



FOR
YOUR
WORLD

THE JOURNEY TO CORPORATE PROTEIN DISCLOSURE

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WWF is one of the world’s largest independent conservation organisations, active in nearly 100 countries. Our supporters – more than five million of them – are helping us to restore nature and to tackle the main causes of nature’s decline, particularly the food system and climate change. We’re fighting to ensure a world with thriving habitats and species, and to change hearts and minds so it becomes unacceptable to overuse our planet’s resources. WWF. For your world. For wildlife, for people, for nature. Find out more about our work, past and present at wwf.org.uk

This guidance document was funded by the WWF-Tesco partnership. With food production at the centre of many environmental issues, WWF-UK and Tesco have come together with a shared ambition: to make it easier for customers to access an affordable, healthy and sustainable diet. Through the partnership we aim to halve the environmental impact of the average UK shopping basket. In order to deliver this, we are focusing on three key areas: helping customers to eat more sustainably, restoring nature in food production and eliminating waste.

To learn more about the WWF-UK and Tesco partnership, and our work on sustainable agriculture, at www.wwf.org.uk/basket-metric

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INTRODUCTION

Action is needed across the food system to meet climate and nature targets. Achieving a 1.5 degree aligned pathway and restoring nature will only be possible if we shift to healthier, more sustainable diets as well as improving how food is produced.

The WWF Basket tracks retailers' progress toward halving the environmental impact of the average UK shopping basket by 2030. Sustainable diets are a core part of achieving this, and we are monitoring industry progress on rebalancing animal and plant protein sales toward a 50/50 split between now and 2030.

Protein disclosure is an important step on a company's journey to mitigating climate risk and providing healthier, more sustainable diets to consumers. It provides a mechanism for monitoring progress toward publicly stated Net Zero targets and can inform target-setting. It demonstrates commitment to transparency and accountability in an area of increasing interest to investors, civil society groups, policymakers, the media and consumers. Initiatives such as FAIRR and Plating Up Progress are already monitoring the performance of companies on protein disclosure and diversification, while mandatory disclosure of food sales by protein type is one of the policy recommendations in the National Food Strategy.

The following guidance is intended to support companies regardless of what stage they're at in the disclosure journey. Existing examples of disclosure in the retail sector serve to demonstrate the journey companies have taken and how they've overcome commonly faced challenges such as deciding which products to include, what metrics to use, constraints of existing data systems and limited resources.

The next two sections focus on the reporting asks from the WWF Basket, while the rest of the report provides guidance on how to get started with disclosure, and what a gold standard disclosure looks like.



DATA, DEFINITIONS AND SCOPE



METRICS

Choosing which metric to use can be difficult but identifying a common metric that all companies can use is crucial to understand collective impact and progress. We recommend companies measure their performance in this area through a volume-based measure, as this allows the mapping of sales to consumption patterns and to environmental impact. It is therefore a good way to assess performance against healthy, sustainable diets as well as understanding how rebalancing protein sales can deliver against Net Zero strategies. Below is the metric that will be used to assess performance against the WWF Basket.

% volume sales (tonnes) from animal and plant-based protein sources

The data we are asking companies to provide is absolute volume sales (tonnes) of animal and plant-based products, and the percentage split between animal and plant-based protein volume sales. In terms of public reporting, we recommend companies disclose the percentage of their protein sales that come from animal and plant-based sources.

While beyond the scope of WWF Basket reporting requirements, other metrics such as revenue from plant and animal protein sales and number of animal and plant SKUs/product lines can also capture positive changes to a company’s product portfolio with regard to protein diversification. Investors are particularly interested in tracking changes in revenue.

