

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。

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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)

- 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。

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 July 28, 2023
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: 001-17712
UNFI
UNITED NATURAL FOODS, INC.
312 First Home Way, Providence, RI 02908
(Address of principal executive office) (Zip Code)
85475757
312 First Home Way, Providence, RI 02908
(Address of principal executive office) (Zip Code)
312 First Home Way, Providence, RI 02908
(Address of principal executive office) (Zip Code)

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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.

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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。



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

[better-for-all-2023.pdf \(q4cdn.com\)](https://better-for-all-2023.pdf?q4cdn.com)

<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.



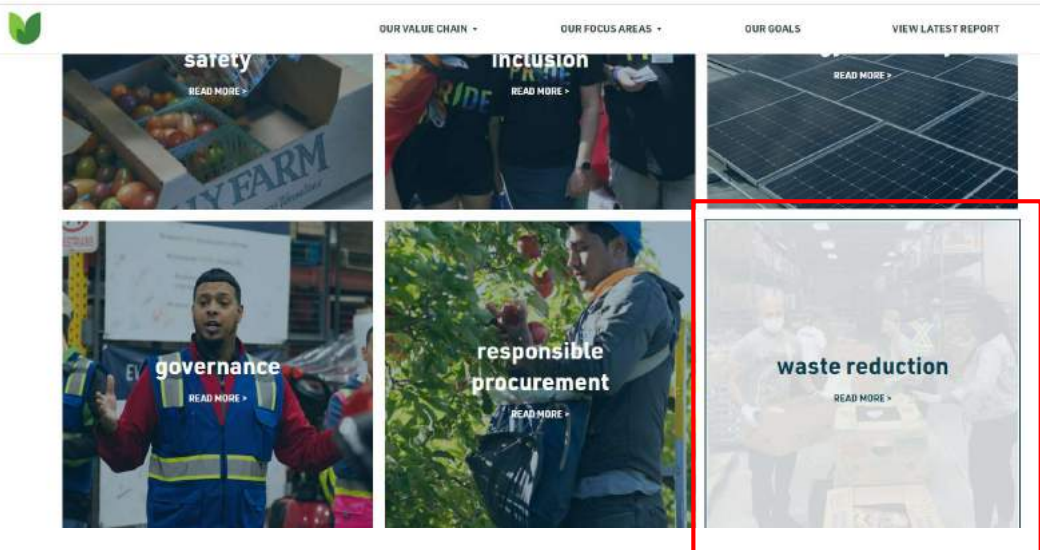
OUR GOAL: Reduce food waste from our distribution centers by 50% by the end of FY2025.



*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 ...

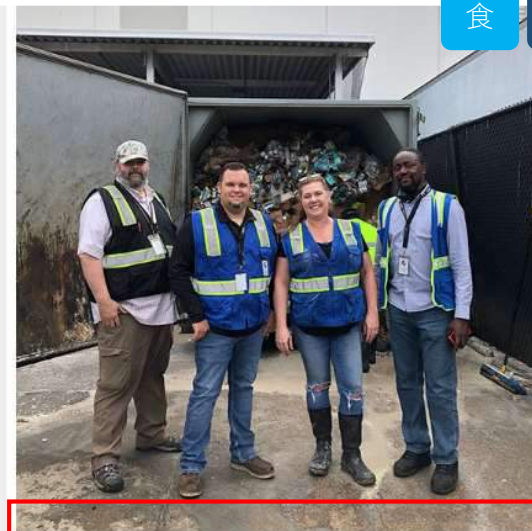
[READ MORE +](#)



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.

