

食品ロス削減・食品リサイクル等の取り組みに係る 情報開示事例集（米国）

「食品ロス削減・食品リサイクル等の取り組みに係る情報開示事例集」の使い方・見方

【事例集の使用目的】

◎ 本事例集は、食品関連企業における「食品ロス削減や食品リサイクル推進等の取り組みに係る情報開示」の事例を収集・整理したものです。既に多くの企業様で食品ロス削減等に注力いただいておりますが、今般有価証券報告書へのサステナビリティ関連記載項目の新設など、環境貢献への注目度が高まっている背景を受け、食品関連企業様の今後の取り組みの一層の拡大や情報開示の際の参考としてお使いいただきたく考えております。なお、本事例集で取り扱う企業は上場企業に限定せず、上場・非上場を含めた事例をご紹介します。

【事例集の使用方法】

◎ 本事例集では食品企業の食品ロス削減・食品リサイクル推進等に係る情報開示事例を広く取り上げる趣旨から、有価証券報告書のほか、統合報告書やウェブサイト等の事例も掲載しています。より詳細な情報をご覧になりたい方は、URLを付記しておりますので、そちらをご参照ください。

【企業の取り組みの類型】

◎ 本事例集では、企業の取り組みについて「食品ロス削減・発生抑制」「フードバンク／フードドライブ」「食品リサイクル」の3つに類型化しています。

食品ロス削減・発生抑制	食品廃棄物の発生抑制としての製造・流通の合理化の取り組み（発注、製造工程の改善等）
フードバンク／フードドライブ	上記によってもなお発生する、未利用食品の活用の取り組み（フードバンク等への寄附、アップサイクル等）
食品リサイクル	食品循環資源の再生利用の取り組み（飼料化・メタン化、リサイクルループの構築等）

◎ また、2023年1月公布の改正「企業内容等の開示に関する内閣府令」において、有価証券報告書に「サステナビリティに関する考え方及び取組」の記載欄が新設されることを踏まえ、「ガバナンス」「戦略」「リスク管理」「指標及び目標」における記載事例も掲載しています。（なお、改正前の旧様式での事例が含まれます点、ご注意ください。）

(参考) 米国当局 (SEC) のサステナビリティ項目開示の姿勢・考え方

米国証券取引委員会 (SEC) は、投資家向けの気候関連の開示を強化し、標準化するための規則改正を提案している。

SECの提案は、気候関連のリスクについての情報、ビジネスと財務諸表への影響、および関連する財務指標を含む一定の気候関連の開示を、登録声明書と定期報告書に含めることを求めている。2022年3月に発表されたこの提案は、一部で Task Force on Climate-related Financial Disclosures (TCFD) の推奨事項に基づいているが、直接的にはTCFDの要件を採用していない。

一方、International Sustainability Standards Board (ISSB) は、**TCFDの枠組みを基にした包括的なグローバルな持続可能性に関連する開示基準を策定している**。ISSBの基準は、意思決定に有用な気候関連の財務情報を企業が開示するための目安となっている。ISSBの基準はTCFDの推奨事項と一致しているが、一部の領域ではそれを超えている。

SECのアプローチはTCFDにより準拠しているが、ISSBの取り組みはTCFDの枠組みを補完し拡張しており、SECはまだ採用するか否か公式発表は存在しない。

事例集目次 （企業名はアルファベット順）

食品製造業

企業名	ページ	Form 10-K	サステナビリティレポート その他報告書	ウェブサイト
Hormel Foods Corporation (HRL)	P.7	<div>食</div>	<div>食</div> <div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div> <div>リ</div>
Kellanova (K)	P.12	<div>食</div> <div>FB</div>	<div>食</div> <div>FB</div>	<div>食</div> <div>FB</div>
Tyson Foods, Inc. (TSN)	P.18		<div>食</div> <div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div> <div>リ</div>

流通業・小売業

企業名	ページ	Form 10-K	サステナビリティレポート その他報告書	ウェブサイト
United Natural Foods, Inc. (UNFI)	P.24	<div>食</div> <div>FB</div> <div>リ</div>	<div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div> <div>リ</div>
Sprouts Farmers Market, Inc. (SFM)	P.28	<div>FB</div> <div>リ</div>	<div>FB</div> <div>リ</div>	<div>FB</div> <div>リ</div>
The Kroger Co. (KR)	P.32	<div>食</div> <div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div> <div>リ</div>
Aramark (ARMK)	P.38	<div>食</div>	<div>食</div> <div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div> <div>リ</div>

- 食

食品ロス削減・発生抑制（食品廃棄物の発生抑制としての製造・流通の合理化の取り組み（発注、製造工程の改善等））
- FB

フードバンク/フードドライブ（上記によってもなお発生する、未利用食品の活用の取り組み（フードバンク等への寄附、アップサイクル等）
- リ

食品リサイクル（食品循環資源の再生利用の取り組み（飼料化・メタン化、リサイクルループの構築等））

事例集目次 （企業名はアルファベット順）

外食業（ホテル業を含む）

企業名	ページ	Form 10-K	サステナビリティレポート その他報告書	ウェブサイト
Darden Restaurants, Inc. (DRI)	P.44	<div>食</div> <div>FB</div>	<div>食</div> <div>FB</div>	<div>食</div> <div>FB</div> <div>リ</div>
BJ's Restaurants, Inc. (BJRI)	P.48		<div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div>
Hilton Worldwide Holdings Inc. (HLT)	P.51	<div>食</div> <div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div> <div>リ</div>	<div>食</div> <div>FB</div>

食

食品ロス削減・発生抑制（食品廃棄物の発生抑制としての製造・流通の合理化の取り組み（発注、製造工程の改善等））

FB

フードバンク/フードドライブ（上記によってもなお発生する、未利用食品の活用の取り組み（フードバンク等への寄附、アップサイクル等）

リ

食品リサイクル（食品循環資源の再生利用の取り組み（飼料化・メタン化、リサイクルループの構築等））

食品製造業

Hormel Foods Corporation (食品製造業)

Hormel Foods Corporation (HRL) とは

加工肉製品を中心とする食品製造業を行う。主力製品はランチョンミートの缶詰「Spam」、ピーナッツバターの「Skippy」等。80カ国以上で事業を展開しており、年間売上高は120億ドルを超える。アメリカ合衆国ミネソタ州オースティンに本部を置く。1981年創業。

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Form 10-K

(当該期の経営実績の開示、日本の有価証券報告書に相当)

- 同社のサステナビリティに関する取り組み目標である”20 by 30 Challenge”の一環として、食品廃棄物削減等に取り組んでいることを紹介。

<https://d18rn0p25nwr6d.cloudfront.net/CIK-0000048465/0bc22a72-b4e6-4e85-b336-b729f124cea0.pdf>

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Global Impact Report

(当該期のESG戦略・活動進捗の開示)

- 同社のESG行動指針である”Our Food Journey™”と、サステナビリティに関する取り組み目標である”20 by 30 Challenge”を記載。
- 上記目標に対する定量的な進捗を開示するとともに、具体的な活動も簡単に紹介。



<https://www.hormelfoods.com/wp-content/uploads/Hormel-2022-Global-Impact-Report.pdf>

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ウェブサイト

(事業活動全般に関する開示)

- レポートと同様に、同社のESG行動指針である”Our Food Journey™”と、サステナビリティに関する取り組み目標である”20 by 30 Challenge”を記載。
- 活動の一例として、食品ロス削減に関するイニシアチブへの参画を紹介。
- 消費者向けに、消費者自らが実践できる食品廃棄物削減に向けた取り組みの例を示し、行動を促している。

<https://www.hormelfoods.com/global-impact/>

Governmental Regulation and Environmental Matters

The Company's operations are subject to regulation by various governmental agencies which oversee areas such as food safety, workforce immigration, environmental laws, animal welfare, tax regulations, and the processing, packaging, storage, distribution, advertising, and labeling of the Company's products. The Company believes it is in compliance with current laws and regulations and does not expect continued compliance to have a material impact on capital expenditures, earnings, or competitive position. The Company continues to monitor existing and pending laws and regulations and, while the impact of regulatory changes cannot be predicted with certainty, the Company does not expect compliance to have a material adverse effect on the Company's business. In addition to compliance with environmental laws and regulations, the Company sets goals to further improve its sustainability efforts and reduce its environmental impact.

These goals are outlined in the Company's 20 by 30 Challenge and include matching energy with renewable sourcing, reducing organic waste and greenhouse gas emissions, supporting regenerative agriculture, focusing on packaging sustainability, and reducing food waste. In addition, the Company's greenhouse gas reduction targets were validated by the Science Based Targets initiative in 2023.

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記載例のポイント

- 同社のサステナビリティに関する取り組み目標である”20 by 30 Challenge”の一環として、食品廃棄物削減等に取り組んでいることを紹介。
- 具体的な数値目標や進捗については、10-K内では触れられていない（他レポートやウェブサイトで詳述）。

Progress Toward 20 By 30 Challenge Goal

Hormel Foods Goal	2022 Progress	UN SDGs
<div>11</div> Support regenerative agriculture initiatives.	We started to explore a deforestation-free supply chain in alignment with SBTi's Forest Land and Agriculture Guidance (FLAG). Our Applegate (Bridgewater, N.J.) subsidiary continued to provide the Applegate Naturals® Do Good Dog™ hot dog product made with beef raised on verified regenerative U.S. grasslands and received two product awards in 2022.	<div>6 CLEAN WATER AND SANITATION</div> <div>7 AFFORDABLE AND CLEAN ENERGY</div>
<div>12</div> Focus on packaging sustainability efforts through research, innovation, on-package communications, and optimizing package weight and shipping efficiencies.	Our packaging team's sustainability initiatives resulted in more than 1.5 million pounds in material savings. ²³ In addition, we added the How2Recycle logo to 300 items.	<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> <div>13 CLIMATE ACTION</div>
<div>13</div> Work toward zero food waste.	We continued to prioritize food donation opportunities and provide consumers with useful tips to reduce household food waste.	

記載例のポイント

- 食品廃棄物ゼロへの取り組みを目標に掲げる。
- 目標に対する進捗に関して、埋立処分削減量といった数値と、フードバンクへの寄付といった活動の両面から紹介。

Waste

We understand the importance of robust waste management to the advancement of a circular economy, food security and resource efficiency. Reducing solid-waste generation across our operations continues to be an important environmental initiative for our organization. Our approach to waste reduction is informed by our 20 By 30 Challenge and sustainability goals, including:

of products to limit the amount of wasted food, such as shelf-stable options and single-serving-size options.

Our company has a rich history of donating food to people in need, and we aim to prioritize donation opportunities before evaluating food waste for beneficial end use. For more information about our food donation efforts, please refer to the [Community](#) section of this report.

Hazardous Waste Handling

Certain Hormel Foods operations generate low volumes of regulated hazardous waste. Most locations are well within the federal definition of a conditionally exempt small quantity generator, generating 100 kilograms or less of hazardous waste per month. All our company and subsidiary locations adhere to strict operational standards that have been designed to ensure compliance with all applicable hazardous-waste rules.

Our operations also generate small quantities of other regulated substances, such as used oil and universal waste. As with the generation of hazardous waste, we follow strict standards for handling these substances to ensure adherence to regulatory requirements.

Project Highlights

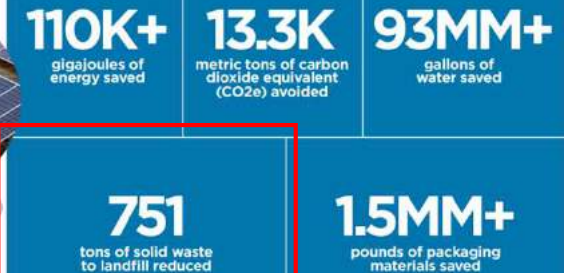
In Brazil, Cidade do Sol, our company responsible for the Ceratti® brand, has sent 100% of the byproduct generated in the effluent treatment station to be transformed into organic fertilizers through composting. The strategy diverts the sludge sent to landfills, contributing to a reduction of GHG emissions. The program led to a reduction of 72% of CO₂e emissions as compared to landfill disposal.

Performance

In 2022, we achieved a 2% reduction in total solid waste generation and reduced the amount of waste sent to landfills by 1% compared to the prior year. Through various waste diversion and recovery initiatives, we were able to reduce solid waste sent to landfills by 751 tons. We will continue to invest in resource recycling and reusing activities to reduce the waste intensity of our processes. For additional waste data, please refer to [Appendix D](#).

2022 Environmental Highlights

Through projects that were part of the annual Sustainability Best of the Best competition and other efficiency-improvement initiatives, we achieved the following environmental savings in 2022:



2022 Waste Project Highlights

1%
reduction in waste sent to landfills

Zero Food Waste

In an effort to support a future without food waste, we continue to drive momentum in diverting wasted food and scraps from disposal and provide consumers with tips that are focused on helping reduce household food waste. Depending on the nature of the waste and the location of the generation, our food waste can be used as animal feed, as feedstock for anaerobic digestion, as a composting substrate or as a synthetic nutrient substitute. We have specifically designed and packaged a variety

Progress Toward 20 By 30 Challenge Goals

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Hormel Foods Goal	2022 Progress	UN SDGs
<p>19 Provide the equivalent of 70 million meals to those in need through cash and product donations.⁴⁴</p>	<p>We continued our commitment to helping end hunger around the world by donating a total of \$9.3 million (or more than 9.4 million individual meals) to hunger-relief efforts. We are on track to achieve our goal of providing the equivalent of 70 million meals to those in need through cash and product donations by 2030.</p>	 
<p>20 Create a food-secure community program and share blueprint and findings globally.</p>	<p>We successfully launched the Hometown Food Security Project in Austin, Minn., with the United Way of Mower County and coalition partners.</p>	

記載例のポイント

- 食品寄附に関して、数値目標と食品寄附プログラムの実践を目標に掲げる。
- 活動進捗として、実施している様々な食品寄附プログラムを紹介。
- 食品寄附は、食品廃棄物削減の文脈ではなく、社会の貧困飢餓対策として取り組む。

Food Security



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In alignment with our commitment to help end hunger around the world, we continue to invest resources in addressing food crises and scarcity facing vulnerable populations in our global community, including those who have been significantly impacted by food supply disruptions resulting from the COVID-19 pandemic. Through strategic nonprofit partnerships and community-based programs, we strive to unlock opportunities to efficiently provide access to adequate food with the goal of assisting them in recovering from malnutrition or poor health conditions.

We are proud to partner with organizations such as Feeding America, Convoy of Hope, Food For The Poor, Caritas Arquidiocesana,

Conscious Alliance, Beast Philanthropy, Second Harvest and community-based food pantries to advance our efforts in disaster assistance and hunger relief. Each year, these nonprofits help us distribute our products to people, promoting food security and building community resilience against food system disruptions. In 2022, we donated a total of \$9.3 million in hunger-relief donations – representing more than 9.4 million individual meals – to food banks and disaster relief organizations in our neighborhoods. We are on track to achieve our 20 By 30 Challenge goal of providing an equivalent of 70 million meals through cash and product donations to those in need by 2030.⁴⁴

Aside from charitable and product donations, we have made significant progress in introducing our unique food-secure community program in Austin, Minn., — home to our headquarters and flagship production facility. In this program, we invest resources and efforts into conducting research, gathering stakeholder feedback, and developing a project plan with our internal and external experts who are focused on ensuring food security in our Austin, Minn., community.

The milestones we reached in 2022 in formalizing the program include:

- Launched the [Hometown Food Security Project](#) in Mower County, Minn. This project is a collaborative effort between various local and regional stakeholders who are committed to making a positive impact on alleviating hunger throughout our community and beyond.
- In May 2022, Hormel Foods convened the [Toward Food Security 2025: A Case for Change Summit](#), which brought together over 40 leaders from more than 20 local organizations to discuss the challenges of providing food assistance and ending hunger in Mower County.
- In June 2022, the Hometown Food Security Project Coalition was established, composed of leaders from nonprofits, schools and universities, and community organizations, including United Way, The Salvation Army, Austin Public Schools, Riverland Community College, Mower County Senior Center, the Welcome Center, the Mayo Clinic, Hormel Foods, and Mower County Health and Human Services. With resources and logistics support from Hormel Foods, this coalition is tasked with

leading the planning and implementation of the project. The coalition's work has been informed by the expertise and thought leadership of subject-matter experts, including the [Baylor Collaborative on Hunger and Poverty](#) (BCHP) and Attention Span Media. Within the first six months since its inception, the coalition has helped close donation gaps, cover culinary staffing needs for community meals and improve interagency coordination.

- In August 2022, the coalition formed a core operations team to drive progress, including the undertaking of a community-needs assessment utilizing BCHP's Toolkit for Developing and Strengthening Hunger Free Community Coalitions. The team began weekly meetings with support from our Agile process expert to collaboratively push the organizational process forward.
- In October 2022, several Hormel Foods leaders and coalition members participated in BCHP's [Together at the Table: Hunger and Poverty Summit](#), a two-day event that featured speakers and received participation from policy analysts, researchers, nonprofit leaders and food-security experts.

