



## Report

# Food companies' commitments on population nutrition, health, and sustainability in Ireland: A detailed assessment

Company assessments and recommendations using the Business Impact Assessment on Obesity and Population Level Nutrition (BIA-Obesity) and Business Impact Assessment on Sustainability (BIA-Sustainability)

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## Executive Summary

**Non-communicable diseases (NCDs) such as diabetes and cardiovascular disease are responsible for the premature death of up to 17 million people (57%) worldwide.** In 2019, 90% of preventable deaths in Ireland were due to NCDs. In addition to lives lost, the economic burden continues to escalate. Spiraling costs associated with NCDs such as cardiovascular disease (CVD) and cancer cost the EU healthcare systems almost €155 billion and €103 billion respectively.

**Unhealthy diet is one of the leading causes of NCDs worldwide** with increased consumption of high fat, salt and sugar (HFSS) foods leading to high blood pressure, heart disease, stroke, type 2 diabetes and other harmful conditions, including overweight and obesity. A compelling case has now been made that this increased consumption is driven by changes in the food environment, rather than, for example, by changes to individuals' values and preferences, or by changes in consumption of specific nutrients.

**The importance of a good diet for health and wellbeing of citizens is globally recognised.** At the same time there are large health disparities, and different socioeconomic groups have differential access and ability to choose healthy foods that can help them to maintain their health. It is also recognised that increasing socioeconomic inequalities in diet and health over the past decade have coincided with large and detrimental changes in the food environment. The food environment is described as all contexts in which people engage with the food system to make their food choices. To date, to improve population diets, actions relied predominantly on individuals changing their behaviour, while the food environment in which these choices were being made remained largely unchanged or has changed to the detriment of health promoting choices. This approach not only ignores that poor diets are the result of a complex web of determinants. There is a growing consensus that structural changes are needed through the simultaneous implementation of a comprehensive set of actions and policies, including improvements of the food environment to create a shift towards healthy dietary choices in the entire population.

**The food industry has the potential to be a major driver of positive change.** The products and practices of the food industry play a significant role in shaping our food systems and environments, but, all too often, their impact has been negative (WHO Europe Region, 2024). Even so, food industry actors can be 'part of the solution' and it is increasingly common for companies to make extensive commitments around improved nutrition, health and sustainability.

## Approach

**This report presents the results of Ireland's first Business Impact assessment on Obesity and Population Nutrition (BIA-Obesity) and Business Impact Assessment on Sustainability (BIA-Sustainability).**

**The Business Impact Assessments (BIA) were developed by the International Network for Food and Obesity / Non-communicable Diseases Research, Monitoring and Action Support (INFORMAS) to map private sector companies' commitments and policies as they relate to the food environment. This can then be used as a benchmark against which to measure practices. These tools complement the INFORMAS Healthy Food Environment Policy Index (Food-EPI), which assesses the impact of the public sector (Vandevijvere & Swinburn, 2018). The first Irish Food-EPI Ireland was published in 2020 (Harrington et al 2020).**

### The BIA is a seven step process:

1. Company selection
2. Data collection
3. Liaise with companies
4. Assessment of commitments
5. Prepare prioritised recommendations for each company
6. Feed back results to each company
7. Publicly release results, including individual company and sector performance score cards

The Business Impact Assessments have been conducted in Ireland as part of the Horizon Europe project: ***Food systems that support transitions to healthy and sustainable diets (FEAST)***.

## Results

### BIA-Obesity

Companies and sectors have the potential of scoring between 0% (very few/no public-facing commitments available) to 100% (comprehensive and transparent public-facing commitments relevant to Ireland available). Irish-owned or operated companies scored lower on average than international ones. This should not be taken to indicate that the Irish-based companies have few or no nutrition-related commitments. It is possible that they do have commitments, but these are not publicly available.

**Packaged food and beverage manufacturing was the highest scoring sector**, with a median overall BIA-obesity score of 37.47%, and a top overall score of 56.66%. In the Quick Service Restaurants sector, the median overall score was only 8.86%, and the highest overall score was 42.29%. Finally, in the supermarkets sector, the median overall score was 17.84%, while the highest overall score was 35.63%.

**In the packaged food and non-alcoholic beverage manufacturers sector** the strongest overall score was achieved by Danone (56.66%) who scored highest in all domains except product reformulation and nutrition labelling. Coca-Cola Hellenic Bottling Co (55.58% overall score) scored highest in the reformulation domain and came in close second overall. Boyne Valley Foods is the lowest scoring company, scoring zero in all domains except nutrition labelling and Relationships with other organisations.

The highest median and the highest individual company score is found in the domain of corporate nutrition strategy, followed by the formulation domain. The weakest domains across the sector are product accessibility and relationships with other organizations.

**In the quick service restaurant sector**, McDonald's had the highest overall score (42.29%), driven by relatively high scores in the formulation, accessibility and relationships domains. However, Domino's scored higher than McDonald's in the promotion domain, and both Domino's and Yum! Brands scored higher in the nutrition strategy domain. Abrakebabra scored zero in all domains except relationships, where they scored points for transparency due to public statements about their charity donations. Eddie Rocket's City Diner scored zero in all domains, with no publicly available commitments found in any domain. The quick service restaurant sector was the lowest scoring of the three sectors, with medians falling below 20% in all domains. This is driven, in part, by the fact that four out of the eight assessed companies had no publicly available commitments in most or all domains.

**In the supermarket sector**, the strongest overall score was achieved by Tesco (35.63%), although Aldi is a close second (28.13%), and had the highest scores in reformulation, labelling and relationships domains. The highest scoring domain in this sector was corporate nutrition strategy (63.33%) followed

by formulation (26.67%) and relationships with other organisations (22%). The promotion and accessibility domains were especially weak. Half of the supermarkets assessed had no commitments at all in the accessibility domain. As well as scoring highest overall, Tesco has significantly more publicly available commitments around marketing and promotion than any other supermarket, for example, it has an explicit policy not to use marketing channels with an audience that is more than 25% children. It is also the only supermarket in Ireland that has made all its checkouts sweet-free. Dunnes Stores is the lowest scoring supermarket, scoring zero in all domains except relationships, where it scored points for transparency due to public statements about its charity donations.

## Examples of best available commitments in nutrition and health

- **Strategy:** KFC UK and Ireland (part of Yum! Brands) aligns its nutrition policy with UK government public health targets.
- **Product formulation:** Coca-Cola Hellenic Bottling Co publishes SMART commitments on sugar reduction on its Irish website. Lidl Ireland aligns its reformulation commitments with the Irish government's Reformulation Roadmap.
- **Nutrition labelling:** Mars Inc published a commitment on its Irish website not to make health or nutrition claims on unhealthy products. Supervalu (Musgrave Group) has rolled out a colour-coded front-of-pack label system on some of its private label ranges.
- **Product and brand promotion:** The Coca-Cola Co. commits not to undertake branded sponsorships of sporting and entertainment events which primarily target children under 13.
- **Accessibility:** Tesco plc commits to 65% healthy food sales in the Republic of Ireland by 2025.
- **Relationships with other organisations:** Danone publicly discloses a commitment not to make any corporate political donations.

## BIA-Sustainability

Irish-owned or operated companies scored lower on average than international ones. As with BIA-Obesity, this should not be taken to indicate that the Irish-based companies have few or no sustainability commitments. It is possible that they do have commitments, but these are not publicly available. Seven of the ten lowest scoring companies are Irish brands. Kerry Group is the highest scoring Irish company, with an overall score of 38.17% (out of a possible 100%).

**Packaged food and non-alcoholic beverage manufacturers** is, again, the strongest performing sector, with nine of the top ten scoring companies in this sector. The highest scoring company is Danone, with an overall score of just under 53%. The lowest score was Boyne Valley Foods, with an overall score of just 4%. The highest scores in the manufacturing sector are found in the strategy, packaging, and emissions domains. Every company assessed had at least some commitment in each of these domains, as well as in the energy domain.

**In the quick service restaurant sector**, the strongest overall score was achieved by Yum! Brands (39.76%). Abrakebabra Ltd. was the lowest scoring company in this sector, scoring zero in all domains. There was a notable difference between national-owned or operated companies versus multinationals. The highest scoring companies were Yum! Brands, owner of KFC (39.76% overall BIA-sustainability score), McDonald's Corp (34.39%), Domino's Pizza (26.84%) and Restaurant Brands International, which



owns Burger King (24.85%). The highest scoring Irish-based company was Insomnia Coffee Company, with 5.96% overall. Supermac's scored 2.39% overall, while Eddie Rocket's scored 1.39%.

**In the supermarket sector**, the strongest overall score was achieved by Tesco (overall score 45.13%) who scored highest in all domains except environmental compliance and sustainable products. Dunnes Stores was the lowest scoring supermarket, scoring zero in all domains.

## Examples of best available commitments on sustainability

- **Strategy:** Musgrave Group participates in the United Nations Global Compact and supports the Sustainable Development Goals on its website.
- **Packaging:** PepsiCo has SMART targets to reducing packaging and to increase the proportion of recycled and renewable materials used in its packaging.
- **Emissions:** Suntory publishes emissions data, including breakdown by gas type, and has SMART targets for emissions reduction that have been approved by the Science-Based Targets initiative (SBTi).
- **Energy:** The Coca-Cola Co. commits to replace all older coolers with more energy-efficient models to reduce energy use, including in Ireland.
- **Water and discharge:** Coca-Cola Hellenic Bottling Co. measures, and publishes SMART targets to reduce, its water withdrawal from areas of water stress.
- **Biodiversity:** Unilever commits to protecting and regenerating 1.5 million hectares of land, forests and oceans by 2030. Among Irish companies, Supermac's *Glan agus Glas* initiative includes measures to tackle litter.
- **Food waste:** Unilever commits to halve food waste in its direct operations by 2025.
- **Animal-based products:** McDonalds Ireland commits to having a market leading vegan plant-based food and drinks offering by 2025.
- **Sustainable products:** Lidl Ireland commits to continue expanding its offering of organic food products.

## An important observation

**In both assessments, there is a marked difference in scores between Irish companies and multinationals**, with the latter generally publishing more commitments and therefore scoring higher. This is most clearly visible in the quick service restaurants domain, where the top four scores are achieved by large, global fast food chains, whereas the bottom four scores are all Irish-centred companies.

**In interpreting these results it is crucial to keep in mind that the BIAs in and of themselves assess commitments, not practices.** They provide a map of publicly available company policies and aims against which company practice can be measured, but do not, on their own, give a full accounting of a company's impact in all aspects. For many smaller companies, such as the Irish-owned quick service restaurant chains we assessed here, it might not be feasible to develop and publish comprehensive policies in every domain of both BIAs. But their size and identity can also be a strength, giving them the agility and community trust to make changes with real impact in Ireland.

However, **this also requires government to implement clear and consistent regulations to ensure that smaller companies – and smaller producers, including farmers – are on a level playing field.** The current food system works to the advantage of large, multinational corporations but this does not mean that it is beneficial to all food businesses. On the contrary, many small retailers, producers and farmers – including, in some cases, key suppliers to the bigger companies – are struggling to survive. A packet of Government measures to support, in particular smaller companies, to publish commitments and to implement these commitments would be welcomed. In this respect, the analysis of the BIA-Obesity and BIA-Sustainability has informed a number of priority recommendations.

## **Priority Recommendations for all sectors and companies**

### **Transparency/disclosure**

**Companies should increase transparency around their policy positions.** Only a minority of companies publicly state their stance on regulation of advertising, taxation of unhealthy foods, and similar measures. Of those that do publicly disclose their position, many do so via membership of an industry alliance such as Unesda.

**All companies should increase transparency in the domain of environmental compliance.** We did not find public statements relating to this domain for any of the companies assessed.

**Irish companies, in particular, should publicly disclose their commitments and practices in relation to nutrition, health and sustainability.** A number of Irish companies assessed have very low scores in one or both assessments, but this does not necessarily mean their impact on the food environment is worse than that of their global counterparts. Indeed, it is quite possible that their impact is less negative, but this is impossible to assess unless they increase transparency.

### **Relevance to the national context**

**Global companies must develop and/or disclose policies tailored to particular national contexts, including Ireland.** This is particularly important in the sustainability domains, since each region has its own environmental challenges. For example, Ireland is not an area of water stress, but the Environmental Protection Agency has raised significant concerns about water quality in Ireland (Environmental Protection Agency, 2024). Therefore companies who source their ingredients from within Ireland might focus their water efforts on the quality and quantity of water discharge across their supply chain, whereas those who source key ingredients globally have to consider whether ingredients are coming from water stressed areas.

**In particular, companies must explain how their reformulation commitments relate to Ireland's reformulation Roadmap,** as well as disclosing their policy stances on the other key actions of the Obesity Policy and Action Plan.

**Companies must also explain how their policies align with Food Vision 2030 and the government's overall sustainability strategy.** On the other hand, government must implement stronger policy to ensure all companies are on a level playing field. For example, there is a need for mandatory regulation of marketing of foods to children, especially in the digital environment, where children are particularly vulnerable to tactics such as the use of influencers. Similarly, government could introduce legislation requiring all retailers to remove unhealthy foods from prominent locations such as near checkouts, so that no one company has to take the risk of being the first to do this.

