



# CORPORATE ACCOUNTABILITY FOR FOOD SYSTEMS TRANSFORMATION

A roadmap and guidance towards UNFSS+4  
and beyond

Version 1

June 2024



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**United Nations Food Systems Coordination Hub**



## CHAPTER 1

# INTRODUCTION

The private sector is a key stakeholder in the global food systems agenda. In preparation for the UN Food Systems Summit (UNFSS) in 2021, private sector representatives formulated the [Business Declaration](#) on Food Systems Transformation, committing to contribute to transforming food systems through a set of actions across companies, value chains, and sectors, including scaling science-based solutions, research, and innovation, ensuring transparency and equitable transformation processes. The pledge was signed on a personal title by representatives from a wide range of companies.

At the first stocktaking moment of the UNFSS in 2023 (UNFSS+2), the [Call to Action](#) from the UN Secretary-General (SG) emphasized the need for increased engagement of businesses and the private sector. In particular, the SG stressed the importance of *“promoting increased engagement of businesses, including through public-private partnerships, to shape the sustainability of food systems and establish and strengthen accountability mechanisms, recognizing their centrality for food systems”* as one of six action areas to prioritize. Accordingly, in the lead-up to the second Stocktaking moment (UNFSS +4) and in line with the SG Call to Action, the UN Food Systems Coordination Hub (the Hub) is ramping up its efforts to engage with different actors, with the aim of raising their ambition and contributing to the successful delivery of food systems transformation processes and catalyzing measurable improvements for people, planet, and prosperity.





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To address the SG Call to Action emphasis on private sector engagement and corporate accountability, the Hub has convened a group of stakeholders to propose mechanisms for feasible private sector engagement and corporate accountability framework to be used for the UNFSS+4 in 2025 and beyond. The first step is the development of a **roadmap** to be followed by a **theory of change** that will inform the co-design of a **corporate accountability framework** for food systems transformation.

The framework will provide the structure, including principles, exclusionary criteria, a list of parameters defining good corporate practices in food systems transformation and the ways to collect commitments and assess performance. It will be open for an inclusive consultation with relevant stakeholders from governments, UN, civil society, and private sector actors. Importantly, this work will be complemented with stronger support to national governments through the empowerment of the Food Systems National Convenors, who will be provided the needed support to help develop policies that can incentivize products and practices contributing to sustainable food systems and disincentivize products and practices that are detrimental to people and planet's health.



This document sets out a roadmap to move towards the needed increased engagement of businesses in shaping the sustainability of food systems and establishing and strengthening accountability mechanisms, recognizing their centrality for food systems transformation. The first draft of the roadmap has been presented and reviewed by a group of stakeholders convened by the Hub in a technical workshop organized on 8-9 April 2024 in Rome at the headquarters of the Food and Agriculture Organization of the United Nations (FAO). This “version 1” of the roadmap is the outcome of several iterations between the Hub and the participating organizations. While this is considered a final “version 1” to kick off the specific steps in the process, this roadmap is a “live document” that will be updated and enhanced as the process progresses. Updates of the roadmap will continue to be published by the Hub.

The initial group of stakeholders engaged by the Hub in this endeavour and who participated in the workshop includes:

- **UN Departments, Agencies, Funds and Programmes:**
  - Executive Office of the UN Secretary General
  - Food and Agriculture Organization of the United Nations
  - International Fund for Agricultural Development
  - United Nations Children's Fund
  - United Nations Development Programme
  - United Nations Environment Programme
  - UN Global Compact
  - UN Nutrition
  - World Food Programme
- **International NGOs**
  - Access to Nutrition Initiative (ATNI)
  - Global Alliance for Improved Nutrition (GAIN)
  - World Benchmarking Alliance (WBA)
- **Private Sector Bodies**
  - Private Sector Mechanism of the World Committee on Food Security (PSM-CFS)
  - World Business Council for Sustainable Development (WBCSD)
  - World Economic Forum (WEF)

It has been recognized that this group will be complemented by the World Farmers Organization (WFO) for the technical work foreseen. It is further recognized that moving forward additional stakeholders will be engaged in review and informal validation processes.

## UN Departments, Agencies, Funds and Programmes

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**United Nations**



Food and Agriculture  
Organization of the  
United Nations



**IFAD**

Investing in rural people

**unicef** 



**UN**   
environment  
programme



**United Nations**  
Global Compact

**UN**   
Nutrition



**World Food Programme**

## International NGOs

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ACCESS TO  
**NUTRITION**  
INITIATIVE



**gain**  
Global Alliance for  
Improved Nutrition



**World Benchmarking Alliance**

## Private Sector Bodies

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World Business  
Council  
for Sustainable  
Development

**WORLD  
ECONOMIC  
FORUM**

## CHAPTER 2

## THE CONTEXT

## WHAT

A modular framework that enables the integration of corporate accountability mechanisms into global, national, and local food systems transformation processes, including process reviews, ensuring that the private sector contributions to food systems transformation and the environmental, health, and social objectives of the SDGs are properly monitored and reported within the objective to create a positive impact.