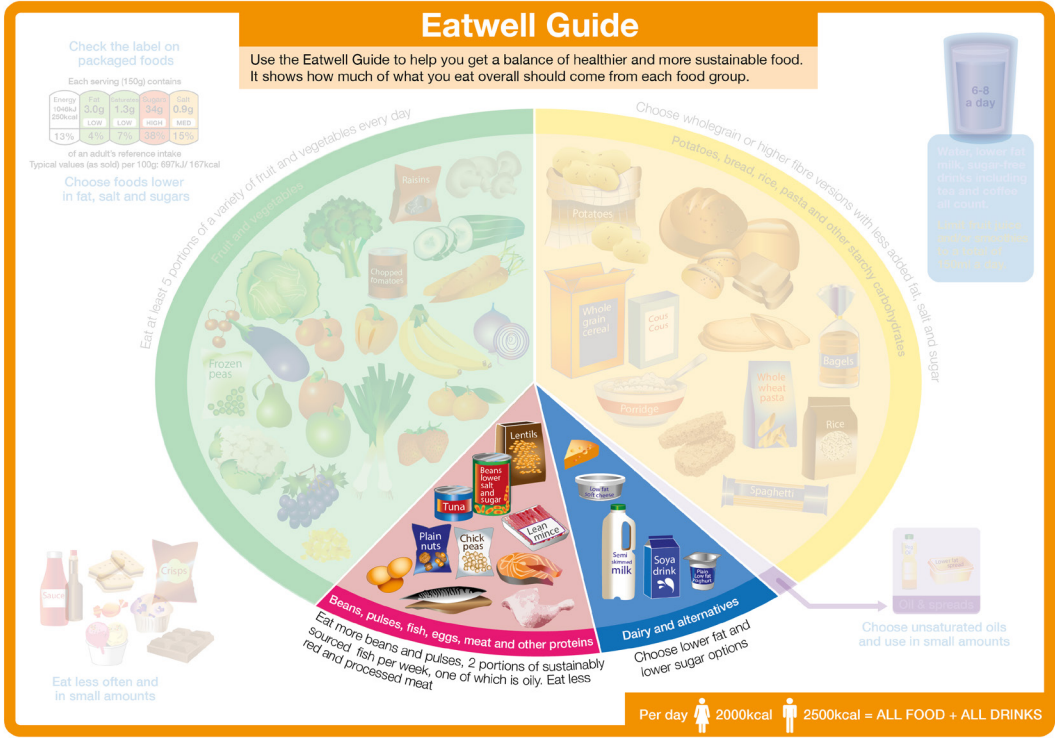
Protein sources are foods defined in the Eatwell Guide ‘protein’ and ‘dairy’ segments (e.g., chicken breast, milk, fish fillets, lentils). See ‘definitions’ section below for more information.

Disclosure should be based on the weight of the food rather than the amount of protein it contains (e.g., a chicken breast weighs 200g).

DEFINITIONS

Definitions need to encompass main protein types but also be pragmatic. When it comes to plant proteins, it’s important to capture more than plant-based meat alternative products. Companies should therefore include all products that fall within the protein and dairy segments of the Eatwell guide, encompassing fresh, frozen, tinned, processed. Reporting on natural plant proteins (legumes, beans, and pulses) as captured in the Eatwell Guide enables alignment with the health agenda and recognises the need to increase consumption of healthy plant-based foods in the UK.

While vegetables are excluded from protein disclosure, composite and prepared products that are intended as direct replacements for animal protein products should still be included (e.g., blended sausages/burgers/meatballs that include vegetables and less meat) when reporting processes and systems are able to measure ingredient protein.



SOURCE: PUBLIC HEALTH ENGLAND IN ASSOCIATION WITH THE WELSH GOVERNMENT, FOOD STANDARDS SCOTLAND AND THE FOOD STANDARDS AGENCY IN NORTHERN IRELAND © CROWN COPYRIGHT 2016

The following definitions indicate the product types that should be included in disclosure, covering both whole (fresh, frozen or tinned) and ingredient protein (in prepared or composite products).

ANIMAL

- Meat, poultry and game including beef, lamb, pork, chicken, bacon, sausages, burgers
- Fish and seafood
- Dairy including milk, cheese, yoghurt, butter, cream
- Eggs

PLANT

- Legumes, beans and pulses including lentils, chickpeas, baked beans, kidney beans, butter beans, black beans, fava beans, lupin beans
- Meat alternatives including soy (tempeh, tofu), wheat (seitan), pea protein, mycoprotein-based products
- Dairy alternatives including plant milk and yoghurt, vegan cheese, butter and cream
- Nuts and seeds
- Algae (seaweed)



SCOPE

Each company categorises the products it sells differently, but the categories below broadly capture the range of products available that contain animal or plant protein and indicate the scope of products that should be included in disclosure.

