	Spam Skippy	Skippy
Indofood	Indomie Indomilk	Indomie	Indomie	Indomie	Indomie
Kraft Heinz	ABC Kraft	No active account	Karvan Cevitam Honig	Heinz	Heinz
Lactalis			Galbani	Galbani Président	Galbani
Lotte	Lotte Toppo	No active account			Guylian
Mars	Sugus	No active account	M&M's Pringles	Pringles Galaxy/Dove	Snickers Maltesers

					Pringles Galaxy/Dove
Mondelēz	Biskuat Oreo	Cadbury*	Milka LU	Cadbury	
Nestlé	Nido Milo	Milo* Nido*	Original Wagner Maggi	Kit Kat Buxton	Nido KitKat
Nissin	Nissin	No active account	Nissin*	Nissin	
PepsiCo	Quaker	Pepsi	Lay's Doritos*	Lay's Pepsi	7Up Pepsi
Suntory		Ribena*	Dr Pepper**	Lucozade Ribena	
Unilever	Bango Royco	Knorr	Unox Knorr	Pot Noodle Best Foods/ Hellmann's	Knorr Pot Noodles
Yili Group	Joyday				
Total brands	**28**	**12**	**3 29**	**31**	**25**

Note:

- Grey cells indicate where companies do not have a presence in that market; or
- A company that is present but has no active national or regional social media account for their top two-selling brands in a market is also indicated in grey with the addition of 'no active account.'
- Not all brands listed are present or active across all social media platforms (Instagram, TikTok and YouTube).
- * An asterisk indicates where a regional account was used, rather than a national account.
- ** Dr Pepper originally is a Keurig Dr Pepper brand and remains so in North America. However, Suntory owns the rights to distribution and sale of the Dr Pepper brand in Europe. Keurig Dr Pepper owns the rights for the recipe (secret flavour/aroma mix), while Suntory can change/adapt the recipe in terms of sugar content and use of non-nutritive sweeteners.

Step 3: Code content of brands' social media posts

The frequency of social media posts varies considerably across platforms and brands. To ensure a consistent approach, the ten most recent posts from each brand account on Instagram, TikTok, and YouTube are included in the analysis, provided they were posted within the last two years. Although WHO protocols recommend sampling 20 posts per brand account,[53] there is no consensus in the literature on the minimum sample size needed for a representative analysis,[49] and several studies limit their sample size to ten social media posts per brand.[49]

BrandWatch's Benchmark tool and TikTok Research API will be used to capture and export posts into Excel format for coding. Excel will be used to code the content of brands' social media posts according to WHO Internet Monitoring Protocols, including:[c]

- Internet Monitoring Guide
- Internet Social Media Brand Page protocol and template
- Internet YouTube Brand Channel protocol and template
- TikTok Social Media Landscape coding template

[c] These protocols and templates were not publicly available during the methodology development phase for the Global Index 2027, but were accessed via The Open University.

WHO protocols outline a selection of variables for analysis which can be tailored for capacity and resources. ATNi adapted the templates to the recommended "Minimal + Basic Power" variable template, adding four power variables of interest: premium offers (competition), premium offers (not competition), sponsorship and fantasy (see Table 8).

Table 8. Variables for coding marketing content in brands' social media posts

Exposure Variables	NPM Variables	Power Variables
1. Item number 2. Country 3. Media Sharing Platform 4. Brand/Product page name 5. Brand/ product page country 6. Page subscribers 7. Page URL 8. Date marketing recorded 9. Unique post number 10. Summary of post 11. Repeat post? 12. Date post issued 13. URL of post 14. Number of food items featured in this post 15. Brand name 16. Brand ad? 17. Detailed description of food product	1. WHO NPM and HSR product category 2. Total fat 3. Saturated fat 4. Total sugars 5. Added sugars 6. Non-sugar sweeteners 7. Salt 8. Energy 9. Fibre 10. Product unhealthy according to WHO NPM and HSR 11. Marketing permitted according to WHO NPM?	1. Brand equity characters 2. Licensed characters 3. Celebrity endorsers 4. Special day(s)/season 5. Health washing 6. Physical activity depicted 7. Does the ad appeal to children (12y and under)? 8. Does the ad appeal to teens (13-17y)? 9. Fun 10. Family relationships 11. Friendship 12. Premium offers (competition) 13. Premium offers (not competition) 14. Sponsorship 15. Fantasy

A team of four researchers conducts the coding, with each researcher assigned to a selected market according to cultural and linguistic expertise. Researchers are trained on how to code social media posts using materials provided in WHO coding templates and protocols, and supporting data provided by BrandWatch and Innova.

Each researcher will code the same sample set of 20 social media posts from brands, and interrater reliability tests will be performed using Krippendorf's Alpha to align researchers' interpretation of the coding variables. Krippendorff's Alpha test was selected as it allows for interrater reliability tests to be performed across more than two coders, and for both binary and categorical variables[54]. This process will be repeated until the results of each coded sample set are sufficiently aligned. Researchers will then code posts from their respective country datasets, with interrater reliability tests conducted periodically to ensure continued alignment. Additionally, weekly check-ins will be held to continuously address queries and align coding approaches between researchers.

Once each researchers' dataset are fully coded, the results will be analysed and trends identified across three metrics:

1. Proportion of brands' social media posts advertising unhealthy products and/or products ineligible to be marketed to children by parent company and by market;
2. Frequency of different techniques used to increase the appeal of advertisements by parent company and by market; and
3. Proportion of brands' social media posts carrying fortification-related nutrition and health claims, by parent company and by market.

Detailed indicator descriptions and scoring guidance are provided in Annex 2.

CATEGORY E: WORKFORCE NUTRITION

Workforce nutrition was included as a separate section in previous editions of the ATNi Global Index to assess company policies and programmes supporting the nutritional health of employees. For the Global Index 2027, this category has been removed from the assessment. This reflects the increased emphasis on research areas with a more direct influence on consumer nutrition outcomes, as well as the prioritisation of independent performance measures within the available resources. Workforce nutrition remains an important aspect of corporate responsibility but is relevant across sectors and is therefore better captured through broader corporate sustainability and Environmental, Social, and Governance assessments. ATNi does encourage companies to make use of the guidance developed by the WorkForce Nutrition Alliance with four pillars, including the provision of healthy food, nutrition education, breastfeeding support, and nutrition-focused health checks.

RATIONALE: RESPONSIBLE LABELLING

Clear, standardised, and easily-to-understand information about the nutritional content and healthiness of food products is widely recognised as an important factor in helping people make healthier dietary choices. Product labelling helps consumers make more informed purchasing decisions, while also incentivizing companies to improve the nutritional quality of their portfolios in order to achieve more favourable ratings, or avoid the requirement to display a warning label.[55]

Appropriate product labelling according to (intern-)national standards like Codex Alimentarius, encompasses several components. First, products should display back-of-pack information, including ingredient lists and quantitative nutrient declarations, ideally expressed per 100g/ml.[56] Second, nutrition and health claims should be scientifically substantiated, and permitted only on products classified as healthier according to an established NPM.[56] Second, nutrition and health claims should be scientifically substantiated, and permitted only on products classified as healthier according to an established NPM. Third, products should carry a FOP label, that provides consumers with a simple, at-a-glance indication of a product's relative healthiness.

Among these components, interpretive FOP labels have received increasing attention from policymakers and public health stakeholders. As the most visible form of nutrition information at the point of purchase, it is intended to support consumer understanding of nutritional quality, facilitate product comparisons, and inform purchasing decisions.[57,58] Furthermore, FOP labelling is increasingly a central component of nutrition policy globally, with at least 43 countries formally mandating or endorsing FOP labelling systems as of 2025.[59]

Assessing company practices in this area therefore aligns with evolving regulatory and public health priorities. Such an assessment is particularly important because evidence indicates that voluntary labels often have partial and inadequate uptake. A 10-year review of the HSR system found that only 37% of eligible products displayed the label, with uptake concentrated among healthier products. This suggests that companies may selectively apply labels where they provide a marketing advantage, thereby limiting the effectiveness of voluntary approaches.[60]

To improve the effectiveness of these labelling systems, there is a need for greater data on the level of private sector uptake of voluntary FOP labels worldwide. Such information can strengthen corporate accountability by revealing the extent to which company commitments translate into meaningful practice. Furthermore, evidence of inaction can provide policymakers with the relevant information to inform decisions about whether mandatory regulatory measures are required.

OBJECTIVE: RESPONSIBLE LABELLING

The objective of this indicator is to assess the extent to which companies voluntarily adopt FOP labels in markets where such schemes are formally endorsed by government but not yet mandatory and where the company has a market presence. This includes analysing to which extent the company adopts the label across some or all of their applicable portfolio.

Given the focus on voluntary company action, the indicator covers a range of voluntary FOP labelling schemes, including summary labels, traffic light labels, and endorsement labels.[61] Mandatory warning labels are excluded from the assessment because their implementation is required by law rather than undertaken voluntarily.

This exclusion does not reflect a judgement on the effectiveness or value of warning labels. Indeed, a growing body of evidence demonstrates their positive influence on consumer behaviour and healthier dietary choices.[62] Rather, the scope of the indicator is designed to evaluate actions that companies choose to take beyond legal requirements, consistent with ATNi's focus on voluntary commitments and practices.