Our Communities

We continued to invest in various philanthropic and community engagement activities throughout our global operations to make the world a better place, including \$11.4 million in charitable and in-kind donations.

We remain inspired to help others and build a thriving future for all. From cash and product donations to educational support and volunteer activities, we continually look for ways to do our part

in making the world a better place. We contribute to many impactful causes that we are passionate about, such as scholarships for post-secondary education, food security and disaster response.



2022 Community Support Highlights⁴²

496K
cans of SPAMMY® donated

\$345K
to 42 local charities in our production communities

\$862K+
educational

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\$11.4MM
contributed in cash and products

\$9.3MM
hunger-relief donations

There is no upside to food waste. No silver lining to a global problem that has far-reaching economic, social and environmental ramifications

At Hormel Foods, we understand that, and so we are committed to producing food responsibly for customers and consumers around the world. For instance, we have our eyes fixed on achieving zero food waste by 2030, in accordance with our new **20 By 30 Challenge corporate responsibility goal set**. At the same time, we continually look for new methods and creative solutions to push the envelope farther. In that vein, we recently joined the **10x20x30 food waste initiative**, an effort that has 10 food retailers engaging Hormel Foods and at least 19 other suppliers to reduce their food loss and waste by 50 percent by 2030.

The problem of food waste happens at every step in the supply chain, and that's where our friend and partner **Chef Grace Ramirez** comes in. In addition to being a wizard in the kitchen, she is all about teaching us how to be more mindful of our global footprint and inspiring us to take action. So much so, she was invited to be part of the **United Nations' ActNow for Climate campaign** to help educate and inspire us to live a sustainable existence.

Chef Grace joined us recently to share some ideas that everyone can embrace for a healthier planet and a better life for all.

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記載例のポイント

- 消費者向けに、食品廃棄物の意義を訴えたうえで、消費者自らが実践できる食品廃棄物削減に向けた取り組みの例を示し、行動を促している。
- 同社の活動の一例として、食品ロス削減に関するイニシアチブへの参画を紹介。



Store Properly

Keep meat fresh longer by storing it in a refrigerator as soon as possible after opening, cooking, serving, etc. When your meal is over, for example, meat should be placed in a tightly closed container to keep out moisture and other contaminants. For a longer-term option, you can freeze your meat to preserve its freshness. Be sure to use a freezer-safe container.



Cook & Freeze

Save time and money by cooking food in bulk, portioning it and freezing it for future use. Label the contents and date them, making sure to put newer items toward the back of your freezer and older items near the front so you use them first. This tip allows you to take advantage of sales and in-season items.



Make a Sofrito

Turn your herbs into **sofritos**, and freeze in ice cube trays. Sauté leftover herbs and veggies in olive oil and keep in a jar that can be used as needed in your favorite recipes.

Kellanova（食品製造業）

Kellanova (K)とは

スナック菓子事業および植物由来食品事業を行う。主力商品はポテトチップスのプリングルズ等。長い間ケロッグ社として親しまれていたが、2023年10月にシリアル事業の分離上場に伴い社名変更した。アメリカ合衆国ミシガン州バトルクリークに本部を置く。1906年創業。

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Form 10-K

（当該期の経営実績の開示、日本の有価証券報告書に相当）

- 同社のESG戦略である“Kellogg’s® Better Days Promise™”（現在は“Kellanova Better Days™ Promise”に変更）を紹介。
- 食品廃棄物の削減のアプローチなど具体事例には触れておらず、概要のみの説明に留めている。

https://investor.kellanova.com/files/doc_downloads/kd/Latest-10-K.pdf

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各種レポート

- 統合報告書といった纏まった資料は作成されておらず、ウェブサイトの補足資料という扱いで各種レポートが掲載されている。
- 代表的なレポートである、“Kellanova Better Days™ Promise Commitments and Methodology”では、同社のESG戦略に関して、目標とその方法論をより詳細に記述している。

https://filecache.mediaroom.com/mr5mr_betterdayspromise/177805/Kellanova_Better_Days_Promise_Methodology_2023.pdf

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ウェブサイト

（事業活動全般に関する開示）

- “Kellanova Better Days™ Promise”の特設サイトを用意。「食品廃棄物の削減」「フードバンク／フードドライブ」等の取り組み毎にページを設け、簡潔に説明。詳細はリンク等でレポートに誘導している。

<https://betterdayspromise.kellanova.com/>

Environmental, Social and Governance (ESG) Leadership. Kellogg Company's vision is a good and just world where people are not just fed, but fulfilled. Our purpose is creating better days, and a place at the table for everyone, through our trusted food brands. Our vision and purpose are brought to life through Kellogg's® Better Days Promise™, our promise to advance sustainable and equitable access to food by addressing the intersection of wellbeing, hunger, sustainability, and equity, diversity and inclusion (ED&I) for 3 billion people by the end of 2030. This work is not new - we've been making progress on these topics for many decades and have been reporting our results annually through our ESG report (formerly Corporate Responsibility Report) and other disclosures since 2009. The information contained in our ESG report is not incorporated by reference herein or otherwise made a part of this Annual Report on Form 10-K or any of our other filings with the Securities and Exchange Commission. We also report against the Sustainability Accounting Standards Board ("SASB"), Task Force on Climate-Related Financial Disclosures ("TCFD") and Global Reporting Initiative ("GRI") reporting frameworks, as well as many other industry disclosures like CDP and the Dow Jones Sustainability Index. In 2022, Kellogg's sustainability performance is within the top 15% of our industry according to the 2022 S&P Global ESG Yearbook, making Kellogg among the world's highest performing companies.



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Our ESG Commitments. Kellogg's global ESG strategy, Kellogg's® Better Days Promise™, is our promise to create 3 billion better days by the end of 2030 (from a 2015 baseline). Specifically, we are committed to:

- Nourishing 1 billion people with our foods by the end of 2030.
- Feeding 375 million people in need by the end of 2030.
- Nurturing people and planet, including support for 1 million farmers and workers, including women and smallholders, by the end of 2030.
- Ensuring nondiscrimination and ED&I for all employees. This includes our aspirational goals of gender 50/50 parity on a global basis and 25% underrepresented talent at the management level by the end of 2025 in the U.S.
- Engaging 1.5 billion people in advocating for sustainable and equitable access to food by the end of 2030.

記載例のポイント

- 同社のグローバル ESG 戦略である “Kellogg's® Better Days Promise™” を紹介。2030 年末までに 30 億人の人々に「Better Day」を提供することを目標とする。
- 同戦略の中には、食品廃棄物の削減やフードドライブ等への食品寄附等の取り組みも含まれているが、10-K上では扱っていない。

※調査時点では、Kellanova社としての10-Kは出されておらず、上記で取り上げているのは旧ケロッグ社時代の10-K。

Kellanova – Kellanova Better Days™ Promise Commitments and Methodology

Kellanova Better Days™ Promise Commitments and Methodology
October 2023

Creating a place at the table for everyone

We believe that part of running a good business is doing good for society. Kellanova Better Days™ Promise is our commitment to advance sustainable and equitable access to food by addressing the intersection of wellbeing, hunger, sustainability, and equity, diversity and inclusion (ED&I) for 4 billion people globally by the end of 2030.

By delivering on our Promise, we envision:

- A day where people are fed and fulfilled
- A day where our planet thrives
- A day where there is a place at the table for everyone



記載例のポイント

- 「すべての人のための食卓づくり」を目標に、同社ESG戦略の”Kellanova Better Days™ Promise”を設定している。
- フードバンクへの食品寄附に関しては、指標の計算式を開示している。

Feeding 400 million people in need around the world

According to the [World Food Programme](#), the world produces enough food for everyone. Yet, nearly 10% of people² continue to struggle with hunger. That’s why we’re working toward [United Nations Sustainable Development Goal \(SDG\) #2](#) – Zero Hunger. Until Zero Hunger is realized, Kellanova is doing our part to help feed 400 million people in need around the world.

Food bank donations and disaster relief

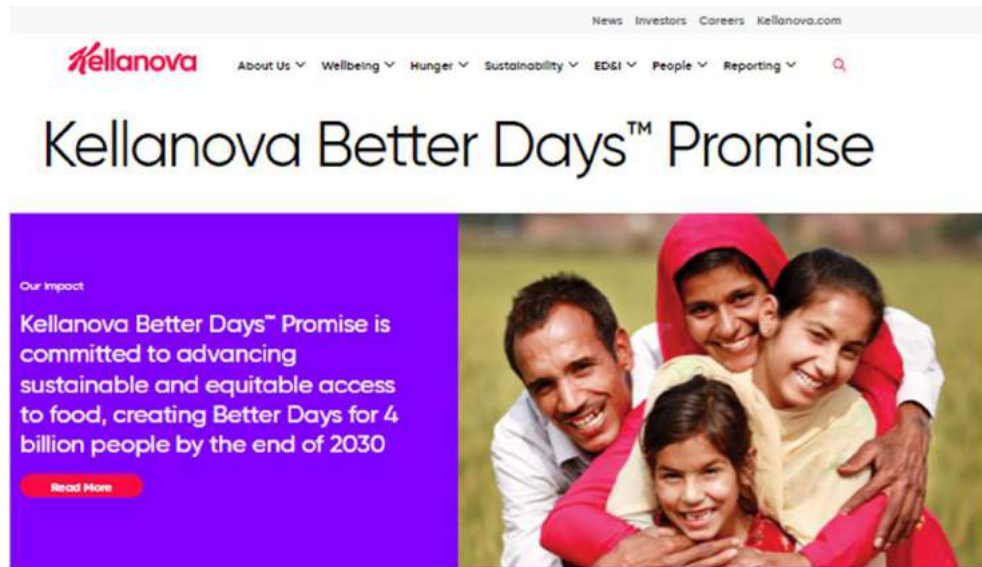
This target includes food donations to food banks on six continents and disaster relief initiatives. To determine this metric, we calculate the average volume of Kellanova foods – in kilograms – that people consume annually in countries where we provide food donations. To determine the number of people impacted, we track kilograms of food donated and apply the following calculation:

$$\frac{\text{Kg of food donated}}{\text{Average kg per capita of Kellanova food purchased}} = \text{Number of people impacted}$$

Additionally, Kellanova and its charitable funds make monetary donations to food banks and meal programs. In these instances, kilograms of food secured and distributed through these donations are reported to Kellanova, and the number of people reached is calculated using the formula above. In addition to food donated by the company, Kellanova employees also regularly engage in food drives and similar activities whereby food is donated to local food banks. In this instance, the kilograms of food donated is also tracked, and the number of people impacted is then calculated using the formula above.

Feeding Programs

Kellanova also tracks the number of children reached through feeding programs it supports. This includes breakfast programs in multiple countries and U.S. school meal programs. With our partners, we include the number of children participating in programs that receive monetary or food donations from Kellanova.



Food Waste Reduction

Reducing food loss and waste can be more beneficial than ever before as our world faces multiple crises. At a time when the world is experiencing high food prices and one in nine people globally face food insecurity¹, 30-40% of the food produced doesn't get eaten.¹ Emissions from food loss and waste contributes to the world's total greenhouse gas emissions.¹

As a global food company, we can play a role in helping to eliminate food waste from our value chain and creating a positive impact for people and planet.

Our Commitment

As part of our Kellanova Better Days™ Promise goal to create better days for 4 billion people by the end of 2030, we aim to reduce food waste when making our food by 50% within our global Kellanova-owned manufacturing facilities by the end of 2030 (from a 2016 baseline).

Our Approach

To achieve our goal, we are focused primarily on measuring food waste and loss in our facilities and implementing solutions, such as modifying equipment to enhance production efficiency, to eliminate waste in our processes when making food.

We also contribute in other important ways:

- **Farming** – Working with partners to reduce pre and postharvest loss on farms to ensure that more of the food that is grown is consumed.
- **Reaching out to consumers** – Standardizing our food date labels and educating consumers if food is safe to consume, as well as delivering tips and packaging innovation to help them reduce unnecessary food waste at home.
- **Sharing with communities** – While it doesn't contribute to our food waste metrics, [we donate food to help feed people in need either due to natural disasters or chronic hunger in communities we support around the world.](#)

We measure and report our food waste in conformance with the **Food Loss and Waste (FLW) Protocol**.² This protocol allows an entity to choose the combination of materials and destinations it considers to be "food loss and waste." Kellanova's definition of "food loss and waste", which we label "organic waste", extends to all organic waste lost in our facilities. For more information, please visit our [Kellanova Better Days™ Promise Commitments and Methodology](#).

記載例のポイント

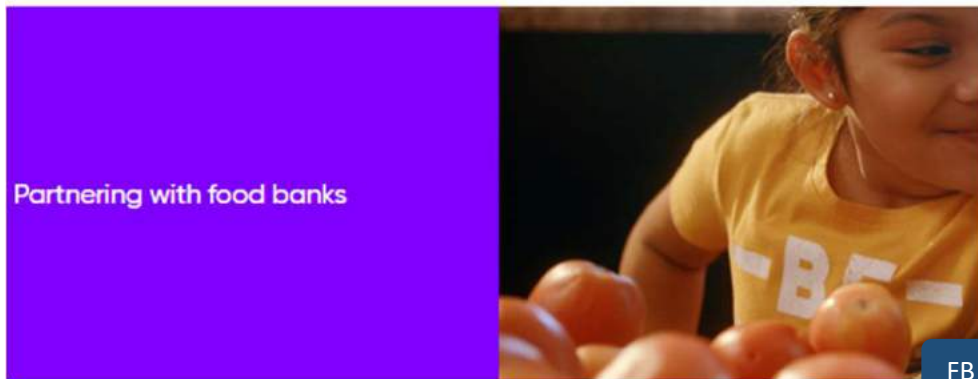
- 同社のESG戦略である「Kellanova Better Days™ Promise」の特設サイトを用意。
- その取り組みの一つとして、「食品廃棄物の削減」のページを設け、目標値とアプローチを紹介。
- 上記目標達成には貢献しないと断りつつも、食品寄附を行う旨も明記。

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Food Bank Partnerships/Food Drives



Kellanova works closely with food banks on six continents in more than 30 countries to help feed people facing food insecurity, including [Food Banks Canada](#), which has more than 500 member food banks; the [Mexican Foodbank Network](#) of 50 food banks; [European Food Banks Federation](#); and [Feeding America](#) with 200 member food banks.

Prior to becoming Kellanova, Kellogg Company was a founding partner of [The Global FoodBanking Network](#) and continues to support a strong food banking infrastructure to help address hunger around the world.

Each year, our employees around the world honor [World Food Day](#) in October by advocating for food insecurity, including hosting food drives and meal-packing events.

We also aim to engage those who share our passion by sponsoring food drives. Food drives make it easy to donate food to organizations that support those facing hunger. For example, in the U.S., we sponsor the [National Association of Letter Carriers](#) Stamp Out Hunger food drive, the single largest food drive in the U.S., that encourages people to simply place food donations near their mailboxes for their letter carriers to collect and deliver to community food banks.

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記載例のポイント

- “Kellanova Better Days™ Promise”で飢餓を重点課題に挙げ、の一つとして、「フードバンク／フードドライブ」「乳幼児の栄養」のページを設け、食品寄附の取り組みを紹介。
- 名前を挙げた関連団体のリンクを載せる等、情報にアクセスしやすい工夫をしている。

Child Feeding Programs



For children, hunger is especially devastating. According to [The Global FoodBanking Network](#), “[m]oderate to severe food insecurity can cause debilitating or sometimes irreversible damage to the child’s physical and cognitive development.”

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Kellanova is dedicated to feeding people facing food insecurity and supporting meal programs are one of the ways we do so. For example, we are passionate about supporting breakfast clubs. In many places in the world, these before-school programs provide students with a healthy breakfast, time to play with friends and, often, extra academic support so they arrive at school ready to learn.

As part of Kellogg Company, prior to becoming Kellanova, Kellogg Company Fund sponsored a review of research in 2022 showing that school breakfast programs also:

- Support children’s social development, such as a sense of belonging, security and identity
- Help improve students’ classroom behavior.
- Help get children excited about going to school.

In the U.S., where meals are often provided through subsidized programs at school, Kellanova works closely with a variety of partners to increase students’ access to these programs.

Fighting summer hunger

Summertime can put added strain on low-income families whose children receive free and reduced-price lunch during the school year. For example, nearly all (six out of seven) U.S. children who eat a free or reduced-price lunch at school don’t have access to the same nutritious meals during the summer and even fewer access to breakfast¹.

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That’s why Kellanova, our brands and retail partners work with our charity partners to ensure that children have access to consistent meals over the long school break by supporting summer meal programs. We also partner with United Way to help fund programs that offer free summer breakfast and lunches for children across the U.S.

