Tracking for Health
The Importance of Consistent Reporting on Healthy Food Sales in the Retail Sector
Acknowledgements

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Executive Summary

Unhealthy diets play a key part behind the rising levels of obesity in the UK, with two in three adults and one in three children having overweight or obesity. The widespread impacts of obesity have significant implications for the physical and mental health of the nation, accounting for almost a tenth of total health expenditure in the UK and resulting in a loss of productivity equivalent to 3.4 percent of GDP.

The role of obesity as one of the leading factors of severe complications in Covid-19 patients has led governments around the world to fast-track anti-obesity policies, which had already been increasing globally in recent years. In the UK, processed foods high in fat, sugar and salt (HFSS) are being targeted by an array of fiscal and regulatory measures. These include a sugary drinks tax; sugar, salt and calorie reduction targets; and more recently direct restrictions on the marketing and advertising of these products and their sale at retail level.

There is also a business case for a shift in focus towards supporting healthy diets, as rising consumer awareness has created increased demand for healthier food and drink products, with 85% of UK shoppers actively trying to improve their diet when shopping. Despite the fast changing regulatory and consumer landscape, major players in the food industry continue to rely on business models heavily dependent on the sale and marketing of less healthy products, prioritising these for short-term profits and growth.

Our briefings on retailers and manufacturers published this year show, corporate disclosure on nutrition and health is poor. This means that investors do not have access to critical information to assess how different companies are managing the risks and profiting from the opportunities in this sector.

As a first step, both food manufacturers and retailers need to disclose the percentage of their sales that are derived from healthier products and to set long-term targets to increase that share.

This paper focuses specifically on the grocery retail sector and reviews examples of reporting being conducted by the largest companies in the UK in this space, including key metrics and business strategies. It shows that few retailers, notably Sainsbury’s and Marks & Spencer, have started disclosing information on their efforts to increase sales from healthier products, yet data available across the sector is insufficient to assess performance and commitment to increasing healthy diets. The paper concludes by making recommendations for retailers and their investors designed to promote more comprehensive and comparable metrics and reporting practices in order to increase overall sector performance and encourage “healthy competition” between players.
1. Introduction

Food environments have become increasingly less healthy, with food and drink high in fat, sugar, salt and calories more available and accessible than healthier options. This has resulted not just in an increase in purchasing and consumption patterns of unhealthy food and drink, but also in the food industry’s over reliance on sales of less healthy products for short-term profit.

In fact, a report from the Access to Nutrition Initiative (ATNI) assessing the nutritional quality of packaged food in the UK found that as much as 78% of sales from top food and drink manufacturers come from less healthy products. A similar situation applies to retailers, with the government estimating that at least half of all grocery sales come from products that are high in fat, sugar or salt.

Unsurprisingly, UK policymakers are increasingly targeting unhealthy food environments directly in order to reduce childhood obesity. To date, flagship measures include the introduction of the Sugary Drinks Industry Levy (SDIL) on soft drinks and the Public Health England voluntary sugar, salt and calorie reduction programmes on many processed food categories.

In July 2020, the UK government went further with the publication of a new Obesity Strategy, fast-tracked as a result of the impact of Covid-19, which has disproportionally affected people living with overweight or obesity. In its new strategy, the government has announced additional restrictions applicable to HFSS products including:

• A 9pm watershed for HFSS product advertisement on broadcast media and online (a short consultation will also be held to determine whether the online ban will apply at all times of the day);
• Introduction of calorie labelling on large restaurant and café menus;
• A ban on volume promotions of HFSS products at retail level;
• A ban on HFSS product placement in prominent locations (such as end of aisle and checkouts) at retail level;
• Consultation on the introduction of mandatory front-of-pack labelling requirements.

While these restrictions affect the food industry as a whole, the last set of measures specifically target some of the key marketing practices of HFSS products in the retail environment.

This means that the announced measures have the potential to have a negative financial impact on the sector, particularly on those retailers most reliant on less healthy food sales for short-term profit. In fact, the government’s own impact assessment estimates that total sales of HFSS products are worth £44bn, with end-of-aisle and checkout sales amounting to £8.8bn and £479m per annum respectively.
2. Disclosing and increasing grocery sales of healthier products

To adjust to the rapidly changing regulatory and consumer landscape, major retailers need to take bolder steps to decouple future growth from sales of less healthy product categories. Retailers that do so successfully have an opportunity to future-proof their business model and stay relevant in a changing competitive market for the longer-term.