- **Fresh, grocery, frozen and processed protein** (e.g., chicken breast, milk, tinned chickpeas and lentils¹, frozen fish, sausages, plant-based meat alternatives)
- **Prepared and composite products** (e.g., chicken curry, frozen pizza, soup, quiches and pies, fish fingers)

For the purposes of WWF Basket reporting, we expect reporting to include fresh, grocery, frozen and processed protein products at a minimum in the first reporting cycle. Ultimately protein disclosure needs to encompass prepared and composite products as well as fresh, grocery, frozen and processed to give an accurate representation of total protein sales, which will require collaboration along the supply chain, for example with own-brand manufacturers and branded suppliers. It is not necessary to disclose animal and plant product sales broken down into these categories, but it is important to specify which are included and why as part of the disclosure.

PRODUCT AND INGREDIENT PROTEIN

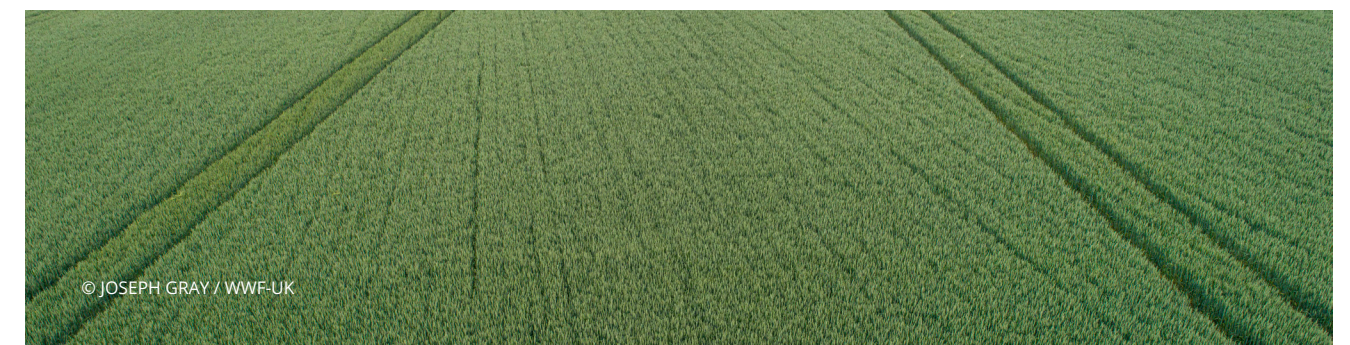
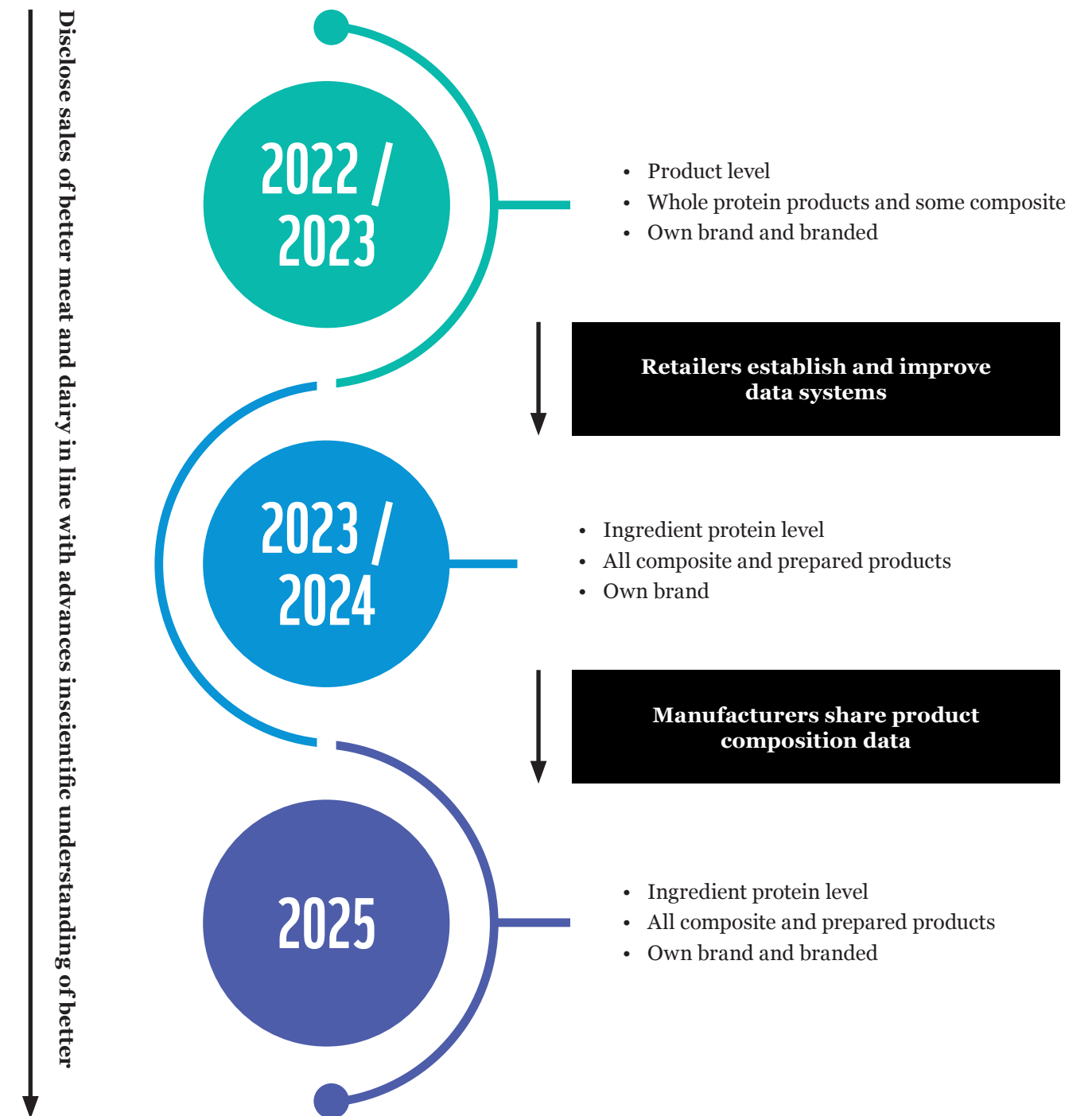
The most feasible starting point given current database capabilities is to measure protein volume sales at the product level (e.g., 500g pack of sausage rolls). At this stage, vegetarian products should be included as animal proteins rather than plant. Ultimately ingredient protein is the most accurate measure of a company's protein sales as it allows for capturing of the protein element within prepared and composite products. This should be the ambition and will allow for a more accurate capture of vegetarian products where the animal and plant components can be counted separately.