¹ [Food Research & Action Center – Summer Nutrition Status Report 2022](#)

【ウェブサイト】

Kellanova - ウェブサイト「Kellanova Better Days™ Promise」

FOOD WASTE JOURNEY 食

YEAR	KELLOGG COMPANY COMMITMENT	SUCCESS HIGHLIGHTS
2008 - 2015	Launched commitment to decrease waste sent to landfill (per metric tonne of food produced) by 20% by the end of 2015 (from a 2005 baseline).	Fulfilled commitment in 2009.
2009 - 2015	Launched commitment to achieve additional 20% reduction in waste to landfill (per metric ton of food produced) by the end of 2015.	Fulfilled commitment in 2015, for a TOTAL DECREASE OF 62% since 2009.
2016 - 2030	Launched commitment to reduce total waste in our plants by 15%, with a focus on food waste by the end of 2030 (from a 2016 baseline).	<ul style="list-style-type: none"> Evolved commitment in 2019 to align with the food waste definition of the Food Loss and Waste protocol from the World Resources Institute. One of the first companies to join Champions 12.3, a group of global leaders from government, business, research and farming communities committed to working together to meaningfully reduce food loss and waste by the end of 2030. The group, named for United Nations Sustainable Development Goals (U.N. SDGs) target 12.3, calls for "cutting in half per capita global food waste at the retail and consumer level and reducing food losses along production and supply chains (including post-harvest losses) by 2030." One of the first companies to report global food waste data by destination.
2019 - 2030	<ul style="list-style-type: none"> Launched commitment as part of Kellogg's Better Days® to reduce food waste by 50% within our global Kellogg-owned manufacturing facilities by the end of 2030 (from a 2016 baseline). In 2022, evolved to Kellogg's Better Days® to Better Days® Promise. 	<ul style="list-style-type: none"> As of year-end 2022, ACHIEVED 42% REDUCTION in food waste.

HUNGER JOURNEY FB

YEAR	KELLOGG COMPANY COMMITMENT	SUCCESS HIGHLIGHTS
2013 - 2016	Launched Breakfast for Better Days, committing to providing 1 billion servings of cereal and snacks by the end of 2016 (from a 2013 baseline).	Exceeded commitment in 2015, DONATING 1 BILLION SERVINGS OF CEREALS AND SNACKS.
2016 - 2025	Launched Breakfasts for Better Days commitments to: <ul style="list-style-type: none"> Donate 2.5 billion servings of food to people facing food insecurity by the end of 2025 (from a 2015 baseline). Expand feeding programs and nutrition education programs so 2 million children can reach their full potential by the end of 2025 (from a 2015 baseline). 	<ul style="list-style-type: none"> In 2019, sunset commitment early due to evolution to Kellogg's Better Days® commitments. As of year-end 2018, DONATED 569 MILLION SERVINGS OF FOOD and REACHED 586,000 WITH NUTRITION EDUCATION AND FEEDING PROGRAMS.
2019 - 2030	<ul style="list-style-type: none"> Launched Kellogg's Better Days® commitment to feed 375 million people through food donations and children reached through feeding programs by the end of 2030 (from a 2015 baseline). Evolved Better Days® to Better Days® Promise. 	<ul style="list-style-type: none"> As of year-end 2022, FEED 252 MILLION PEOPLE FACING FOOD INSECURITY. This includes feeding MORE THAN 247 MILLION PEOPLE facing hunger or crisis with food donations and reaching MORE THAN 5 MILLION KIDS through feeding programs.

記載例のポイント

- 現在のサステナビリティ目標とその進捗だけでなく、過去の目標とその達成状況を年表形式で掲載している。長年かけてその問題にコミットしてきたことが伝わる工夫をしている。

Tyson Foods, Inc. (食品製造業)

Tyson Foods, Inc. (TSN)とは

アメリカ合衆国アーカンソー州スプリングデールに本部を置く食肉加工販売の会社。牛肉、豚肉、鶏肉の加工販売において世界第2位の地位を占めており、米国で販売されている食肉の約5分の1を生産する。近年は代替タンパク質の投資開発にも取り組む。1935年創業。

Form 10-K

(当該期の経営実績の開示)

- 10-K内では、サステナビリティ方針について概要と気候変動問題についてのみ記載され、食品廃棄物削減等の具体的な取り組みは触れられていない（サステナビリティレポートで詳述）。



<https://d18rn0p25nwr6d.cloudfront.net/CIK-0000100493/240fbb6c-6e24-4003-ad0d-471a53af35eb.pdf>

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Sustainability Report

(当該期のESG戦略・活動進捗の開示)

- 重要課題のマトリックス図と、それを基にした行動指針にてESG戦略を概説。
- 食品を含む廃棄物削減に関する取り組み実績（数値実績と活動概要）を、1ページで簡潔に紹介。



<https://www.tysonfoods.com/sites/default/files/2023-10/Tyson%20Foods%20Sustainability%20Report%20FY2022%20%281%29.pdf>

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ウェブサイト

(事業活動全般に関する開示)

- サステナビリティ情報はレポートを参照するように誘導。
- フードバンク等への食品寄附については別ページを設けて、数値実績と且つ活動を紹介。

<https://www.tysonfoods.com/sustainability>

Sustainability

Through our Formula to Feed the Future, we aim to bring together a diverse set of expertise and the scalable resources needed to reimagine our people and community impact, drive product responsibility from farm to table, and work toward sustaining natural resources and achieving net-zero greenhouse gas emissions. We are reimaging our people and community impact by enabling workers to succeed while supporting the growth of our communities. We aim to drive product responsibility from farm to table by delivering value to consumers with high-quality, sustainable, nutritious protein through our leading portfolio of products. Additionally, we are working toward sustaining natural resources and achieving net zero by driving practices in our own operations and supply chains to more sustainably produce protein for a growing population within planetary boundaries.

We were selected as a potential grant recipient in fiscal 2022 under the USDA's Partnerships for Climate-Smart Commodities grant program. With the help of the USDA grant, we plan to execute a five-year program that incentivizes farmer and rancher adoption of agricultural practices that have the potential to increase carbon sequestration and work to reduce greenhouse gas emissions in our supply chain and beyond.

We have also partnered with World Resources Institute to assess water risk and develop a water stewardship strategy, completed construction of Tyson Foods Center for Sustainable Broiler Research, and announced our global forest protection standard following deforestation risk assessment. Additionally, we established sustainability governance and oversight through the Governance and Nominating Committee of our Board of Directors. This Committee advises the Board on matters relating to corporate responsibility and sustainability, including environmental, social and governance matters affecting the Company. It also oversees the Company's key programs and oversees and reviews, at least annually, the Company's integration of sustainability principles into our business strategy and decision-making.

記載例のポイント

- 10-K内では、サステナビリティ方針について概要と気候変動問題についてのみ記載され、食品廃棄物削減等の具体的な取り組みは触れられていない（サステナビリティレポートで詳述）。



記載例のポイント

- 同社の事業上の重要課題と、ステークホルダーにとっての重要課題をマトリックス図（上図）にプロットして整理。
- 重要課題のマトリックス図を基に、行動指針を制定（右図）。



WASTE

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We believe in finding ways to keep resources in use for as long as possible, diverting operational waste from landfill and developing projects to recycle more materials.

As stewards of the land, we work to ensure as few as possible of the world's precious and finite resources are wasted. We strive to be good stewards of natural resources through actions such as waste-data tracking and monitoring, composting and diverting waste from landfill wherever possible.

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10,313,225

pounds of food waste and yard trimmings composted in 2022

681,228

pounds of fresh meat donated to animal rescue sanctuaries in 2022

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AVOIDING WASTE FROM THE START

The best way to reduce waste is to avoid it from the get-go. This is the thinking behind our Chonburi facility in Thailand going 100% paperless for manufacturing systems—production, food safety, quality assurance and safety—in frontline operations. The site has implemented a digitally connected solution that helps unify all systems into a single system.

The result is that 188 paper-based forms have been removed. Information is instead consolidated to tablets, which means team members can communicate and respond to data in real time while simultaneously cutting the site's waste.

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DIVERTING PRODUCT PROCESSING AND FOOD WASTE

We are converting operational byproducts, which would otherwise be waste, into valuable products to help minimize or eliminate what we send to landfill, while creating additional value. For example, in our animal processing operations, non-human-edible protein waste can be used to create animal feed, biofuels and fertilizer.

In 2022, we composted 10,313,225 pounds of food waste and yard trimmings and partnered with animal rescue sanctuaries to donate 681,228 pounds of fresh meat. We also donate human-edible food to hunger relief organizations to be distributed to those who need it most.

Diverting Waste from Landfill

Eight Tyson Foods plants have achieved Zero Waste to Landfill validation through a combination of reducing production waste and reusing or recycling materials. We were awarded gold level by third-party validation at our Tennessee, Arkansas, Kentucky and Georgia locations where we diverted 95% to 99% of waste away from landfills. While there is always more work to be done, it is a meaningful milestone toward our domestic waste-reduction goals.

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RESPONSIBLY MANAGING HAZARDOUS WASTE

As well as diverting waste from landfill, we ensure the proper disposal of hazardous materials and waste through our Hazardous Waste Management Standard. This standard is based on federal requirements as well as Tyson-specific and industry standards, and includes guidance on the segregation, signage and container requirements to which all U.S. plants must adhere.



An Innovative Waste Management Approach

We know emissions from waste are a contributor to our Scope 3 carbon footprint. Due to this, we have initiated a Black Soldier Fly Larvae (BSFL) project as a potential method of reducing waste to landfill at our Tyson Malaysia facility.

The BSFL have a life cycle of approximately 45 days¹² and, based on current research, just one kilogram of BSFL can consume over 20 tonnes of waste.¹³

The larvae themselves can then be harvested as animal feed for fish-farming enterprises; their waste serves as nutrient-rich fertilizer in vegetable farming and horticulture.

To further explore this promising initiative, we have begun sending waste samples for decomposition testing using BSFL to our supplier, Bumi Sinaran. We are excited to be taking steps toward a more sustainable waste-treatment system for Tyson Foods and will continue supporting new and revolutionary technologies while we progress on our sustainability journey.

¹² Source: Ferrarizi, Rhuaito & Cannella, Lorenzo & Nassef, Abdel & Bailey, Donald. (2016). UVI/AES Annual Report 2016 – [Alternative Sources of Food for Aquaponics in the U.S. Virgin Islands: A Case Study with Black Soldier Flies](#).

¹³ Source: [Live more, Bank less by DBS](#).

記載例のポイント

- 当該期の実績数値を強調して提示（最左列）。
- 食品廃棄物削減をはじめとする活動実績について簡単に紹介。特徴的な取り組みである、昆虫を活用した残渣の資料へのアップサイクルはコラム形式で紹介（最右列）。

【ウェブサイト】

Tyson Foods, Inc. - ウェブサイト「Sustainability」

Committing to the Fight

From our thousands of food bank donations over the years, grants to community organizations, and hunger-related volunteerism, we continue to focus on food insecurity efforts.

**Protein donations
valued at \$29
million**

The protein donations supported food banks, pantries and hunger relief organizations in plant communities across the nation in 2021.

**18 million pounds
of protein donated**

In 2022, we donated 18 million pounds of food. Ten million pounds of protein went to our hunger relief partner Feeding America and its network of 200+ member food banks, and 80,000 partner agencies, food pantries and meal programs.

**72 million meals
that matter
servings**

For local communities heavily impacted by natural disasters.

FB

The Formula to Feed the Future

Tyson Foods aspires to help build an equitable and robust food system that helps sustain our planet and supports current and future generations. The Formula to Feed the Future unites diverse expertise and builds upon our industry-leading knowledge to focus on three key pillars:

- Reimagining people and community impact
- Driving product responsibility from farm to table
- Working toward sustaining natural resources and achieving net-zero emissions (GHGs)

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READ OUR 2022 SUSTAINABILITY REPORT

Highlighted in the News

FB

Stay updated on our Hunger Relief efforts!

September 15, 2023

**Tyson Foods Reinforces Commitment
to Fight Hunger with \$2.5 Million
Donation to Feeding America®**

The company has donated more than \$5 million to Feeding America during the past two years

[Read More >](#)

August 01, 2023

**Tyson Foods, LNEsc and LULAC Partner
to Donate 40,000 Pounds of Protein to
Roadrunner Food Bank**

Tyson Foods, LNEsc and LULAC Partner to Donate 40,000 Pounds of Protein to Roadrunner Food Bank

[Read More >](#)

January 27, 2023

**Tyson Foods Donated More Than 18
million Pounds of Protein to Fight Hunger
in 2022**

Global protein leader provided nearly 72 million servings of protein to local communities

[Read More >](#)

記載例のポイント

- サステナビリティ情報については、レポートに誘導している（上図）。
- 食料寄附の活動については別ページ（[Food Insecurity | Tyson Foods, Inc.](#)）を設けて、実績を紹介。個別の活動についてはニュースレター形式で紹介。

流通業・小売業

United Natural Foods, Inc. (UNFI)とは

北米で最大級の自然食品やオーガニック製品の卸売業者。1976年に設立され、健康志向型食品やオーガニック製品などを扱っており、スーパーマーケットなどへの商品供給を行っている。加えて、マーケティング、物流サポートなど幅広いサービスを提供しており、環境への配慮や持続可能性を重視し、有機農業へ支援や環境保護活動にも注力している。

食 FB リ

Form 10-K

(当該期の経営実績の開示、日本の有価証券報告書に相当)

- 食品廃棄物削減への対応策として、Too Good to Goとの提携強化について記載。

[0001020859-23-000048](https://d18rn0p25nwr6d.cloudfront.net/0001020859-23-000048)
(d18rn0p25nwr6d.cloudfront.net/)

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ESG報告書

(当該期のESG戦略・活動進捗の開示)

- 食品廃棄物の削減というカテゴリの中で、食品リサイクルとフードバンクの食品寄附を紹介し、目標と実績を図で表示している。
- 23年度にコールドチェーンが途切れない様、警報装置を設置して、2回の温度調整問題を回避して、食品ロスを回避した事例を紹介。

HelloTherma

All refrigerated distribution centers now receive actionable alerts through automated temperature monitoring to maintain the cold chain, protect refrigerated assets, and prevent food waste. In FY2023, two distribution centers were able to avoid product loss due to immediate intervention following a HelloTherma alert.

better-for-all-2023.pdf (q4cdn.com)

食 FB リ

ウェブサイト

(事業活動全般に関する開示)

- ESG特設ページにて、「食品廃棄物削減」に対する取り組みを具体的に提示。食品廃棄物監査の実施結果やその成果（例：追跡の改善により、「食べられるが販売できない商品」をより効率的に回収できるようになった）が、具体的に記載されている。



<https://www.betterforall.unfi.com/>

Downstream

We aim to be responsible community members, from how we provide information and services to our customers, to the local organizations our associates support with their volunteer hours. In fiscal 2023, we significantly grew associate volunteerism and the UNFI Foundation, a 501(c)(3) organization, began a five-year strategic planning process intended to make a more profound impact on the communities we serve. We also made strides toward our food waste reduction goal and expanded our partnership with **Too Good to Go**, an innovative food waste reduction app and the largest business-to-consumer marketplace for surplus food.

記載例のポイント

- サプライチェーンの段階における社会・環境問題への対応策を記載。最終段階である“Downstream”において、食品廃棄物削減の目標に向け、飲食店やスーパーマーケットで発生してしまった「まだ食べられるのに捨てられてしまう食べ物」を消費者に割安で提供しているプラットフォーム、Too Good to Goとの提携強化について記載している。
- その他、外部組織化している財団の活動についても記載。

Food Waste

Our waste audits continue to highlight the need for even more effective mitigation of food waste. In fact, recent audits indicated that an estimated 17% of our landfill-bound material was food waste resulting from damage that occurred while in our warehouses and distribution centers – a learning that demonstrates the continued importance of food safety and damage reduction.

While improvements in tracking mean we can now more efficiently capture any damaged – aka edible, but unsellable – product that was diverted from landfill,

there are still a number of issues that we, and the food industry at large, need to address. Damaged goods, particularly when they are contained in glass or metal packaging, can present safety risks to those who are trying to recover potentially donatable and salvageable items that are still intact. Since we won't jeopardize the safety of our associates or partners, and must abide by the regulations that manage the quality of food waste used as animal feed, we currently still have limitations in mitigating all food waste from our distribution centers.

OUR GOAL

Reduce food waste from our distribution centers by 50% by the end of FY2025.

AHEAD OF SCHEDULE

2022 BASELINE
16,701 metric tons

* This is a new baseline to make sure we're comparing data based on consistent methodologies moving forward.

CURRENT PROGRESS
8,699 metric tons of food waste sent to landfill/incineration (↓~48%)

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Donating Food

We're also proactive about monitoring and salvaging food waste, seeking out opportunities for donation wherever possible. We partner with Feeding America – the largest hunger-relief organization in the United States – to execute donations with regional food banks throughout the country. When sites don't have a local Feeding

America-affiliated food bank, our distribution centers establish partnerships and issue donations to other local banks and pantries working to address hunger. Our ability to capture and donate food for human consumption is one example of how we seek the highest eligible value outlet for our outgoing material that is no longer sellable.