Such long-term commitments need to be integrated into retailers’ core business strategies and be accompanied by comprehensive reporting and disclosure practices. Specifically, retailers should disclose the percentage of the volume of sales generated by healthier products and set long-term targets to increase them as a key performance indicator (KPI). Figure 1 provides an overview of what retailers should disclose so that investors can understand how they are measuring and achieving sales from healthier products. By focusing on this KPI, retailers can communicate their effort to investors while also increasing comparability and transparency in the sector.

Section 3 provides an overview of current retailer practices under each of the disclosure points.

**Figure 1. Approach to increasing volume of sales from healthier products**

<table>
<thead>
<tr>
<th>KPI: Increasing % of sales from healthier products</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Definition of healthy products</strong></td>
</tr>
<tr>
<td><strong>Scope of reporting (fresh, processed, own brand and branded)</strong></td>
</tr>
<tr>
<td><strong>Long-term targets</strong></td>
</tr>
<tr>
<td><strong>Food and health strategy in annual report</strong></td>
</tr>
</tbody>
</table>
3. State of play: overview of retailers’ existing commitments and reporting on healthier food and drink sales

This section looks at retailers’ commitments and reporting in this area and outlines the relevant investor expectations in a UK context. These are in line with recommendations set out in ATNI’s recent Investor Expectations on Nutrition, Diets & Health applicable in a global context.

We draw on information on governance and reporting presented in ATNI’s UK Supermarket Spotlight, and more recently available data from retailers’ 2020 annual reports and other documents found on their websites.

3.1 - Definition of healthy products

Investor expectations

Aligning with ATNI’s investor expectation number two, retailers should articulate a definition of healthy products using an independent nutrient profiling model (NPM).

In the UK, best practice would involve using the UK Food Standards Agency nutrient profiling model (known as the UK NPM 2004/5) to categorise healthier and less healthy products and any updated versions of the NPM in the future. This model takes into account the balance of all positive and negative components of food and drink products in determining whether a product as a whole should be classified as high in fat, salt or sugar or “less healthy”.

This is the model of choice by UK regulators in use by Ofcom to decide whether products can be advertised by broadcasters during children’s programmes or featured in Transport for London’s advertising network. HFSS definitions are also included in the more recent government strategy, which includes restrictions on the marketing, advertising and retailing of these products.

Retailer practices

There is very little information reported by retailers on how they classify products into healthier and less healthy varieties. In addition, some retailers seem to be using different systems for different purposes. In more detail:

Use of the UK NPM 2004/5

- Co-op includes products that comply with the UK NPM 2004/5 in its definition of healthy products alongside other criteria: “Healthier products are defined as fresh produce, bread, pure fruit juice, canned fruit and vegetables in water or fruit juice, lean protein, plain pasta, rice and...
noodles, products meeting the Food Standards Agency nutrient-profiling criteria used by Ofcom, products without a red traffic light, any products which comply with the Change4Life guidelines, drinks classed as diet or no added sugar or any ‘reduced’ or ‘light’ products which comply with the legal definition of ‘reduced’ in the nutrition claims regulations.”

- Tesco also used the UK NPM 2004/5 criteria to develop its Healthy Little Differences tracker, which tracks the healthiness of its customers’ shopping baskets.

**Use of the FSA traffic light labelling**

- Sainsbury’s uses the percentage of own brand products with no red traffic lights as a metric for reporting on the KPI related to the healthiness of own brand portfolio. In a similar fashion, the Co-op has made a commitment that at least 30 percent of its own brand portfolio will not carry a red traffic light and reports on this on a yearly basis.

- Tesco uses the traffic light labelling colours for its Healthy Choice label which is added to products that “meet certain nutritional standards, for example to not be high in fat, saturated fat, sugar or salt according to the Department of Health Front of Pack Labelling Guidance.”

Using traffic light labels as a metric might be a simple and effective way for retailers to communicate how healthy their products are, but at times processed products with no red traffic light can still be considered unhealthy according to the UK NPM 2004/5 criteria (see technical box). As such, using it as a metric does not provide a clear picture of the percentage of the portfolio which might be at risk of regulation.

**Eatwell Guide**

- M&S defines healthy products as all those that carry their Eat Well logo in store. The retailer states that its Eat Well logo “is based on the principles of the Eatwell Guide...Only foods which meet strict nutrient and ingredient criteria can carry the logo.”