- **Food systems transformation requires large-scale and fundamental action led by those who drive environmental, health, and social pressures in the system.** Food systems transformation encompasses a wide range of critical issues and topics that can be broadly clustered into three dimensions: environment, nutrition/health, and social justice/equity.
- **The aim is to ensure that stocktaking efforts are both impactful and ambitious while remaining feasible.** This initiative aims to reshape the existing narrative of corporate accountability, emphasizing its consequentiality to catalyze transformation and establish a shared foundation that all stakeholders can support, recognizing that it's not feasible to address every issue and topic comprehensively.



To achieve this, several action areas could be considered, including but not limited to the following:

01

**Establishing principles of engagement to guide private sector interactions with the UNFSS follow up.** These would reflect a commitment that, by engaging in UNFSS follow-up, the entity will progress transformative action. The principles could also include exclusionary criteria, like those employed by the UN Global Compact (GC) complemented by nutrition-focused ones.

02

**Strengthening of support mechanisms for Member States to progress policies.** Food Systems National Convenors have a key role to play in supporting this work, and their capacity could be strengthened through various means.

03

**Development of knowledge products to strengthen corporate accountability mechanisms.** Including expert informed parameters and metrics to guide SMART commitments and a transparent mechanism for companies to express their voluntary commitments.

04

**Outlining 'best practices' criteria to allow for the identification of successful companies to profile.**

05

**Strengthening independent monitoring mechanism to evaluate/assess progress towards achievement of commitments made.**

06

**Mainstream corporate accountability at the country level.** Implementing corporate accountability requires an enabling environment in which government action is pivotal.

07

**Moving from words to action:** Although important, voluntary pledges are necessary but insufficient. They need to be accompanied by mechanisms to assess real impact of action, free from conflict of interest, that can support companies to materialize their pledges. In parallel, governments must ensure a level playing field for companies through coherent and strong regulatory measures.



## WHY

### Rationale for the Hub working with UN partners and stakeholders to strengthen corporate accountability in UNFSS follow-up processes

- The United Nations Food Systems Coordination Hub has a renewed mandate after the UNFSS+2, including a focus on *“increasing the capacity of National Food Systems Convenors to shepherd inclusive national processes; contribute to a Convenors’ network; optimize national Ecosystems of Support, leveraging international Coalitions, coordinate UN entities; and align with other actors”* to promote evidence-based and multi-stakeholder food systems transformation processes, keeping momentum and setting up ambition for the acceleration of the SDGs.
- The private sector's role in delivering food systems transformation was widely discussed and acknowledged at UNFSS+2 and integrated with the Call to Action recognizing the growing leadership of the private sector to engage in the process (e.g. Business Declaration, zero hunger pledge, CO28 Non-State Actors declaration on Food Systems).
- The private sector’s good practices in supporting the food systems transformation agenda are not sufficiently incentivized, while harmful conducts are not sufficiently documented and disincentivized.
- The need for a solution to balance the growing role of interest and influence of the private sector actors to engage in food systems transformations and the perception among some of the food systems community that corporates might hinder food systems transformation in some cases.
- Increasing efforts within the UN to align business activities with human rights and relevant principles and mechanisms<sup>1</sup>.

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<sup>1</sup> UN Global Compact, UN Guiding Principles on Business and Human Rights, Open-ended Intergovernmental Working Group on UN Treaty on Transnational Corporations and Human Rights, UN etc.

## HOW

### Possible Mechanisms and tools for corporate accountability to be reviewed in the process

- Set of principles that corporations can subscribe to at least on a voluntary basis.
- Key asks and relevant metrics recording the impact of private sector activities in food systems transformation areas such as environmental sustainability, better nutrition, and social equity.
- Existing systems for expressing public commitments and reporting on progress.
- Existing independent and external systems for assessing corporate practices.
- National, regional, and global regulatory frameworks strengthened, possibly according to WHO and FAO guidelines and existing best practices and examples.
- Certification schemes (voluntary and externally provided).
- Criteria for the exclusion of companies and other non-state actors from UN processes.







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## WHO

### Relevant actors and sectors to be covered

- All private sector companies in the food systems value chains. Given the diversity of private sector entities, the modular framework will address distinctively the following groups:
  - Transnational and/or large corporations. Given the impact of these companies on global, national, and local value chains, this group will be addressed in the first phase of this initiative.
  - Small and medium-sized enterprises (SMEs). Given the complexity of this group and the specificities of their scope at the country level, this group could be addressed in subsequent phases of this initiative.
- Sectors: all food systems sectors, including agriculture, production, processing, packaging, retail and distribution, waste, finance, marketing, consulting, and service provision, etc.



## CHAPTER 3

# THE ROADMAP TO UNFSS+4 OF 2025

The roadmap aims to build consensus among an inclusive and broad range of stakeholders and experts to ensure collective agreement on a set of key parameters and corresponding metrics as well as mechanisms to register voluntary commitments applicable in a harmonized way at all levels and geographical scope of operations and conduct independent external assessment of corporate performance for the stocktaking efforts for UNFSS+4 and beyond.