OUR GOAL

Donate 250 million pounds of food** (equivalent to approximately 208 million meals¹) by 2030.

ON TRACK

2021
54,878,802 lbs

2022***
97,657,579 lbs

CURRENT PROGRESS
150,149,473 lbs of food donated
(52,491,894 lbs equivalent to
~43,743,245 meals in FY2023)

This work helps UNFI maximize the useful life of inventory and support underserved communities. UNFI distributes food via, but not exclusively through, our Feeding America partnership.

** Please note that food donated is defined using the federally-defined tax methodology of "wholesome food", in which consumable vitamins are included. A current limitation of our system is the inability to separate out packaging weight, which may result in an overstatement. We are working to improve our internal methodology to

WASTE REDUCTION

OUR GOAL: Achieve zero waste to landfills from distribution centers by 2030.



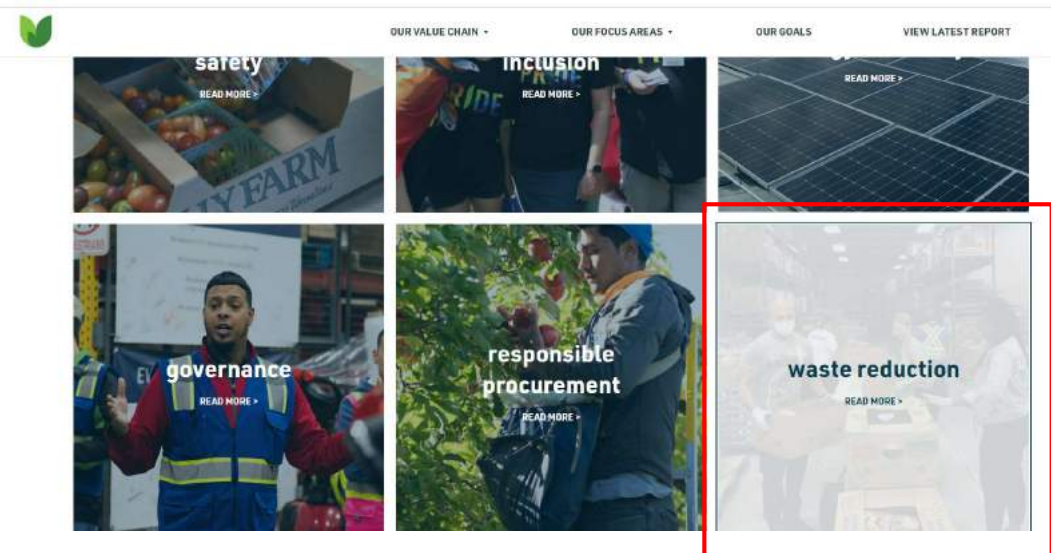
OUR GOAL: Reduce food waste from our distribution centers by 50% by the end of FY2025.



*Please see earlier report copy for relevant footnotes.

記載例のポイント

- 食品廃棄物削減の取り組みとして、廃棄物の肥料化やフードバンクへの寄付を取り上げ、具体的な目標値と実績値を記載。取り組みに対するモニタリング結果を掲載することで、目標に対する成果をわかりやすく開示している。



記載例のポイント

- ESG専用ページ（<https://www.betterforall.unfi.com/>）にて、「食品廃棄物削減」を注力している分野の一つとして掲げ、食品リサイクルやフードバンクへの食品寄附、USDAの食品廃棄物削減室との戦略の確認などをアピールしている。
- 関連する写真を活用し、一般市民（消費者）向けにわかりやすい文章で活動内容を記載している。



UNFI Insights with Crisp

In 2021, we formalized relationships with Crisp, a programmatic commerce platform, to help suppliers use real-time data ...

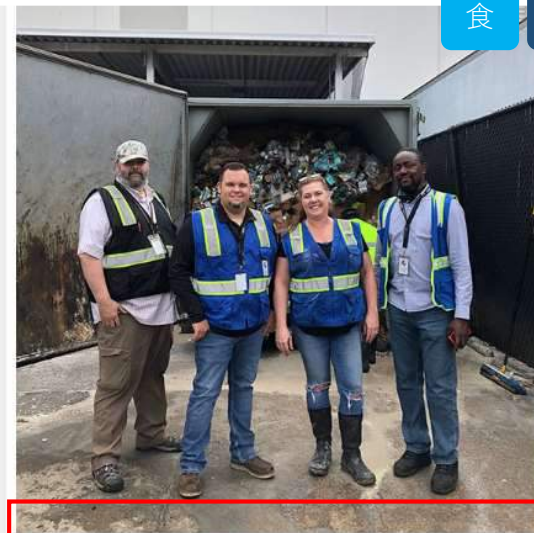
[READ MORE +](#)



Cub Foods Food Rescue

At every one of our Cub Foods stores, team members keep a vigilant eye out for the products that we can no longer sell y...

[READ MORE +](#)



Food Loss & Waste 2030 Champions

As part of our continued partnership with this group of organizations that have made similar public commitments to reduc...

[READ MORE +](#)

Sprouts Farmers Market, Inc. (流通業・小売業)

Sprouts Farmers Market, Inc. (SFM)とは

米国のスーパーマーケットチェーン。フルーツスタンドにルーツを持ち、オーガニックな野菜・果物やナッツ類等の量り売りが特徴。年商は17億ドル。23州で380店舗以上、31,000人の従業員を抱える。アメリカ合衆国アリゾナ州チャンドラーに本部を置く。2002年創業。

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Form 10-K

(当該期の経営実績の開示、日本の有価証券報告書に相当)

- ESGに関する取り組みの実績を数値と共に開示。またそれに対する外部評価も記載し、アピールしている。



<https://d18rn0p25nwr6d.cloudfront.net/CIK-0001575515/515b45e9-8f32-4568-9005-8c1f86b2eebe.pdf>

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ESG報告書

(当該期のESG戦略・活動進捗の開示)

- 食品廃棄物の削減というカテゴリの中で、食品リサイクルとフードバンクの食品寄附を紹介。
- 写真や関係者コメントを紹介することで、視覚的な分かりやすさとストーリー性を持たせている。



<https://www.sprouts.com/wp-content/uploads/2023/06/Sprouts-2022-ESG-Report-Final.pdf>

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ウェブサイト

(事業活動全般に関する開示)

- 食品リサイクルとフードバンクの食品寄附の具体的な取り組みを紹介している。
- Feeding Americaというフードバンク実施団体と連携し、累計1億ポンド以上の食料を寄附してきたことを紹介。
- また、年間2,800万ポンド以上の食品をリサイクルした実績も紹介。

<https://www.sprouts.com/about/sustainability/>

Environmental, Social and Governance

Central to our identity is a genuine commitment to social and environmental responsibility. We care deeply about the health and well-being of our customers, team members, communities and our planet. We work collaboratively with our supply chain partners, community organizations, and industry experts to understand our material impacts and prioritize where we direct our environmental, social and governance ("ESG") efforts to maximize our influence. Through this materiality review with internal and external stakeholders, we intend to focus our efforts on sustainable and responsible sourcing, plastics and packaging reduction and carbon emission reduction.

Our 2022 ESG highlights included:

- Nearly 26% of total sales from organic products;
- Approximately \$200M in sales of products produced by women, minority, veteran, or LGBTQ-owned suppliers;
- \$145M in local produce sales;
- 21% increase in less carbon intensive plant-based product sales;
- Recovered 87% of food waste, and donated the equivalent of 27 million meals; and
- Recycled more than 800,000 pounds of plastic from customer returned bags and product shipping wrap.

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Based on our ESG accomplishments, we received a rating of AAA in the 2022 MSCI ESG Ratings assessment. The AAA rating represents the highest on the scale and signifies a company leading its industry in managing the most significant ESG risks and opportunities. Sprouts was also named as one of the 100 most sustainable companies in the world by Corporate Knights. For more information on our ESG efforts and reporting, including our most recent ESG reports, please visit about.sprouts.com/sustainability/. The information contained on or accessible through our website and in our ESG reports is not incorporated by reference into this Annual Report on Form 10-K.

The Sprouts Healthy Communities Foundation

In 2015, we formed the Sprouts Healthy Communities Foundation (referred to as our "Foundation"), a registered 501(c)(3) organization focused on promoting nutrition education and increasing access to fresh, nutritious food in communities where Sprouts operates. Since the Foundation's inception, it has awarded approximately \$18.5 million in donations to more than 440 nonprofit organizations and hosted an estimated 270 volunteer service projects.

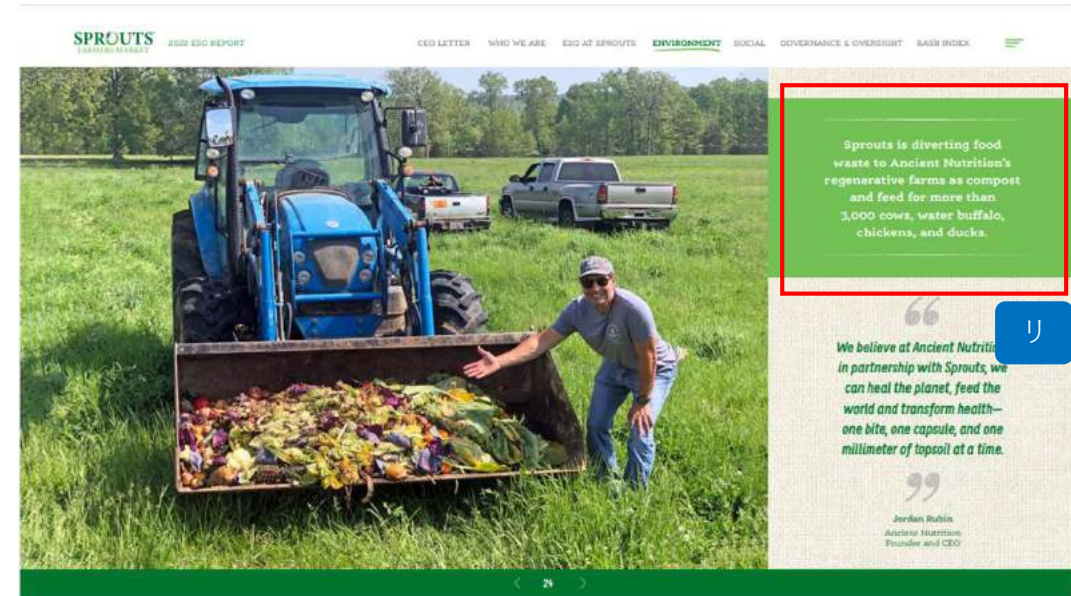
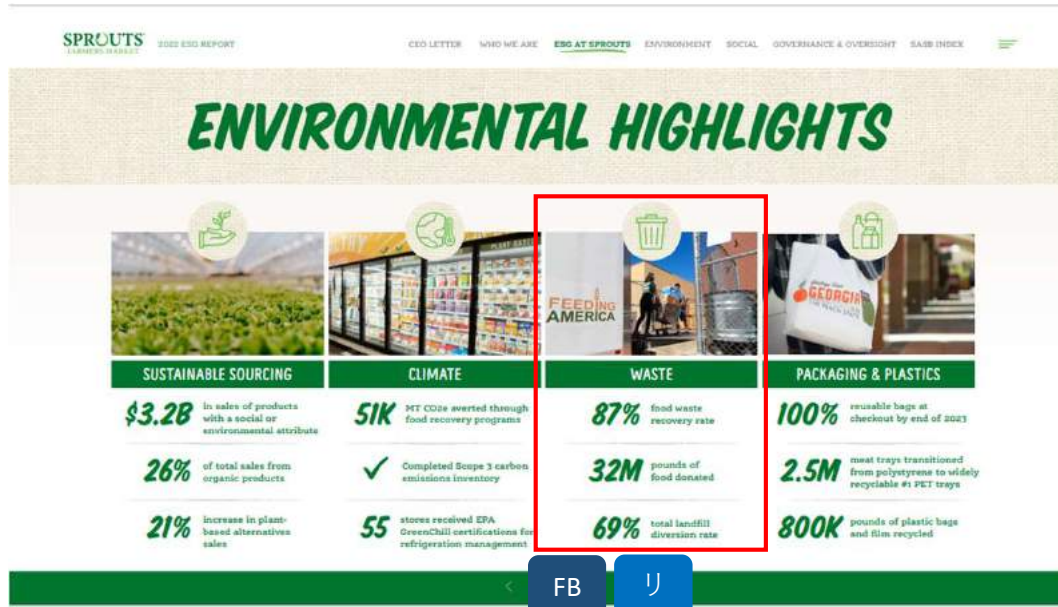
Our Foundation's 2022 highlights included:

- Invested over \$3.2 million into programs to provide an estimated three million students with school garden and nutrition education programming;
- Hosted annual Sprouts' Day of Service, where 700 team members donated 3,000 volunteer hours. In total, the Foundation hosted 59 volunteer activities that resulted in 4,000 service hours in 2022;
- Awarded \$2.2 million in high-impact capacity grants to empower nonprofit organizations to expand their program operations; and
- United more than 400 educators for the first-ever Sprouts' School Garden Summit, a national four-day learning event dedicated to strengthening the school garden and outdoor education movement.

For more information on our Foundation, please visit about.sprouts.com/sprouts-foundation/.

記載例のポイント

- 10-K内でESGの実績（食品廃棄物の87%を回収し、2,700万食相当を寄附）を明記。また、取り組みに対する外部評価の結果をアピールしている。
- 外部組織化している財団の活動についても記載。



記載例のポイント

- 食品廃棄物の削減のカテゴリーの中で、食品リサイクルやフードバンクへの食品寄附を紹介している。
- 写真や関係者のコメントを載せることで、視覚的な分かりやすさとストーリー性を持たせている。

SUSTAINABILITY: TAKING GOOD CARE



FOOD RESCUE AND WASTE RECYCLING

SPROUTS IS COMMITTED TO ELIMINATING WASTE AND FIGHTING HUNGER IN THE COMMUNITIES WE SERVE.

In 2021, we repurposed 79,000 tons of food and other recyclables from our waste stream, resulting in an overall landfill diversion rate of 60%. Additionally, our food waste recovery rate was 78%, which includes the equivalent of approximately 26 million meals donated to help those in need!

We take systematic approach to managing waste and recyclables in our operations, which is based on the ISO 14001 environmental management protocol. We've identified our opportunity areas to reduce waste and increase recycling rates. Our highest priority continues to be on recovering food that is not in retail condition yet can be donated or repurposed to a higher use. Through multi-stakeholder engagement, we've identified best practices for material recovery and developed robust training that engages our 31,000 team members. We track performance through a customized store level scorecard that easily communicates areas of strengths and opportunities for our stores. We are constantly ways to improve and participate in industry working groups such as the Pacific Coast Food Waste Collaborative to drive improvement in our operations and within our industry.

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FOOD RESCUE PROGRAM

All groceries that are no longer fit for sale but remain perfectly edible and nutrient-rich are donated by our stores and distribution centers to local hunger relief agencies, many of which are affiliated with Feeding America. Across the country we work with over 400 food rescue organizations. These agencies then distribute the donated food to people in need in our communities. Since the inception of the Food Rescue program in mid-2013, Sprouts has donated more than 100 million pounds of food to those less fortunate – that's more than 83 million meals!

FOOD WASTE RECYCLING

Food that is not fit for hunger relief agencies is diverted to local cattle farms or compost facilities. In 2021, we diverted more than 28 million pounds of food waste back into our food and agriculture system!

記載例のポイント

- 食品廃棄物の削減のカテゴリの中で、食品リサイクルやフードバンクへの食品寄附を紹介している。
- Feeding Americaというフードバンク実施団体と連携し、累計1億ポンド以上の食料を寄附してきたことを紹介。
- また、年間2,800万ポンド以上の食品をリサイクルした実績も紹介。

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The Kroger Co. (流通業・小売業)

The Kroger Co. (KR)について

アメリカの最大手スーパーマーケットチェーンのひとつ。1883年にオハイオ州シンシナティで創業。全米35州に2,719店舗のスーパーマーケットと1,637か所のガソリンスタンドを展開し、近年はオンラインストアの販路拡大にも取り組む。43万人の従業員を有し、年商は1,483億ドル。

食 FB リ

Form 10-K

(当該期の経営実績の開示、日本の有価証券報告書に相当)

- 10-K内では、“zero hunger, zero waste”というキーワードは出てくるものの、食品廃棄物削減等の具体的な取り組みは触れられていない（サステナビリティレポートで詳述）。



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-K
ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended January 18, 2023.
or
TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____
Commission file number 1-3823
THE KROGER CO.
(Name of registrant as specified in its charter)
Ohio
(State or Other Jurisdiction of Incorporation or Organization)
1014 Vine Street, Cincinnati, OH
(Address of Principal Executive Offices)
31-8345740
(E.R.S. Employer Identification No.)
45202
(Zip Code)
Registrant's telephone number, including area code (513) 762-4000

<https://d18rn0p25nwr6d.cloudfront.net/CIK-0000056873/d61364e3-1218-41f2-896a-3bf6cb5b8699.pdf>

食 FB リ

ESG報告書

(当該期のESG戦略・活動進捗の開示)

- ESG戦略と当該期の活動進捗について、図表やグラフを多く用いることで、視覚的にわかりやすく実績をアピールしている。



https://www.thekrogerco.com/wp-content/uploads/2023/09/Kroger-Co-2023-ESG-Report_Final.pdf

食 FB リ

ウェブサイト

(事業活動全般に関する開示)

- キャッチーなリード文を使うことで、読んでもらう工夫をしている。
- 自社だけでなく、関連財団の活動についても知れるよう財団のレポートへ誘導している。

Kroger's Purpose & Promise

We imagine a world where everyone has access to fresh, nutritious and affordable food so we can all thrive together. Our Purpose—to **Feed the Human Spirit™**—and brand promise, **Fresh for Everyone™** drives our commitment to advance positive changes for people and our planet across our operations.