DATA SOURCES: RESPONSIBLE LABELLING

The assessment of company adoption of FOP labels will be assessed through a Corporate Profile indicator, requesting companies to self-report and provide supporting documentation on their labelling practices. Acceptable evidence may include packaging inventories, product databases, market-level portfolio analysis, company reports, or other documentation demonstrating the proportion of products displaying the relevant labels.

ATNi may conduct spot-checks using third-party data to validate company reporting on level of adoption.

RESEARCH APPROACH: RESPONSIBLE LABELLING

Corporate Profile Indicator

As part of ATNi's Corporate Profile assessment, Companies will be provided with a spreadsheet, listing all the markets which have a voluntary government-endorsed FOP label, and which represent 1% or greater of the company's global sales, or where the company sales represents 1% or more of the national market share.

For each market, the company is requested to complete information on the level of adoption of the corresponding label, by percentage of SKUs, and percentage of sales (see Table 9). The inclusion of both metrics is to identify whether companies have high adoption rates across their portfolio, as well as for their most popular product ranges. A column is also provided for companies to attach supporting evidence.

Companies have the opportunity to provide further information, such as if they have a target for increasing the adoption of FOP labels. This is only for contextualization purposes, and may be reported on as part of the narrative report findings.

Company responses will be reviewed by ATNi and classified into the relevant scoring category based on the extent of FOP label adoption across applicable markets. Companies will be scored on SKU coverage, with sales coverage collected as supplementary evidence to understand whether adoption extends to the company's highest-selling products.

Table 9. Example data collection template for front-of-pack labelling adoption.

Country	FOPL Labelling Scheme	% Adoption (% of SKUs)	% Adoption (% of Sales)	Company Comment	Data Source	Adoption target (if applicable)
United Kingdom	Traffic light					
France	Nutri-Score					
Spain	Nutri-Score					
Belgium	Nutri-Score					
Germany	Nutri-Score					
Malaysia	Healthier Choices Logo					

CATEGORY G: FORTIFICATION

RATIONALE: FORTIFICATION

Food fortification is a public health intervention recognised as a (cost-)effective way to address micronutrient deficiencies when appropriately implemented. To deliver meaningful nutritional benefits, voluntary or mandatory fortification must be guided by evidence, applied to appropriate products or 'vehicles', use suitable fortificants, premixes or fortified staple ingredients, and be supported by robust quality assurance (QA) and quality control (QC) systems.[63]

As major F&B manufacturers influence both the nutritional quality of their product portfolios and the availability of fortified foods (staples and other products), their policies and practices play an important role in ensuring that voluntary fortification is implemented responsibly and in accordance with recognised public health principles.

This category assesses to which extent companies have a systematic approach to voluntary fortification that aligns with internationally recognised guidance and is consistent with public health objectives. It also evaluates whether these commitments are reflected in companies' product portfolios.

OBJECTIVE: FORTIFICATION

The objective of this category is to assess companies' approach to the responsible implementation of voluntary fortification. It evaluates whether companies apply documented principles to ensure that voluntary fortification of processed packaged food products is nutritionally appropriate, whether procurement practices support the use of fortified staple ingredients where relevant, and whether QA and QC procedures are used to verify that fortified ingredients and products fortified with premixes contain the intended micronutrient levels. The category also assesses whether these commitments are implemented in practice, including by limiting voluntary fortification to products that meet appropriate nutritional criteria.

DATA SOURCES: FORTIFICATION

The Corporate Profile assessment includes three indicators on voluntary fortification. It draws on publicly available information and, where applicable, supplementary documentation provided by companies to ATNi. Evidence may include corporate nutrition, product development and procurement policies, procurement standards, supplier requirements, QA and QC procedures, technical standards, product specifications, and other relevant internal guidance documents.

The Performance Assessment draws on Global Index 2027 Product Profile data to evaluate the nutritional quality of voluntarily fortified products for which micronutrient information is available. It also uses data from the assessment of companies' marketing activities to examine the use of fortification- and micronutrient-related claims in product marketing.

RESEARCH APPROACH: FORTIFICATION

Corporate Profile Indicator

The Fortification assessment forms part of the Global Index 2027 Corporate Profile and comprises three indicators that evaluate to which extent companies have a systematic approach to voluntary micronutrient fortification of processed packaged F&B products in accordance with international guidelines and standards. Specifically, the indicators assess:

- Whether companies ensure that voluntary fortification of processed packaged food products is nutritionally appropriate;
- Whether companies use fortified staples as ingredients in product formulation of processed packaged F&B products where appropriate, through documented procurement requirements;
- Whether companies apply QA and QC procedures when using fortified staples as ingredients, in processed packaged food products or fortifying with premix.

Each indicator is assessed using predefined scoring criteria based on the quality, comprehensiveness, and transparency of the evidence provided. Detailed indicator descriptions and scoring guidance are provided in Annex 2.

Performance Assessment

This assessment evaluates the nutritional quality of companies voluntarily fortified packaged F&B products by analysing GI27 Product Profile micronutrient data, where available. Its purpose is to assess whether companies that score highly on their fortification policies and commitments in the Corporate Profile apply these principles in practice by limiting fortification to products that meet appropriate nutritional criteria.

Additionally, it draws on data from the assessment of companies' marketing activities to examine whether, and to what extent, companies use (inappropriate) fortification- and micronutrient-related claims as a marketing tool in their social media posts. This analysis will help assess whether such claims are used to promote products in companies' top-selling brands that meet appropriate nutritional criteria or to create a positive nutritional impression of products with a less healthy overall profile.

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8 ANNEX

ANNEX 1: EXPERT CONSULTATIONS

1A. Overview of Experts Consulted

ATNi is grateful to the experts who provided valuable advice and feedback during the development of the Global Index 2027 methodology. While their input helped inform the methodology, the final methodology and all assessment decisions remain the sole responsibility of ATNi. The views expressed in this report do not necessarily reflect those of the experts from the organisations acknowledged.

ATNi Expert Group

Bi-annual meeting with ATNi research team to receive feedback on methodological updates to the Global Index, particularly the addition of performance assessments; and additional email consultations.

Name	Position	Organisation / Institution
Prof. Shiriki Kumanyika*	Professor Emerita of Epidemiology	University of Pennsylvania
Prof. Mike Rayner*	Professor of Population Health	Nuffield Department of Population Health, University of Oxford
Prof. Terry Huang	Professor Health Policy and Management Founder	School of Public Health and Health Policy, City University of New York Firefly Innovations
Prof. Christina Vogel	Director of the Centre for Food Policy Professor of Food Policy	City St George's, University of London
Prof. Mary Story*	Professor Global Health and Family Medicine and Community Health	Duke University
Dr. Purnima Menon	Director for Strategy and Partnerships	IFPRI
Rachel Crossley*	Head of Stewardship, Europe	BNP Paribas Asset Management

*Expert group members consulted separately outside of bi-annual meeting for specific topic/category feedback and recommendations

Experts consulted by Global Index category

Expertise	Organisation	No. of Experts	Month of Consultation
General	WHO	3	March 2026
	FoodSAMSA: Ludwig-Maximilians-Universität München, University of Cape Town	4	April 2026
	Wageningen University & Research	1	April 2026
	World Business Council for Sustainable Development (WBCSD)	1	May 2026
Governance	Tax Justice Network	1	April 2026
Marketing	Virginia Polytechnic Institute and State University	1	March 2026
	University of Wollongong	1	March 2026
	Healthy System Impact Training Platform	1	April 2026
	The Open University	1	March 2026
	Panteia	1	May 2026
	Colombia University	1	May 2026
	Schuttelaar & Partners	2	April 2026
Sustainability	FAIRR	4	April 2026
	The George Institute (TGI)	1	May – July 2026
	Leiden University	1	June – July 2026
	BNP Paribas	2	May 2026
	University of Oxford	1	May 2026
Affordability	Tufts University	1	April 2026
	Auckland University	1	April 2026

1B. Overview of Multi-stakeholder Consultations

Name	Description	Month of consultation
United Nations University Working Session	This session convened experts for a discussion on strengthening corporate accountability in the food and beverage sector, with a focus on complementing existing initiatives such as ATNi's Indexes.	April 2026
ATNi's Investors in Nutrition and Health (AINH)	Quarterly investor meeting to identify key decision-useful topics and indicators in the Global Index, and feedback on methodological developments; email consultation with the AINH Co-Chairs, who confirmed interest from the investor community in the inclusion of levels of processing in the Product Profile assessment.	March, May, July 2026

ANNEX 2: FULL LIST OF INDICATORS BY CATEGORY

CATEGORY A: NUTRITION GOVERNANCE

Category weighting: 10% | **Total possible score**: 50

No.	Indicator Question	Answer Options	Score
1	Does the company formally set out a clear strategy/plan to contribute to healthier diets and address malnutrition through its commercial operations (i.e. "nutrition strategy")?	**a.** The company has a clear and multi-faceted nutrition strategy that extends beyond product formulation and core responsibilities.	10
		b. The company has a clear nutrition strategy limited to product formulation and core responsibilities.	5
		c. The company expresses a high-level commitment to nutrition and health.	2.5
		d. No / No information.	0

Scoring guidance

To qualify as a nutrition strategy under answer option a or b, the company's approach must:

1. Be presented coherently in a single publicly available source (e.g. document, report page, webpage);
2. Describe multiple approaches through which the company plans to contribute to healthier diets or address malnutrition through its commercial operations; and
3. Apply to a significant proportion of its portfolio (rather than a narrow selection of specific product ranges) and across all its markets.