The detailed criteria and nutrient profiling model used for the Eat Well logo are not public. M&S states that its criteria are based on the government’s Eatwell guide, but this is not an NPM and only provides guidance on how much of each food group should be consumed for a balanced, healthy diet. As such, it is unclear how M&S would apply this to its products and how such system would compare to the UK NPM 2004/5 and hence be impacted by regulation. The retailer should disclose how it translates the guidance into nutritional criteria and thresholds.

**Technical box: A comparison between UK NPM 2004/5 and the FSA Traffic Light labelling model**

To adequately monitor and assess the risk from product portfolio and product sales, retailers should use the UK NPM 2004/5 as a system to determine the healthiness of products. However, from the data available it seems that the few retailers that are reporting in this area are using either the UK NPM 2004/5 or the FSA Traffic Light labelling model to assess the healthiness of their product offering and their sales. These models are used for different purposes, with the former used to regulate HFSS product advertising in children’s media and the latter used on front-of-pack labelling to help consumers identify healthier options. As such, the systems work differently.
UK NPM 2004/5

The UK NPM 2004/5 model assigns a score to a product based on the amount of energy, sodium, sugar, and saturated fat (so called “A points”) and the amount of fibre, protein, fruits and vegetables and nuts (so called “C points”). Points are awarded from 0 to 10 depending on the amount of that nutrient in the product. The score is calculated as following:

\[
\text{Nutrient Profiling Score} = \frac{\text{Total 'A' points}}{\text{Total 'C' points}} = \frac{(\text{energy} + \text{saturated fat} + \text{sugars} + \text{sodium})^*}{(\text{fruit} + \text{vegetables and nuts} + \text{fibre} + \text{protein})^*}
\]

* Protein cap: If a food or drink scores 11 or more ‘A’ points then it cannot score points for protein unless it also scores 5 points for fruit, vegetables and nuts

A food is classified as “less healthy” if it scores 4 points or more. A drink is considered “less healthy” if it scores 1 point or more. “Less healthy” products are categorised as HFSS and cannot be marketed to children. Anything below these thresholds is classified as “healthier” and can be marketed to children.

FSA Traffic light labelling

Rather than assigning points to nutrients and a healthier or less healthy categorisation to the overall product, the FSA Traffic Light labelling model assigns a colour (red for high, amber for medium, and green for low) to each of the nutrients (fat, saturates, sugar and salt) depending on their amount in 100g of the product (although the label displays content of nutrients per portion).

Each grilled burger (94g) contains

- Energy 924kJ 220 kcal
- Fat 13g 19%
- Saturates 5.9g 30%
- Sugars 0.8g <1%
- Salt 0.7g 12%

11% of an adult’s reference intake

Typical values (as sold) per 100g: Energy 966kJ / 230kcal

Source: Food Standards Agency
While some retailers have chosen to use the labelling system and the lack of red traffic lights to monitor the healthiness of their portfolio, this metric does not give an accurate picture of the number of unhealthy products that could be subject to regulation. Traffic light labels only assess four nutrients rather than the overall healthiness of a product like the UK NPM 2004/5. This means that a processed product with very little nutritional value that carries amber and green labels might be considered healthy by retailers, but would be considered “less healthy” using the UK NPM 2004/5 criteria and would therefore be banned from being advertised to children. The example below gives an example of this.

Each pack contains:

<table>
<thead>
<tr>
<th>Nutrient</th>
<th>Value</th>
<th>Percentage of the reference intake*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Energy</td>
<td>458kJ</td>
<td>5%</td>
</tr>
<tr>
<td></td>
<td>109kcal</td>
<td></td>
</tr>
<tr>
<td>Fat</td>
<td>3.4g</td>
<td>5%</td>
</tr>
<tr>
<td>Saturates</td>
<td>0.3g</td>
<td>2%</td>
</tr>
<tr>
<td>Sugars</td>
<td>2.0g</td>
<td>2%</td>
</tr>
<tr>
<td>Salt</td>
<td>0.20g</td>
<td>4%</td>
</tr>
</tbody>
</table>

Typical values per 100g: Energy 458kJ

No red traffic lights = healthy
High score UK NPM 2004/5 = less healthy
3.2 - Scope of reporting

**Investor expectations**

Aligning with ATNI’s investor expectation number four, retailers should be transparent when disclosing the scope of reporting on increasing sales from healthier products. All food and drink products (excluding alcohol) should be included in the scope of retailers’ commitments and reporting in this area. As such, figures should cover all fresh and processed food and drink products, including branded and own brand products. Different strategies may be needed to increase percentage of volume of sales from healthier products within different product categories.