## Comprehensiveness and specificity

While most companies disclose at least some commitments around sustainability and nutrition, these are sometimes couched in vague or aspirational language. For example, 16 companies express some degree of commitment to providing plant-based products, but **companies must also disclose SMART targets or commit to increasing the proportion of plant-based products in their portfolio.**

**Companies can avoid accusations of ‘greenwashing’ (De Freitas Netto et al., 2020), ‘leanwashing’ (Karnani et al., 2014), and similar tactics by developing and/or disclosing specific, measurable and timebound targets** in all domains.

For example, very few companies measure or disclose the environmental impact of their key suppliers. All companies but **especially multinational companies with large global supply chains must disclose comprehensive information on the policies and practices of their key suppliers, and must develop or disclose SMART targets to limit negative impact.**

Similarly, while many companies express general aspirations to ensure informed or educated consumers, **companies must develop and/or disclose SMART targets to implement evidence-based front-of-pack labelling on all food products in Ireland.** Government can support this by establishing a mandatory front-of-pack labelling system.

**Companies must develop or disclose SMART targets for eliminating all forms of marketing of unhealthy brands and products to children.** For example, some companies commit not to advertise unhealthy products in broadcast programs aimed primarily at children, but children’s media consumption is by no means confined to such broadcasts. Others make commitments that apply only to children under the age of 13, rather than to all children and adolescents.

**Companies must commit to make healthy food more affordable.** Quick service restaurants could commit not to offer meal deals that exceed recommended amounts of fat, salt, sugar and energy, and manufacturers and supermarkets could commit to use price promotions to make healthy food more affordable relative to unhealthy food.

**The current health status of people living in Ireland, lifestyle factors and inequalities in health outcomes must be urgently addressed through food environment reform.** Ireland has an excellent opportunity to improve the diets of the Irish population, prevent obesity and diet-related NCD’s and to reduce the impact the food sector has on the environment by investing in highly cost-effective policies and programmes which have demonstrated success in a number of countries. The food industry has a key role to play in improving the food environment for both population and planetary health. While companies themselves have a pivotal role to play in improving the healthiness and sustainability of the food environment, it is crucial that government, too, plays its role. **The development of the next iteration of the Obesity Policy and Action Plan is the perfect opportunity for government to ensure it is playing its part in making healthier and more sustainable diets accessible and affordable for everyone in Ireland.**

## 1 Introduction

**Non-communicable diseases (NCDs) now pose the greatest threat to health and longevity** in Ireland, as they do in other high-income countries (GBD 2019 Risk Factors Collaborators, 2020). ‘Non-communicable disease’ is an umbrella term usually referring to chronic cardiovascular or pulmonary diseases, cancers, and diabetes. These types of disease are said to be ‘non-communicable’ in the sense that they spread not by means of viral or bacterial infection but rather through exposure to risk factors such as tobacco, alcohol, or unhealthy diet.

**Unhealthy diet is one of the leading causes of NCDs**, with increased consumption of high fat, salt and sugar (HFSS) foods leading to high blood pressure, heart disease, stroke, type 2 diabetes and other harmful conditions, including overweight and obesity. A compelling case has now been made that this increased consumption is driven by changes in the food environment, rather than, for example, by changes to individuals’ values and preferences, or by changes in consumption of specific nutrients (Hall, 2018; Rodgers et al., 2018).

**Tackling NCDs requires changes to food systems and food environments.** The *food system* refers to the entire chain “from farm to fork”, while the *food environment* may be understood as those parts of the food system that interface directly with human beings, shaping our behaviours and experiences (Turner et al., 2018).

**When it comes to food systems, health and sustainability go hand-in-hand.** The impact of unhealthy diets goes beyond obesity and NCDs. We are in the midst of what has been described as a global syndemic (Swinburn et al., 2019), in which climate change is exacerbating the inefficiencies and inequalities of our global food systems, and these systems in turn continue to contribute to climate change.

**Both globally and in Ireland, the biggest share of this burden is carried by the poorest and most vulnerable.** Responses to poor diet that centre on individual behaviour have not only proved ineffective, but have all too often exacerbated these inequalities (Adams et al., 2016). Instead, both researchers and policymakers are increasingly focusing on upstream factors, such as the economic, commercial, social and cultural conditions that shape the choices available to individuals.

When we take this upstream view, we cannot fail to notice the links between health and sustainability. **The food systems and food environments that drive unhealthy diets also tend to be harmful to the physical environment.** Healthier food systems are thus crucial to reaching the United Nations Sustainable Development Goals (SDGs) (Development Initiatives, 2017). While nutrition has a role to play in all SDGs, it is particularly central to goals 2 (zero hunger), 3 (good health and well-being) and 12 (responsible consumption and production).



Figure 1 Sustainable development goals 2, 3 and 12

The Irish government's **Food Vision 2030** (Department of Agriculture, Food and the Marine, 2021) reflects the intertwined health and sustainability goals, committing to four key missions:

1. A climate smart, environmentally sustainable agri-food sector;
2. Viable and resilient primary producers with enhanced wellbeing;
3. Food which is safe, nutritious and appealing: Trusted and valued at home and abroad;
4. An innovative, competitive and resilient agri-food sector, driven by technology and talent.

Achieving these aims will mean a transition to a much healthier food system and food environment.

However, according to the Environmental Protection Agency, **Ireland is projected to exceed both national and EU 2030 targets for reducing greenhouse gas emissions** (Environmental Protection Agency, 2024). All sectors and stakeholders will need to take more and stronger action to get Ireland back on track.

**The food industry has the potential to be a major driver of positive change.** The products and practices of the food industry play a significant role in shaping our food systems and environments, but, all too often, their impact has been negative (WHO Europe Region, 2024). Even so, food industry actors are adamant that they are 'part of the solution' and it is increasingly common for companies to make extensive commitments around improved nutrition, health and sustainability.

**The Business Impact Assessments (BIAs) were developed as a means to map companies' commitments within a particular country or region in a clear and consistent manner.** This map of commitments can then be compared with real-world practices, and with best practice as defined in independent research by academics, governments and the World Health Organization.

**The Business Impact Assessments have been conducted in Ireland as part of the Horizon Europe project: Food systems that support transitions to healthy and sustainable diets (FEAST).** FEAST partners have argued that current food systems perpetuate a "Lose-Lose-Lose-Win" situation, whereby larger companies benefit, but at high costs to population health, the environment, and public sector finances (Jani et al., 2022).

**For FEAST, the ideal outcome is "Win-Win-Win-Win"** – that is, a system that benefits health, environment, public sector finances – *and* the food industry. This collaborative approach is reflected in the BIA, which is intended to support businesses and make it easier for them to have a positive impact.

**There are two versions of the BIA, one assessing the impact on obesity and population-level nutrition** (Sacks et al., 2019), **and the other assessing impact on sustainability** (Mackay et al., 2022a). The primary focus of our research team is on population level nutrition and health, and that focus is reflected in this report, particularly when it comes to analysis of the findings and generation of recommendations. However, given the intertwined nature of health and sustainability – both in the FEAST project and in the Irish food system itself – it was important to also conduct the BIA-Sustainability analysis. To understand and foster the change needed in our food systems, it is essential to think about health and sustainability in tandem with one another.

## 2 Background

### 2.1 What is a Business Impact Assessment?

The Business Impact Assessments (BIA) were developed by the International Network for Food and Obesity / Non-communicable Diseases Research, Monitoring and Action Support (INFORMAS) to map companies' commitments and policies as they relate to the food environment. This can then be used as a benchmark against which to measure practices.

The BIAs provide a tool and process by which to benchmark the *private* sector, and are thus complements to the INFORMAS Healthy Food Environment Policy Index (Food-EPI), which assesses the impact of the *public* sector (Vandevijvere & Swinburn, 2018). The BIA process is summarised in Figure 2, which was adapted from <https://www.informas.org/bia-obesity>.

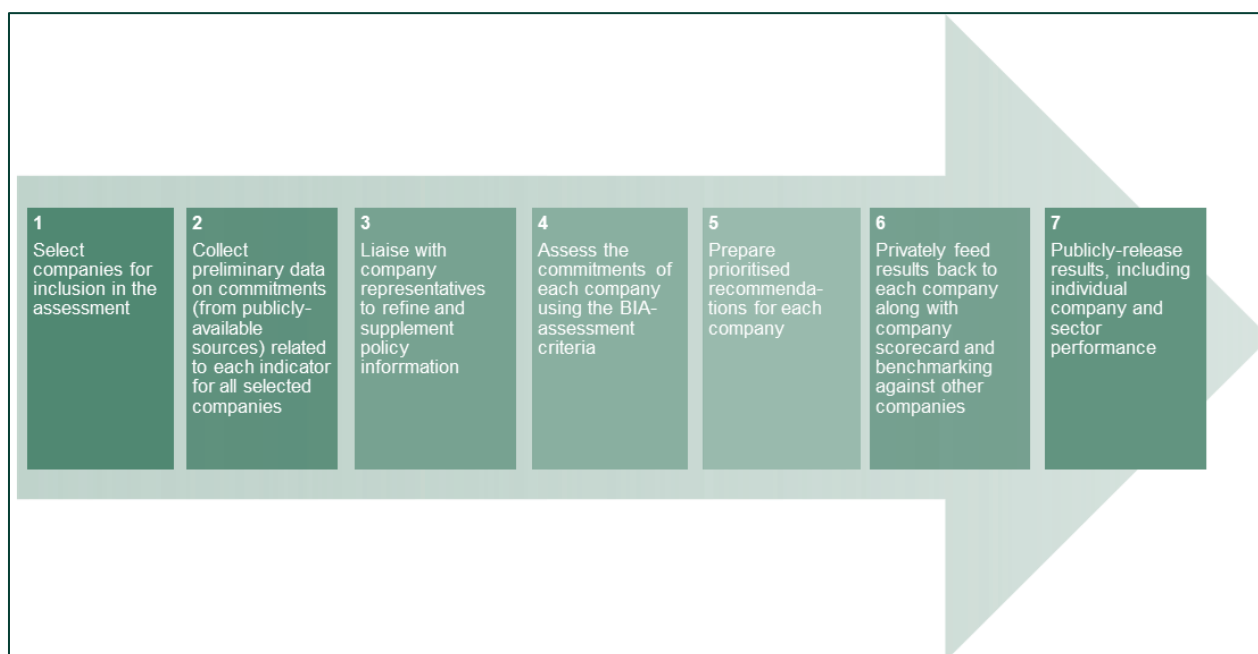


Figure 2 Diagram of the Business Impact Assessment process

#### Step 1: Company selection

Companies are selected primarily based on market share, although other factors, such as cultural significance, can also be taken into account. The goal is to select enough companies to cover an agreed proportion (for example, 50%) of the relevant market. The exact proportion can vary due to feasibility concerns, i.e. if the sector is made up of many companies with a smaller market share.

#### Step 2: Data collection

The BIA indicators are adapted for relevance to the national context, and if necessary the scoring criteria can be amended to reflect these adaptations. Once the indicators and scoring criteria have been agreed, publicly available information on company commitments, policies, and practices relevant to the indicators is gathered from company websites, annual reports, and any other public sources.



### Step 3: Liaise with companies

Each company is invited to view and provide feedback on the publicly available information that has been collected by the research team. Any relevant additional or updated information made available to the research team can then be added to the BIA tool.

### Step 4: Assessment of commitments

The key criteria by which company commitments are assessed in each BIA domain are:

- **Transparency/disclosure:** Is the commitment or policy readily available to the general public? Are measurements of impact disclosed to the public or to government?
- **Relevance to the national context:** Is the commitment or policy tailored to the country in question, and/or has the company made efforts to implement it fully at national level?
- **Comprehensiveness:** Do the company's policies or commitments apply across the product range, across multiple locations, et cetera, or are they limited in scope?
- **Specificity:** Does the company have SMART targets or other defined targets relating to its impact on health or sustainability, or does it only express vague aspirations?

### Steps 5-7: Sharing the results

The research team prepares tailored recommendations for each company. These are shared privately with each company before the results are made public. Both company- and sector-level results are made public. The resulting data can then function as a standard against which companies' and sectors' performances can be measured.

## 2.2 Business Impact Assessment on Obesity and Population Nutrition (BIA-Obesity)

The method of BIA-obesity was adapted by INFORMAS from the Access to Nutrition Index (ATNI) which benchmarks the nutrition-related commitments, performance and disclosure practices of global food and beverage manufacturers (Access to Nutrition Index, 2024). Where ATNI has mostly been used to assess companies' global impact, BIA-obesity allows researchers to monitor the impact of the food industry as a whole on a national level. There are three different versions of the BIA-obesity data collection tool. The domains are the same across all versions, enabling comparison between sectors, but within these domains, the indicators are tailored to the specific sector. Table 1 shows the domains assessed in BIA-Obesity.