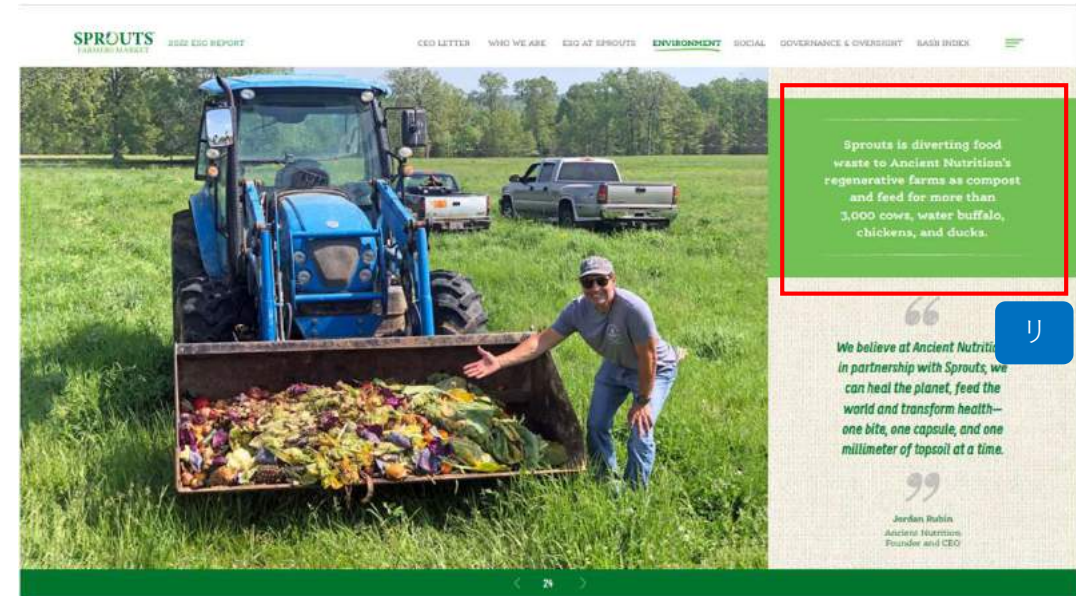
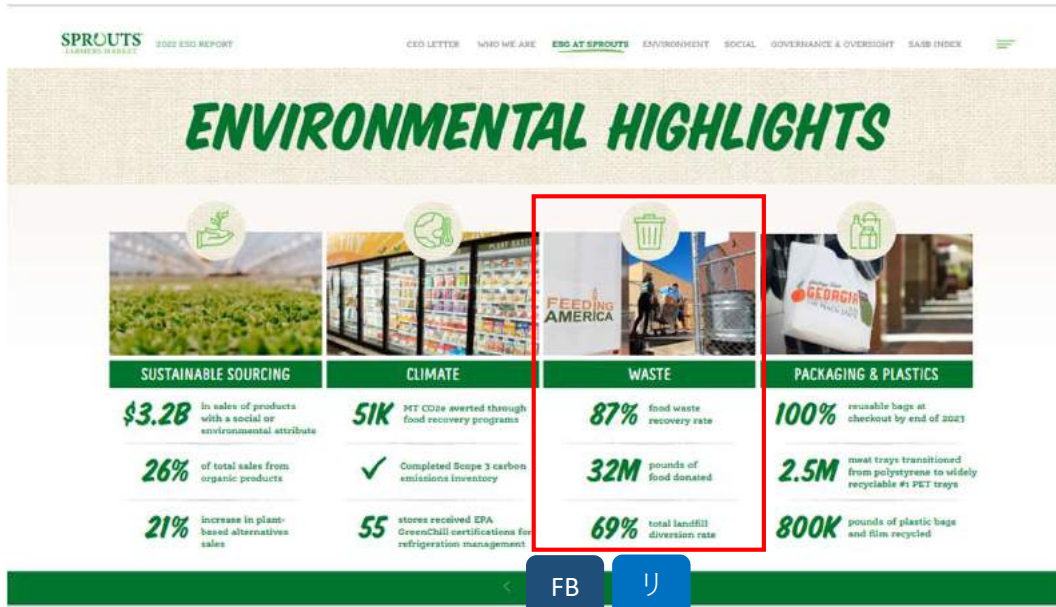
Our Foundation's 2022 highlights included:

- 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 looking for 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