<https://www.thekrogerco.com/impact/>

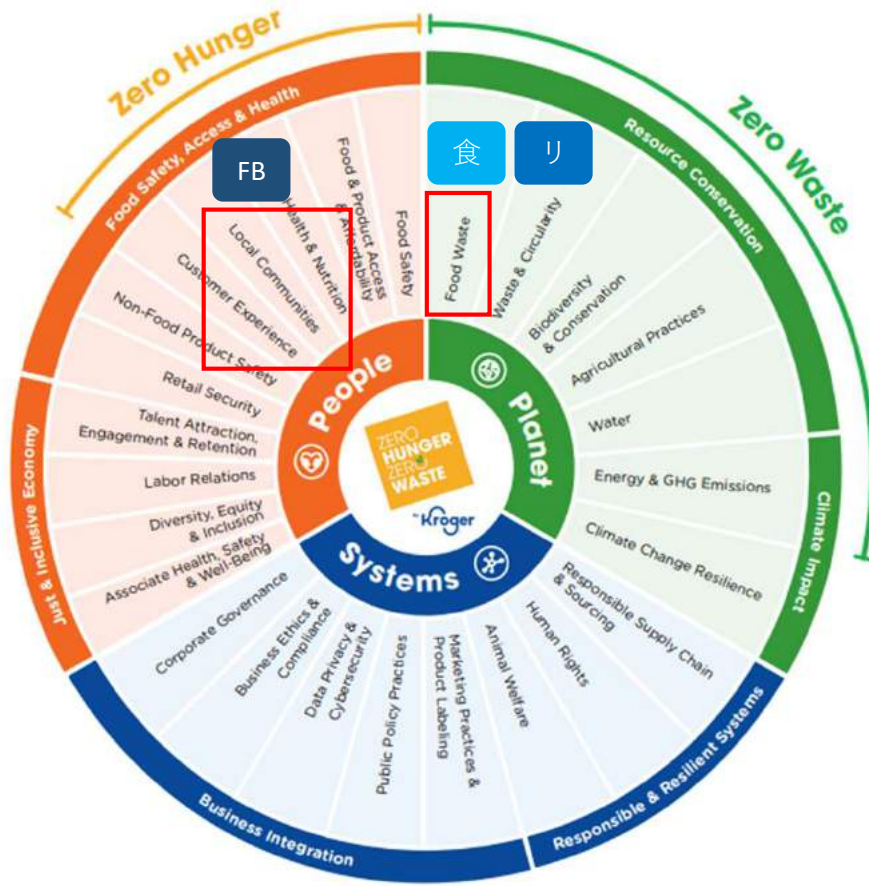
2022 EXECUTIVE SUMMARY

We achieved exceptional results in 2022 as we executed on our *Leading with Fresh and Accelerating with Digital* strategy, building on record years in 2020 and 2021. These results were driven by positive identical sales without fuel of 5.6%, disciplined margin management and strong fuel profitability. Our proven go-to-market strategy enables us to successfully navigate many operating environments, which has allowed us to effectively manage product cost inflation through strong sourcing practices while maintaining competitive prices and helping customers manage their budgets.

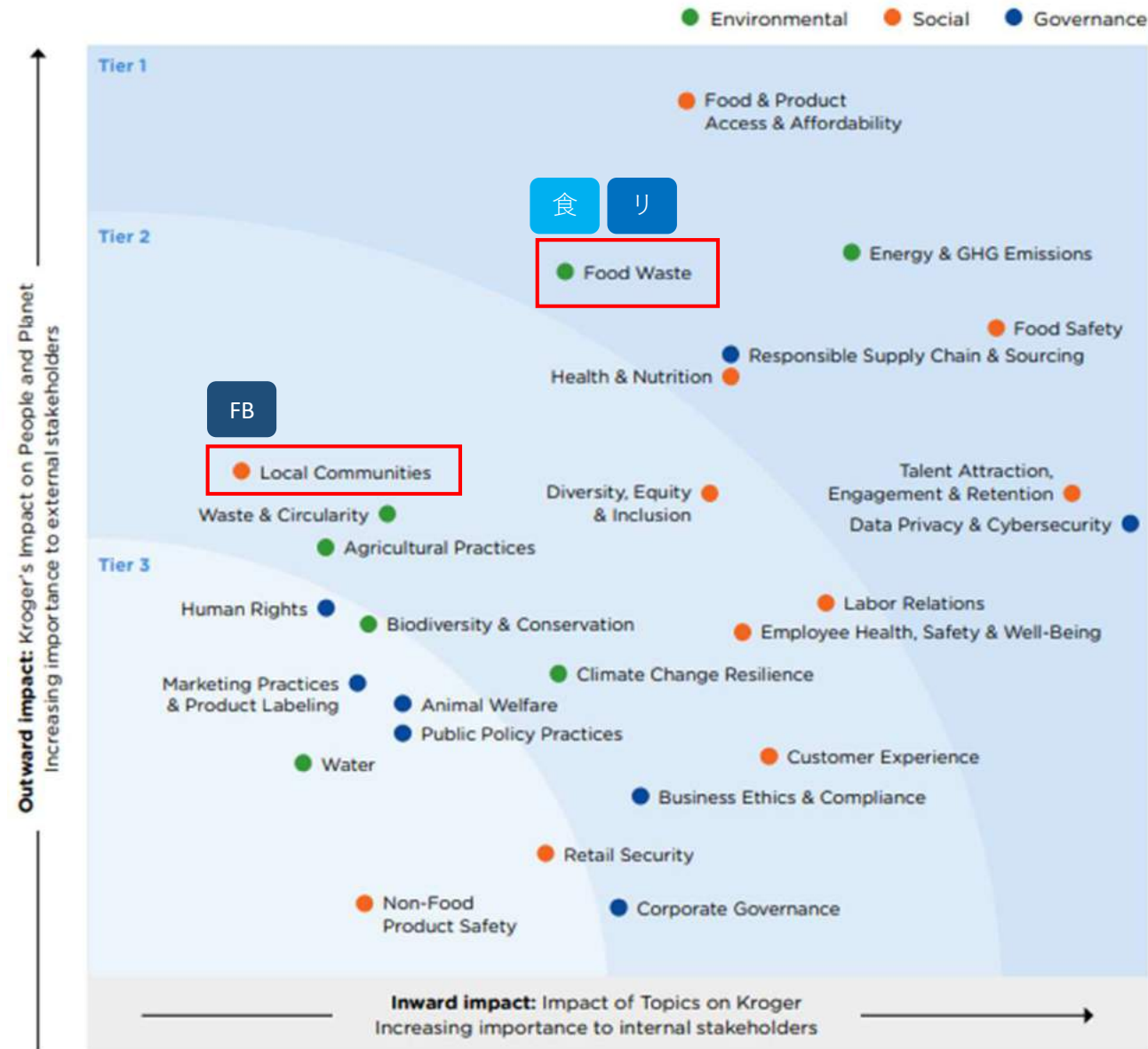
Our value proposition, which includes providing great quality, fresh products at affordable prices, data-driven promotions, trusted *Our Brands* products and our fuel rewards program, is resonating with shoppers and driving total household growth and customer loyalty. During the year, we continued to invest in wages and the associate experience and in creating **zero hunger, zero waste communities**, as we believe these components of our strategy are critical to achieving long term sustainable growth. In 2022, our average hourly rates increased by more than 6% and we have now invested an incremental \$1.9 billion in associate wages since 2018. Our average hourly rate is now more than \$18 and more than \$23, when comprehensive benefits are included.

記載例のポイント

- “zero hunger, zero waste”なコミュニティづくりへの投資を継続したと記載あるが、10-K内ではそれ以外に食品廃棄物削減に関する記述はされていない（ESGレポートやウェブサイト上で詳述）。



2023 Material ESG Topics



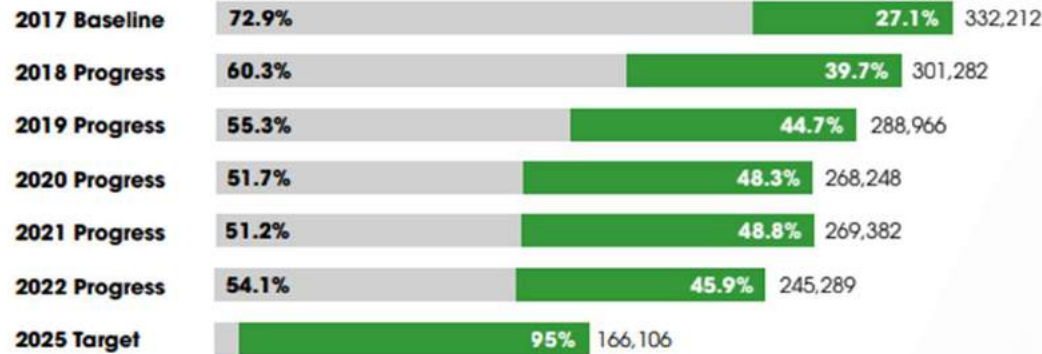
記載例のポイント

- ESG戦略と当該期のESG取組実績について、図表を用いて視覚的に分かりやすく表現している。

Where Is Our Food Waste Going?

%/tons waste generated

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● Landfill ● Diverted

Food Waste Management Data

Short tons

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Destination	Food	Inedible Parts	Total
Animal feed	30,866	10,526	41,392
Anaerobic digestion	29,903	-	29,903
Composting	29,316	-	29,316
Biodiesel production	-	11,969	11,969
Landfill	110,127	22,581	132,709
Total	200,212	45,076	245,289

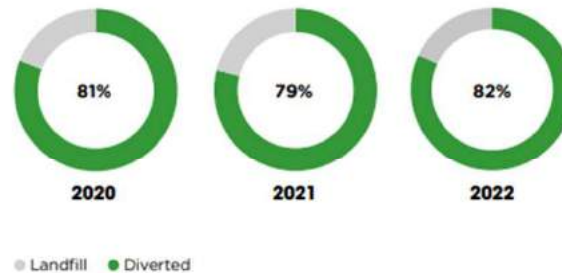
Waste Management Data

Short tons

食 FB リ

Waste-Management Method	2021 Weight (short tons)	2022 Weight (short tons)	2021 to 2022 Year-Over-Year Change (%)
Reuse	134,500	303,339	125.5%
Donation	47,249	55,938	18.4%
Animal feed	81,712	71,238	-12.8%
Anaerobic digestion	81,600	80,223	-1.7%
Composting	41,004	106,011	158.5%
Recycling	1,930,830	1,957,826	1.4%
Cardboard	887,604	791,303	-10.8%
Plastic	33,187	28,715	-13.5%
Waste-to-energy	34,783	33,031	-5.0%
Landfill	560,436	536,341	-4.3%
Total Waste Generated (excluding reuse)	2,777,614	2,840,608	2.3%
Total Waste Footprint (including reuse)	2,912,114	3,143,947	8.0%

Diversion-from-Landfill Rate Across Kroger Facilities



● Landfill ● Diverted

Notes:

- Data reflects calendar year with the exception of construction waste, which reflects fiscal year
- Disposed waste is managed and reported to Kroger by our different waste and recycling haulers
- Waste data excludes office locations and salvage centers, which represent very small proportions of our waste footprint
- Donation data primarily reflects food donations, with a nominal amount of non-food donations
- Total waste generated excludes the reuse of reusable plastic containers (RPCs) in our supply chain network. The weight of RPCs reused in 2022 increased from 2021 partly due to better data tracking and a higher number of units in circulation
- Composting weights increased significantly because materials from our manufacturing plants that were previously classified as land application were re-classified as composting
- Construction project waste and recycling data excludes minor capital projects
- Table may not sum due to rounding

記載例のポイント

- 当該期の食品廃棄物削減に関する実績について図表を用いてアピールしている。特に過去からの推移については、視覚的に分かりやすいグラフを使う工夫がされている。

Did you know that 38% of food produced in the U.S. is thrown away?

That means 229 million tons of surplus available food goes unsold or uneaten every year, in addition to food left unharvested on farms. At the same time, nearly 42 million Americans – one in eight – struggle with hunger. This just doesn't make sense.

Kroger's Zero Hunger | Zero Waste action plan aims to change those numbers.

Zero Hunger | Zero Waste is our social and environmental impact plan. It sits at the center of our ESG strategy and reflects our commitment to build a more resilient, equitable and sustainable food system that improves access to affordable, fresh food for everyone – for generations to come.

Learn more about our progress in Kroger's 2023 ESG Report.

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Highlights:

- 1977** Established an industry-leading Public Responsibilities Committee of the Board of Directors to oversee key topics
- 1978** Kroger is a visionary partner and founding member of Feeding America
- 2006** Published first annual Sustainability Report
- 2008** Completed first carbon footprint
- 2009** Launched work with World Wildlife Fund to advance seafood sustainability
- 2016** Published first GRI-aligned sustainability report

- 2017** Refined our Purpose: to Feed the Human Spirit and introduced our Zero Hunger | Zero Waste action plan

- 2018** Completed first stakeholder-informed materiality assessment; food waste footprint

- 2019** Launched purposed linked brand promise: Fresh for Everyone

- Introduced Framework for Action: Diversity, Equity & Inclusion
- 2020** Set goal to reduce GHG emissions by 30% by 2030
Set new 2030 sustainable packaging goals

- 2021** Published new Human Rights Policy

- 2022** Achieved 15% GHG emissions reduction toward a 30% goal

- 2023** Achieved goal to donate 3B meals to our communities

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Zero Hunger | Zero Waste Action Plan

We've learned a lot since introducing our Zero Hunger | Zero Waste plan five years ago. Today, Kroger's commitment expresses our mission to:

Feed

Expand surplus food recovery and redistribution to provide a total of more than 3 billion meals to our communities by 2025 (cumulative).

Advocate

Support public policy and legislative solutions that improve food access and create infrastructure for a zero-waste future.

Nourish

Improve health and well-being by promoting fresh foods and affordable, better-for-you options for our customers.

Transform

Advance planet-forward agricultural production methods around the world to conserve natural resources and protect habitats.

End waste

Embed retail best practices to optimize ordering, extend freshness and reduce waste in our own operations.

Collaborate

Cultivate long-standing and new partnerships for meaningful collective action to achieve our Zero Hunger | Zero Waste goals – because we can't do it alone.

Inspire change

Direct funding to social entrepreneurs who are transforming our food system through The Kroger Co. Zero Hunger Zero Waste Foundation's Innovation Fund.

Build stronger communities

Align charitable giving, community engagement and company-wide impact goals to create a better future for people in the communities we serve.

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Zero Hunger | Zero Waste Milestones

Goal:

Direct 3B meals to our communities by 2025

Progress:

Achieved 3B meals to date (food + funds)

Goal:

Rescue more surplus fresh food from stores for donation

Progress:

582M pounds rescued to date; 100% of stores are actively donating food

Goal:

Align more giving to Zero Hunger | Zero Waste plan

Progress:

\$1.3B in strategic giving to feed more people in our communities

Goal:

Achieve zero operational waste (90%+) and 95%+ food waste diversion by 2025

Progress:

82% total waste diversion; 45.9% food waste diversion from landfills

Goal:

Donate healthier surplus food to local hunger relief agencies

Progress:

45% of retail donations are from Produce, Dairy and Deli to support better nutrition

Goal:

Expand food waste recycling

Progress:

92% of retail stores are actively recycling food waste through animal feed, composting or anaerobic digestion

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記載例のポイント

- 目を引くリード文やロゴマークを使い、読んでもらえる工夫をしている。
- 年表を使い、同社が長年取り組んできたことをアピールしている。
- 行動計画、目標と進捗を分かりやすく掲載。



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Creating Hunger-Free Communities

Since introducing Kroger's Zero Hunger | Zero Waste plan in 2017, we've directed over \$1 billion in giving to organizations on the front lines of hunger relief. This includes in-kind food and cash donations to provide meals for individuals and families in need.

As America's grocer, we have a long-standing commitment to our neighbors.