## Domains assessed in BIA-Obesity

Table 1 BIA-obesity domains and sample indicators

<i>Domain</i>	<i>Policy area</i>	<i>Examples of key indicators</i>
<b>Corporate population nutrition strategy</b>	Overarching policies and commitments to improving population nutrition and addressing obesity.	<ul style="list-style-type: none"> <li>• Commitment to nutrition and health in corporate strategy</li> <li>• Reporting against nutrition and health objectives and targets</li> <li>• Key Performance Indicators of senior managers linked to nutrition targets</li> </ul>
<b>Product formulation</b>	Policies and commitments regarding product development and reformulation related to nutrients of concern (i.e. sodium, saturated fat, added sugar) and energy content.	<ul style="list-style-type: none"> <li>• Targets and actions related to the reduction of sodium, saturated fat, sugar and portion size/energy content across portfolio</li> <li>• Engagement with government-led initiatives related to product formulation (e.g., the Reformulation Roadmap developed under the Obesity Policy and Action Plan)</li> </ul>
<b>Nutrition labelling</b>	Policies and commitments regarding disclosure and presentation of nutrition information on product packaging and online.	<ul style="list-style-type: none"> <li>• Commitment to implement the Nutri-Score or another evidence-based front-of-pack labelling system across the product portfolio</li> <li>• Provide online nutrition information</li> <li>• Use of nutrition and health claims on healthy products only</li> </ul>
<b>Product and brand promotion</b>	Policies and commitments for reducing the exposure of children and adolescents to promotion of 'less healthy' foods.	<ul style="list-style-type: none"> <li>• Broadcast and non-broadcast media policy</li> <li>• Use of marketing techniques that appeal to children and adolescents</li> <li>• Sponsorships, in-store promotion practices, and products featured in catalogues</li> <li>• Only advertise or display 'healthy' sides and 'healthy' drinks in (children's) combination meals</li> </ul>
<b>Product accessibility</b>	Policies and commitments related to the accessibility (including availability and affordability) of healthy compared to 'less healthy' foods.	<ul style="list-style-type: none"> <li>• Increasing the proportion of healthy products in the product portfolio</li> <li>• Support of fiscal policies (e.g. a tax on sugar-sweetened beverages)</li> <li>• Pricing and discounting strategies</li> <li>• Check-outs free from unhealthy items</li> <li>• Not provide free refills for sugary drinks</li> </ul>
<b>Relationships with other organizations</b>	Policies and commitments related to support provided to external groups (e.g., professional organisations, research organisations, community and industry groups) related to health and nutrition	<ul style="list-style-type: none"> <li>• Disclosure and transparency of relevant relationships</li> <li>• Accessibility of relevant information</li> <li>• No political donations or declaration of those in real-time</li> </ul>

## 2.3 Business Impact Assessment on Sustainability (BIA-Sustainability)

**BIA-sustainability was designed as a complement to BIA-obesity** (Mackay et al., 2022b). Using the Global Reporting Initiative ([www.globalreporting.org](http://www.globalreporting.org)) as a starting point, BIA-sustainability indicators were developed with feedback from academic experts, sustainability managers from three major food companies in New Zealand, and from the INFORMAS Food Sustainability Advisory team (international sustainability experts).

Table 2 shows the domains of BIA-sustainability together with a sample indicator from each domain. The initial development of the data collection tool was conducted in New Zealand and Australia, so the domains and indicators have since been adapted for the EU and Irish context. With the exception of environmental compliance, each domain is made up of indicators relating to measurement and those relating to commitments. Each domain includes indicators assessing both the company's own direct impact as well as that of its suppliers. As with BIA-obesity, the data collection tool for BIA-sustainability is adapted for each industry sector. While some domains are the same across all sectors (for example, emissions), others contain indicators tailored to particular sectors (for example, reducing animal-based products).

## Domains assessed in BIA-Sustainability

Table 2 Domains of BIA-Sustainability and sample indicator from each domain

<i>Domain</i>	<i>Examples of key indicators</i>
<b>Corporate sustainability strategy</b>	<ul style="list-style-type: none"> <li>Does the company have an overarching commitment to reducing environmental impact articulated in strategic documents (e.g., mission statement, strategies, or overarching policies)?</li> </ul>
<b>Packaging</b>	<ul style="list-style-type: none"> <li>Measurement of the amount of materials used, including by suppliers, and by source (e.g. renewable or not)</li> <li>Commitment to reduce the amount of packaging used</li> </ul>
<b>Greenhouse gas emissions</b>	<ul style="list-style-type: none"> <li>Measurement of amount and type of greenhouse gas (GHG) emissions, including by suppliers</li> <li>Commitment to reduce emissions</li> </ul>
<b>Energy Use</b>	<ul style="list-style-type: none"> <li>Measurement of energy used, including by suppliers, and by source (e.g. renewable or not)</li> <li>Commitment to reduce energy use</li> </ul>
<b>Water and discharge</b>	<ul style="list-style-type: none"> <li>Measurement of water consumption, water withdrawal and water footprint, including by suppliers, especially in areas of water stress</li> <li>Commitment to reduce water consumption, water withdrawal, and water footprint, including by suppliers, especially in areas of water stress</li> </ul>
<b>Biodiversity</b>	<ul style="list-style-type: none"> <li>Measurement of impact on habitats, pollution, overexploitation, including by suppliers</li> <li>Commitment to improve impact on habitats and reduce pollution, exploitation and other harmful impacts, including by suppliers</li> </ul>
<b>Food loss and waste</b>	<ul style="list-style-type: none"> <li>Measurement of food loss and waste including by suppliers</li> <li>Commitment to reduce food loss and waste including by suppliers</li> </ul>
<b>Environmental Compliance</b>	<ul style="list-style-type: none"> <li>Public disclosure of significant fines or non-monetary sanctions for non-compliance with environmental laws and regulations</li> </ul>
<b>Animal-based products</b>	<ul style="list-style-type: none"> <li>Measurement of the proportion of animal-based products in the company's range</li> <li>Commitment to reduce the proportion of animal-based products</li> </ul>
<b>Sustainable products</b>	<ul style="list-style-type: none"> <li>Measurement of the proportion of local, seasonal, or organic products in the company's range</li> <li>Commitment to reduce the proportion of local, seasonal, or organic products in the company's range</li> </ul>

## 3 Method

### 3.1 Company selection

**Supermarkets, quick service restaurants, and non-alcoholic beverage (soft drinks) manufacturers were selected based on their market share in Ireland in 2021**, as per Euromonitor data. (At the time of selection, this was the most recent full year for which data was available.)

In the supermarket sector, we chose companies with a market share above 5% (see Table 3). The only exception was Dunnes Stores, which we also selected despite its market share in 2021 being below 5%, because of its status as a highly recognised Irish grocery chain. In total, our assessment covers 72.2% of the market in 2021.

*Table 3 Companies selected in the supermarkets sector*

<i>Company</i>	<i>Market Share, Ireland, 2021</i>
Musgrave Group Plc (Supervalu, Centra)	29.9%
Tesco Plc	14.9%
Schwarz Beteiligungs GmbH (Lidl)	11.7%
Aldi Group	8.1%
Internationale Spar Centrale BV (Spar)	5.3%
Dunnes Stores Ltd.	2.3%
Combined market share of selected companies	72.2%

By contrast, in the quick service restaurant sector, our selection covers only 13.8% of the market, despite assessing more companies in this sector (see Table 4). This is because the market in this sector is made up of many smaller companies, whereas the grocery sector is more dominated by a few large companies. Given the large number of fast food companies, we limited our selection to companies with market share above 1%, giving us eight companies.

*Table 4 Companies selected in the quick service restaurants sector*

<i>Company</i>	<i>Market Share, Ireland, 2021</i>
McDonald's Corp	4.3%
Supermac's Ltd	1.7%
Abrakebabra Ltd	1.5%
Domino's Pizza Inc	1.5%
Insomnia Coffee Co	1.3%
Eddie Rocket's City Diner Ltd	1.2%
Restaurant Brands Intl	1.2%
Yum Brands (KFC)	1.1%
Combined market share of selected companies	13.8%

In the soft drinks sector (see Table 5), we selected all companies with a 2021 market share higher than 3%, which gave us a company selection covering 59.4% of the total market.

*Table 5 Companies selected in the soft drink manufacturers sector*

<i>Company</i>	<i>Market Share, Ireland, 2021</i>
Coca-Cola Co, The	24.3%
Britvic Plc	13.4%
PepsiCo Inc	10.6%
Suntory Holdings Ltd	4.4%
Danone, Groupe	3.6%
Coca-Cola Hellenic Bottling Co SA	3.1%
Combined market share of selected companies	59.4%

**In the packaged food sector, overall market share data was not available. Instead, we looked at the Euromonitor data on the markets of cooking ingredients and meals; dairy products and alternatives; snacks; and staple foods, as well as the subcategories within these markets.** Any company with  $\geq 7\%$  market share in any of these subcategories was considered for inclusion. This yielded 34 unique companies. To narrow this down to a more feasible number, we took into account their share of each of these four markets, and the sizes of these four markets, using these to estimate their share of a hypothetical overall packaged food manufacturing market. Using this estimated market share, as well as considering cultural significance, and excluding companies that had already been selected in the soft drinks category (e.g. Danone, Nestlé) we narrowed our selection down to 15 companies (see Table 6).

In all industry sectors, we also agreed with our FEAST colleagues that any company selected in two out of our three countries (Belgium, Ireland and Portugal) would also be assessed in the third country if it operated there. This was to maximise points of comparison between the countries. On this basis, Bel Group was also added to our selection.

**A total of 35 companies was thus selected across all industry sectors.** One of the selected companies, Kerry Group Ltd, operates in the business-to-business ingredients market, and has no customer-facing packaged food or beverage brands. In 2022, Glanbia plc sold its 40% share in Glanbia Ireland DAC (Glanbia Co-Op Completes Acquisition of Glanbia Ireland, 2022), leaving it with very few customer-facing brands (Slimfast, Optimum Nutrition). This meant that most of the domains of BIA-obesity were not applicable to these companies. However, given the economic and cultural significance of the agrifood and ingredients sectors in Ireland, we selected these companies but assessed them in BIA-sustainability only.

Table 6 Companies selected in the packaged food manufacturing sector

Company	Examples of brands
Bel Group	Babybel, The Laughing Cow
Boyne Valley Foods	Chivers, Don Carlos, Kinetika
Ferrero & related parties	Ferrero Rocher, Kinder, Nutella
Glanbia Plc	Optimum Nutrition, Slimfast
Hain Celestial Group Inc.	Cully & Sully, Hartleys
Haribo GmbH & Co KG	Gold Bears, Maoam, Tangfastics
Intersnack Group	KP, Popchips, Tayto
Kellogg Co	Corn Flakes, Rice Krispies, Frosties
Kerry Group	(limited/no customer-facing brands)
Mars Inc	Ben's, Dolmio, Snickers
Mondelēz International Inc	Cadbury, Philadelphia, Ritz
Nestlé SA	Cheerios, Nesquik, Smarties
Sodiaal SA	Yoplait
Unilever Group	HB ice cream, Hellmanns, Knorr
Valeo Foods Ltd	Batchelors, Jacobs, Odlums

### 3.2 Data collection

In adapting the BIA tools for the Irish context, we coordinated as much as possible with our FEAST partners at Sciensano in Belgium and Instituto Politécnico de Viana do Castelo in Portugal, who simultaneously conducted BIAs in their countries. We removed indicators in BIA-obesity relating to trans fats, as they are now subject to regulation at EU level (*Regulation - 2019/649 - EN - EUR-Lex*). In the labelling domain of the supermarkets data collection tool, the teams in all three countries added indicators relating to ready-to-eat and takeaway foods. This is an important area to monitor, as grocery retailers are increasingly offering deli and hot food takeaway options which are not subject to the same nutrition labelling requirements as other food products. We adopted the BIA-sustainability tool as adapted by FEAST partners, with only one modification, namely that we removed the Relationships with other organisations domain, since we assessed that in BIA-obesity.

**We searched company's own websites, annual reports, sustainability reports, policy statements and press releases.** We searched for policies and commitments specific to Ireland, but we also searched the companies' regional and global websites. In the supermarket and quick service restaurant sectors, some companies have more than one major brand operating in Ireland, for example, Musgrave Group includes Supervalu and Centra. In these cases, we searched publicly available information relating to these major brands as well as the parent company. We also searched for relevant policies and commitments on the websites of industry bodies such as Unesda or the International Food & Beverage Alliance (IFBA), as well as on third-party sites such as the United Nations Global Compact, the Carbon Disclosure Project, and the EU Transparency Register. Final update searches were conducted in

September 2024 (BIA-obesity) and October 2024 (BIA-sustainability). Any commitments published after those dates have not been considered.

### 3.3 Evaluating company commitments

Once commitments had been gathered, they were scored according to their transparency, relevance, comprehensiveness and specificity. In BIA-Obesity, the domains are weighted differently for manufacturers versus other companies (see Figure 3).