1. **Start with product level, focus on whole protein products, and measure sales of protein-containing products. Own-brand and branded.**
2. **Move to ingredient level, focus on whole protein products as well as ingredient protein in composite and prepared products.**

¹ Drained weight should be used for tinned products.



The roadmap indicates timings for moving to ingredient protein and encompassing all products in the portfolio.



DISCLOSURE STANDARDS

At a minimum disclosure should:

- Disclose the percentage split between animal and plant protein volume sales (calculated from tonnes sold)
- Include fresh, grocery, frozen and processed protein products
- Report progress annually against a clear baseline

In addition to the above, a gold standard disclosure should:

- Include prepared and composite products, reporting ingredient protein (e.g., 125g of chicken in a 500g chicken pie) rather than product weight (e.g., 500g chicken pie)
- Disclose sales of 'better' meat and dairy

Tracking and disclosing protein sales in this way should support you to demonstrate how you are driving healthier, more sustainable consumer diets to internal and external stakeholders, and:

- Set a timebound target for rebalancing protein sales or product ranges (e.g., 50/50 split between animal and plant proteins by 2030, or 50% of product ranges meat-free by 2030)
- Set a timebound target for improving protein



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ACCOUNTING FOR VARYING IMPACTS OF PROTEIN PRODUCTION

To deliver positive environmental outcomes, disclosure should support companies to improve sourcing standards and reward producers who are committed to implementing sustainable farming practices.

Ultimately, we need to understand which individual farming practices deliver benefits for nature, and climate. The Eating Better Alliance has developed the Sourcing Better guide which assesses animal protein sourcing standards from a sustainability perspective. However, the Sourcing Better Guide is based on aligning standards of production with existing certification schemes and many producers are adopting environmentally friendly farming practices and systems which are not always captured by these existing certification schemes. The Sourcing Better framework goes some way in allowing companies to measure the varying impacts of the protein products they source and sell.

A longer-term aspiration would be to develop a mechanism that recognises the varying impacts of different animal and plant proteins and production systems on all aspects of sustainability including health and nutrition, environmental impact and animal welfare to support a shift to healthy and sustainable food systems.