Where one or more of these conditions are not met, answer option c. should be selected, since this indicates that the company's approach to contributing to healthier diets and addressing malnutrition is ad hoc and not strategically planned. Reporting only on recent activities, product launches, reformulation examples or other completed initiatives is not sufficient to qualify as a strategy. A strategy must describe what the company intends to achieve and how it plans to act in the coming years.

To be credited with answer option a., the company's strategy must involve a multi-faceted approach that goes beyond product portfolio development and core responsibilities (such as responsible marketing to children and labelling commitments) and include at least one of the following:

1. Measures intended to increase the relative reach or sales of 'healthier' products compared with less healthy products, such as through pricing, promotion, marketing expenditure or distribution; and/or
2. Measures intended to improve the affordability or accessibility of a broad range of 'healthier' products for low-income consumers or other populations at greater risk of malnutrition.

If the strategy is limited primarily to portfolio development (i.e. (re)formulation, fortification, portfolio control, etc), core responsibilities (responsible marketing to children and labelling commitments), and/or other potentially relevant approaches (such as recipes instructions, consumption tips, and other forms of on-pack nutrition education), then answer option b. is credited.

	Note: Non-commercial activities (e.g. philanthropy, initiatives only available for specific consumers, etc), including efforts to address food insecurity via non-commercial channels, are not considered under this indicator.		
	Rationale Malnutrition remains a global challenge, with progress towards SDGs 2 and 3 off track: undernutrition persists in many settings while overweight, obesity and diet-related NCDs are on the rise, with consequences that extend beyond public health to economic prosperity and planetary well-being. Food and beverage manufacturers have both a responsibility and an opportunity to contribute to healthier diets and address malnutrition through their commercial operations. This means being willing to decouple their financial performance from products and strategies that risk exacerbating negative nutrition outcomes and instead striving to achieve commercial growth through a focus on nutrition and being part of the solution. Companies influence diets not only through the nutritional quality of the products they sell, but also through how products are priced, marketed, distributed and labelled. A clear and integrated nutrition strategy enables a company to coordinate these different areas, establish targets and milestones, assign internal accountability and monitor progress. This strategy should be outlined and presented cohesively in a publicly available document/page, both to signal to external stakeholders the company's plans, enabling scrutiny and accountability, and to show that the planned activities are deliberate and intentional, rather than ad hoc and incidental.		
2	How comprehensively does the company publicly report on the implementation of, and progress against its nutrition strategy?	**a.** The company reports quantitative metrics of progress on the strategy, covering all key elements.	10
		b. The company reports quantitative metrics of progress covering most key elements.	6.66
		c. The company reports quantitative metrics of progress covering specific elements, AND/OR relies primarily on qualitative descriptions or examples.	3.33
		d. No reporting / No information.	0
	Scoring guidance Only reporting relating to the key elements (i.e. approaches, pillars, workstreams, key performance indicators (KPIs), etc) described in the company's nutrition strategy (as assessed in Indicator 1) should be considered for this indicator. To be credited with answer option a., all element of the company's nutrition strategy that can reasonably be quantified should be reported. If more than half, but not all, elements that can be reasonably quantified are not reported on quantitively, answer option b. should be selected. If half or fewer of the elements that can reasonably be quantified are reported on quantitively, answer option c. is selected. Quantitatively reporting efforts relating to very specific products only, or the reporting of illustrative statistics (e.g. "100 tons of sugar removed…") should be credited with answer option c.		

	Examples of qualitative reporting include lists or case studies of specific product launches/reformulations in the past year, examples of specific marketing campaigns for particular products, etc. Companies receiving answer option c under Indicator 1 cannot receive answer option a under this indicator. Where such a company has only one or two identifiable strategic elements, answer option b may be awarded only if all those elements are reported on quantitatively. Only information disclosed through the company's own public reporting channels, such as its website, annual report or sustainability report, should be considered for this indicator.		
	Rationale Public reporting on the implementation of a nutrition strategy enables stakeholders to assess whether the company is translating its commitments into action and making meaningful progress. Where feasible, companies should establish and report quantitative metrics or KPIs for each material element of the strategy. Systematic reporting supports internal performance management and allows external stakeholders to hold companies accountable where progress is limited. Comprehensive reporting also reduces the risk of selective disclosure, whereby companies highlight isolated positive activities without providing a balanced account of performance across the full strategy.		
3	Has the company set a target to increase (the relative proportion of) sales generated by 'healthier' products, as defined using formal published nutrition criteria, and does the target have the following features? (Tick all that apply)	**a.** The definition of 'healthier' is based on an internationally recognised or government-endorsed NPM, or an equivalent standard.	2.5
		b. The target is expressed relative to overall sales.	2.5
		c. The target is specific and measurable.	2.5
		d. The target is time-bound.	2.5
		e. No target / No information.	0
	Scoring guidance This indicator assesses targets relating to the sales performance of products classified as 'healthier'. The company can receive credit only where it clearly defines what constitutes a 'healthier' product, and where this definition and targets are publicly available. The definition must be based on formal nutrition criteria and must include, at a minimum, upper thresholds for relevant nutrients of concern. To be credited with answer option a., the company must apply the thresholds of an internationally recognised or government-endorsed NPM, or demonstrate that its definition is stricter than, equivalent to or within a 10% deviation from those thresholds. Moreover, the model should be applied only to the product categories for which it was designed. Where the model is applied to product categories outside its intended scope, this answer option should not be selected. To be credited with answer option b., the target must be formulated so that the sales of 'healthier' products increase relative to the rest of the portfolio and must specify a baseline year. This may include, for example: • "By 2030, X% of total revenue will be generated by products meeting the company's 'healthier' criteria, compared with X% in [baseline year]"; or • "By 2030, sales of 'healthier' products will grow at least X% faster than sales of products that do not meet the criteria, compared with [baseline year]."		

	A target to increase the absolute sales of 'healthier' products, without reference to overall sales or the performance of less healthy products, does not qualify for this answer option. A target without a specified baseline year also does not quality. To be credited with answer option c., the target must have a clear end goal, and with all key terms clearly defined and externally verifiable (i.e. not relying on company-internal definitions). If the target involves a relative increase (e.g. increase of 10% by 2030), then the baseline value must be provided. To be credited with answer option d., the target must specify a clear target year and baseline year. Sales may be measured in terms of revenue, sales volume or servings sold. Targets based only on the number or proportion of SKUs classified as 'healthier' do not qualify, as these measure portfolio composition rather than sales. Only information publicly disclosed through the company's own reporting channels will be considered, and the target must apply across all markets in which the company operates, allowing for justified local adaptations where relevant. *For a full list of government-endorsed NPMs please see this scientific review from 2018: https://doi.org/10.1093/advances/nmy045, Table 3; or updated version from 2023: https://doi.org/10.1016/j.advnut.2023.08.013.		
	Rationale Targets to increase the share of sales generated by 'healthier' products make companies' nutrition commitments more concrete and measurable. Expressing the target relative to overall sales is particularly important because an increase in the absolute sales of 'healthier' products may be offset by equal or greater growth in sales of less healthy products. A relative sales target can influence product reformulation, innovation, marketing, pricing, distribution, acquisitions and divestments. It can therefore help align the company's commercial growth strategy with its stated nutrition objectives while strengthening internal and external accountability.		
4	At what level is formal accountability for the company's nutrition strategy assigned, and is performance against nutrition-related objectives linked to remuneration or other incentives? (Tick all that apply)	**a.1** Formal accountability assigned to CEO (or equivalent).	5
		a.2 Formal accountability assigned one level below CEO (e.g. other C-suite Executive).	2.5
		b.1 Executive remuneration linked to performance against specific nutrition-related targets or KPIs.	5
		b.2 Formal incentive linked to specific nutrition-related targets or KPIs apply below C-suite level.	2.5
		c. No / No information.	0
	Scoring guidance Only one answer option a. and one answer option b. may be selected. This indicator assesses accountability for either the main nutrition strategy assessed under indicator 1, and/or the target for increasing sales of 'healthier' products assessed under Indicator 3.		