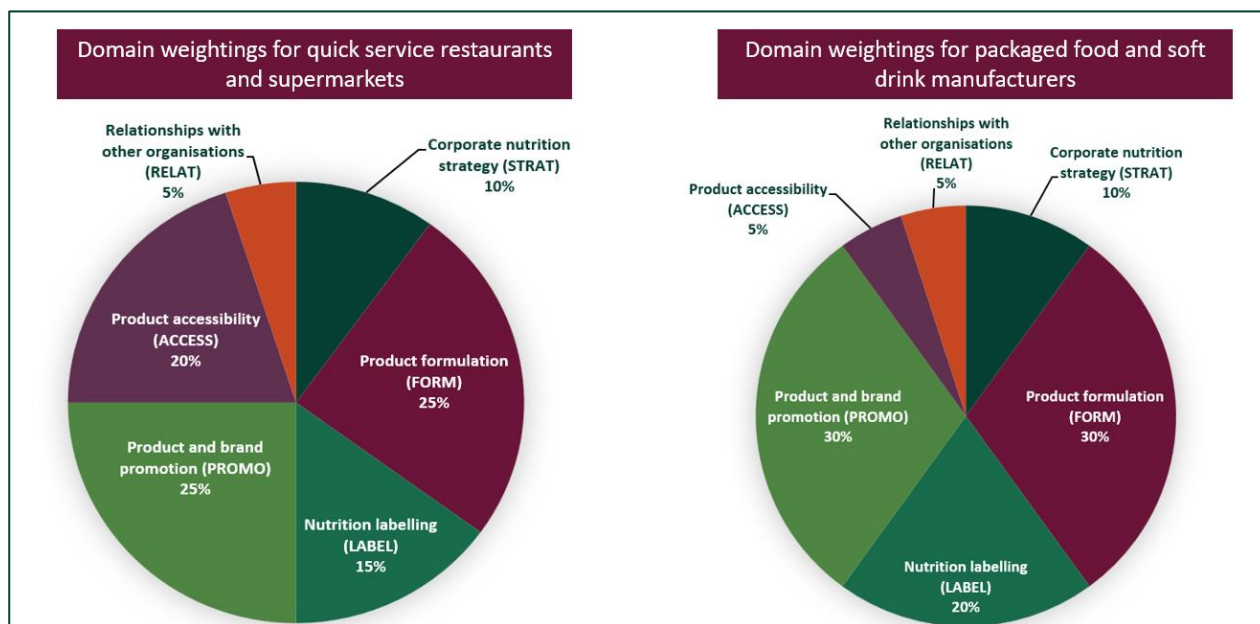


Figure 3 Domain weightings for the different industry sectors

Each indicator in BIA-obesity is allocated a maximum score of either 5 or 10 points. Partial scores (for example, 2.5 out of 5) may be allocated. In some indicators, points are divided by two if the company has a relevant policy at global but not at national level (for example, 1.25 rather 2.5). Table 7 shows an example indicator from the manufacturers' version of BIA-obesity. The BIA tool includes similar criteria for scoring each indicator.

Table 7 Scoring breakdown for indicator MFORM 3.1, which assesses the company's commitments to reducing sodium/salt in its product portfolio.

Indicator code	Indicator	Scoring criteria
M-FORM3.1	Has the company set a target/targets or provided detailed evidence of having taken significant action to reduce/reach lower levels of salt/sodium in products, and is it applicable to Ireland?	<p>10: Set SMART targets or provided detailed evidence of having taken significant action in all key categories/subcategories, published</p> <p>5: Targets (not necessarily SMART) set or significant action taken in some key products/sub-categories OR has targets but they are not published</p> <p>2.5: General or vague commitment to reducing levels of salt/sodium in products, published or disclosed to the research team</p> <p>0: No target / no information</p>

Once we had a final score for each domain, these domain scores were weighted as appropriate for the company's industry sector (see Figure 3 above). To weight the scores, the company's domain score is divided by the maximum possible score for that domain, and the result is then divided by the weighting for that domain.

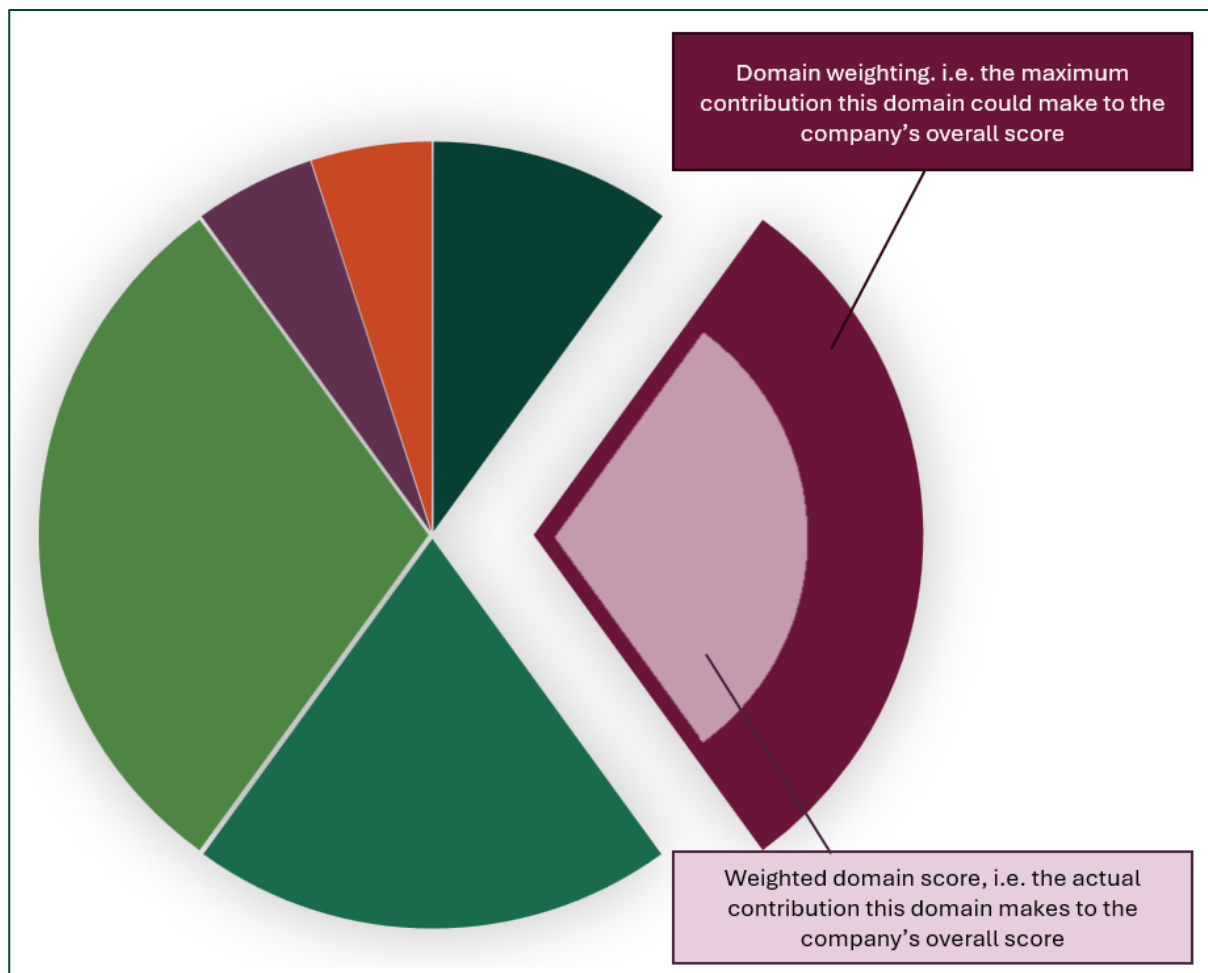


Figure 4 Illustration of BIA-obesity domain weighting

For example, in the reformulation domain, the maximum possible score is 75 points. Danone scored 50 points in this domain. In the manufacturing sector, this domain is weighted as 30% of the overall BIA-obesity score. The domain score is calculated as:

$$\text{Weighted domain score} = \text{actual domain score} \div (\text{max possible domain score} \div \text{domain weighting})$$

For example, Danone's weighted score for the reformulation domain is  $50 \div (75 \div 30) = 20$ . In other words, Danone's commitments in the area of product formulation contribute 20% to its overall BIA-obesity score of 56.66%.

**The scoring for BIA-sustainability is different since the domains are not weighted.** Instead, each indicator is accompanied by a list of criteria, each of which carries certain points. Each domain of BIA-sustainability consists of measurement indicators and commitment indicators (see Table 8 for an example of one of each). In terms of scoring, the commitments generally score twice as many points as the measurements. All indicators also assess both the company's own direct activities and those of its suppliers, since many companies have the greatest impact via their supply chain.



Table 8 Sample of scoring of BIA sustainability in the Energy domain

<i>Indicator</i>	<i>Criteria</i>	<i>Score</i>
Does the company and its suppliers <b>measure</b> energy consumption (including all final energy: electricity, gas, fuel for trucks, etc.)?	<b>Total points</b>	<b>13</b>
	1: measurement of company	1
	1. measurement of minimum one supplier	4
	2: annual (or more frequent) reporting	2
	2: report is publicly available	2
	2: using external reporting system (e.g., GRI)	2
	2: audited externally	2
Does the company and its suppliers have a <b>commitment</b> to reducing energy consumption?	<b>Total points</b>	<b>30</b>
	2: company commitment	2
	2: minimum one supplier commitment	8
	4: publicly available commitment	4
	4: specific	4
	4: measurable	4
	4: time-bound	4
	4: Reduction target applies to absolute value	4
	-: Disclose at least one national initiative	-
	-: Disclose of historical data including reference year	-

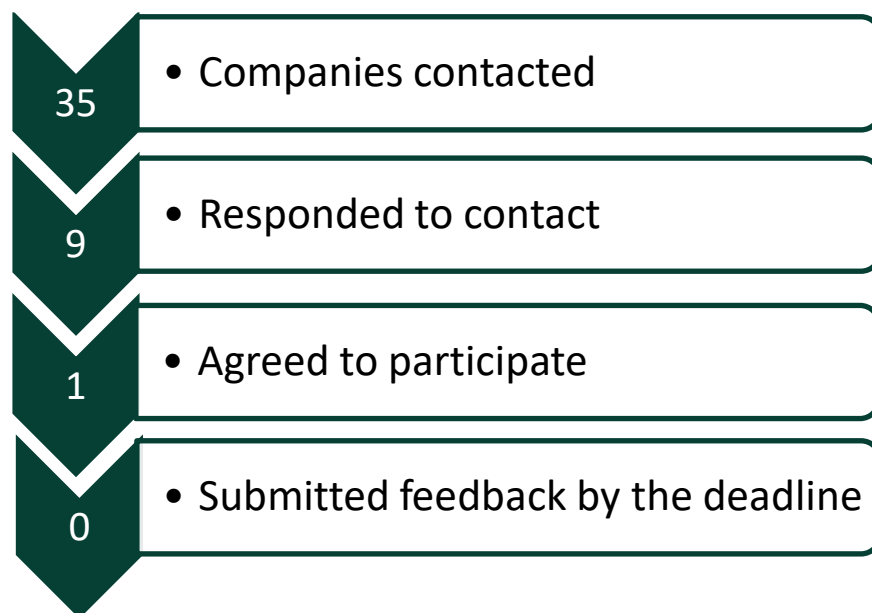
**A sample (approximately 50% of selected companies) were double scored** – that is, a second researcher independently scored the collected data. There was a high degree of agreement between researchers, however, where there was disagreement, we discussed the collected data in relation to the scoring criteria and came to a consensus decision. Where necessary, the scores of other companies were then also changed to ensure the criteria were being interpreted and applied consistently.

### 3.4 Contacting companies

**Once all publicly available data was collected and scored, we contacted the companies to get their input.** Each company was contacted at least twice between February and October of 2024, using publicly available contact information. Our preferred method of contact was email. We searched for email addresses on company websites, and in the documents analysed, as well as on the Irish Lobbying Register. As mentioned, FEAST partners also conducted BIAs in Belgium and Portugal. Companies in Belgium had a much higher response rate, and where applicable colleagues in Belgium asked their company contacts if they could send us contact information for their Irish counterparts, which they kindly did. We also asked our UCC colleagues in the Food Industry Training Unit to email any contacts they had in the relevant companies and ask them to contact us if they were interested in participating. Where we could not access email addresses, we contacted companies by post or phone call to their head offices in Ireland, or using website contact forms. Where we could not find contact details in

Ireland, we looked for regional contacts (e.g. UK or Europe) and requested that they put us in touch with the appropriate colleagues in Ireland.

**Company engagement in the process was extremely low** (see Figure 5), with only one company agreeing to participate. This company ultimately did not engage fully with the process and, at the time of writing of this report, has not sent us any feedback on our assessment. For this reason, the results below are based only on publicly available information, with no additional input from companies.



*Figure 5 Company participation*

## 4 BIA-obesity: Results by company and sector

Packaged food and beverage manufacturing was the highest scoring sector, with a median overall BIA-obesity score of 37.47%, and a top overall score of 56.66%. In the Quick Service Restaurants sector, the median overall score was only 8.86%, and the highest overall score was 42.29%. Finally, in the supermarkets sector, the median overall score was 17.84%, while the highest overall score was 35.63%.

### 4.1 Packaged food and non-alcoholic beverage manufacturers

In this sector, the strongest overall score was achieved by Danone who scored highest in all domains except product reformulation and nutrition labelling (see Figure 6).