Reflecting our view that the Sourcing Better framework is currently the best, and most transparent, approach to account for the varying impacts of protein production, below is how the Sourcing Better framework has been incorporated within the WWF Basket and used to assess performance of signatories:

% of fresh protein sales (meat, dairy, eggs), sourced to 'basic', 'better' and 'best' standards as specified in the Sourcing Better guide

Assessing your product portfolio against this metric will involve calculating what percentage of your fresh protein lines meets these standards. This should be done by looking separately at beef, lamb, pork, poultry lines for meat. WWF requires companies to report separately on meat, dairy and eggs standards, including a break down for meat categories (beef, lamb, pork, poultry, game). The percentage of products within each category that meet each standard should be reported.

GETTING STARTED – PROCESS, PRACTICAL GUIDANCE

Start with the data you have rather than waiting until all the data is available. Consider how to use existing datasets such as those connected to your health programme.

Long-term disclosure should cover own-brand and branded products across both categories above to give an accurate representation of total protein sales, but data on protein content of prepared and composite branded products can be challenging to access and requires collaboration along the supply chain with manufacturers and suppliers.

It may be easier to start by focusing on fresh and processed products (e.g., meat, eggs, milk; pulses, beans, plant-based meat and dairy alternatives) while you work on a plan to incorporate prepared and composite products (e.g., chicken in a chicken curry, quiche lorraine).

Start now, work with what you've got and then build on this over time. Be pragmatic about what to include, where to draw initial boundaries and adopt approaches that make sense to your business. Below is a suggested process to follow and guidance on what minimum and gold standard disclosures should include.



SUGGESTED PROCESS FOR CALCULATING ANIMAL / PLANT PROTEIN SALES SPLIT

Use the animal and plant protein definitions and product categories above to decide which products to include in your disclosure



Tag products which contain animal and plant protein in your reporting system using on pack ingredient declarations and data from manufacturers (for composite / prepared)



Run a report which includes

- a. Weight of product (e.g., 100g)
- b. Weight of animal or plant protein in the product (e.g., 4g) *skip this step if reporting product weight*
- c. Annual sales volume of product (tonnes)



Multiply protein weight

- b) By annual sales
- c) For each product and sum to get total protein sales (e.g., 5 million tonnes) *do this separately for animal and plant proteins*



Calculate total amount of protein sold (i.e., total animal protein + total plant protein)



Calculate percentage split between animal and plant protein/ product sales (e.g. 90%, 10%)

DISCLOSURE CHECKLIST

Ensure your disclosure is specific and transparent by including the following information about the methodology you have used:

DEFINITION

- Which protein types are included, and how have you broken these down?
- When disclosing sales of ‘better’ meat and dairy, how do you define this?

METRIC

- Do you report at product (total product weight) or ingredient protein (volume of protein in a protein containing product) level?

SCOPE

- Do you cover branded products?
- Do you capture composite and prepared products?

TIMELINE

- What reporting period does your disclosure cover (e.g., 2020/21) and how often will you repeat the analysis (e.g., annually)?



Working together



EXAMPLES OF PROTEIN DISCLOSURE IN THE RETAIL SECTOR

In the UK market, Sainsbury’s and Tesco are examples of two companies publicly disclosing their protein sales. Both retailers are using existing datasets collected through their health programmes, which have been adapted and expanded to facilitate tracking and reporting on protein sales. The table below illustrates the approach each company has taken to disclose their protein sales.

	SAINSBURY’S	TESCO
DEFINITION	Meat, fish & poultry	Meat & egg
	Dairy, eggs & other non-meat animal products (vegetarian)	Fish (including shellfish)
	Plant-based (vegan)	Dairy
		Plant
METRIC	Product sales – tonnes	Protein sales – tonnes (non-dairy protein)
		Product sales – tonnes (dairy protein)
SCOPE	Own-brand and branded	Own-brand (non-dairy protein)
	Fresh, processed	Own-brand and branded (dairy protein)
		Fresh, processed, prepared
TIMELINE	2019/20	2020/21
DATA	Dairy, eggs & other non-meat animal products: 73%	Meat & egg protein sales: 81%
	Plant-based: 10%	Fish protein sales: 7%
		Plant protein sales: 12%
		Dairy product sales: 95%
		Dairy alternative product sales: 5%

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