	For answer options a.1 and a.2, formal accountability means that the individual: • Has explicit ownership of the strategy or target; • Is responsible for its successful implementation; • Has sufficient authority to direct action and allocate resources; and • Is evaluated against relevant objectives, targets, milestones or KPIs. A general statement that the CEO or board has ultimate responsibility for all company activities is not sufficient. To be credited with answer option a.1, the company must demonstrate that delivery of the nutrition strategy or relevant target forms part of the CEO's formally assigned responsibilities or performance assessment. To be credited with answer option a.2, responsibility must be assigned to a member of the company's senior executive leadership, such as a C-suite officer or executive committee member. Eligibility should be determined based on the company's governance structure and the individual's decision-making authority, rather than their job title alone. To be credited with answer option b.1, remuneration may include bonuses, stock awards, or other incentives. The company must demonstrate that performance is assessed against clearly defined nutrition-related targets, KPIs or metrics, and that the incentive applies to the CEO or senior executive credited under answer option a.1 or a.2. Answer option b.2 should be selected where formal incentives linked to nutrition-related targets or KPIs apply to managers or employees below C-suite level. Unlike the other indicators in this category, evidence for this indicator may be drawn from both publicly available information and internal company documentation shared confidentially with ATNi. Public disclosure is encouraged but is not required for credit, provided that the evidence is current, sufficiently specific and independently verifiable.		
	Rationale Assigning responsibility for the nutrition strategy to a senior executive gives the strategy greater visibility, authority and alignment with the company's overall business objectives. Senior leaders are also better positioned to coordinate action across business units, resolve competing priorities and allocate the resources required for implementation. The CEO has an additional role in setting the tone from the top and signalling the strategic importance of nutrition across the organisation. However, accountability must be explicit and linked to delivery rather than inferred solely from the CEO's general responsibilities. Linking remuneration or other incentives to specific nutrition-related objectives makes accountability more concrete. It creates a direct incentive for responsible executives and employees to prioritise implementation and deliver measurable progress.		
5	Does the company demonstrate a commitment to responsible tax behaviour through a public tax strategy and transparent country-by-country tax reporting? (Tick all that apply. Answer options b1 and b2 are mutually exclusive.)	**a**. Responsible tax policy: The company has a publicly available tax policy or strategy that includes a clear commitment to responsible tax behaviour, including paying tax in accordance with where substantive economic activity occurs.	3
		b1. Full country-by-country tax transparency: The company publicly reports country-by-	7

	country information on its tax payments and related economic activity for all countries in which it operates.	
	b2. Partial country-by-country tax transparency: The company publicly reports country-by-country information on its tax payments and related economic activity for some, but not all, countries in which it operates.	3
	c. No relevant policy, reporting or information.	0

Scoring guidance

This indicator assesses whether the company demonstrates a responsible approach to taxation through a clear public commitment and sufficient transparency to enable external scrutiny. Answer option a may be selected together with either b1 or b2, where applicable. Answer options b1 and b2 are mutually exclusive. Where a company meets the criteria for both, only the higher-scoring option applies. The maximum score for the indicator is 10.

Answer option a. Responsible tax policy

Selected if the company has a publicly available tax policy, strategy or equivalent document that sets out its approach to responsible taxation.
To receive credit, the policy should go beyond a general commitment to comply with applicable tax laws and include a clear commitment to responsible tax behaviour, such as:

paying tax in accordance with where substantive economic activity occurs and value is created;
not using artificial arrangements primarily intended to shift profits or avoid taxation; and/or
applying responsible principles to tax planning and engagement with tax authorities.

A general statement that the company complies with applicable tax laws is not sufficient on its own.

Answer options b1 and b2. Country-by-country tax transparency

Selected if the company publicly discloses tax information at country level that enables external stakeholders to understand where the company undertakes economic activity and pays tax.
The disclosure should provide country-by-country information on tax paid and sufficient related information on economic activity, such as revenue, profit/loss and/or number of employees, to provide meaningful context.

Reporting only an overall global tax contribution, regional figures, or selected examples of tax paid in individual countries is not sufficient.

<u>b1. Full country-by-country tax transparency</u>

Selected only where the company publicly reports country-by-country tax and related economic information for all countries in which it operates.

Where the company is subject to mandatory public country-by-country reporting requirements, compliance with those requirements alone is not sufficient for full credit if the required disclosure does not cover the company's entire global footprint. To receive full credit, the company must extend its public reporting beyond the minimum geographic scope required by applicable legislation and disclose equivalent information for all countries of operation.

<u>b2. Partial country-by-country tax transparency</u>

	Selected where the company publicly reports country-by-country tax and related economic information for some, but not all, countries in which it operates. This includes reporting published in response to mandatory public country-by-country reporting requirements where those requirements cover only part of the company's global operations. It also includes voluntary disclosure that goes beyond applicable legal requirements but still does not cover all countries in which the company operates.
	Rationale Tax revenues contribute to governments' ability to finance public services and investments, including those related to health, nutrition and social protection. As large multinational food and beverage companies operate across many jurisdictions, responsible tax behaviour forms part of their broader corporate accountability. A responsible tax approach goes beyond compliance with applicable tax laws. Companies should clearly articulate the principles that guide their tax practices, including their approach to where profits are reported and taxes are paid. Transparency is an important component of accountability. Public country-by-country reporting provides stakeholders with information on where companies undertake economic activity and pay tax, enabling greater scrutiny of whether their tax practices are consistent with their stated commitments. Mandatory public country-by-country reporting requirements have increased the availability of such information in some jurisdictions. However, these requirements may not provide a complete picture of a multinational company's global operations. The indicator therefore distinguishes between partial disclosure, including reporting limited to the scope required by applicable legislation, and full disclosure across all countries of operation. Companies that voluntarily extend their reporting beyond minimum legal requirements and provide comprehensive global country-by-country information demonstrate a higher level of tax transparency. This indicator therefore assesses whether companies have established a clear commitment to responsible taxation and provide the transparency needed for external accountability. It does not assess whether profits and tax payments are in practice aligned with the location of economic activity; such an assessment would require additional quantitative analysis, which is out of the scope for the 2027 Global Index.

CATEGORY B: PRODUCT PORTFOLIO

Category weighting: 45% | **Total possible score**: 70

1. Product Profile: Nutritional quality (30%)

The Product Profile is assessed independently, as a parallel process to the Corporate Profile assessment in ProBench, using independently collected (Innova) and/or company-provided product data to evaluate the nutritional quality of company product portfolios.

No.	Indicator	Score
1	**(Performance indicator]:** Product Healthiness - Assessment of the overall healthiness of the product portfolio, measured as the sales-weighted mean HSR: [the 0-5 star mean HSR is multiplied to get a value between 0 and 10]	0-10
2	**[Performance indicator]:** Sales from Healthier Products - Assessment of the percentage of estimated sales from products with HSR score of 3.5 or higher.	0-10

2. Portfolio development (10%)

In addition to assessing the current nutritional quality of company portfolios, the Global Index measures changes in portfolio composition over time.

Scores for the portfolio change analysis are expected to be based on a ranking of companies according to the observed changes over time. The final scoring approach will be determined based on data availability and the outcome of data quality assessments across the Global Index 2024 and Global Index 2027 datasets.

1	**[Performance indicator]:** Sodium - Assessment of changes in the sales-weighted mean sodium content of the product portfolio between the Global Index 2024 and Global Index 2027, using comparable Product Profile data.	0-10
2	**[Performance indicator]:** Total sugar - Assessment of changes in the sales-weighted mean total sugar content of the product portfolio between the Global Index 2024 and Global Index 2027, using comparable Product Profile data.	0-10
3	**[Performance indicator]:** Saturated fat - Assessment of changes in the sales-weighted mean saturated fat content of the product portfolio between the Global Index 2024 and Global Index 2027, using comparable Product Profile data.	0-10

3. Reporting using NPMs (5%)

Corporate Profile Indicators:

No.	Indicator question	Answer options	Score
1	Does the company report on the % of sales classified as 'healthier' using a government-endorsed or internationally recognised Nutrient Profile Model (NPM)?*	**a.** Yes, reports % of sales or revenue using a government-endorsed or internationally recognised NPM	10
		b. Yes, reports on 'healthier' products using a government-endorsed or internationally recognised NPM, but not as a % of sales or revenue	5
		c. Yes, reports on 'healthier' products, but not using a government-endorsed or internationally recognised NPM	2.5
		d. No reporting on 'healthier' products / no information	0

Scoring guidance

This indicator assesses whether the company reports on the healthiness of its portfolio, specifically whether it discloses the percentage of sales classified as 'healthier', and what type of NPM underpins this reporting.

Only information used for external reporting (e.g. annual reports, sustainability reports, company websites) are considered.

If the company applies a government-endorsed or internationally recognised NPM only for benchmarking its proprietary (company-developed) NPM, this is not considered unless the recognised NPM is used as the primary basis for reporting the sales of 'healthier' products.

Answer option a.
Selected if the company reports the % of sales classified as 'healthier' using a government-endorsed or internationally recognised NPM.* The NPM should include clear thresholds for nutrients to limit (e.g. energy, saturated fat, free/added sugars, salt/sodium, as applicable). Companies that report total revenue from healthier products, including the proportion of total food and beverage sales derived from healthier products, are also credited under answer option a.

Answer option b.
Selected if the company reports on 'healthier' products using a government-endorsed or internationally recognised NPM, but not expressed as a percentage of sales (e.g. % of products, number of SKUs, or similar metrics).

Answer option c.
Selected if the company reports on 'healthier' products using a non-recognised, proprietary, or adapted methodology, regardless of whether this is expressed as a percentage of sales or another metric, and whether the approach includes nutrients to limit and/or nutrients to encourage.

Answer option d.
Selected if the company does not report on products meeting a 'healthier' definition, or if no relevant information is publicly available.

*For a full list of government-endorsed NPMs please see this scientific review from 2018: https://doi.org/10.1093/advances/nmy045,[64] Table 3; the updated version from 2023: https://doi.org/10.1016/j.advnut.2023.08.013,[3] and this review focusing on NPMs implemented in low- and middle-income countries: https://doi.org/10.1016/j.cdnut.2024.104530.[65] Other NPMs not included in these lists, due to being introduced in subsequent years, may also be accepted if deemed suitable.