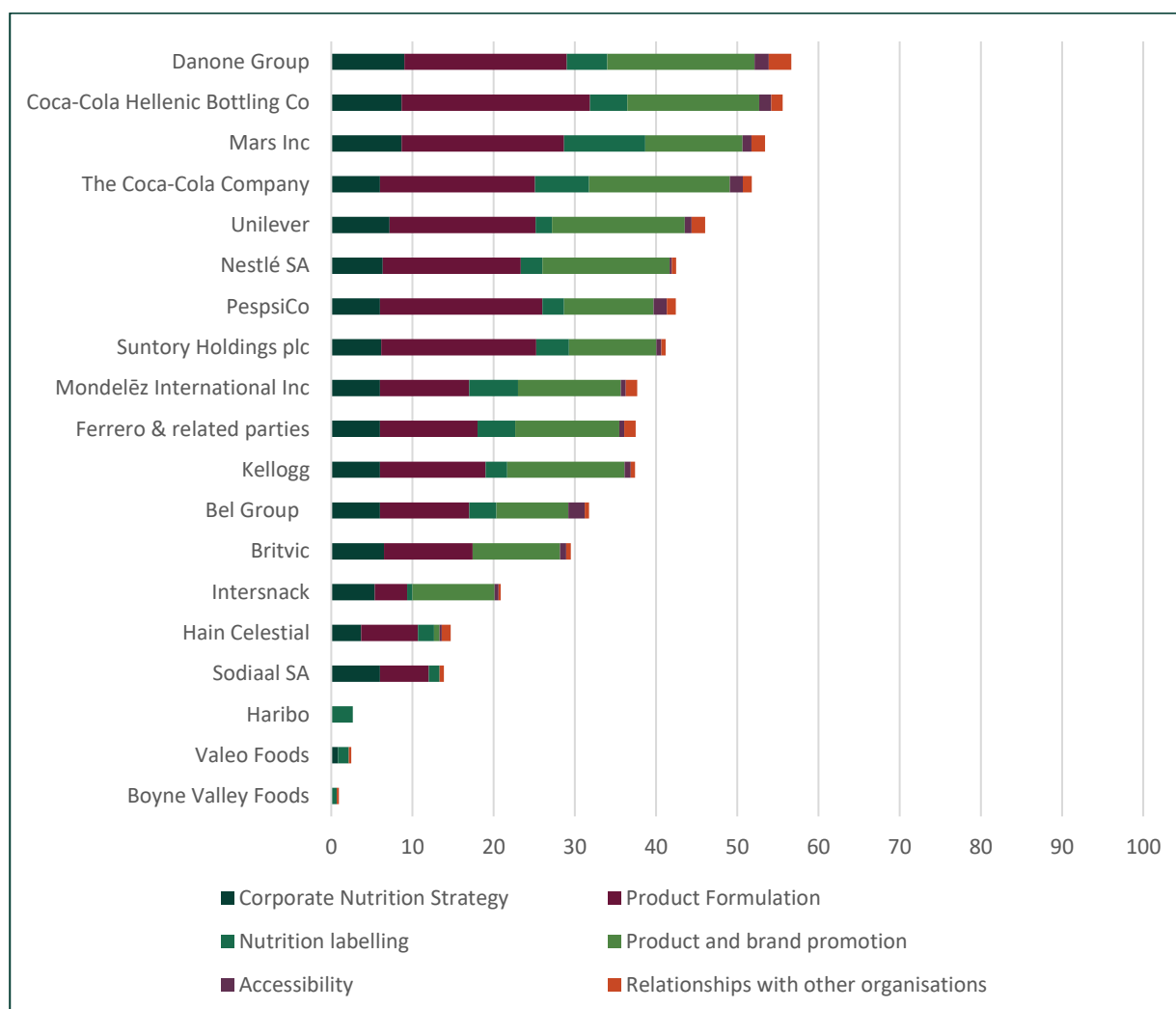


Figure 6 BIA-obesity scores including domain breakdown for all manufacturers

Coca-Cola Hellenic Bottling Co scored highest in the reformulation domain and came in close second overall. Boyne Valley Foods is the lowest scoring company, scoring zero in all domains except nutrition labelling, where they scored points for the availability of nutritional information online, and Relationships with other organisations, where they disclose some information on philanthropic activities.

Overall, the manufacturing sector was the highest scoring of the three sectors assessed. Table 9 shows the median scores and the range of scores in each domain of BIA-obesity in this sector. The highest median and the highest individual company score is found in the domain of corporate nutrition strategy, followed by the formulation domain. The weakest domains across the sector are product accessibility and relationships with other organizations.

Table 9 Scores by domain for packaged food and non-alcoholic beverage manufacturers

Manufacturers			
BIA-obesity domain	Domain weighting	Median score (%)	Range of scores (%)
STRAT: Corporate nutrition strategy	10	60.00	0 – 90.00
FORM: Product formulation	30	40.00	0 – 77.27
LABEL: Nutrition labelling	20	13.33	3.33 – 50
PROMO: Product and brand promotion	30	36.83	0 – 60.45
ACCESS: Product accessibility	5	12.00	0 – 40.00
RELAT: Relationships with other organizations	5	11.11	0 – 55.56
OVERALL BIA-Obesity score	100	37.47	1 – 56.66

## 4.2 Quick service restaurants

Figure 7 shows the scores of all companies assessed in the quick service restaurant sector. McDonald's had the highest overall score, driven by relatively high scores in the formulation, accessibility and relationships domains. However, Domino's scored higher than McDonald's in the promotion domain, and both Domino's and Yum! Brands scored higher in the nutrition strategy domain. Abrakebabra scored zero in all domains except relationships, where they scored points for transparency due to public statements about their charity donations. Eddie Rocket's City Diner scored zero in all domains, with no publicly available commitments found in any domain.



Figure 7 BIA-obesity scores including domain breakdown for all quick service restaurants

The quick service restaurant sector was the lowest scoring of the three sectors, with medians falling below 20% in all domains (see Table 10). This is driven, in part, by the fact that four out of the eight assessed companies had no publicly available commitments in most or all domains.

Table 10 Scores by domain for the quick service restaurant sector

Quick service restaurants			
BIA-obesity domain	Domain weighting	Median score (%)	Range of scores (%)
STRAT: Corporate nutrition strategy	10	10.00	0 – 73.33
FORM: Product formulation	25	1.56	0 – 50.00
LABEL: Nutrition labelling	15	18.75	0 – 41.67
PROMO: Product and brand promotion	25	4.38	0 – 53.33
ACCESS: Product accessibility	20	0.00	0 – 20.59
RELAT: Relationships with other organizations	5	5.56	0 – 33.33
OVERALL BIA-Obesity score	100	8.86	0 – 42.29

### 4.3 Supermarkets

Figure 8 shows the scores of all companies assessed in the supermarket domain. The highest scoring domain in this sector was corporate nutrition strategy (63.33%) followed by formulation (26.67%) and relationships with other organisations (22.22%). The strongest overall score was achieved by Tesco, although Aldi is a close second, and had the highest scores in reformulation, labelling and relationships domains. The promotion and accessibility domains were especially weak. Half of the supermarkets assessed had no commitments at all in the accessibility domain. As well as scoring highest overall, Tesco has significantly more publicly available commitments around marketing and promotion than any other supermarket, for example, it has an explicit policy not to use marketing channels with an audience that is more than 25% children. It is also the only supermarket in Ireland that has made all its checkouts sweet-free. Dunnes Stores is the lowest scoring supermarket, scoring zero in all domains except relationships, where it scored points for transparency due to public statements about its charity donations.

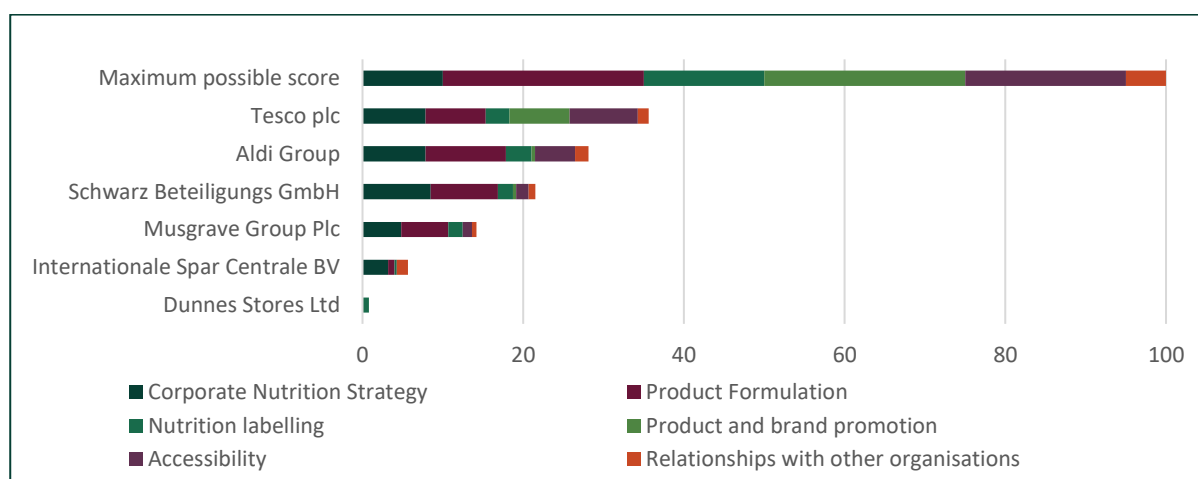


Figure 8 BIA-obesity scores including domain breakdown for all supermarket companies

Table 11 shows the median overall and domain scores for the supermarket sector. This was the second highest scoring sector of the three assessed. Almost all companies in this sector had at least some publicly available commitments. As with the quick service restaurant sector, Irish companies had, on average, fewer publicly stated commitments.

Table 11 Scores by domain for the supermarket sector

<i>Supermarkets</i>			
BIA-obesity domain	Domain weighting	Median score (%)	Range of scores (%)
STRAT: Corporate nutrition strategy	10	63.33	0 – 85.00
FORM: Product formulation	25	26.67	0 – 40.00
LABEL: Nutrition labelling	15	12.25	1.79 – 21.43
PROMO: Product and brand promotion	25	0.83	0 – 30.00
ACCESS: Product accessibility	20	9.4	0 – 42.31
RELAT: Relationships with other organizations	5	22.22	0 – 33.33
OVERALL BIA-Obesity score	100	17.84	1 – 35.63

#### 4.4 Examples of best available commitments in nutrition and health

- **Strategy:** KFC UK and Ireland (Yum! Brands) aligns its nutrition policy with UK government public health targets.
- **Product formulation:** Coca-Cola Hellenic Bottling Co publishes SMART commitments on sugar reduction on its Irish websites. Lidl Ireland aligns its reformulation commitments with the Irish government’s Reformulation Roadmap.
- **Nutrition labelling:** Mars Inc published a commitment on its Irish website not to make health or nutrition claims on unhealthy products. Supervalu (Musgrave Group) has rolled out a colour-coded front-of-pack label system on some of its private label ranges.
- **Product and brand promotion:** The Coca-Cola Co. commits not to undertake branded sponsorships of sporting and entertainment events which primarily target children under 13.
- **Accessibility:** Tesco plc commits to 65% healthy food sales in the Republic of Ireland by 2025.
- **Relationships with other organisations:** Danone publicly discloses a commitment not to make any corporate political donations.

## 5 BIA-Sustainability: Results by company and sector

In BIA-Sustainability, unlike BIA-Obesity, the domains are not weighted. Rather, indicators are chosen for each domain based on best practice, and a company’s overall score is their total score expressed as a percentage of the total points available. As with BIA-Obesity, Irish-owned or operated companies scored lower on average than international ones. Seven of the ten lowest scoring companies are Irish brands. Kerry Group is the highest scoring Irish company, with an overall score of 38.17%.

### 5.1 Packaged food and non-alcoholic beverage manufacturers

Manufacturing is the strongest performing sector, with nine of the top ten scoring companies in this sector. Figure 9 shows the overall BIA-Sustainability scores for all companies in this sector, including both packaged food and soft drinks manufacturers. The highest scoring company is Danone, with an overall score of just under 53%. The lowest score was Boyne Valley Foods, with an overall score of just 4%.

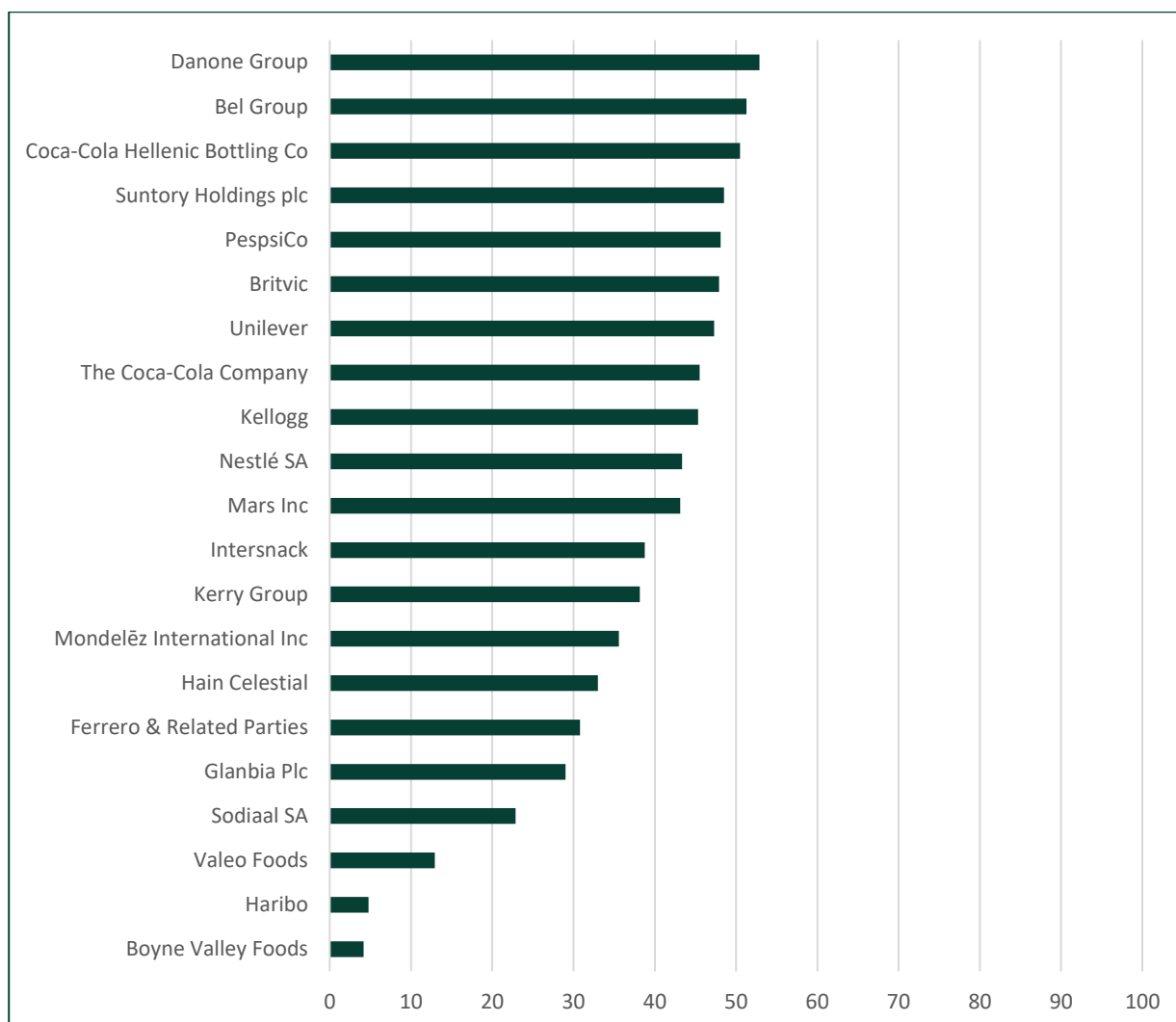


Figure 9 Overall BIA-Sustainability scores for all companies in the manufacturing sector

As Table 12 shows, the highest scores in the manufacturing sector are found in the strategy, packaging, and emissions domains. Every company assessed had at least some commitment in each of these domains, as well as in the energy domain.