Our associates help every day by setting aside surplus food in stores for donation to local food banks and agencies through our Zero Hunger | Zero Waste Food Rescue program. Partnerships with organizations like Feeding America, No Kid Hungry, the USO, American Red Cross and many others help ensure that everyone has access to nutritious, healthy food.

The Kroger Co. Foundation

The Kroger Co. Foundation, established in 1987, is the company's private foundation. Last year, the Foundation directed \$8 million in grants to more than 300 nonprofit organizations across the country to end hunger, advance racial equity and help communities recover from disasters.

[Read our 2023 foundation report](#)

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The Zero Hunger | Zero Waste Foundation

The Kroger Co. Zero Hunger | Zero Waste Foundation, established in 2018, is a public charity that aims to transform our food system through collective action and innovation. Last year, the Foundation directed more than \$11 million in grants to organizations who share our mission.

[Read our 2023 foundation report](#)

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記載例のポイント

- 同社自身の活動のみならず、関連財団による食品寄附の活動をそれぞれ紹介している。自社の活動については詳述し、関連財団の活動はレポートに誘導している。

Aramarkとは

フードサービス事業とファシリティマネジメント事業を行う。米国内の大企業の89%にフードサービスを提供し、学校向けには500万人の学生に年間5億食超の給食を提供する。病院、企業、レジャー施設、矯正施設なども顧客に持つ。アメリカ合衆国ペンシルバニア州フィラデルフィアに本部を置き、15か国に展開。1936年創業、従業員数は26万人超。

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Form 10-K

（当該期の経営実績の開示、日本の有価証券報告書に相当）

- 10-K上では食品ロス削減等をはじめサステナビリティに関する記載は無し。環境に関する法規制が強まった場合のリスクとしてのみ、食品廃棄物が言及されている。

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プログレスレポート

（ESGに対する考え方と当該期のサステナビリティ活動の開示）

- ESG Platform（マテリアリティに類似）を設定し、その一分野として「食品廃棄物の削減」を位置づけ。
- 外部団体にコミットする形で食品廃棄物の削減目標を設定していることを紹介。



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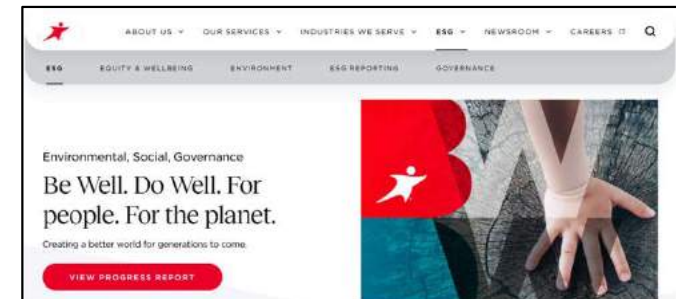
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ウェブサイト

（事業活動全般に関する開示）

- 「食品廃棄物の削減」に関する考え方と取り組みについて写真とシンプルな文章で説明。
- 外部団体からの受賞歴を並べて分かりやすくアピールしている。



<https://aramark.gcs-web.com/sec-filings/sec-filing/10-k/0001584509-23-000237>

<https://www.aramark.com/content/dam/aramark/en/environmental-social-governance/reporting/Aramark%20Progress%20Report%202023.pdf>

<https://www.aramark.com/environmental-social-governance>

Item 1A. Risk Factors**Risks Related to Our Business**

(中略)

Legal, Regulatory, Safety and Security Risks

(中略)

Environmental requirements may subject us to significant liability and limit our ability to grow.

We are subject to various environmental protection laws and regulations, including the United States Federal Clean Water Act, Clean Air Act, Resource Conservation and Recovery Act, Comprehensive Environmental Response, Compensation and Liability Act and similar federal, state, local and international statutes and regulations governing the use, management and disposal of chemicals and hazardous materials. We own or operate aboveground and underground storage tank systems at some locations to store petroleum products for use in our or our clients' operations, including some national parks. Certain of these storage tank systems also are subject to performance standards and periodic monitoring and recordkeeping requirements. We also may use and manage chemicals and hazardous materials in our operations from time to time. In the course of our business, we may be subject to penalties and fines and reputational harm for non-compliance with environmental protection laws and regulations and we may settle, or contribute to the settlement of, actions or claims relating to the management of underground storage tanks and the handling and disposal of chemicals or hazardous materials. We may, in the future, be required to expend material amounts to rectify the consequences of any such events.

In addition, changes to environmental laws may subject us to additional costs or cause us to change aspects of our business. In particular, new federal, state, local or international laws and regulations related to climate change (including, but not limited to, certain requirements relating to the disclosure of greenhouse gas emissions and associated business risks), single use plastics and disposable packaging and food waste, could affect our operations or result in significant additional expense and operating restrictions on us. Under United States federal and state environmental protection laws, as an owner or operator of real estate we may be liable for the costs of removal or remediation of certain hazardous materials located on or in or migrating from our owned or leased property or our client's properties, as well as related costs of investigation and property damage, without regard to our fault, knowledge or responsibility for the presence of such hazardous materials. There can be no assurance that locations that we own, lease or otherwise operate, either for ourselves or for our clients, or that we may acquire in the future, have been operated in compliance with environmental laws and regulations or that future uses or conditions will not result in the imposition of liability upon us under such laws or expose us to third-party actions such as tort suits. In addition, such regulations may limit our ability to identify suitable sites for new or expanded facilities. In connection with our present or past operations and the present or past operations of our predecessors or companies that we have acquired, hazardous substances may migrate from properties on which we operate or which were operated by our predecessors or companies we acquired to other properties. We may be subject to significant liabilities to the extent that human health is adversely affected or the value of such properties is diminished by such migration.

食

記載例のポイント

- 「リスク要因」欄に、気候変動や食品廃棄物に関連した環境法制により、追加のコストが発生するリスクを挙げている。
- サステナビリティ情報については10-K上に記載せず、代わりにウェブサイトと報告書上に記載している。

BE WELL. DO WELL.

INTRODUCTION

PEOPLE

PLANET

GOVERNANCE

APPENDIX

ABOUT BE WELL. DO WELL.

Be Well Do Well is Aramark's Environmental, Social, and Governance (ESG) platform. Introduced in 2019, it articulates our purpose and directly connects to our mission:

BECAUSE WE'RE ROOTED IN SERVICE, WE DO GREAT THINGS FOR OUR PEOPLE, OUR PARTNERS, OUR COMMUNITIES, AND OUR PLANET.

The platform's interconnected people and planet goals focus our efforts and inspire our organization, strengthening our core foundation and long-term value proposition.

Enable equity and wellbeing for millions

Engage our employees—Ensure inclusion, engagement, growth, and safety for our people.

Empower healthy consumers—Empower millions to make healthier choices every day.

Build local communities—Build healthier communities and increase access to opportunities.

Source ethically and inclusively—Increase spend with diverse-owned, local, and small business enterprises.

Source sustainably—Source products that meet our standards for protection of people, animals, biodiversity, and the environment.

Minimize food waste—Reduce food waste by focusing on prevention, recovery, and recycling.

Embed circularity—Redesign operations with circularity in mind, reduce consumption of single-use plastics and other disposables, and expand opportunities to reuse, recycle, and compost.

Operate efficiently—Conserve water and energy, reduce fuel consumption.

Promote planetary health on path to net-zero.

ENABLE EQUITY & WELL-BEING FOR MILLIONS

PROMOTE PLANETARY HEALTH ON PATH TO NET ZERO

ARAMARK 2023 PROGRESS REPORT

記載例のポイント

- ESGに対する取り組みを”Be Well. Do well.®”というプラットフォームとして整理、商標も登録。その重点項目の一つとして「食品廃棄物の削減」（食品リサイクルや食品寄附も含む）を掲げる。
- 指標の取り方や活動詳細についても記載。



BE WELL. DO WELL.

INTRODUCTION

PEOPLE

PLANET

GOVERNANCE

APPENDIX

BE WELL. DO WELL. PROGRESS

While we are proud of our Be Well, Do Well performance thus far, we know this is a journey that demands innovation, collaboration, transparency, and resolve. To measure our progress for each of our priority areas, we track a variety of metrics and aim for continuous improvement. Our performance and results are captured throughout this report and briefly summarized here and on the following page.

ENGAGE OUR EMPLOYEES

Of our U.S. managers **46%** are female and 33% are people of color.

EMPOWER HEALTHY CONSUMERS

39% of main dishes and sides offered are **vegan, vegetarian, or plant-forward**⁽¹⁾ in U.S. Workplace Experience Group, College Hospitality, and Healthcare.

BUILD LOCAL COMMUNITIES

Supported⁽²⁾ more than **1 million** students, families, and individuals globally.

SOURCE ETHICALLY AND INCLUSIVELY

\$157M spent with local suppliers in the U.S.

SOURCE SUSTAINABLY

100% of soy and palm in contracted soy, oils, margarines, and shortenings in the U.S. meet our **no-deforestation policy**.

MINIMIZE FOOD WASTE

675 locations using food waste tracking technology.

OPERATE EFFICIENTLY

New Nexa Hand Care system will reduce single-use plastics packaging waste by an estimated **90%**.

EMBED CIRCULARITY

Launched new **5-year** elimination, reduction, and reuse targets.

(1) Plant-forward is a style of cooking and eating that emphasizes fruits, vegetables, and whole grains but may contain a small amount of animal protein.

(2) Supported includes, but is not limited to, serving a meal, providing a meal, snack, toiletry, or other kit, giving a backpack or collection of school supplies, facilitating summer education, funding scholarships, creating educational or employment readiness opportunities, leading workshops, or demonstrations, etc.

ARAMARK 2023 PROGRESS REPORT

BE WELL. DO WELL.

INTRODUCTION

PEOPLE

PLANET

GOVERNANCE

APPENDIX

EXECUTIVE SUMMARY

PEOPLE | ENABLING EQUITY AND WELLBEING FOR MILLIONS

IMPLEMENTED ONBOARDING AND EXIT **LIFE-CYCLE** SURVEYS

83% OF GLOBAL CLIENT LOCATIONS REACHED **TARGET ZERO**

PROVIDED **INCLUSIVE HIRING TRAINING** AND GUIDES FOR MANAGERS

LAUNCHED **NUTRITION NETWORK** COMMUNITY

UPDATED **SUPPLIER CODE** OF CONDUCT

LAUNCHED **MYWHOLESELF** SELF-ID CAMPAIGN

SUPPORTED **BIPOC FARMER** PIPELINE PROGRAM

CELEBRATED OUR **10TH ANNUAL ABC DAY**

PASSED **ISO 14001 AND 45001** CERTIFICATION FOR CORPORATE OPERATIONS

EXPANDED ECOVADIS **SUPPLIER ASSESSMENT**

PLANET | PROMOTING PLANETARY HEALTH ON OUR PATH TO NET-ZERO

INCREASED **COOLFOOD** MEALS OFFERINGS

DEVELOPED CLIENT-SPECIFIC **FOOD EMISSIONS** REPORT

AWARDED **GREENEST FOOD CONTRACTOR** BY GREEN RESTAURANT ASSOCIATION

SECURED **VALIDATED** SCIENCE BASED TARGETS

NAMED ONE OF **AMERICA'S GREENEST** COMPANIES BY NEWSWEEK

LAUNCHED **5-YEAR CIRCULARITY** STRATEGY

INTEGRATED **PERSEON CARBON ACCOUNTING** SOFTWARE

UPDATED **SUSTAINABLE SOURCING POLICY**

ESTABLISHED PARTNERSHIPS PROMOTING **FOOD DONATION**

PRIORITIZED **INNOVATION** AND CONTINUOUS IMPROVEMENT IN FACILITIES SOLUTIONS

GOVERNANCE

ENSURING ROBUST ETHICS AND COMPLIANCE IN EVERYTHING WE DO

IMPLEMENTED **ARTIFICIAL INTELLIGENCE** POLICY AND TASK FORCE

DEVELOPED **NEW ESG TARGETS** FOR CEO AND EXECUTIVE LEADERSHIP'S INCENTIVE COMPENSATION

ARAMARK 2023 PROGRESS REPORT

【Progress Report】 Aramark – Progress Report 2023

BE WELL. DO WELL.

INTRODUCTION PEOPLE PLANET GOVERNANCE APPENDIX

MINIMIZING FOOD WASTE

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IN ACTION

Second Harvest

An overwhelming 5.6 million Canadians experience food insecurity on a regular basis and \$49 billion worth of surplus edible food goes to waste in Canada each year. Aramark Canada's growing partnership with the country's largest food recovery network, Second Harvest, has enabled teams to facilitate food donations to community organizations. In the last year, Aramark Canada has donated the equivalent of more than 45,000 meals, averting nearly 170,400 pounds of GHGs from entering the atmosphere. Aramark's priority to minimize food waste aligns with Second Harvest's dual mission of growing an efficient food recovery network while reducing the negative environmental impacts of avoidable food loss and waste.

The Food and Agricultural Organization of the United Nations estimates that wasted food accounts for approximately 8%-10% of global GHG emissions, could feed 1.26 billion hungry people a year, and costs the world \$2.6 trillion annually.

Aramark embraces our responsibility to help confront and mitigate these challenges while promoting improvements within the food system. Our food waste minimization efforts are an important component of delivering Aramark's carbon reduction goals and recovery pathway, as well as our commitment to reducing food insecurity.

To guide our efforts, we align with the EPA Wasted Food Scale and BeFED. Roadmap to 2030.

ARAMARK 2023 PROGRESS REPORT 43

BE WELL. DO WELL.

INTRODUCTION PEOPLE PLANET GOVERNANCE APPENDIX

TRAINING AND ENGAGEMENT 食

Wasted Food Scale

How to reduce the environmental impacts of wasted food

DO: Prevent Wasted Food (Produce, bag, and serve only what is needed)

AVOID: Send Down the Drain, Landfill, or Incinerate (with or without energy recovery)

RECOVER: Anaerobic Digestion (with disposal of digestate/steeped)

RECYCLE: Compost (Apply to the Land)

REUSE: Donate (Upcycle)

FEED ANIMALS (Leave Unharvested)

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Other highlights include:

- In partnership with the Food Recovery Network (FRN), which helps recover excess produce from small farms, Aramark U.S. employees participated in FRN's Power Hours that led to a projected recovery of 390,000 pounds of food and prevention of carbon from entering the atmosphere.
- Our growing partnership in the U.S. with Good2, which recovers and allocates excess food to local hunger relief organizations, led to 18,028 pounds of waste diverted from landfills and prevented carbon emissions.
- On-campus initiatives include trayless dining, improved signage, waste audits, training, and post-consumer. Weigh the Waste events, which help educate consumers and operators on the impacts of food waste and help identify opportunities for reduction.
- Supplier partnerships enable oil rendering, fuel conversion, and energy recovery. Waste products like used cooking oil and grease-trap substances are recycled into raw material to manufacture new products such as soap, fertilizer, feed additives, and alternative fuels.
- Aramark Ireland's unique upcycling actions, such as transforming watermelon skins into sugar, creating no-waste cakes from unsold scones, pastries, and croissants, and making brownies with coffee grounds, create value out of potential food waste.
- To further divert waste from landfills, Aramark operators work to identify opportunities to recycle leftover food, scraps, compostable disposables, and other organic materials.
- Aramark also explores partnerships with clients and local companies to participate in composting programs where available. At some locations, such as Arizona State University, Aramark and its clients divert waste to create compost that enhances soil health, reduces the need for chemical fertilizers, increases moisture retention in soil, and reduces GHGs like methane. Through Aramark's partnership with ASU, 468 tons of organic material were diverted from the landfill in fiscal year 2023, contributing to these positive environmental benefits.

ARAMARK 2023 PROGRESS REPORT 44

BE WELL. DO WELL.

INTRODUCTION PEOPLE PLANET GOVERNANCE APPENDIX

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IN ACTION

Tackling Food Waste in Kansas City

Through innovative food ordering and preparation techniques, Aramark works with Overland Park Convention Center and the Kansas City Chiefs to produce and prepare just enough food to feed the crowd based on ticket sales, promotions, and tickets scanned. Aramark, the Chiefs, and the convention center partner with local charity Pete's Garden to redirect uneaten and untouched food to organizations throughout the Greater Kansas City area that serve families in need. Aramark's District Manager sits on the Kansas City Food Wise board, working to publicize and deploy food waste reduction strategies to support the [Kansas City Regional Food Loss and Waste Reduction Action Plan](#).

TARGETS AND PERFORMANCE

Aramark is a [USDA Food Loss and Waste 2030 Champion](#) committed to reducing food loss and waste in our U.S. operations 50% by 2030 from our 2015 baseline.

For fiscal year 2023, pre-consumer food waste in U.S. food operations was 73% lower than our 2015 baseline. We continue to grow solutions to tackle this complex global issue, improve our ability to measure both pre- and post-consumer waste, and take actions that position us to continue to meet our 50% reduction target by 2030.