Rationale

To enable stakeholders to assess and compare companies' contributions to healthier diets, it is important that companies publicly disclose how they define and measure 'healthier' products within their portfolio.

Reporting the percentage of sales derived from 'healthier' products is considered best practice, as it reflects actual consumer purchasing behaviour and provides a more meaningful indication of a company's impact than product-based metrics alone.

The use of government-endorsed or internationally recognised NPMs further strengthens the credibility, transparency, and comparability of such disclosures. These models are typically:

- Based on independent scientific evidence related to public health
- Developed through robust governance and peer review processes
- Supported by clear, standardised thresholds and product classification criteria

Companies are asked to report on the % of sales (or the total revenue) generated from products meeting the criteria for healthy products. This aligns with reporting metrics adopted by S&P Global and the International Sustainability Standards Boards' (ISSB) proposed Sustainability Accounting Standards Board (SASB) standards for the Processed Food Sector 2025. Where a company reports portfolio performance using another metric (e.g. % of products, production volume or sales volume), this should be recorded and clearly identified as an alternative reporting approach.

Overall, this indicator encourages companies to move towards transparent, standardised, and sales-based reporting, grounded in recognised public health frameworks, to improve accountability and enable meaningful benchmarking across the sector.

2	Which government-endorsed or internationally recognised NPM(s) are used for reporting? **(unscored)** (Tick all that apply)	**a.** Health Star Rating	NA
		b. Nutri-Score	NA
		c. UK NPM / High in Fat, Sugar, or Salt	NA
		d. Traffic Light Label System	NA
		e. Nutrient Warning Label thresholds	NA
		f. Healthier Choice (Malaysia, Singapore, Thailand, and others)	NA
		g. Other NPM(s), please indicate: …	NA

Scoring guidance

This indicator captures which government-endorsed or internationally recognised NPMs a company uses for external reporting purposes, irrespective of how they are applied or adapted.

	a. Only NPMs used for public reporting (e.g. annual reports, sustainability reports, websites) are considered under this indicator. • NPMs used exclusively for internal purposes (e.g. reformulation, R&D) are not included. b. If a company uses an NPM solely for benchmarking or one-off analysis, it should only be selected if the company also uses it as part of its regular external reporting on product or portfolio healthiness. c. Multiple options may be selected if the company reports using more than one recognised NPM. d. "Other NPM(s)" should be selected when the company uses a government-endorsed or internationally recognised model that is not listed above; please provide the name of the NPM used for reporting. e. No assessment is made here regarding: • Whether the model is applied strictly according to original specifications • Whether thresholds are based on per 100g/ml vs per serving • The robustness or scientific quality of the model • These elements are assessed in subsequent indicators.		
	Rationale This indicator aims to provide transparency on which NPMs companies use when reporting the healthiness of their product portfolios. Understanding which specific NPM(s) are used is important because different models can vary in their underlying methodology, nutrient thresholds and scoring systems, and product category classifications. In this context, ATNi acknowledges that most NPMs, including the HSR, were not originally developed for global portfolio reporting or international benchmarking. However, growing demand for transparent and comparable reporting on portfolio healthiness has led to their increasing use for this purpose. In March 2026, the HSR Advisory Committee has clarified that HSR can be used for international portfolio benchmarking, provided the results are interpreted appropriately and the model's intended purpose and limitations are recognised. While this indicator does not assess the quality or application of the NPM, it establishes a foundation for evaluating: • Whether companies use independent, science-based frameworks • The consistency and comparability of healthiness reporting across the sector The use of multiple NPMs can further strengthen this comparability, as it helps to balance differences between models and provides a more comprehensive view of portfolio healthiness. In line with ATNi's NPM reporting guidelines, companies are encouraged to apply more than one NPM, rather than selecting only the model on which they may perform more favourably. Encouraging disclosure of recognised NPM usage supports greater accountability and enables more meaningful comparison of portfolio healthiness across companies and markets.		
3	**Portfolio scope:** To what extent does the company apply the recognised NPM(s) for reporting purposes to its full relevant portfolio?	**a.** Full relevant portfolio (>≈95% of eligible sales)	10
		b. Only part of the relevant portfolio (95%-85% of eligible sales)	5
		c. Less than 85% of the relevant portfolio, or no reporting on portfolio healthiness using a recognised NPM	0

	Scoring guidance: The portfolio scope refers to the extent of the company's relevant food and beverage portfolio (for human consumption) to which a government-endorsed or internationally recognised NPM is applied for reporting purposes. The NPM should be applied in line with its official scope and rules, including any categories excluded by design, for example: • Unprocessed meat, poultry, fish; • Plain tea and coffee; some (not all) condiments such as herbs, salt, pepper, vinegars and spices (those that do not have nutrition information); • Fresh/perishable fruit and vegetables (on the basis that such foods are not generally required to carry a nutrient declaration); • Infant formulas, medical nutrition supplements, baby food and baby beverages (excluded because these products are not consumed by the general population and the selected models are not appropriate for their evaluation). Note that specific categories are excluded depending on the specific rules under each NPM (each NPM has different inclusion and exclusion criteria). Exclusions specified by the recognised NPM are accepted. • If the NPM is applied only to a subset of the portfolio, the proportion of total sales covered should be estimated using Euromonitor International (EMI) data or company disclosures. • Additional company-driven exclusions (e.g. omitting certain categories, brands, or product lines such as indulgent products) result in answer option b being selected. **Answer options a–b.** Based on the estimated percentage of relevant sales covered by the NPM. **Answer option c.** Selected if less than 85% of the relevant portfolio is covered, or no reporting based on a formal NPM.		
	Rationale To provide stakeholders with a clear and representative picture of the overall healthiness of a company's portfolio, it is important that the selected NPM is applied across the full relevant food and beverage portfolio. Each recognised NPM defines their own scope and category exclusions as part of their official guidance, additional limitations introduced by the company—such as restricting application to specific categories, brands, or product lines—can result in a partial or skewed view of portfolio healthiness. In particular, excluding certain segments of the portfolio (e.g. indulgent categories) reduces the transparency and comparability of reporting, and may obscure areas where improvements are most needed. Applying the NPM broadly across the portfolio ensures that disclosures more accurately reflect the company's overall product offering and impact on consumer diets, and supports more meaningful accountability and benchmarking.		
4	Which details about the company's reporting using a government-endorsed or internationally recognised NPM(s) are disclosed in the public domain, and to what extent are key elements of NPM reporting guidelines covered?	**a. Application of the NPM**: Details on how the NPM was applied, such as treatment of missing data, and confirmation that the official NPM methodology, scope and rules were applied.	2.5

	(Tick all that apply)	**b. Product scope**: Definitions of product categories and clarity on which categories are included and/or excluded	2.5
		c. Results breakdown: Reporting beyond an overall portfolio figure, for example by product category, region or country, and/or additional details such as the total number and percentage of products classified as 'healthier' and 'less healthy'.	2.5
		d. Audit and validation: Third-party verification or validation using a standardised protocol	2.5
		e. No information	0

Scoring guidance

This indicator assesses the extent to which the company publicly discloses key elements of its NPM-based reporting, in line with good practice on transparency and reproducibility. Multiple answer options may be selected.

Only information disclosed in the public domain (e.g. annual reports, sustainability reports, websites, technical annexes) is considered.

Disclosures should relate specifically to the company's use of a government-endorsed or internationally recognised NPM for reporting portfolio healthiness.

Where a company uses multiple NPMs, disclosures may relate to one or more models, provided it is clear which methodology the information refers to.

Answer option a. Application of the NPM
Selected if the company discloses sufficient detail on how the NPM is applied, such as:

- Confirmation that the official NPM methodology, scope and rules were followed;
- Data sources and assumptions
- Treatment of missing data
- Inclusion/exclusion of products

Answer option b. Product scope
Selected if the company clearly defines:

- Product categories used in reporting, and
- Which categories are included and/or excluded
- Use of standardised or government-aligned category definitions is preferred, although company-defined categories are acceptable if they are clearly described and consistently applied.

Answer option c. Results breakdown
Selected if results are reported beyond an overall portfolio figure, for example:

- By product category
- By region or country
- With additional details, such as the total number and/or percentage of products classified as 'healthier' and 'less healthy'.

	Answer option d. Audit and validation Selected if the company provides evidence of: • Third-party verification or validation of its NPM methodology or results, using a recognised or standardised approach **Answer option e.** No information Selected if no or insufficient information is available.
	Rationale Given the central role of NPMs in defining what constitutes 'healthier' products, it is essential that companies provide clear and transparent disclosures on how these models are applied. This enables external stakeholders—including public health experts, investors, and policymakers—to assess the credibility and robustness of company claims: Aligned with the NPM Alignment Initiative, this indicator emphasises not only the use of recognised models, but also the quality and completeness of related disclosures. Companies are expected to provide sufficient methodological detail, clearly define product scope, and report disaggregated results to support interpretation and, where possible, replication. Leading practice goes further by providing full transparency and inclusion of third-party validation. Together, these elements strengthen accountability and allow stakeholders to better evaluate how company portfolios align with public health objectives.