Table 12 BIA-sustainability domain scores for the packaged food and beverage manufacturing sector

All packaged food and soft drinks manufacturers		
BIA-sustainability domain	Median score (%)	Range of scores (%)
Corporate sustainability strategy	100	10 – 100
Packaging	35.21	2.82 – 83.1
Emissions	73.33	6.67 – 100
Energy	39.13	4.35 – 65.22
Water and discharge	32.00	0 – 55.33
Biodiversity	54.72	0 – 73.58
Food waste	25.58	0 – 81.4
Environmental compliance	0.00	0 – 0.00
Reducing animal-based products*	0.00	0 – 33.33
Increasing sustainable products	6.67	0 – 40.00
Overall BIA-sustainability score	43.14	4 – 52.88

\*This domain does not apply to companies that exclusively produce soft drinks only, since their product portfolios are already largely plant-based.

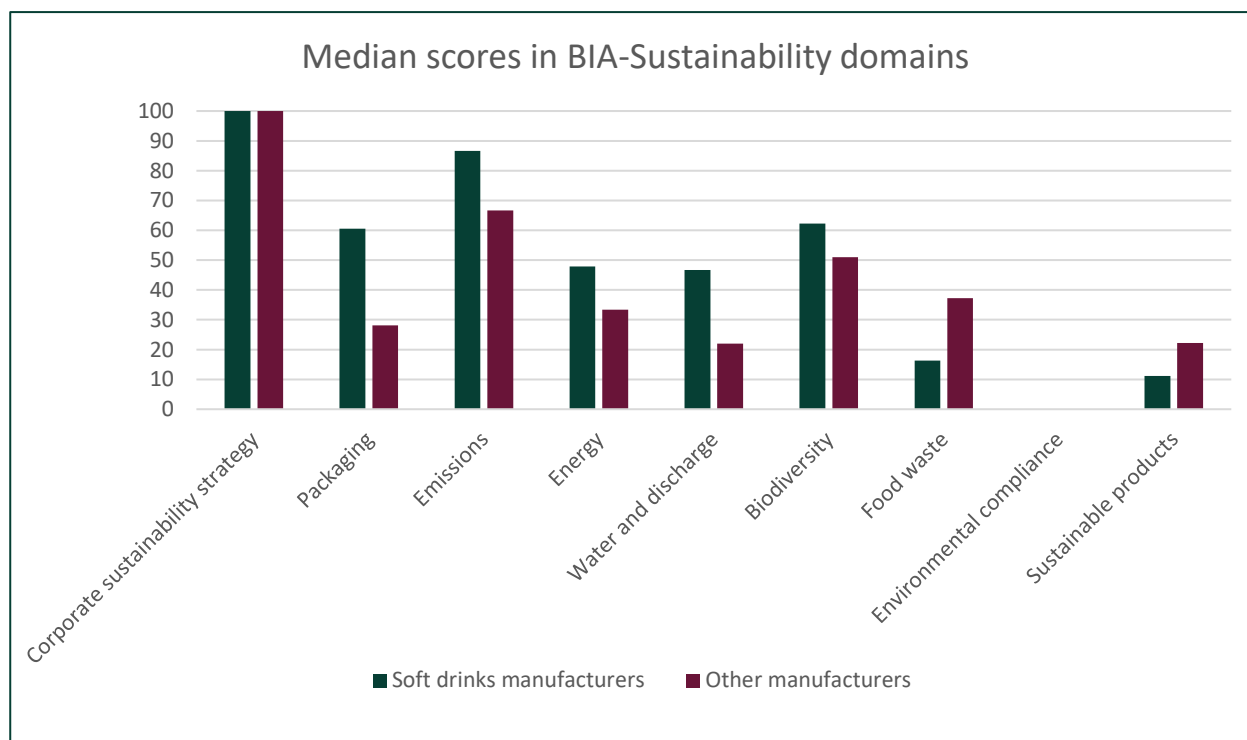


Figure 10 Comparison of the domain scores of soft drinks manufacturers versus other packaged food manufacturers



As can be seen in Figure 10, the median scores in most domains were higher among soft drinks manufacturers than among other manufacturers. Food loss and waste is the only domain in which non-beverage packaged food manufacturers score higher. (The domain relating to the proportion of animal-based products is excluded from this comparison since the soft drinks manufacturers already have either mostly or exclusively plant-based products.)

## 5.2 Quick service restaurants

In the quick service restaurant sector (see Figure 11), the strongest overall score was achieved by Yum! Brands (40%). Abrakebabra Ltd. was lowest company in this sector, scoring zero in all domains.

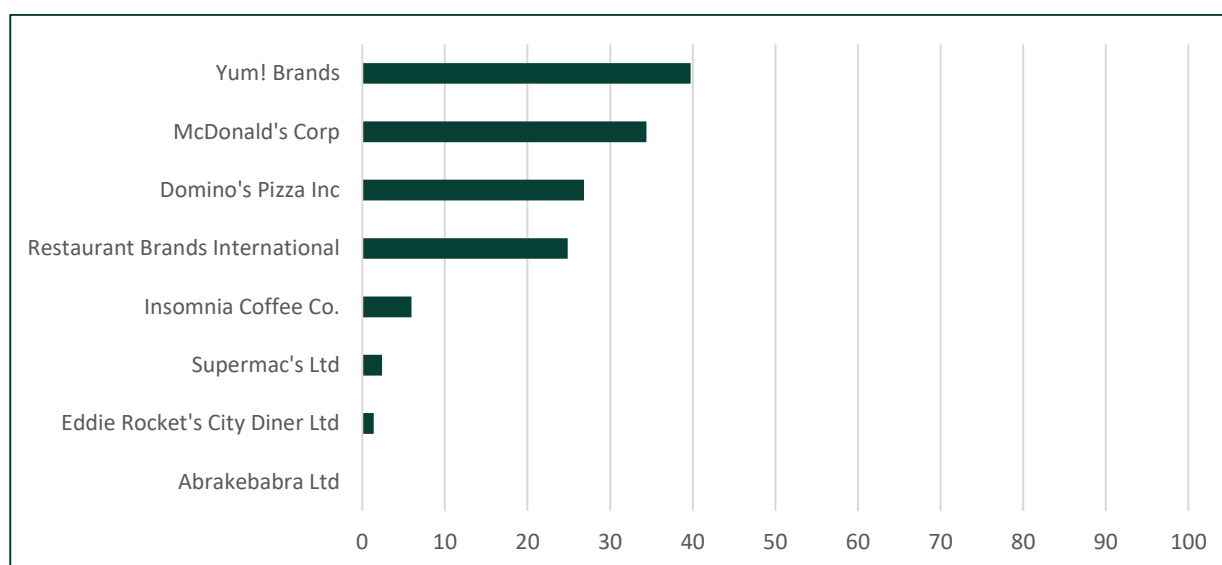


Figure 11 Overall BIA-Sustainability scores for all companies in the quick service restaurant sector

As with BIA-obesity, there was a notable difference between national-owned or operated companies versus multinationals. The highest scoring companies were Yum! Brands (39.76% overall BIA-sustainability score), McDonald's Corp (34.39%), Domino's Pizza (26.84%) and Restaurant Brands International (24.85%). The highest scoring Irish-based company was Insomnia Coffee Company, with 5.96% overall. Supermac's scored 2.4% overall, while Eddie Rocket's scored 1.4%. Again, this should not be taken to indicate that the Irish-based companies have few or no sustainability commitments. It is possible that they do have commitments, but these are not publicly available.

The quick service restaurants sector is the lowest-scoring of the three sectors, with a median overall score of 15.41%, and median domain scores of 15% or lower (see Table 13).

Table 13 BIA-sustainability domain scores for quick service restaurants

<i>Quick service restaurants</i>		
<i>BIA-sustainability domain</i>	<i>Median score (%)</i>	<i>Range of scores (%)</i>
Corporate sustainability strategy	15	0 – 100
Packaging	23.24	0 – 42.25
Emissions	0	0 – 71.11
Energy	7.25	0 – 42.03
Water and discharge	0	0 – 20.00
Biodiversity	5.66	0 – 50.94
Food waste	0	0 – 30.23
Environmental compliance	0	0 – 0.00
Reducing animal-based products	0	0 – 33.33
Increasing sustainable products	0	0 – 0.00
Overall BIA-sustainability score	15.41	0 – 39.76

### 5.3 Supermarkets

As Figure 12 shows, in the supermarket sector, the strongest overall score was achieved by Tesco who scored highest in all domains except environmental compliance and sustainable products. Dunnes Stores was the lowest scoring supermarket, scoring zero in all domains.

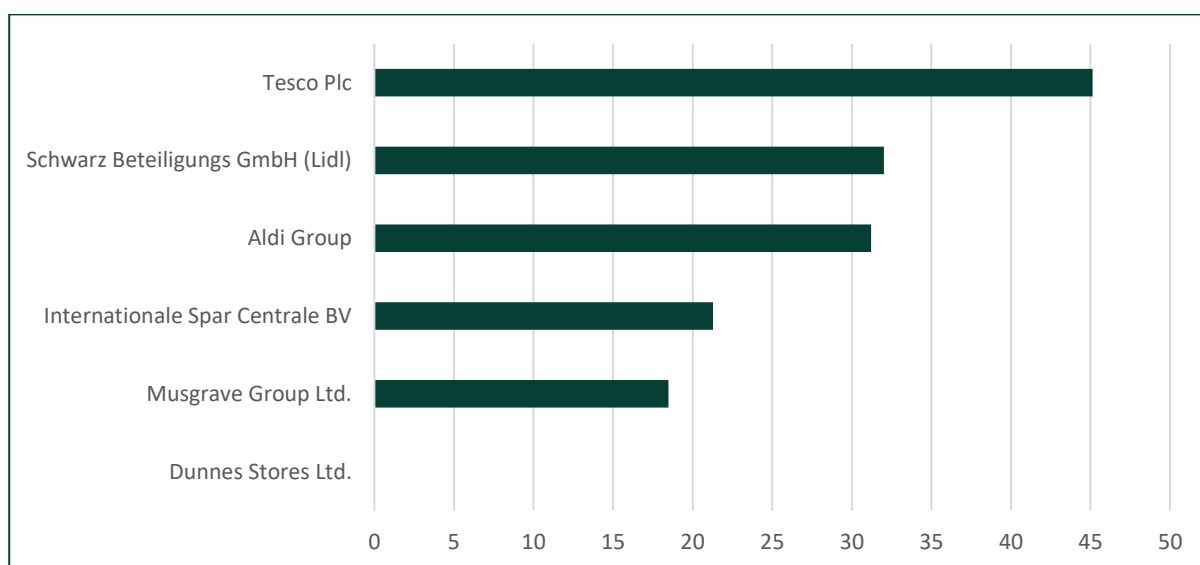


Figure 12 Overall BIA-sustainability scores for all companies in the supermarkets sector

As Table 14 shows, the median overall BIA-sustainability score for the supermarkets sector is 26.24%, however, it has the highest median score of the three sectors in the corporate sustainability strategy domain, at 85%.

Table 14 BIA-sustainability domain scores in the supermarket sector

Supermarkets		
BIA-sustainability domain	Median score (%)	Range of scores (%)
Corporate sustainability strategy	85.00	0 – 100
Packaging	36.62	0 – 66.2
Emissions	44.44	0 – 86.67
Energy	26.09	0 – 42.03
Water and discharge	5.33	0 – 22.00
Biodiversity	9.91	0 – 49.06
Food waste	29.07	0 – 58.14
Environmental compliance	0.00	0 – 0.00
Reducing animal-based products*	22.22	0 – 22.22
Increasing sustainable products	23.33	0 – 40.00
Overall BIA-sustainability score	26.24	0 – 45.13

## 5.4 Examples of best available commitments on sustainability

- **Strategy:** Musgrave Group participates in the United Nations Global Compact and supports the Sustainable Development Goals on its website.
- **Packaging:** PepsiCo has SMART targets to reducing packaging and to increase the proportion of recycled and renewable materials used in its packaging. Insomnia Coffee Company gives reward program members an additional 30 cent credit on their loyalty card every time they bring a reusable cup for their coffee.
- **Emissions:** Suntory publishes emissions data, including breakdown by gas type, and has SMART targets for emissions reduction that have been approved by the Science-Based Targets initiative (SBTi).
- **Energy:** The Coca-Cola co. commits to replace all older coolers with more energy-efficient models to reduce energy use.
- **Water and discharge:** Coca-Cola Hellenic Bottling Co. measures, and publishes SMART targets to reduce, its water withdrawal from areas of water stress.
- **Biodiversity:** Unilever commits to protecting and regenerating 1.5 million hectares of land, forests and oceans by 2030. Among Irish companies, Supermac's *Glan agus Glas* initiative includes measures to tackle litter.