In 2022, Aramark committed to the [Pacific Coast Food Waste Commitment](#) (PCFWC) goal of reducing food waste by 50% along the West Coast of the U.S.

by 2030. As part of this commitment, Aramark partners with the PCFWC and other food service companies to develop operator training materials. We use plate waste studies to support better understanding of the drivers of post-consumer food waste and the potential for consumer messaging to influence food waste reduction.

ARAMARK 2023 PROGRESS REPORT 45

記載例のポイント

- 食品廃棄物に関して、GHG削減の一環と位置付けたうえで、2030年度に2015年比で50%削減するという目標を設定。
- 加えて、上記目標は、USDA Food Loss and Waste 2030 ChampionやPacific Coast Food Waste Commitmentなどの外部団体にコミットしていることも合わせて説明。
- 具体的な取り組みとして、大手フードバンクへの寄附や自治体と協力した食料寄附の事例、廃棄物トラッキングシステムについて取り上げている。

【ウェブサイト】

Aramark - ウェブサイト「ESG」

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Minimize Food Waste

Reducing food waste by focusing on prevention, recovery, and recycling

We are committed to reducing food loss and waste by 50% by 2030 from our 2015 baseline.



Food waste affects business & the planet.

When food waste gets hauled away with the trash, we pay for it five times over—in labor, energy, water, transportation costs, and even carbon emissions.

We're committed to reducing food waste across our operations with the dual goals of conserving resources and minimizing our environmental footprint.

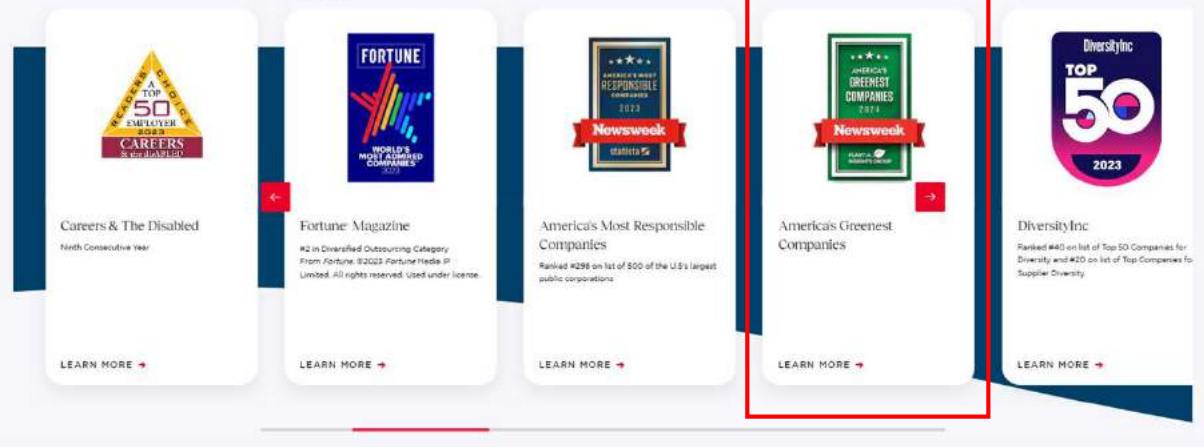
Food management process measures up.

記載例のポイント

- ESGページのトップでProgress Report 2023を参照するように誘導。
- 「食品廃棄物の削減」に関して、専用ページを設けて取り組みを紹介。写真をメインにして文章はシンプルに書いている。
- Newsweek社のGreenest Company賞（米国企業の食品廃棄物も含む環境に関する取り組みを表彰するもの）をはじめ、受賞歴を分かりやすくアピールしている。

食

Awards



外食業（ホテル業を含む）

Darden Restaurants, Inc. (DRI)とは

アメリカ合衆国フロリダ州オーランドに本社を置く外食企業。米国のフルサービスレストランとして上位5位以内の売上を誇る。高級ダイニングやカジュアルダイニングのレストランチェーンを北米全土で1,900店舗以上運営し、19万人の従業員を有する。1938年創業。

食

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Form 10-K

(当該期の経営実績の開示、日本の有価証券報告書に相当)

- 地域社会への貢献として、フードバンク運営団体と連携した食料寄附に取り組んでいる。連携先等の具体情報も含めて紙幅を割いてアピールしている。



<https://d18rn0p25nwr6d.cloudfront.net/CIK-0000940944/3f53edf9-992a-4247-8bb4-9d668fec652d.pdf>

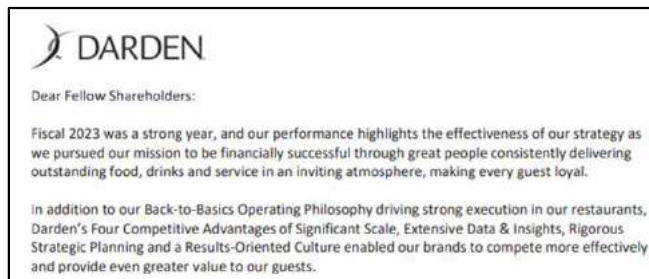
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Shareholder Letter

(10-K開示に際しての事業概況の説明)

- ESG報告書等は作成されておらず、本資料の中でサステナビリティ情報に言及。
- 一般消費者向けではなく、投資家向けの文章のため、シンプルなデザインで表現している。



https://s27.q4cdn.com/308865545/files/doc_financials/2023/ar/2023-annual-report-on-form-10-k-with-shareholder-letter.pdf

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ウェブサイト

(事業活動全般に関する開示)

- 食品の寄附（食事の総重量と食品の分類）、埋め立て回避率を読みやすく図表にて示している。



<https://www.darden.com/our-impact/communities/sustainability/managing-waste>

Darden Foundation and Community Affairs

We are recognized for a culture that rewards caring for and responding to people. That defines service for Darden. The Darden Restaurants, Inc. Foundation (the Foundation) works to bring this spirit of service to life through its philanthropic support of charitable organizations across the country and support for the volunteer involvement of our team members. The Foundation does this by focusing its philanthropic efforts on programs that enhance the communities where our team members and guests live and work. In addition, team members at our Restaurant Support Center are eligible for 16 hours per calendar year of paid time for approved community service activities during scheduled work hours.

In fiscal 2023, the Foundation awarded approximately \$4.2 million in grants to national organizations as well as local nonprofits including Second Harvest Food Bank of Central Florida and the Heart of Florida United Way. These organizations provide service to the public through hunger relief, community engagement, disaster preparedness and the promotion of career opportunities in the culinary industry.

The Foundation continued to invest in mobile food pantry programs through its long-standing partnership with Feeding America. In fiscal 2023, the Foundation awarded a \$2.0 million grant to help fund 10 additional refrigerated box trucks to help Feeding America increase access to nutritious food and address transportation needs at food banks that are under-resourced and serve a high percentage of people of color. The most recent donation marks a total of \$16.3 million that the Foundation and Darden have contributed to the Feeding America network since 2010.

Our support of Feeding America and the fight against hunger goes hand-in-hand with our Darden Harvest program, which began in 2003 as a mechanism for delivering fresh and healthy food to people who need it. Each day, our restaurants collect surplus, wholesome food that is not served to guests and, rather than discarding the food, they prepare it for donation to local nonprofit feeding partners. In fiscal 2023, Darden contributed approximately 5.3 million pounds of food, the equivalent of more than 4.4 million meals provided to people in need across the communities served by our restaurants. As an added benefit of the Darden Harvest program, we are able to divert millions of pounds of surplus food from waste streams every year.

In fiscal 2023, as part of Darden's continued commitment to inclusion and diversity, the Foundation donated an additional \$500,000 to Boys & Girls Clubs of America to support the development and implementation of programming that will help youth embrace diversity and combat racial discrimination. The Youth for Unity curriculum will provide meaningful, action-oriented solutions to address social injustice and racial inequity and help foster the next generation of leaders, problem-solvers and advocates for change.

記載例のポイント

- 大手フードバンク運営団体に対して、自社による食料寄附と、関連財団を通じた資金援助を行っていることをアピール。また、従業員が一定時間財団の社会奉仕活動に従事することも認めている旨記載している。

Serving Our Communities

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As the largest full-service restaurant company in the country, we are committed to making a positive impact in the communities we serve. While there are many ways to get involved, we are focused on making a difference on issues that we are best equipped to help address. This includes fighting hunger, sourcing food with care and helping protect our planet by pursuing continuous improvement over time through opportunities that align with business priorities.

Fighting Hunger

According to the USDA, more than 34 million people in the United States are food insecure, and we are uniquely positioned to help. For 13 years, we have partnered with Feeding America on their efforts to fight hunger, which disproportionately impacts communities of color. Since 2010, we have donated \$16.3 million to support their network of more than 200 food banks.

As part of our support, we once again worked with Feeding America, and our partners, Penske Truck Leasing and Lineage Logistics, to help add 10 additional 26-foot refrigerated box trucks for mobile food pantry programs at 10 local food banks. These trucks are critical to increasing access to nutritious food in areas with higher levels of food insecurity, including communities of color. **Over the course of three years, we have added a total of 35 trucks across 35 food banks in 18 states.**

This year also marks the 20th anniversary of our Harvest program. Since 1993, our restaurants have collected excess, nutritious food that was not served and prepared it for weekly donation to local nonprofit partners. Because of the scale of our footprint, this amounts to a substantial and immediate impact in our communities and helps divert food waste from landfills.

This fiscal year, we donated 5.3 million pounds of food, which is equivalent to 4.4 million meals. **Since the program began, we have donated more than 136 million pounds of food, amounting to more than 113 million meals.**

記載例のポイント

- 大手企業としての責務と、地域社会への貢献の観点から食料寄附に取り組むという背景を説明している。
- 一般消費者向けではなく、投資家向けの文章のため、シンプルなデザインで表現している。

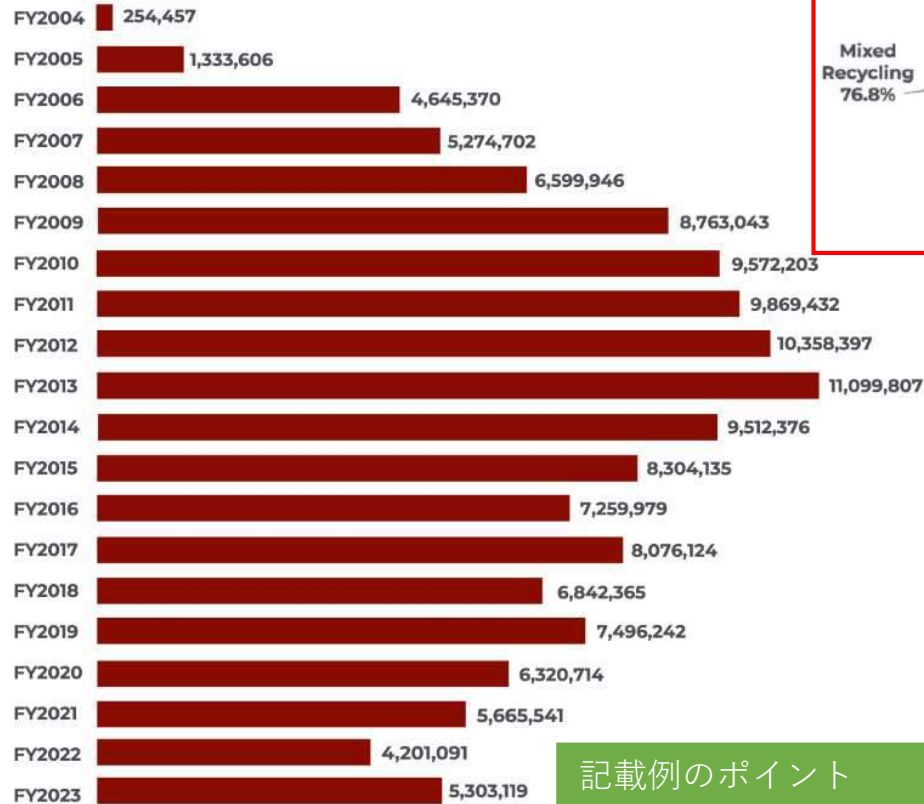
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What We Donate



Harvest Donations Over Time

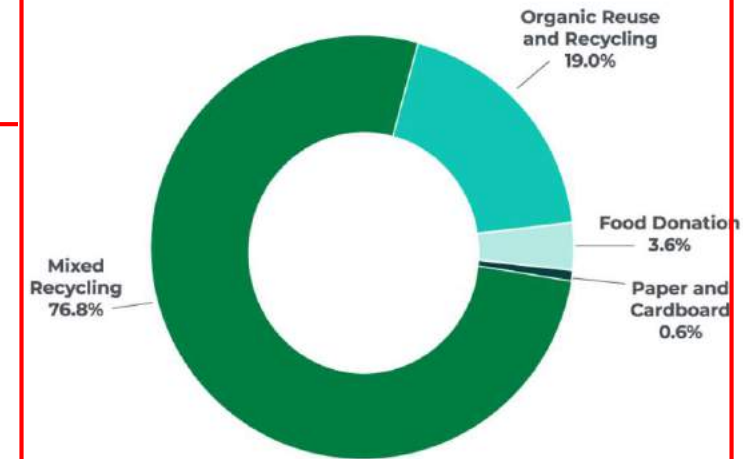
(Total pounds of food)



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FY22 Diversion Breakdown



記載例のポイント

- 食品の寄附（食事の総重量と食品の分類）、埋め立て回避率を読みやすく図表にて示している。

BJ's Restaurants, Inc. (BJRI)とは

カジュアルダイニングレストラン事業を行う。シカゴピザなどのアメリカ料理や社内醸造のクラフトビールが特徴。アメリカ合衆国カリフォルニア州ハンティントンビーチに本部を置き、全米30州にて200店舗超のレストランを運営する。1978年創業、従業員数は2万人超。

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Form 10-K

(当該期の経営実績の開示、日本の有価証券報告書に相当)

- 人的資本や環境に関する取り組みを、事業の一部として取り上げている。
- 上記具体事例として、フードバンク支援等やりサイクルを紹介している。

食

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環境スチュワードシップ (環境方針・取り組みの開示)

- 環境に関する方針や取り組みを「環境スチュワード」として取りまとめた。
- 食品廃棄物の削減に関しては、食材数量の適正管理や、食品寄附の取り組みを紹介。食品寄附は実績数値も掲示している。
- なお、ウェブサイト上にはサステイナブル情報の記載なく、投資家向けページにForm 10-Kと本資料が添付されているのみ。

<https://d18rn0p25nwr6d.cloudfront.net/CIK-0001013488/b34ed240-13ff-423f-a066-de47d85087c4.pdf>

ITEM 1. BUSINESS

HUMAN CAPITAL

Community

At BJ's, we believe it is important to give back to the communities we serve and to do more good things for more people. Our Foundation, which is a 501(c)(3) qualified non-profit charitable organization, established in 2006, is principally dedicated to supporting charities benefiting children's healthcare and education. Our Chairman of the Board of Directors, our retired Executive Vice President of Operations, and two of our current executive officers serve on the Foundation's six-person Board of Directors. Our commitment to supporting humanitarian causes is exemplified by our "Cookies for Kids" program, which was created in 1998 and continues to be the heart of BJ's continued financial support of the Cystic Fibrosis Foundation ("CFF"), to which millions of dollars have been donated throughout the years. In addition, we arrange for the collection and donation of other funds to CFF through our restaurant preopening training events. FB

We also focus on supporting our local communities by providing volunteer hours, food and other resources for many worthwhile charitable causes and events through a program called Team Action to Support Communities ("TASC Force"). The TASC Force program recognizes and supports the volunteer efforts of our restaurant team members across the country, as they donate their own free time to benefit charitable causes and community events which are important to them, while helping give back to the communities in which our restaurants do business. Our TASC Force teams have helped fulfill the wishes of special needs kids, placed flags at the graves of fallen soldiers, painted over unsightly graffiti, helped clean up beaches, parks and school grounds, hosted blood drives, worked with Special Olympics, packed meals for No Kid Hungry, painted houses for elderly citizens, supported Habitat for Humanity to re-build playgrounds, worked at food banks, participated in fundraising runs and walkathons, and delivered food to families in need. In 2022, our Foundation and WeCAN hosted our first annual TASC Force challenge, resulting in donations to 33 charities that provide support for women and girls chosen by winning restaurants from each area around the country.

ENVIRONMENTAL SUSTAINABILITY AND STEWARDSHIP

We recognize that building a sustainable business is consistent with our goal of generating long-term shareholder value. Our sustainability leadership team spearheads our Environmental, Social, and Governance ("ESG") initiatives. In partnership with others in our operations, supply chain, people and finance departments, the committee is responsible for executing a multi-year ESG strategic plan. The committee provides updates to the Governance and Nominating Committee of our Board of Directors on a quarterly basis.

We are committed to reducing our impact on air, land and water resources across our restaurants, Restaurant Support Center and global supply chain. We recognize the impact greenhouse gas emissions have on climate change and the importance of water conservation and sustainability for our planet. We have made it a priority to work with our team members and vendor partners to reduce our carbon footprint and environmental impact.