CATEGORY C: AFFORDABLE NUTRITION

Category weighting: 15% | **Total possible score:** 20

No.	Indicator	Answer Options	Score
1	**[Performance indicator]: Current relative affordability:** Measures the relative affordability of healthier products compared with less healthy products within each company's portfolio.	**a.** Healthier products are priced the same as or cheaper than less healthy products	10
		b. Healthier products are 0-10% more expensive than less healthy products	7.5
		c. Healthier products are 11-20% more expensive than less healthy products	5
		d. Healthier products are 21-30% more expensive than less healthy products	2.5
		e. Healthier products are more than 30% more expensive than less healthy products, or has an entirely unhealthy portfolio	0
		f. No information	0
		g. Not applicable	-

Scoring guidance

The current relative affordability indicator compares the average price of healthier and less healthy products within each company's portfolio. Annual average retail prices for 2025 will be used to calculate the relative price ratio between healthier and less healthy products.

Products will first be classified as healthier (HSR ≥ 3.5) or less healthy (HSR < 3.5) using the Product Profile methodology. The average price per 100 g or 100 mL will then be calculated separately for the healthier and less healthy portfolios. The relative price ratio is calculated by dividing the average price of healthier products by the average price of less healthy products.

A relative price ratio of 1.0 indicates that healthier and less healthy products are similarly priced. A ratio below 1.0 indicates that healthier products are, on average, less expensive than less healthy products, while a ratio above 1.0 indicates that healthier products are more expensive.

Companies will be assigned to one of the performance bands (answer options a–e) based on their relative price ratio. The thresholds for these performance bands will be determined following data collection to reflect the distribution of the data across assessed companies. Companies whose products are on average priced at or below the price of their less healthy products will receive the highest score, with progressively lower scores awarded as the price premium for healthier products increases.

If insufficient pricing data is available to assess a company, 'Not applicable' is selected.

Rationale

The relative affordability of healthier and less healthy products influences consumers' ability to make healthier food choices. By assessing the pricing of healthier products relative to less healthy alternatives within company portfolios, this indicator provides an independent measure of whether companies' pricing strategies support or hinder the affordability of healthier diets.

2	**[Performance indicator]: Change in relative affordability over time:** Measures changes in the relative affordability of healthier products compared with less healthy products within each company's portfolio over time.	**a.** Gap in price difference reduced by ≥ 75%	10
		b. Gap in price difference reduced by 50-74%	7.5
		c. Gap in price difference reduced by 25-49%	5
		d. Gap in price difference reduced by 1-24%	2.5
		e. No change in price difference, or worsening	0
		f. No information	0
		g. Not applicable	-
	Scoring guidance This indicator assesses how the relative affordability of healthier and less healthy products changes over time. ATNi will compare the relative price ratio between companies' healthier and less healthy portfolios over the longest period for which comparable pricing data are available, up to five years (2020–2025). For each company, the change in the relative price ratio between the baseline year and 2025 will be calculated. A reduction in the relative price ratio indicates that healthier products have become more affordable relative to less healthy products, while an increase indicates that the affordability gap has widened. Companies will be assigned to one of the performance bands (answer options a–e) based on the magnitude and direction of this change. Companies demonstrating the greatest improvement in the relative affordability of healthier products will receive the highest score, while those showing the greatest deterioration will receive the lowest score. If a company's healthier portfolio is already more affordable than its less healthy portfolio, option a is selected. If insufficient pricing data is available to assess a company, 'Not applicable' is selected.		
	Rationale Monitoring changes in the relative affordability of healthier products provides insight into whether companies are making progress towards improving access to healthier choices over time. By assessing changes in pricing practices, this indicator complements the current affordability assessment and rewards companies that reduce the price gap between healthier and less healthy products.		

CATEGORY D: RESPONSIBLE MARKETING

Category weighting: 20% | **Total possible score:** 70

Corporate Profile Indicators:

No.	Indicator Question	Answer Options	Score
1	Does the company have a public policy for responsible marketing to children?	**a.** Yes	10
		b. No/no information	0
	Scoring guidance *Answer option a* may be credited if a company publishes its commitments to restrict marketing to children in the public domain, and those commitments apply to all markets in which the company operates. If the company does not have a (public) policy for responsible marketing to children, or its policy does not apply the company's global operations, *answer option b* is selected.		
	Rationale Exposure to marketing of unhealthy products is recognised as a contributing factor towards childhood obesity, and is increasing on policymakers' agendas globally. Food and beverage companies therefore have a responsibility to restrict marketing of unhealthy products to children, and to mitigate the increasing risk of regulation. Disclosing their commitments in this regard allows stakeholders, including investors, policymakers and other companies to scrutinize their contributions to child health, and supports transparency and accountability.		
2	What age threshold does the company use to define a child?	**a.** <18	10
		b. <16	6.66
		c. <12 or <13	3.33
		d. No threshold/information	0
	Scoring guidance To be credited for this indicator, companies should publish an age threshold to define 'children' in their responsible marketing to children policies, or explicitly and publicly reference their commitment to an industry Pledge that includes an age threshold for children. If the company uses different age thresholds for different media/techniques or other commitments, then either the lower or intermediary answer option (if applicable) is selected.		
	Rationale The Convention on the Rights of the Child defines children as those under the age of 18 years. Adolescents are often not included within the scope of the marketing restrictions due to the assumption that they have more advanced cognitive ability than younger children. However, evidence shows that adolescents' neurological, hormonal and social developmental factors make them particularly susceptible to HFSS advertising; and they also have more purchasing power than younger children as they often have money with which to purchase food items. Further, the WHO notes that age thresholds that do not take adolescents into account can lead to companies shifting their marketing towards older children (i.e., 12 - 18 years), known as 'migration'. Consequently, both WHO and UNICEF recommend that restrictions on the marketing of unhealthy products should include children up to the age of 18.		

3	Does the company use nutrition criteria to define products that are suitable to be marketed to children?	**a.** No products marketed to children/WHO- or government-endorsed NPM	10
		b. Industry/company's own criteria	5
		c. No criteria/information	0

Scoring guidance

To score *answer option a*, a company must either publicly commit not to market any of its products to children, or disclose that it adopts a WHO NPM or government-endorsed NPM such as those identified in the following articles to restrict marketing of unhealthy foods to children:

- Nutrient Profile Models for Nutrition, Health, and Noncommunicable Disease Prevention: A Systematic Review (2018)[64]
- Systematic Review of Nutrient Profile Models Developed for Nutrition-Related Policies and Regulations Aimed at Noncommunicable Disease Prevention –An Update[3]
- Nutrient Profiling Models in Low- and Middle-Income Countries Considering Local Nutritional Challenges: A Systematic Review[65]

Other NPMs not included in these reviews, including those introduced in subsequent years, may also be accepted if deemed suitable.

If a company uses its own nutrition criteria or nutrition criteria linked to an industry pledge to restrict marketing to children, *answer option b* is selected. If the company does not publicly disclose that it uses nutrition criteria to restrict marketing of unhealthy products to children, *answer option c* is selected.

Rationale

There is a wealth of evidence that the marketing of products high in fat, sugar and salt (HFSS) adversely affects children's eating and drinking behaviour, preferences, requests, nutrition knowledge, and food intake, thereby contributing to rising rates of obesity and diet-related NCDs. In order to limit the negative impact of food and beverage marketing, companies are encouraged to refrain from marketing any of their products that are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt, according to a robust NPM. Consequently, the WHO has developed a series of Regional Nutrient Profile Models to identify foods whose marketing should be restricted in order to protect children from the harmful impacts of the marketing of unhealthy foods and beverages. These are considered the gold standard for defining which products can and cannot be marketed to children. The regional models can be found below:

- European Region
- Pan-American Region
- South-East Asia Region
- African Region

Many companies and industry initiatives have developed their own nutrition criteria for determining which products can be marketed to children. However, numerous studies have found that, in nearly all cases, the thresholds and criteria used to determine which products are sufficiently healthy to be marketed to children are significantly less strict than those of the WHO regional models.

4	What audience threshold does the company use to limit marketing to children on measured media?	**a.** >20%	10
		b. >25%	6.66
		c. >30%	3.33
		d. No threshold/information	0

	Scoring guidance Only one answer option can be selected. To be credited with answer option a, b, or c, the company must specify in its policy what percentage of an audience can be made up of children (as the company defines them in indicator 3), according to the broadcaster's estimates at the time of media buy; above this percentage, the company will not market unhealthy products (according to its policy/definition in indicator 2). Answer option d is selected if the company does not disclose an audience threshold, or if the threshold used is less strict than the thresholds specified above.		
	Rationale For certain media types, such as TV and radio, it is possible to measure the demographics of the audience that tune-in to certain channels/programs. Where children make up a disproportionate part of the audience of a channel or program, this can be considered to be 'child-directed', and companies are recommended to refrain from advertising unhealthy products. The lower the percentage at which a channel can be considered as 'child-directed', the more comprehensive the policy is considered: the current industry best practice is 25%, whereas Chile's law considers it to be 20%.[66,67]		
5	Does the company's public commitment for responsible marketing to children apply across the following media channels? (Tick all that apply)	**a.** Print (newspapers, magazines, books)	1
		b. Broadcast (TV, radio)	1
		c. In and near schools (pre-schools, primary, secondary)	1
		d. Other places where children gather	1
		e. Social media (owned and third-party, including influencers)	1
		f. Other digital (owned and third-party websites and apps including streaming platforms)	1
		g. Mobile/SMS	1
		h. Outdoor (billboards, posters, cinema)	1
		i. Point-of-sale (on-pack, on-shelf, check-out, vending machines)	1
		j. Games	1
		k. No/no information	0
	Scoring guidance This indicator assesses the comprehensiveness of the marketing coverage of company's responsible marketing to children policy on the basis of what media channels and settings are listed. A media channel/setting/technique is considered if it is clear that the company's commitment on restricting the marketing of unhealthy products (however defined in indicator 2) to children (as defined by indicator 3) applies to it, or stricter (e.g. if the company commits to not market ANY products to children on a particular channels/using a particular technique). If the company makes a specific commitment but it is less strict (e.g. the age of a 'child' is lower), it is not taken into consideration.		