- **Food waste:** Unilever commits to halve food waste in its direct operations by 2025.
- **Animal-based products:** McDonalds Ireland commits to having a market leading vegan plant-based food and drinks offering by 2025.
- **Sustainable products:** Lidl Ireland commits to continue expanding its offering of organic food products.

## 6 Comparison between company scores in the two BIAs

Table 15 shows the rankings of all companies that were assessed in both BIAs.

Table 15 Rankings of all companies that were assessed in both BIAs

<i>BIA-Obesity (overall score)</i>		<i>BIA-Sustainability (overall score)</i>	
1	Danone Group	1	Danone Group
2	Coca-Cola Hellenic Bottling Co.	2	Bel Group
3	Mars Inc	3	Coca-Cola Hellenic Bottling Co SA
4	The Coca-Cola Company	4	Suntory Holdings Ltd
5	Unilever	5	PepsiCo Inc
6	Nestlé SA	6	Britvic Plc
7	PepsiCo Inc	7	Unilever
8	McDonald's Corp	8	The Coca-Cola Company
9	Suntory Holdings Plc	9	Kellogg Ltd
10	Mondelēz International Inc.	10	Tesco Plc
11	Ferrero & related parties	11	Nestlé SA
12	Kellogg Ltd	12	Mars Inc
13	Tesco Plc	13	Yum! Brands (KFC)
14	Bel Group	14	Intersnack
15	Domino's Pizza Inc	15	Mondelēz International Inc.
16	Britvic	16	McDonald's Corp
17	Aldi Group	17	Hain Celestial
18	Yum! Brands	18	Schwarz Beteiligungs GmbH (Lidl)
19	Schwarz Beteiligungs GmbH (Lidl)	19	Aldi Group
20	Intersnack	20	Ferrero & related parties
21	Restaurant Brands International	21	Domino's Pizza Inc
22	Hain Celestial	22	Restaurant Brands International
23	Musgrave Group Plc	23	Sodiaal SA
24	Sodiaal SA	24	Internationale Spar Centrale BV
25	Internationale Spar Centrale BV	25	Musgrave Group Ltd
26	Haribo GmbH & Co.	26	Valeo Foods
27	Valeo Foods	27	Insomnia Coffee Co.
28	Supermac's Ltd	28	Haribo GmbH & Co.
29	Insomnia Coffee Co.	29	Boyne Valley Foods
30	Boyne Valley Foods	30	Supermac's Ltd
31	Dunnes Stores Ltd	31	Eddie Rocket's City Diner Ltd
32	Abrakebabra Ltd	32	Dunnes Stores Ltd
33	Eddie Rocket's City Diner Ltd	33	Abrakebabra Ltd

Kerry Group and Glanbia plc are excluded from these comparisons since they were only assessed in BIA-sustainability. Danone ranks top in both BIAs, while Coca-Cola Hellenic Bottling Co. is in the top three in both. Dunnes Stores and Abrakebabra Ltd are in the bottom three in both lists, reflecting a lack of publicly available statements of their policies and practices.

The different domains and scoring systems mean that it is not possible to fully compare the scores between the two BIAs. However, tables 16 to 19 compare the rankings of the companies within each sector in both BIA-obesity and BIA-sustainability. **There is considerable, though by no means perfect, consistency between the two BIAs, with many companies ranking similarly in both.**

The least consistent sector is packaged food manufacturers, as illustrated in Table 16. In this sector, for example, Mars Inc. has the highest overall BIA-obesity score (53.43%), but it ranks fifth in BIA-sustainability. By contrast, Bel Group ranks first in BIA-sustainability, but seventh in BIA-obesity.

*Table 16 Comparison of packaged food manufacturers' rankings in the two BIAs*

Company	BIA-Obesity ranking	BIA-Sustainability ranking
Mars Inc	1	5
Unilever	2	2
Nestlé SA	3	4
Mondelēz International Inc	4	7
Ferrero & related parties	5	9
Kellogg	6	3
Bel Group	7	1
Intersnack	8	6
Hain Celestial	9	8
Sodiaal SA	10	10
Haribo	11	12
Valeo Foods	12	11
Boyne Valley Foods	13	13

There is a greater level of consistency between the rankings in the two BIAs among soft drinks manufacturers. Here, four out of the six companies' rank in the same tertile in both BIAs (see Table 17). The exceptions are Coca Cola and Suntory.

*Table 17 Comparison of soft drinks manufacturers' rankings in the two BIAs*

Company	BIA-Obesity ranking	BIA-Sustainability ranking
Danone Group	1	1
Coca-Cola Hellenic Bottling Co	2	2
The Coca-Cola Company	3	6
PepsiCo Inc	4	4
Suntory Holdings plc	5	3
Britvic plc	6	5

The quick service restaurant sector shows much the same level of consistency, as can be seen in Table 18, with most companies ranking in the same quartile in both BIAs.

*Table 18 Comparison of quick service restaurant company rankings in the two BIAs*

Company	BIA-Obesity ranking	BIA-Sustainability ranking
McDonald's Corp	1	2
Domino's Pizza Group	2	3
Yum! Brands	3	1
Restaurant Brands International	4	4
Supermac's Ltd	= 5	6
Insomnia Coffee Co	= 5	5
Abrakebabra Ltd	6	8
Eddie Rocket's City Diner Ltd	7	7

Finally, in the supermarket sector (see Table 19), only the highest and lowest ranked companies are the same in both BIAs. Tesco is the highest-ranking company in both BIAs, and Dunnes Stores is ranked sixth in both BIAs, but no other company ranks in the same tertile across both BIAs.

Table 19 Comparison of supermarket companies rankings in the two BIAs

Company	BIA-Obesity ranking	BIA-Sustainability ranking
Tesco Plc	1	1
Aldi Group	2	3
Schwarz Beteiligungs GmbH (Lidl)	3	2
Musgrave Group Ltd	4	5
Internationale Spar Centrale BV	5	4
Dunnes Stores Ltd	6	6



## 7 Discussion

### 7.1 Company engagement

**A notable feature of the BIA process in Ireland is the low rate of engagement and participation by companies** despite attempts by the research team to make contact with the individual companies through a variety of channels. Indeed, even some companies that participated in the process in Belgium declined to participate in Ireland. One key difference is that this is the second time BIA-obesity has been conducted in Belgium. However, the low rate of participation cannot be attributed to the fact that BIAs have not been conducted in Ireland before: The first time BIA-obesity was conducted in Belgium, 18 out of 31 companies fully engaged with the process (Van Dam & Vandevijvere, 2021). Other countries have also had much higher rates of participation even in the first iteration of the BIA. For example, in the first BIA-obesity assessment in Australia, 47% of companies participated (Sacks, Robinson, et al., 2020), while in New Zealand the figure was 48% (Kasture et al., 2019).

### 7.2 Diversity of companies

**In both assessments, there is a marked difference in scores between Irish companies and multinationals, with the latter generally publishing more commitments and therefore scoring higher.** This is most clearly visible in the quick service restaurants domain, where the top four scores are achieved by large, global fast food chains, whereas the bottom four scores are all Irish-centred companies (see Figure 7 for an illustration).

**In interpreting these results it is crucial to keep in mind that the BIAs in and of themselves assess commitments, not practices.** They provide a map of company policies and aims against which company practice can be measured, but do not, on their own, give a full accounting of a company's impact in all aspects. For many smaller companies, such as the Irish-owned quick service restaurant chains we assessed here, it might not be feasible to develop and publish comprehensive policies in every domain of both BIAs. But their size and identity can also be a strength, giving them the agility and community trust to make changes with real impact in Ireland.

However, **this also requires government to implement clear and consistent regulations to ensure that smaller companies – and smaller producers, including farmers – are on a level playing field.** The current food system works to the advantage of large, multinational corporations but this does not mean that it is beneficial to all food businesses. On the contrary, many small retailers, producers and farmers – including, in some cases, key suppliers to the bigger companies – are struggling to survive. Government could support smaller companies by offering financial supports to enable them to take measures such as adding front-of-pack labelling to all products, or posting comprehensive nutrition information in their shops or restaurants.

### 7.3 BIA-Obesity in the Irish context

#### 7.3.1 Corporate nutrition strategy

**This domain assesses companies' overall commitments to nutrition and health, including whether they align their policies with government and WHO policies.** In this domain, the quick service restaurant sector has a much lower median (10%), compared with 60% for manufacturers and 63% for supermarkets. This may in part be due to the proliferation of smaller companies in this sector, since

smaller companies may not have the same resources to develop or publish health and nutrition related policies.

### 7.3.2 Product Formulation

This domain assesses companies' commitments to healthier product formulation as well as any actions they have already taken. **The indicators focus on specific nutrients of concern – saturated fat, sugar, and salt – as well as on the energy content of products.** The indicators relating to saturated fat and salt were, however, excluded for companies that manufacture soft drinks exclusively. The formulation domain accounts for 30% of the overall score among manufacturers, but only 25% in the other industry sectors.

As in all domains, companies are also assessed on their alignment with government and evidence-based policy. This is particularly relevant in the formulation domain in Ireland, given that both government and industry has endorsed reformulation as one of the main ways in which businesses can help to tackle obesity, NCDs and other health impacts. In 2021, a Food Reformulation Taskforce was formed, to implement the plan outlined in **A Roadmap for Food Product Reformulation in Ireland (2021-25)** (Obesity Policy Implementation on Oversight Group et al., 2021). In its most recent progress report, the Taskforce identifies areas of progress, for example, in the breakfast cereal and yoghurt categories, but also notes that there is still room for major improvements (Food Safety Authority of Ireland, 2024). This room to improve is also reflected in the BIA scores. The median scores in this domain were: manufacturers 40%; quick service restaurants 2%; and supermarkets 27%. As in the strategy domain, we could not find publicly available commitments for any of the Irish-owned/operated fast food companies.

**Formulation-related commitments among soft drinks manufacturers were markedly stronger than among other manufacturers.** The median score in this domain was 65.16% for companies which manufacture soft drinks, while it was 36.67% for those which manufacture only packaged foods. Across all three industry sectors, the top six scores in this domain were all received by companies in the soft drinks category. This difference may be at least partly attributable to measures such as the soft drinks industry levy, which was introduced in 2018 as part of the government obesity plan set out in "A Healthy Weight for Ireland" (A Healthy Weight for Ireland: Obesity Policy and Action Plan, 2016).

### 7.3.3 Nutrition labelling

**This domain assesses companies' commitments to provide nutritional information for their products, whether on packs, in-store or online.** For manufacturers, this domain has a weighting of 20%, but for quick service restaurants and supermarkets it is weighted at 15% of the overall score. This partly reflects the importance of front-of-pack (FOP) labelling on packaged food and soft drinks. A harmonised mandatory FOP labelling system was to be introduced as part of the EU's Farm to Fork strategy, however the EU has since rowed back on this commitment, citing an excess of contradictory opinions among stakeholders and member states (European Parliament, 2024). Experts have cautioned that this is a huge missed opportunity (Gokani & Garde, 2023). In particular, a large group of EU-based scientists and health professionals has endorsed Nutri-Score as the best choice for a mandatory FOP labelling system for the EU (EU Scientists and Health Professionals for Nutri-Score, 2023). Danone's score in the nutrition labelling domain was reduced during the final update, following its announcement that it would remove Nutri-Score labels from some of its products (foodwatch, 2024; The Brussels Times, 2024).

**In this domain, the highest scoring sector is quick service restaurants,** with a median of 18.5% followed by 13.33% in manufacturing, and 12.25% in supermarkets.

**In Ireland, the government has not endorsed any particular FOP nutrition labelling system**, and many packaged food and drink products sold here still lack any form of FOP labelling. In 2022, as part of the Best-ReMaP project, researchers examined a sample of products in Irish supermarkets in the following categories: Bread products, breakfast cereals, delicatessen meats and similar, fresh dairy products and desserts, and soft drinks (Food Safety Authority of Ireland, 2023). The sample included both supermarkets' own-brand products and products from other manufacturers. The research found that many products lacked any form of front-of-pack labelling. For example, 46% of soft drinks, 54% of fresh dairy products and desserts, and 48% of deli meats and similar products assessed had no nutritional information on the front of their packs (Food Safety Authority of Ireland, 2023).

Similarly, **food service companies are not obliged to post nutritional information** on their premises in Ireland. Obligatory posting of calories on menus was listed as one of ten key actions to be taken "at the earliest opportunity" in the Irish government's Obesity Policy and Action Plan (A Healthy Weight for Ireland: Obesity Policy and Action Plan, 2016), however this initiative has not been progressed. Lack of legislation is cited by food businesses as a key reason they do not make such information available (Geaney et al., 2015).