**Retailer practices**

Only Sainsbury’s reports comprehensively on the percentage of sales coming from healthier products across both their entire fresh and processed product categories, although some examples of partial reporting are evident.

**Overall sales**

- Sainsbury’s includes both own brand and branded products in its reporting on healthier sales. Unfortunately, the retailer does not provide the criteria used to assess healthier products for this reporting purpose, simply stating that this definition is based on “category specific criteria”. Disclosure of these criteria would allow for better assessment of performance and regulatory risk, and comparison with other retailers.

**Partial reporting – own brand products only**

- M&S excludes branded products, which represent a minority of the products it carries, and reports only on own brand healthy ranges sales. It is unclear whether this includes fresh produce such as fruit and vegetables. As such, it is unclear what the scope of their reporting is.

**Partial reporting – sales of fruit and vegetables**

Two retailers have started reporting on the sales of fruit and vegetables:

- Sainsbury’s had recently started reporting on annual sales of vegetables as a percentage of own brand food sales by volume, which is currently 18.8 percent, but does not do so in term of its overall sales.

- Lidl reported a 34 percent increase in sales of fruit and vegetable between 2014 and 2017 and a 20 percent increase between 2017 and 2019. The retailer does not disclose what percentage of their overall sales it represents and as such does not give a clear picture of its performance.
Partial reporting – fruit and vegetable content

- Despite regularly collecting data on the healthiness of its customers’ shopping baskets with its Healthy Little Differences Tracker, Tesco does not disclose this information or report on the sales generated from healthier products. Instead the retailer has started reporting on the volume growth of fruit and vegetable content in own brand products. This KPI does not provide the information needed to assess the healthiness of overall sales.

3.3 Long-term targets

Investor expectations

Aligning with ATNI’s investor expectations number two and four, retailers should set SMART targets (Specific, Measurable, Achievable, Relevant, and Time-bound) and report on progress in order to deliver and communicate tangible progress on their commitments.

Retailers should set a long-term goal to increase the proportion of healthier product sales and report on year-on-year progress towards it. Retailers should aim to generate the majority of their food sales from healthier products.

Retailer practices

Only two retailers have set long-term targets to increase the proportion of sales from healthier products and report on yearly progress. In more detail,

- M&S’ plan A includes a target of 50 percent of sales to come from healthier products by 2022. M&S progress towards this target has been mixed to date with annual sales of healthier foods increasing between 2017 and 2018 but decreasing in 2019. 2020 sales figures were not included in the 2020 Annual report and are expected in the Autumn of 2020.

- Sainsbury’s had also set an overall target for increasing sales of healthier products to 45 percent by 2020. Progress to date shows it has managed to increase such percentage to 43 percent (a two-percentage point increase since 2015). With a recent commitment to set a 2040 target and report on this biannually, Sainsbury’s is leading the way in the sector with its ambition and long-term thinking.

Figure 2. M&S progress on increasing sales from healthier products (from 2017 to 2020)

<table>
<thead>
<tr>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2022 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>41%</td>
<td>43%</td>
<td>40%</td>
<td>50%</td>
</tr>
</tbody>
</table>

Source: M&S Plan A annual reports
Figure 3. Sainsbury’s progress on increasing sales from healthier products (from 2015 to 2020)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>41%</td>
<td>42%</td>
<td>39%</td>
<td>38%</td>
<td>43%</td>
<td>45%</td>
</tr>
</tbody>
</table>

Source: Sainsbury’s annual reports

3.4 - Food and health strategy in annual report

Investor expectations

Aligning with ATNI’s investor expectation number two,41 retailers should develop and commit to delivering a comprehensive nutrition strategy.

Retailers should publish this strategy in the annual report and sustainability report which should include their plan to increase the proportion of sales of healthier products and outline practices in all the categories included in ATNI’s Supermarket Spotlight report:

• Governance, management, reporting and financial results relating to nutrition;
• Nutrient profiling systems;
• Product formulation;
• In-store promotion, pricing and distribution;
• Responsible marketing and advertising policy (out of store);
• Labelling;
• Engagement with stakeholders and policymakers;
• Infant and young child nutrition.

An overview of progress towards achieving the goals of the health and nutrition strategy, which could include reports on sub-targets, should be provided each year in the annual report.