	Rationale The WHO attributes the impact of marketing to children to exposure (communication channels, times, and frequency in which children see and experience marketing) and power (the message content). This indicator addresses the 'exposure' element. The WHO recommends that restrictions on marketing of unhealthy foods to children "be sufficiently comprehensive to minimise the risk of migration of marketing to other media, to other spaces within the same medium or to other age groups". Children are exposed to a wide range of marketing on channels beyond traditional broadcast media, some of which are often excluded from industry self-regulatory initiatives (e.g. child-directed in-store marketing, and marketing in places where children gather). In addition, children's increased use of digital media, including social media, apps, streaming platforms and games, amplifies existing marketing strategies through heightened exposure. A company's policy that is less than comprehensive in scope means that there is a risk that child-directed marketing may migrate to those channels not explicitly covered, allowing the company to market to children without breaching its policy. Given the vast array of different marketing channels available and its ever-evolving landscape (especially in the digital sphere), it is essential that companies' policies cover all marketing channels, are as explicit as possible about which specific marketing channels are covered, and are continually updated in line with wider developments in marketing practices. The answer options are adapted from the WHO's 'A framework for implementing the set of recommendations on the marketing of foods and non alcoholic beverages to children' (2012 and the more recent WHO and UNICEF guidance from 2023, as well as analysis of past ATNI Global Index findings and consultations with experts, including members of ATNi's Expert Group.		
6	**[Performance indicator]:** What proportion of the company's posts include products that are **not permitted** to be marketed to children?	**a.** 0%	10
		b. >0%	0
	Scoring Guidance ATNi's independent assessment of companies' marketing practices on social media will use the WHO Regional Office for Europe nutrient profile model 2023 (WHO-Euro model) to determine whether products featured in companies' posts are permitted or not permitted to be marketed to children. The assessment will capture the 10 most recent posts from the two top-selling brands with a social media presence on Instagram, YouTube and TikTok in four markets, and determine the proportion of these posts that include products not permitted to be marketed to children. Should companies be found to promote products on their social media accounts that do not meet WHO-Euro model criteria, *answer option b* will be selected.		
	Rationale This indicator aligns with international nutritional criteria used to restrict marketing of foods & beverages to children under 18. WHO-Euro model is designed to distinguish between products that are healthy and unhealthy according to category-specific nutrient thresholds. Products that do not meet the model's criteria are not permitted to be marketed to children under 18.		
7	**[Performance indicator]:** On average, how many child-appealing techniques appear in the company's posts which include products that are **not permitted** to be marketed to children on social media?	**a.** 0	10
		b. 1-5	0
		c. 6-10	0
		d. 11-15	0
	Scoring Guidance		

<table>
<tr><td></td><td colspan="3">This performance assessment analyses each company's two top-selling brands with a social media presence in four markets. Ten posts from each brands' YouTube, Instagram and TikTok accounts will be analysed for 1) whether the products advertised are eligible to be marketed to children; and 2) the presence of child-appealing techniques. The average number of child-appealing techniques used in posts from the two top-selling brands from each company which also feature products that are not permitted to be marketed to children will be calculated, and used to inform the answer option selection for this indicator.</td></tr>
<tr><td></td><td colspan="3">Rationale

The WHO conceptualizes marketing to children as comprising two key dimensions: exposure (the communication channels, timing, and frequency with which children encounter marketing) and power (the persuasive content and creative features of marketing communications). This indicator assesses the 'power' dimension.

The WHO has identified a range of persuasive techniques that companies use to increase the appeal of marketing communications to children in its protocols and templates for marketing of unhealthy products to children and adolescents. These techniques include, but are not limited to, the use of child-appealing characters, celebrities, fantasy elements, movie tie-ins, and references to special days or events. Such techniques are intended to enhance the attractiveness of both the advertisement and the product being promoted. Evidence suggests that advertisements that use a greater number of persuasive techniques have greater persuasive power.</td></tr>
<tr><td>8</td><td>[Performance indicator]: On average, how many child-appealing techniques appear in the company's posts which include products that are permitted to be marketed to children on social media? (unscored)</td><td>a. 11-15</td><td>N/A</td></tr>
<tr><td></td><td></td><td>b. 6-10</td><td>N/A</td></tr>
<tr><td></td><td></td><td>c. 1-5</td><td>N/A</td></tr>
<tr><td></td><td></td><td>d. 0</td><td>N/A</td></tr>
<tr><td></td><td colspan="3">Scoring Guidance

This performance assessment analyses each company's two top-selling brands with a social media presence in four markets. Ten posts from each brands' YouTube, Instagram and TikTok accounts will be analysed for 1) whether the products advertised are eligible to be marketed to children; and 2) the presence of child-appealing techniques. The average number of child-appealing techniques used in posts from the two top-selling brands from each company which also feature products that are permitted to be marketed to children will be calculated, and used to inform the answer option selection for this indicator.</td></tr>
<tr><td></td><td colspan="3">Rationale

The WHO conceptualizes marketing to children as comprising two key dimensions: exposure (the communication channels, timing, and frequency with which children encounter marketing) and power (the persuasive content and creative features of marketing communications). This indicator assesses the 'power' dimension.

The WHO has identified a range of persuasive techniques that companies use to increase the appeal of marketing communications to children in its protocols and templates for marketing of unhealthy products to children and adolescents. These techniques include, but are not limited to, the use of child-appealing characters, celebrities, fantasy elements, movie tie-ins, and references to special days or events. Such techniques are intended to enhance the attractiveness of both the advertisement and the product being promoted. Evidence suggests that advertisements that use a greater number of persuasive techniques have greater persuasive power.</td></tr>
</table>

CATEGORY F: RESONSIBLE LABELLING

Category weighting: 5% | **Total possible score**: 10

Question / Criteria	Response Option	Score
In each market where a voluntary (interpretive) front-of-pack (FOP) labelling scheme has been formally endorsed by the government and the company is active, does the company participate and apply the label on-pack across its applicable portfolio?	**a.** Yes, full coverage in all applicable markets	10
	b. Yes, full coverage in most markets and partial/no coverage in others	7.5
	c. Full coverage in some markets	5
	d. Partial coverage in all/most markets	5
	e. Partial coverage in some markets	2.5
	f. No product coverage in any market / no information	0
	g. Not applicable	–

Scoring Guidance

Evidence must be submitted via ProBench in the required Excel template. An **example is available on page 52 (Table 9),** which includes detailed information on the type of evidence that is accepted. Due to this indicator focusing on whether companies are voluntarily adopting FOP labelling schemes, mandatory labelling schemes are out of scope.

Interpretive FOP labels refers to labels that offer a simplified, graphical summary of a product's healthfulness, enabling consumers to make a quick, informed judgement. Examples of voluntary interpretive labels include Traffic Light, Nutri-Score, or Healthier Choice.

Full product coverage is considered to be more than 95% of all products applicable for a FOP labelling scheme. 'Partial coverage' is less than 95% of all products applicable for a FOP labelling scheme.

'Most markets' is considered to be 3/4 or more of applicable markets (≥75%) where the company is present. 'Some markets' is considered to be less than 3/4 of applicable markets where the company is present (<75%).

'Applicable products' is defined by the criteria of the relevant voluntary FOP labelling scheme in each market.

In cases where the company has 0% adoption across all the listed markets, 'No product coverage in any market / no information' is selected.

If a company is not present, or does not have a substantial presence in any applicable market where voluntary FOP labelling is in place, option g is selected. A substantial market presence is defined as 1% or more of the company's global sales, or 1% or higher market share in that market.

CATEGORY G: FORTIFICATION

Category weighting: 5% | **Total possible score:** 30

No.	Indicator question	Answer Options	Score
1	If the company voluntarily fortifies products, does it have a documented approach to ensure that fortification is nutritionally appropriate? (Tick all that apply)	**a.1** Excludes less healthy products, according to the thresholds of an (inter)nationally recognised NPM.	4
		a.2 Excludes less healthy products, according to the company's own thresholds.	3
		a.3 Applies other nutrition-related restrictions to eligible products or categories.	2
		b. Follows CODEX CAC/GL 9-1987 and/or the WHO/FAO 'Guidelines on Food Fortification with Micronutrients'.	2
		c. Considers nutritional needs of the target population or market.	2
		d. Considers the suitability of the product or food vehicle.	2
		e. No / no information.	0
		f. Not applicable.	-

Scoring guidance

Only one answer option a can be selected.