#### 7.3.4 Product and brand promotion

**This domain assesses company commitments around advertising, marketing and all forms of promotion.** In particular, it focuses on marketing to children, though indicators consider marketing to all age groups. Again, as with reformulation, many within the food industry itself have acknowledged the importance of this domain in protecting health, particularly for children. For example, Unesda, a group representing the soft drinks industry in Europe, commits not to advertising soft drinks to children under 13 (Unesda, 2021).

The median scores in this domain were 36.82% in manufacturing, 4.38% in quick service restaurants and 0.83% in supermarkets. 21 out of 33 companies have at least some commitments in this area. None of the Irish quick service restaurant chains have any publicly available commitments in this domain, and nor do the Irish supermarket companies Musgrave Group or Dunnes Stores, although they may have undisclosed policies or good practices in this area.

**In Ireland, broadcast advertising was brought under partial regulatory control in 2013, with the Children's Commercial Communications Code** (Broadcasting Authority of Ireland, 2021). However, Ireland's broadcasting codes, including the Children's code, must be updated to meet the requirements of the EU Audiovisual Media Services Directive (Directive - 2018/1808 - EN - EUR-Lex, 2018). In 2022, the Broadcasting Authority of Ireland was dissolved and its remit was transferred to the newly-established Irish media regulator, Coimisiún na Meán. Coimisiún na Meán opened public consultation on a draft of an updated broadcasting code in September 2024 (Molloy, 2024).

Coimisiún na Meán's ongoing work notwithstanding, **promotion of unhealthy products on digital media – including social media, streaming services, gaming platforms, and many others used constantly by children – remains largely unregulated in Ireland.** Meanwhile, children as young as 4 or 5 are still exposed to more than 1000 television advertisements for unhealthy food and drinks each year (Tatlow-Golden et al., 2014). This is worrying, since evidence shows that such marketing does cause children and adolescents to consume more ultra-processed foods (Boyland et al., 2022). Thus it is no surprise that Irish parents have identified advertising as a crucial determinant of children's dietary behaviour, second only to family and the home environment (Broadcasting Authority of Ireland, 2021).

#### 7.3.5 Accessibility

**This domain assesses the impact of factors including affordability, convenience and availability.** As a recent Safefood campaign (see Figure 13) highlights, there are many ways in which the food

environment impacts us, far beyond just direct advertising (*Safefood: Building a Healthier Food Environment*). Factors like store layouts and merchandising affect choices, as do price promotions (Bennett et al., 2020), and the range of products available in settings such as schools (Callaghan et al., 2015; Kelly et al., 2019).

**In Ireland, a healthy diet remains unaffordable for many.** Households that rely on social protection payments such as pensions or jobseekers' payment, would need to spend 23 – 32% of their household income to afford a healthy food basket on a regular basis, whereas households with at least one person employed would need to spend 13 – 26% (Safefood, 2023). By contrast, price can also drive more consumption of unhealthy food, such as takeaways. A recent analysis in the UK and Ireland found that the availability of meal deals increased adults' energy consumption, and that children's meals in fast food restaurants typically exceeded guidelines on energy, saturated fat and salt intake for children (Young et al., 2019). In this context, companies have an important role to play in ensuring that healthier options are affordable enough for everybody to eat them regularly.

**Accessibility is the lowest scoring domain in both the fast food and supermarket sectors, and the second lowest in the manufacturing sector.** Of the 33 companies assessed in BIA-Obesity, 13 have no commitments at all in the accessibility domain. In the quick service restaurants sector, only McDonald's has commitments in this domain. Among Irish companies, Musgrave Group scores highest in this domain (6%), driven by public commitments to increase the number of healthy products in its own-brand ranges, and to increase the number of price promotions on healthy products.



Figure 13 Image from the Safefood #TalkAboutFood campaign (Image courtesy of Safefood)

Again, **the importance of this domain is acknowledged, albeit tacitly, by industry itself.** For example, in its Global School Beverage Policy, Coca-Cola commits to limit sales in primary schools to only water, fruit juices or low-fat dairy drinks ([www.coca-colacompany.com/policies-and-practices/global-school-beverage-policy](http://www.coca-colacompany.com/policies-and-practices/global-school-beverage-policy)), while in the fast food sector, McDonald's Happy Meal Goals include efforts to increase sales of products such as fruit and vegetable side dishes (Keybridge Public Policy Economics, 2023).

### 7.3.6 Relationships with other organisations

**This domain assesses the way companies interact with other organisations and, in particular, their level of transparency about these interactions.** Businesses impact food systems and food environments as much through their practices as through their products (Gilmore et al., 2023; WHO

Europe Region, 2024). Lobbying is a key way in which industry can impact the environment. Ireland's lobbying legislation has been assessed as 'medium' in its robustness (Hogan, 2024). The absence of more stringent government regulation puts a responsibility on companies, and indeed on all groups engaged in lobbying of any kind, to be transparent in their own communications.

**Companies also influence food systems and food environments by building coalitions and consensus through corporate political activity** (Mialon et al., 2015). Examples include forming or joining industry representative groups or think tanks, fostering relationships with community and civil society groups, and developing their own educational programs on nutrition, sustainability, physical activity and other areas. In particular, companies also fund and support research in topics related to health and sustainability (Sacks, Riesenber, et al., 2020).

Of 33 companies assessed, 30 scored at least some points in this domain. Even so, this domain was also low scoring overall, with median scores of just 11.11% among manufacturers, 5.56% among quick service restaurants, and 22.22% among supermarkets. Among Irish companies, Eddie Rocket's and Dunnes Stores scored zero, but Musgrave Group, Boyne Valley Group, Abrakebabra, Supermac's and Insomnia all scored points for transparency about their philanthropic donations.

## 7.4 BIA-Sustainability in the Irish context

**The Irish government's stated objective is that Ireland's food system should be carbon-neutral by 2050** (Department of Agriculture, Food and the Marine, 2021). The Climate Action Plan 2023 sets carbon emissions reduction targets for various sectors of society for 2030, including reductions of 35% for industry and 25% for agriculture, and includes commitments and strategy on energy, water, food loss and waste and biodiversity (Government of Ireland, 2023).

However, **Irish agriculture and food production remains heavily centred on meat and dairy**. Ireland's agriculture sector is responsible for around 30% of GHG emissions, and also has a significant impact on water quality (Government of Ireland, 2023).

In the area of packaging, **the Circular Economy Act, signed into Irish law in 2022, includes a ban on the use of disposable cups for dine-in customers** (Department of the Environment, Climate and Communications, 2022). This follows the successful implementation of a plastic bag levy over 20 years ago (Government of Ireland, 2001). More recently, the government has also introduced a Deposit Return Scheme for plastic drinks bottles and aluminium cans (Department of the Environment, Climate and Communications, 2024).

**Of 35 companies assessed in BIA-Sustainability, 32 have published at least some commitment to sustainability**. Corporate sustainability strategy is the highest-scoring domain in either BIA, with a median score for all companies of 90%. Emissions (62.22%) and biodiversity (43.4%) are the next highest scoring sustainability domains.

**Among Irish companies**, Glanbia's overall BIA-sustainability score is 29.03%, while Kerry Group's is 38.17%. Boyne Valley Foods scores 4.17% overall. In the quick service restaurant sector, Supermac's has an overall score of 2.39%, while Eddie Rocket's has an overall score of 1.39%, and Insomnia Coffee has an overall score of 5.96%. In supermarkets, Dunne's Stores has no publicly available commitments, but Musgrave Group scores 18.49%.



## 7.5 Recommendations for all sectors and companies

### 7.5.1 Transparency/disclosure

**Companies should increase transparency around their policy positions.** Only a minority of companies publicly state their stance on regulation of advertising, taxation of unhealthy foods, and similar measures. Of those that do publicly disclose their position, many do so via membership of an industry alliance such as Unesda.

**All companies should increase transparency in the domain of environmental compliance.** We did not find public statements relating to this domain for any of the companies assessed.

**Irish companies, in particular, should publicly disclose their commitments and practices in relation to nutrition, health and sustainability.** A number of Irish companies assessed have very low scores in one or both assessments, but this does not necessarily mean their impact on the food environment is worse than that of their global counterparts. Indeed, it is quite possible that their impact is less negative, but this is impossible to assess unless they increase transparency.

### 7.5.2 Relevance to the national context

**Global companies must develop and/or disclose policies tailored to particular national contexts, including Ireland.** This is particularly important in the sustainability domains, since each region has its own environmental challenges. For example, Ireland is not an area of water stress, but the Environmental Protection Agency has raised significant concerns about water quality in Ireland (Environmental Protection Agency, 2024). Therefore companies who source their ingredients from within Ireland might focus their water efforts on the quality and quantity of water discharge across their supply chain, whereas those who source key ingredients globally have to consider whether ingredients are coming from water stressed areas.

**Companies must explain how their reformulation commitments relate to Ireland's reformulation Roadmap,** as well as disclosing their policy stances on the other key actions of the Obesity Policy and Action Plan.

**Companies must also explain how their policies align with Food Vision 2030 and the government's overall sustainability strategy.** On the other hand, government must implement stronger policy to ensure all companies are on a level playing field. For example, there is a need for mandatory regulation of marketing of foods to children, particularly in the digital environment, where children are particularly vulnerable to tactics such as the use of influencers. Similarly, government could introduce legislation requiring all retailers to remove unhealthy foods from prominent locations such as near checkouts, so that no one company has to take the risk of being the first to do this.

### 7.5.3 Comprehensiveness and specificity

While most companies disclose at least some commitments around sustainability and nutrition, these are sometimes couched in vague or aspirational language. For example, 16 companies express some degree of commitment to providing plant-based products, but **companies must also disclose SMART targets or commit to increasing the proportion of plant-based products in their portfolio.**

**Companies can avoid accusations of ‘greenwashing’ (De Freitas Netto et al., 2020), ‘leanwashing’ (Karnani et al., 2014), and similar tactics by developing and/or disclosing specific, measurable and timebound targets in all domains.**

For example, very few companies measure or disclose the environmental impact of their key suppliers. All companies but **especially multinational companies with large global supply chains must disclose comprehensive information on the policies and practices of their key suppliers, and must develop or disclose SMART targets to limit negative impact.**

Similarly, while many companies express general aspirations to ensure informed or educated consumers, **companies must develop and/or disclose SMART targets to implement evidence-based front-of-pack labelling on all food products in Ireland.** Government can support this by establishing a mandatory front-of-pack labelling system.

**Companies must develop or disclose SMART targets for eliminating all forms of marketing of unhealthy brands and products to children.** For example, some companies commit not to advertise unhealthy products in broadcast programs aimed primarily at children, but children’s media consumption is by no means confined to such broadcasts. Others make commitments that apply only to children under the age of 13, rather than to all children and adolescents.

**Companies must commit to make healthy food more affordable.** Quick service restaurants could commit not to offer meal deals that exceed recommended amounts of fat, salt, sugar and energy, and manufacturers and supermarkets could commit to use price promotions to make healthy food more affordable relative to unhealthy food.

## 8 Conclusion

As noted above, the business impact assessments focus on commitments rather than practices. **An important next step is to use this analysis as a benchmark against which to evaluate company's actual performance** in areas such as product formulation or nutrition labelling. The real-world performance of some of the companies we have assessed has been evaluated elsewhere, for example, as part of the ATNI Global Index (Access to Nutrition Index, 2024) or the Food Foundation report on the UK food industry (MacKean et al., 2024), and indeed by our FEAST partners in Belgium and Portugal as part of their BIA research. However, as yet, we do not have a comprehensive assessment of the practices of food companies in Ireland.

The FEAST consortium is committed to using co-design processes to seek solutions, guided by the **win-win-win** concept, seeking positive outcomes for health, environment, and the public and private sectors. To this end, the BIA-obesity and BIA-sustainability assessments and recommendations will be used as the basis for **a set of proposed interventions to be drafted in collaboration with supermarkets, quick service restaurants and packaged food and beverage manufacturers**, taking into account potential impacts on population health, the environment, profits and the main barriers and facilitators for businesses to implement these interventions.

While companies themselves have a pivotal role to play in improving the healthiness and sustainability of the food environment, it is crucial that government, too, plays its role. Government can take some of the time and research burden off companies by, for example, endorsing an evidence-based nutrient profile model, by mandating a specific front-of-pack labelling system, and by enshrining in law marketing restrictions that apply equally to all companies. **The development of the next iteration of the Obesity Policy and Action Plan is the perfect opportunity for government to ensure it is playing its part in making healthy diets accessible for everyone in Ireland.**

In relation to nutrition and health, **the incoming Irish government must implement the recommendations of the FOOD-EPI** (Harrington et al., 2020). These recommendations are based on extensive consultation with diverse stakeholders, and include measures relating to all BIA-obesity domains.

When it comes to sustainability, **it is crucial that future governments fully support food producers in diversifying away from animal-based food**. Animal-based foods have twice the greenhouse gas impact of plant-based foods (Xu et al., 2021), and transition to a more plant-based diet is recommended by WHO on both sustainability and health grounds (WHO European Office for the Prevention and Control of Noncommunicable Diseases, 2021). **The Climate Change Advisory Council has issued a number of urgent recommendations on agriculture and land use** (Climate Change Advisory Council of Ireland, 2024), which should be carefully studied and acted upon by government.

Taking action on these recommendations would ensure that citizens have access to healthy and sustainable diets but also that companies have a fair and consistent legislative environment in which to operate, and that both large multinational corporations and smaller companies, including Irish-owned ones, are on a level playing field.



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