We have retained a third-party consultant to assist us in measuring our emissions and developing additional programs to reduce our overall carbon footprint.

Examples of programs we have implemented to date include:

- Use of 100% recycled napkins and paper towels
- Use of recycled products for the lids and bases of our take-out containers
- Use of plastic bags made of 20% post-consumer resin
- Portioning paper towels to reduce waste
- Installation of flush-valve toilets and faucets, LED fixtures, high efficiency water heaters, low emittance window glass systems, and energy efficient cooking equipment in our newer restaurants
- Offering electric vehicles in our fleet vehicle program
- Use of energy-efficient HVAC equipment
- Recycling of organics to prevent them from going into landfills at over 15% of our restaurants リ
- Use of digital rather than paper new-hire onboarding and other employment-related documents across our company
- Hybrid in-person/remote work schedule at our Restaurant Support Center to balance the importance of workplace culture and stewardship of the environment, including leveraging of video and telephone conferencing FB to reduce the need for travel to in-person meetings
- Testing of food donation program that improves donation frequency
- Leveraging our handheld computers to convert various paper logs at each restaurant into a digital format to reduce paper use, printing and freight

記載例のポイント

- 「人的資本」項目の一部として、ボランティアチームの活動を紹介。その活動例としてフードバンク支援や困窮家庭への食料提供を挙げている。
- 「環境」項目において、ESGへの取り組み例として、有機物のリサイクルや食品寄附の取り組み促進に言及。

Reducing Food Waste

According to the Environmental Protection Agency, food loss in the United States dishes out 170 million metric tons of carbon dioxide equivalent (MTCO2e) greenhouse gas emissions every year and ranks as the most landfilled and incinerated material in the country.

As a result, prioritizing food waste reduction is a daily practice at BJ's Restaurants. This commences with meticulous forecasting of guest counts and anticipated food items needed to serve our guests, the use of food variance exception reporting and precise inventory management to accurately estimate the necessary food quantities for each day's operations with the goal of minimizing, if not entirely eliminating, food waste.

We also seek opportunities to optimize ingredient usage in our menu offerings. By using fewer ingredients and strictly adhering to First In, First Out (FIFO) food safety principles in utilizing food based on its earliest expiration date, we reduce excess food and packaging waste by minimizing the amount held in inventory.

Given the dynamic nature of our restaurants, there may be instances where excess food is available, primarily due to failure to pick up takeout or delivery orders and on the rare occasion due to over-preparation. In such cases, we avoid throwing the food away by giving it to our team members or donating the food to local community charities. Since 2022, we have utilized a food waste donation program, enabling us to facilitate and account for our contributions to those in need within our local communities, which is being utilized in all 59 of our California restaurants in 2024. As we gain deeper insights into the dynamics of food waste and the donation process, we will continue to look for opportunities to reduce excess food ordering and preparation, take care of our team members, and expand the food donation program.

2023 Food Donation Data

Total Pounds Donated	62,741
*Total Meals Provided	52,284
*Pounds of Carbon Dioxide Saved	152,800
*Gallons of Water Saved	7,220,000

*Calculations are derived based on total pounds donated using the ReFED Impact Calculator.

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記載例のポイント

- 食品廃棄物の削減の取り組みとして、レストランの日々の運営の中で必要な食材の数量の予測と、在庫のFIFO（先入れ先出し）原則の徹底を紹介。
- それでも余る食材については、社内や地域の慈善団体への寄附を進める。また、実績数量も開示している。

Hilton Worldwide Holdings Inc. (HLT)とは

世界123の国と地域に7,165施設、1,127,430室を有する世界最大規模のホテル運営会社。アメリカ合衆国バージニア州マクリーンに本部を置く。1919年創業、従業員数は17万人超。

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Form 10-K

(当該期の経営実績の開示、日本の有価証券報告書に相当)

- 10-Kではサステナビリティ情報開示は必須項目とはなっていないが、事業説明の一部としてESGを取り上げている。
- 環境インパクトの取り組みの中で、食品ロス削減等に繋がる具体的な活動を列挙している。

https://otp.tools.investis.com/clients/us/hilton_worldwide2/SEC/sec-show.aspx?FilingId=16379047&Cik=0001585689&Type=PDF&hasPdf=1

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ESG報告書

(当該期のESG戦略・活動進捗の開示)

- ESG戦略（目標を含む）を提示のうえ、進捗や具体事例まで包括的に説明している。
- 食品寄附の取り組みは地域社会への貢献の文脈として紹介。



<https://esg.hilton.com/wp-content/uploads/sites/4/2023/04/Hilton-2022-Environmental-Social-and-Governance-Report.pdf>

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ウェブサイト

(事業活動全般に関する開示)

- ESG報告書と同様に、ESG戦略とその進捗を掲載。
- 具体事例は省略しESG報告書を参照するように誘導しているが、代わりに動画や各種報告書を掲載。



<https://esg.hilton.com/>

Item 1. Business

Environmental, Social and Governance

Hilton strives to create long-term value for all of our stakeholders through: (i) our resilient business model; (ii) our ESG efforts to support the long-term viability of our business; and (iii) our more than 100-year history of filling the earth with the light and warmth of hospitality and making the world a better place through travel and connection.

As one of the world's largest hospitality companies, we recognize Hilton has a responsibility to protect the planet and support the communities we serve to ensure our hotel destinations remain vibrant and resilient for generations of travelers to come. Hilton is committed to driving responsible travel and tourism globally and furthering positive environmental and social impact across our operations and communities through our ESG strategy, Travel with Purpose. We believe that the need for responsible leadership commensurate with our global scale will continue to be of great importance in the years to come. In 2022, Hilton was named to the Dow Jones Sustainability Indices ("DJSI") for the sixth consecutive year, scoring in the 100th percentile in our industry, reflecting Hilton's significant investment in building a leading ESG strategy.

Environmental Impact

In 2022, we reevaluated our environmental impact 2030 Goals and set more ambitious targets. Hilton was the first major hospitality company to set science-based targets that were approved by the Science Based Targets initiative ("SBTi") and the first major hotel brand to obtain revalidation by SBTi. In June 2022, SBTi verified our near-term targets (1.5°C by 2030), which are in alignment with our updated environmental 2030 Goals to cut emissions intensity of our managed hotel portfolio by 75 percent and of our franchised hotel portfolio by 56 percent, with 2008 as our baseline. We continue to work toward our 2030 Goal of reducing water and waste intensity at the hotels we operate, including those that are owned, leased and managed, by 50 percent, with 2008 as our baseline. To achieve our reduction targets, we partnered with a global leader in the field of sustainability and energy procurement to help map out a phased implementation strategy to help us make informed decisions and chart a path to achieving our energy reduction goals. Although we believe that our environmental impact 2030 Goals are ambitious yet attainable, there can be no assurance that we will be able to meet them. As climate science continues to evolve we may further refine our environmental impact 2030 Goals.

In 2022, we continued the certification of our portfolio of hotels to ISO 9001 (Quality), ISO 14001 (Environmental) and ISO 50001 (Energy) standards, which marks 11 years of our properties certified to ISO 14001 and ISO 9001 and eight years for ISO 50001. Further, in alignment with our science-based targets, we continue to take steps to increase our sourcing of renewable energy at our hotels around the world. In the Europe, Middle East and Africa ("EMEA") region, one third of the hotels we operated, as well as our Watford and Glasgow corporate offices, were supplied with 100 percent renewable energy during 2022. In the U.S., we continue to have a renewable energy option for our managed hotels. Additionally, we provide our customers with the opportunity to make their meetings and events sustainable through our Meet with Purpose offering, a program launched to help customers gather responsibly, incorporate food donations into their programs and positively impact their destinations, or offset their meeting through our carbon neutral meeting offering at select participating hotels.

We continued our focus on our food waste reduction and food donation initiatives, with many of our managed hotels in the U.S. and EMEA piloting donation programs and analytical software to help reduce food waste and associated costs. We also operate a soap recycling program, with over 5,500 of our hotels partnered with soap recycling organizations to donate soap bars and other unused supplies from our hotels to those in need, consistent with our effort to reduce waste. We have made progress on our commitment to reduce single use plastics at our hotels, offering Digital Keys at more than 80 percent of our hotels and requiring all hotels to comply with the adoption of bulk amenities by 2023.

記載例のポイント

- 「ESG」項目を設け、その中で環境インパクトに言及。
- 環境インパクトへの対応として、米国とEMEA地域における食料廃棄物の削減や食料寄附プログラム、分析ソフトウェアの導入を例示。

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Travel with Purpose 2030 Goals

While our Travel with Purpose framework outlines our top-line goals, the below is a holistic reflection of our strategy and detailed sub-goals. Through this strategy we will create positive environmental and social impact supported by best-in-class governance practices, across our operations, supply chain and communities.

ENVIRONMENTAL
PAVING THE WAY TO NET ZERO

WATTS
CARBON/ENERGY

- Science-based targets: Reduce Scope 1 and 2 emissions intensity from managed hotels by **75%** MT CO₂e/m², 2008 baseline
- Reduce Scope 3 emissions intensity from franchised hotels by **56%** MT CO₂e/m² by working collaboratively with franchisees, 2008 baseline
- Drive toward a **net-zero** future
- Align with global environmental certifications that require third-party verification (e.g., certification to ISO 14001, 50001, 9001, U.S. EPA ENERGY STAR)

WATER

- Reduce water use intensity in our managed operations by **50%** Liters/m², 2008 baseline
- Activate 20 community water projects to increase access and resilience

WASTE

- Reduce landfilled waste intensity in our managed operations by **50%** MT/m², 2008 baseline
- Reduce food waste across our global operations by implementing a food waste reduction program in every kitchen
- Send zero soap to landfill by recycling all used guest soap bars, where available

SOCIAL
CREATING AN ENGINE OF OPPORTUNITY

CAREERS

- Create **5 million** learning and career growth opportunities for Team Members and communities, with a focus on underrepresented groups
- Achieve **50%** Gender Diversity at our leadership levels globally by 2027
- Achieve **25%** Ethnic Diversity at our leadership levels in the U.S. by 2027

COMMUNITIES

- Meaningfully impact **20 million** community members by 2030
- Contribute 10 million volunteer hours
- Participate in food donation programs, where allowed by law (managed hotels)
- Award 300+ Action Grants for hotel-led social and environmental impact projects that provide local support for our communities
- Design, standup and activate a disaster relief program to support our community members and Team Members
- Leverage our large global footprint and deep integration within our communities to expand local sourcing and business with diverse and small suppliers

CONDUCT

- Promote responsible, inclusive conduct across **100%** of our value chain operations
- Promote responsible sourcing of beef, poultry, pork, eggs, seafood and produce from third-party recognized and/or certified suppliers across our managed hotels
- Embed ESG due diligence across our supply chain and partner with suppliers to advance positive impact

GOVERNANCE
ADVANCING AND MEASURING OUR GOALS

PUBLIC AFFAIRS

- Advocate for **public policies** that advance our Travel with Purpose goals
- Actively shape legislation and regulation to advance our corporate objectives, including making progress toward our ESG goals

PARTNERSHIPS

- Create and partner with **cross-industry networks** to advance Travel with Purpose objectives
- Build long-term relationships with organizations that help advance our enterprise objectives, including our ESG goals and advocacy efforts

POLICIES AND REPORTING

- Operate through best-in-class **measurement** (LightStay), **governance** and **oversight**
- Continue board oversight with robust quarterly reporting at the committee level and annual reporting on ESG strategy to the full board
- Ensure accountability for LightStay compliance, enterprise risk management and annual trainings
- Provide mandatory annual training on preventing human trafficking to all hotel Team Members globally

記載例のポイント

- ESG戦略フレームワークを“Travel with Purpose”と名付けて整理。2030年までの目標を設定している。
- 「廃棄物：埋立廃棄物の50%削減」に対する取り組みとして厨房での食品廃棄物削減プログラム、「地域社会：2000万人にポジティブインパクト」に対する取り組みとして各ホテル主体で食品寄附プログラムへの参加を挙げている。

2030 Goal Updates

In this table, we map our Travel with Purpose 2030 Goals to the corresponding UN Sustainable Development Goals (SDGs) and report our progress to date.

LEGEND



PAVING THE WAY TO NET ZERO

<p>WASTE</p>	Reduce landfilled waste intensity in our managed operations by 50% (MT/m², 2008 baseline)	3.3	65.4% reduction in landfilled waste intensity (managed hotels)	<p>On track</p>
	Reduce food waste across our global operations by implementing a food waste reduction program in every kitchen	12.3	576% reduction in landfilled waste intensity (all hotels)	
	Send zero soap to landfill by recycling all used guest soap bars, where available	12.5	Joined WRI Cool Food program to engage on best practices to reduce food waste and opportunities to adopt lower-emissions food selections	
		14.1	Continued to expand Digital Key and transition hotels to bulk amenities, reducing plastic waste from key cards and miniature toiletry bottles	
			5,500+ hotels partnered with soap recycling organizations to donate soap to those in need	
			Completed a pilot with GOODR, a food waste donation program designed to pick up edible food waste and donate it to local nonprofits	FB
			Partnered with Winnow, leveraging AI technology to help chefs accurately pinpoint food waste streams to cut costs and tailor purchasing decisions in select hotels across EMEA and APAC	食

Leftover food shouldn't be wasted

According to the United Nations, an estimated 17% of total global food production goes to waste, of which 5% comes from the food service industry. Estimates suggest that 8–10% of global greenhouse gas emissions are associated with food that is not consumed. Taking a firm stand, our Team Members have embraced waste reduction and food upcycling strategies in creative ways, all over the world. Here are just a few examples:

NEW PILOT PROGRAM WITH GOODR: We began a pilot with Goodr, a Black-woman-owned company that collects unused food and delivers it to a national network of nonprofits. The pilot began at the Hilton Orlando, serving 590 meals to the local community, diverting 708 lbs. of food from landfill, and preventing 384 lbs. of carbon dioxide emissions.

FOOD WASTE REPORTING SYSTEMS: Sixty-seven of our hotels in EMEA have adopted food waste reporting systems, such as Winnow, which leverages AI technology to help chefs accurately pinpoint food waste streams, cut costs and tailor purchasing decisions based on the data.

IMPLEMENTING COMPOSTING: Hilton Seychelles Labriz Hotel has implemented a compost heap, the output of which helps to grow its on-site organic garden, adopted a stringent food waste-monitoring effort, and engaged with a water-bottling plant to replace plastic water bottles. Other environmental efforts include using only recycled glass, tins and PET bottles.

記載例のポイント

- 重点分野ごとに取り組み進捗を開示。SDGs上の分類も併記。定量データに限らず、定性的な活動実績も含めている。
- 特に顕著な取り組み事例についても説明。例えば、ヒルトンオーランドがGOODRという非営利団体と協働し、590食を地域社会に提供した事例を挙げている。また、これによって384ポンドのCO2削減に貢献したことも紹介している。

2030 Goal Tracking

Since the launch of our Travel with Purpose 2030 Goals in May 2018, we have been tracking all targets to ensure that we reach our goals. Below is a progress report on all targets. For additional reporting, please visit the [Our Reporting](#) page.



LEGEND

Making progress



Download our 2030 Goal tracker

Categories: [Environmental](#) [Social](#) [Governance](#)

Environmental: Paving The Way to Net Zero

2030 GOALS

Reduce landfilled waste intensity in our managed operations by 50% (MT/m², 2008 baseline)

Reduce food waste across our global operations by implementing a food waste reduction program in every kitchen

Send zero soap to landfill by recycling all used guest soap bars, where available

SDGs



3.3



12.3



14.1

PROGRESS TO DATE

- 65.4% reduction in landfilled waste intensity (managed hotels)
- 57.6% reduction in landfilled waste intensity (all hotels)
- Joined WRI Cool Food program to engage on best practices to reduce food waste and opportunities to adopt lower-emissions food selections
- Collaborated with WWF and the hotel industry to develop a standardized waste measurement methodology
- Completed a pilot with GOODR, a food waste donation program designed to pick up edible food waste and donate it to local nonprofits
- Partnered with Winnow, leveraging AI technology to help chefs accurately pinpoint food waste streams to cut costs and tailor purchasing decisions in select hotels across EMEA and APAC
- Continued to expand Digital Key and transition hotels to bulk amenities, reducing plastic waste from key cards and miniature toiletry bottles
- 5,500+ hotels partnered with soap recycling organizations to donate soap to those in need

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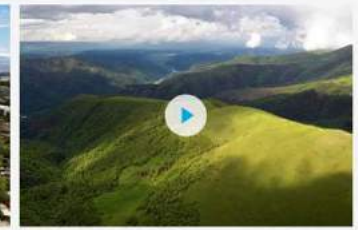
記載例のポイント

- ESG戦略の進捗状況について開示（ESG報告書と同一）。
- 取り組みの具体事例については、ESG報告書を参照するように誘導。代わりに動画や各種報告書を掲載している。

VIDEOS



Extending Our Stay Video Series



Travel With Purpose



Stay Better with Hilton



Hilton Global Foundation Grantees