To be credit with answer option a.1/a.2, the company should clearly state in either its external reporting or in an internal policy or process document that it commits to not fortify or enrich products that are defined as less healthy, according to either an (inter)nationally recognised NPM or its own established nutrition criteria.

To be credited with answer option a.3, the company should provide evidence of other formal nutrition-related restrictions governing the products or categories eligible for voluntary fortification. Examples include the formal exclusion of specific product categories (e.g., confectionery) or product types from voluntary fortification. Note: Staple foods, such as edible oils, that are fortified in accordance with local legislation or established public health needs are excluded from this criterion.

For answer options a.1-a.3, the use of fortified staple ingredients in products may be exempted from the company's policy or commitment. In other words, the use of fortified staple ingredients in products that do not meet the company's healthiness criteria may still be permitted.

To be credited with answer option b, the company should explicitly state in either its external reporting or in an internal policy or process document that it follows either CODEX CAC/GL 9-1987 and/or the WHO/FAO 'Guidelines on Food Fortification with Micronutrients'. If only one guidance document is referenced, credit can still be awarded.

To be credited with answer option c, the company should provide evidence of a documented policy or process demonstrating that voluntary fortification decisions consider the nutritional needs of the target population or market. Evidence may include the use of national nutrition priorities, micronutrient

<table>
<tr><td></td><td colspan="3">deficiency data, dietary intake data, government fortification programmes, or other relevant public health evidence.

To be credited with answer option d, the company should provide evidence of a documented policy or process demonstrating that voluntary fortification decisions consider the suitability of the product or food vehicle. Evidence may include consideration of consumption patterns, target population, expected contribution to micronutrient intake, or other factors supporting the appropriateness of the selected food vehicle.

Credit for alignment with Codex and/or the WHO/FAO Guidelines does not automatically result in credit for considering nutritional need or food vehicle suitability. To receive credit under options c. and d., the company must provide evidence that these considerations are explicitly incorporated into its documented approach.

Where the company does not voluntarily fortify products, this indicator is not applicable and is therefore not scored (answer option e).</td></tr>
<tr><td></td><td colspan="3">Rationale

The WHO/FAO Guidelines on Food Fortification with Micronutrients and the Codex General Principles for the Addition of Essential Nutrients to Foods (CAC/GL 9-1987) recommend that decisions on voluntary fortification consider factors such as nutritional need, the suitability of the food vehicle, consumption patterns and the nutritional contribution of the fortified product.

ATNi encourages companies to restrict voluntary fortification to products with low underlying nutritional quality. Fortifying products that contain high levels of nutrients of concern may create a ‘health halo effect’ that leads consumers to misunderstand and overestimate their nutritional quality and healthfulness, leading to higher consumption of such products, and thereby greater risk of excessive micronutrient intakes.

This indicator therefore assesses whether companies have a documented approach to ensuring that voluntary fortification is nutritionally appropriate. Specifically, it evaluates whether companies: (i) restrict the types of products eligible for voluntary fortification; (ii) consider nutritional needs and the suitability of the product or food vehicle when making fortification decisions; and (iii) align their approach with international guidance.</td></tr>
<tr><td>2</td><td rowspan="5">Does the company have a documented policy or procurement standard requiring or prioritising the use of fortified staple ingredients (salt, wheat/maize flour, edible oil, rice, or milk) in markets where there is a demonstrated public health need for fortification, including where this is not required by local regulation?</td><td>a. Yes, a documented policy requiring the use of fortified staple ingredients, with evidence of implementation.</td><td>10</td></tr>
<tr><td>b. Yes, a documented policy requiring the use of fortified staple ingredients, without evidence of implementation.</td><td>7.5</td></tr>
<tr><td>c. Yes, the company has a general commitment or non-systematic implementation, but no procurement requirement or preference.</td><td>5</td></tr>
<tr><td>d. No, the company has no documented policy or commitment beyond legal compliance.</td><td>0</td></tr>
<tr><td>e. Not applicable.</td><td>-</td></tr>
<tr><td></td><td colspan="3">Scoring guidance

To be credited with answer a. or b., the company should provide evidence of a documented procurement policy, sourcing standard, or equivalent internal requirement mandating the use of fortified staple ingredients in markets where there is a demonstrated public health need for fortification, including</td></tr>
</table>

	where fortification is not mandated by local regulation. **For answer option a.**, the company should also provide evidence that the policy is being implemented, such as procurement specifications, supplier requirements, sourcing practices, or examples from relevant markets. **For answer option b.**, no evidence of implementation is provided. The policy may allow exceptions where the use of a fortified staple ingredient is not technically feasible or appropriate, for example because fortification would adversely affect product safety, quality, stability, sensory characteristics or manufacturing processes. Such exceptions should be clearly justified and should not undermine the systematic application of the policy across products and markets where the use of fortified staple ingredients is feasible and appropriate. **To be credited with answer c.**, the company should provide evidence of a general commitment to using fortified staple ingredients, or examples of procurement practices in markets where fortification is not mandated by local regulation, but without a documented procurement requirement or evidence that the approach is applied systematically. Companies that only comply with mandatory staple ingredients fortification requirements should not receive credit and should be assigned **answer d**. Where the company does not use staple ingredients commonly included in large-scale food fortification (LSFF) programs, the indicator is not applicable and is therefore not scored.		
	Rationale LSFF is recognised as one of the most powerful and cost-effective public health interventions for reducing micronutrient deficiencies.[63] However, in many countries, fortification programmes are voluntary, only partially implemented, or experience low levels of compliance and enforcement.[69,70] As major purchasers of staple ingredients such as wheat flour, maize flour, edible oil, rice and salt, F&B manufacturers can play an important role in increasing demand for adequately fortified ingredients. By adopting procurement policies that require the use of fortified staple ingredients where there is a demonstrated public health need, companies can support the availability and uptake of fortified foods beyond the minimum requirements established by regulation.[71] This indicator assesses whether companies have formal procurement commitments that go beyond legal compliance and use their purchasing practices to support public health objectives. As documented policies do not necessarily translate into practice, the indicator also distinguishes between the existence of a policy and evidence that it has been implemented.		
3	Does the company have documented quality assurance and/or quality control procedures to verify micronutrient levels of fortified staple ingredients (where applicable) and/or packaged products it produces?	**a.** Yes, QA/QC procedures covering all relevant fortification activities undertaken by the company.	10
		b. Yes, QA/QC procedures covering only fortified staple ingredients.	5
		c. Yes, QA/QC procedures covering only finished packaged products.	5
		d. No documented procedure.	0
		e. Not applicable.	-
	Scoring guidance Quality assurance (QA) refers to activities designed to ensure that fortified ingredients and products are consistently manufactured in accordance with established quality and fortification specifications. Quality control (QC) refers to activities that verify, through testing or other documented procedures, that fortified		

	ingredients and finished products meet those specifications before they are used or placed on the market.[63] **To be credited with answer a.**, the company should provide evidence of documented QA and/or QC procedures covering all relevant fortification activities. Where the company both uses fortified staple ingredients and manufactures fortified packaged products, QA/QC procedures should cover both. Where only one of these activities is applicable, documented QA/QC procedures covering that activity are sufficient. **To be credited with answer b**., the company should provide evidence of documented QA/QC procedures to verify that fortified staple ingredients meet the required micronutrient specifications before they are used in production. Evidence may include supplier verification requirements, procurement specifications, certificates of analysis, supplier audits, incoming ingredient testing, laboratory analyses, or other documented QA/QC procedures. **To be credited with answer c**., the company should provide evidence of documented QA/QC procedures to verify that fortified packaged products contain the intended micronutrient levels. Evidence may include finished product testing, laboratory analyses, sampling, stability or shelf life testing, nutrient retention calculations, finished product specifications, or other documented QA/QC procedures. Companies that do not provide evidence of documented QA/QC procedures for any relevant fortification activities should be assigned **answer d**. Where the company neither uses fortified staple ingredients nor manufactures fortified packaged products, the indicator is not applicable and should be assigned **answer e**.
	Rationale Effective fortification relies not only on the addition of vitamins and minerals to foods, but also on robust QA and QC systems throughout production and distribution. WHO/FAO guidance identifies monitoring and evaluation as essential components of fortification programmes and recommends assessing micronutrient levels at different stages of the product lifecycle, including production, retail and consumption.[63] F&B manufacturers can support the effectiveness of fortification programmes by verifying that fortified staple ingredients and fortificants/premixes purchased from suppliers comply with relevant specifications and, where applicable, by ensuring that their manufacturing processes consistently produce adequately fortified foods.[72] Micronutrient levels may also be affected after production. Exposure to factors such as heat, moisture and sunlight during storage and distribution can reduce product quality and nutrient retention. Appropriate packaging, storage controls, stability testing and consideration of expected losses are therefore important for ensuring that fortified products deliver the intended micronutrient levels throughout their shelf life.[70] This indicator assesses whether companies have documented QA/QC procedures covering both upstream verification of fortified staple ingredients, where relevant, and downstream verification of fortified packaged products. By distinguishing between these stages, the indicator recognises that companies may conduct quality management at different points in the supply chain while encouraging a comprehensive approach to ensuring the nutritional quality of fortified foods.

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