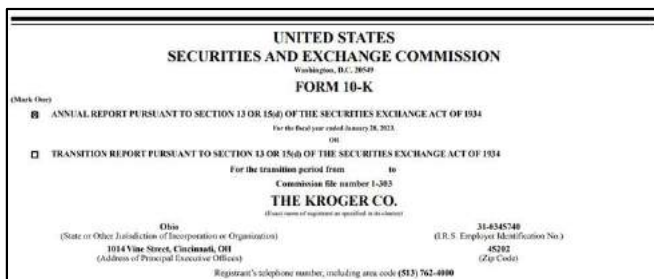
アメリカの最大手スーパーマーケットチェーンのひとつ。1883年にオハイオ州シンシナティで創業。全米35州に2,719店舗のスーパーマーケットと1,637か所のガソリンスタンドを展開し、近年はオンラインストアの販路拡大にも取り組む。43万人の従業員を有し、年商は1,483億ドル。

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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>

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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

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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/>

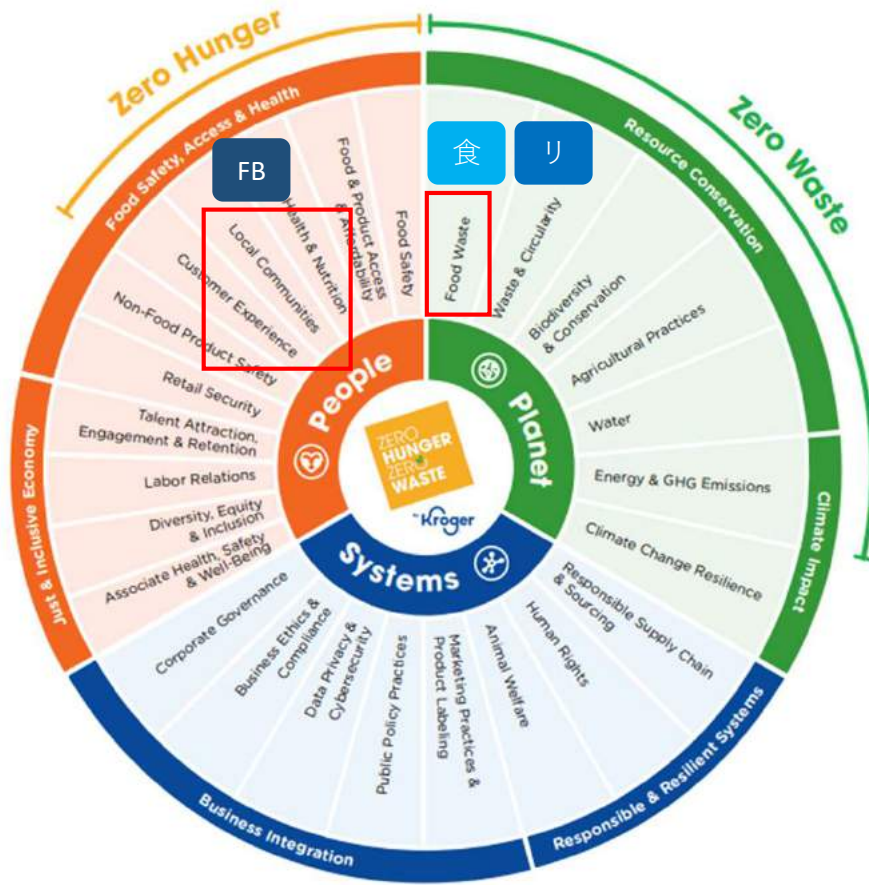
2022 EXECUTIVE SUMMARY

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.