Retailer Practices

Most retailers disclose some information regarding their efforts to improve healthy eating in their sustainability reports and annual reports. None of the retailers however has published a detailed health and nutrition strategy. In more detail:

• M&S’s Plan A sustainability programme,42 Sainsbury’s sustainability plan,43 and Tesco’s Little Helps Plan44 all include a food and health strand with a small number of KPIs, which they report on yearly in their annual reports and sustainability reports. Information on their nutrition and health work is scattered across different sources and could be better communicated in their annual reports.
• Co-op includes information on food and health in its annual report and sustainability report. It has also published a Health and Wellbeing document\(^4\), which outlines the retailer’s commitments across different areas such as governance, products, labelling, accessibility and marketing. While the retailer reports on progress on its commitments, it does not report on health related KPIs across all areas, making it hard to assess progress or overall effort.

• Aldi\(^6\), Lidl\(^7\), Morrisons\(^8\) and Waitrose\(^9\) have sections on healthy eating in their sustainability strategy. Lidl, Morrisons and Waitrose also include information on efforts implemented in their sustainability reports, although these do not cover all areas of intervention or include food and health-related KPIs. More structured reporting and targets would allow investor to assess performance adequately.

• While Iceland\(^5\) and Asda\(^9\) report on some efforts towards improving healthy diets, these retailers are yet to include a comprehensive food and health strand in their sustainability strategy and report progress towards it in annual reports.
4. Conclusion and recommendations

Summary Table: Retailers reporting on healthier food and drink sales

<table>
<thead>
<tr>
<th>Retailer</th>
<th>Uses UK NPM 2004/5 in defining healthy products</th>
<th>Reports on overall sales from healthier products</th>
<th>Long-term targets &amp; progress</th>
<th>Food and health update in annual report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sainsbury’s</td>
<td>Uses traffic light labels</td>
<td>Yes</td>
<td>Yes, in process of setting 2040 target</td>
<td>Partial reporting + KPIs</td>
</tr>
<tr>
<td>M&amp;S</td>
<td>Uses Eatwell Guide</td>
<td>Only own brand products</td>
<td>Yes, target in place until 2022</td>
<td>Partial reporting + KPIs</td>
</tr>
<tr>
<td>Tesco</td>
<td>Uses UK NPM 2004/5 + traffic light labels</td>
<td>No information</td>
<td>No information</td>
<td>Partial reporting + KPIs</td>
</tr>
<tr>
<td>Co-op</td>
<td>Uses UK NPM 2004/5 + traffic light labels</td>
<td>No information</td>
<td>No information</td>
<td>Partial reporting</td>
</tr>
<tr>
<td>Lidl</td>
<td>No information</td>
<td>Fruit and vegetable sales</td>
<td>No information</td>
<td>Partial reporting</td>
</tr>
<tr>
<td>Waitrose</td>
<td>No information</td>
<td>No information</td>
<td>No information</td>
<td>Partial reporting</td>
</tr>
<tr>
<td>Morrisons</td>
<td>No information</td>
<td>No information</td>
<td>No information</td>
<td>Partial reporting</td>
</tr>
<tr>
<td>Aldi</td>
<td>No information</td>
<td>No information</td>
<td>No information</td>
<td>Partial reporting</td>
</tr>
<tr>
<td>Asda</td>
<td>No information</td>
<td>No information</td>
<td>No information</td>
<td>No information</td>
</tr>
<tr>
<td>Iceland</td>
<td>No information</td>
<td>No information</td>
<td>No information</td>
<td>No information</td>
</tr>
</tbody>
</table>
As the data shows, few retailers are reporting how they define healthy and how they measure healthiness of sales. Sainsbury’s and M&S should be commended as the only two retailers that are disclosing percentage of their sales coming from healthier products and have set annual targets to increase this share, yet they do not provide all the data needed to assess their performance accurately.

This blind spot in reporting is significant and means investors cannot accurately assess the risk associated to each retailer and how prepared they are for the impact from regulation or from changing consumer tastes.

Investors can play a role in urging retailers to disclose more about:

- Their definition of healthy and the criteria underpinning their nutrient profiling model
  - Alignment of their definition and criteria with UK NPM 2004/5

- Increasing the proportion of sales from healthier products
  - Scope of products included in reporting (fresh and processed food and drink products, including branded and own brand products)
  - Setting long-term SMART goals and reporting on yearly progress in annual reports

- Their food and health strategy, including annual progress update setting out how they are increasing sales of healthier food and drink
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