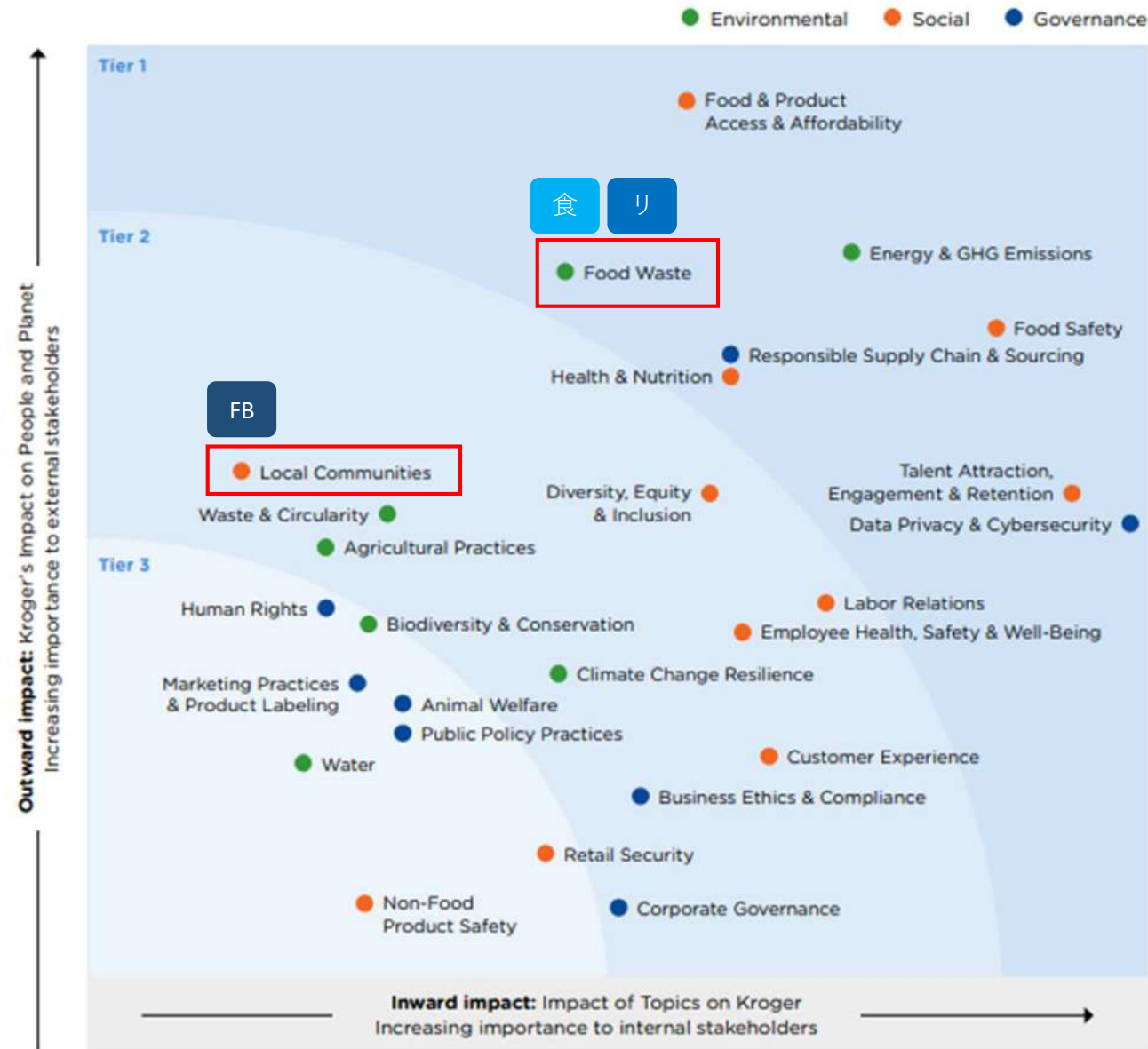
Our value proposition, which includes providing great quality, fresh products at affordable prices, data-driven promotions, trusted *Our Brands* products and our fuel rewards program, is resonating with shoppers and driving total household growth and customer loyalty. During the year, we continued to 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



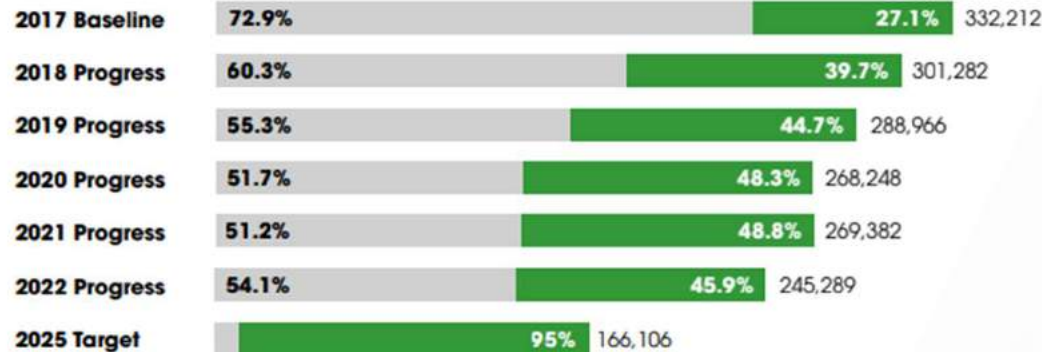
記載例のポイント

- 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

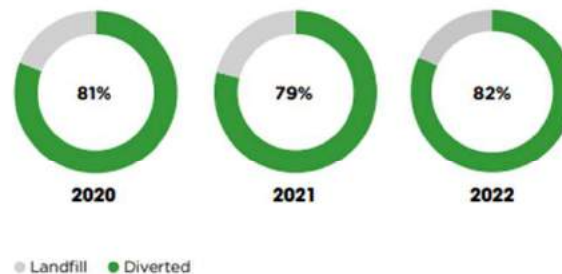
Waste Management Data

Short tons

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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
- 2020** Introduced Framework for Action: Diversity, Equity & Inclusion
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). | Nourish
Improve health and well-being by promoting fresh foods and affordable, better-for-you options for our customers. | End waste
Embed retail best practices to optimize ordering, extend freshness and reduce waste in our own operations. | 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. |
| Advocate
Support public policy and legislative solutions that improve food access and create infrastructure for a zero-waste future. | Transform
Advance planet-forward agricultural production methods around the world to conserve natural resources and protect habitats. | 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. | 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 | Goal:
Align more giving to Zero Hunger Zero Waste plan | Goal:
Donate healthier surplus food to local hunger relief agencies |
| Progress:
Achieved 3B meals to date (food + funds) | Progress:
\$1.3B in strategic giving to feed more people in our communities | Progress:
45% of retail donations are from Produce, Dairy and Deli to support better nutrition |
| Goal:
Rescue more surplus fresh food from stores for donation | Goal:
Achieve zero operational waste (90%+) and 95%+ food waste diversion by 2025 | Goal:
Expand food waste recycling |
| Progress:
582M pounds rescued to date; 100% of stores are actively donating food | Progress:
82% total waste diversion; 45.9% food waste diversion from landfills | Progress:
92% of retail stores are actively recycling food waste through animal feed, composting or anaerobic digestion |

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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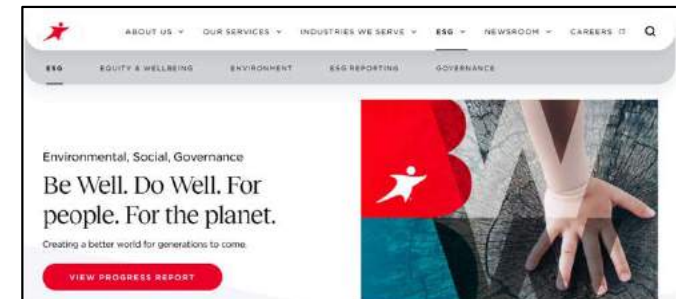
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ウェブサイト

（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.

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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.

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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。



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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 shortening 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, food, 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 demonstrating, etc.

ARAMARK 2023 PROGRESS REPORT

BE WELL. DO WELL.

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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 **PERFECTON 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

EXECUTIVE SUMMARY

ARAMARK 2023 PROGRESS REPORT

【Progress Report】 Aramark – Progress Report 2023

BE WELL. DO WELL.

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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.

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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.

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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.

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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。

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Awards