### Roles and responsibilities

The Hub will be accountable for coordinating the overall initiative and will lead relevant review and validation processes using the network of Food Systems National Convenors and other structures of the UNFSS follow-up.

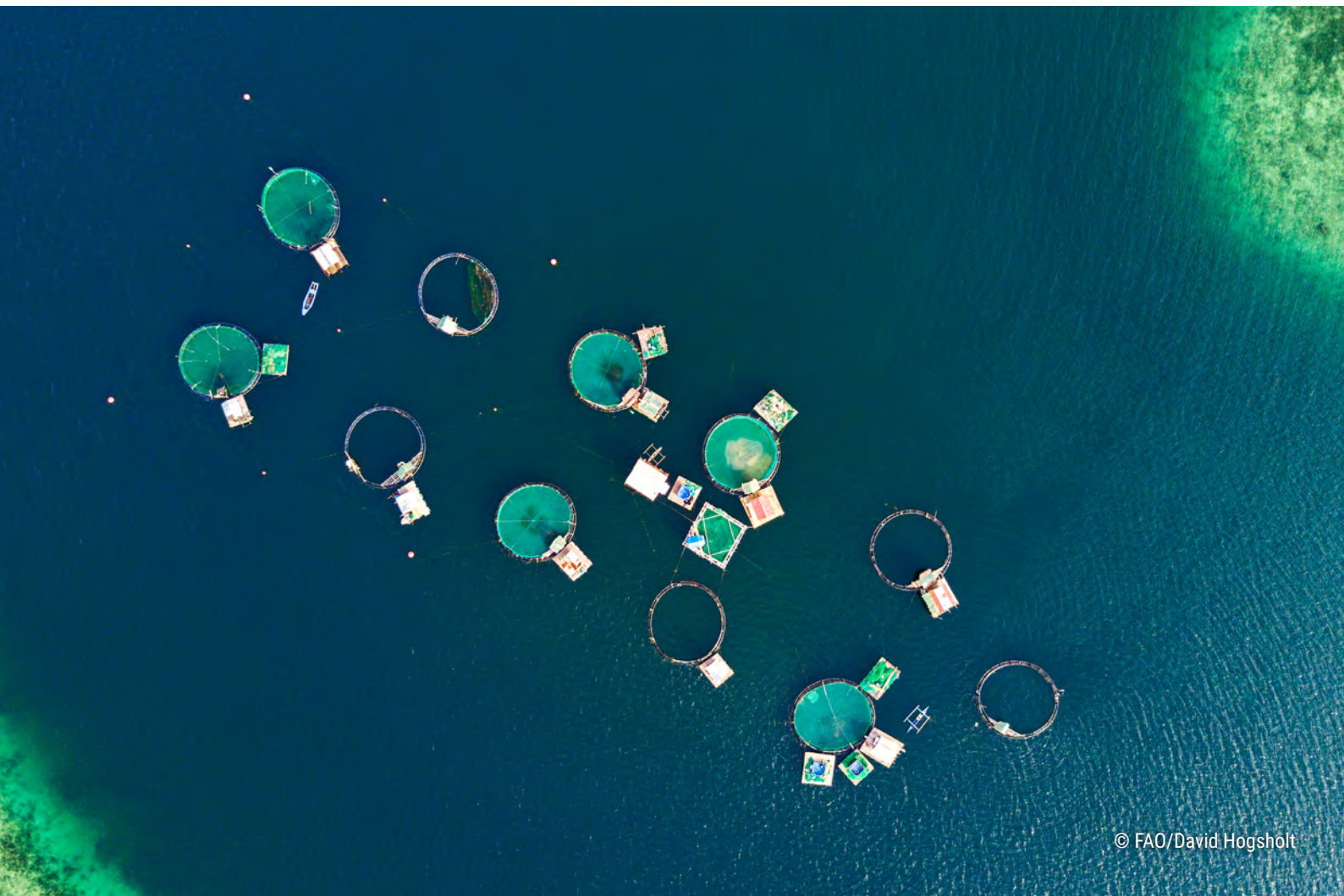
Under the coordination role of the Hub, the UNGC will provide leadership for the development of the theory of change and the accountability framework, continuously engaging with the core Working Group (WG) emerging from the 8-9 April meeting in Rome. The UNGC will ensure that specific tasks are put in place to deliver the outputs as per the timeline and will also report on progress to the Executive Office of the UN Secretary-General.

The members of the core WG will participate in meetings, workshops and other activities and provide recommendations, inputs, suggestions, and advice for compiling the theory of change and the accountability framework. The core WG will need to reach a consensus before the review and validation processes start.

## MILESTONES

By the end of 2024 have the first module of an agreed framework of private sector engagement and accountability on supporting food systems transformation, including roles and responsibilities of different stakeholders (governments, UN agencies, academia, civil society, and private companies). This module will focus (at least on accountability) on large transnational corporations.

In the 2025 UNFSS+4, corporations provide voluntary commitments to using the agreed framework to monitor their contribution to food systems transformation by supporting the implementation of National Pathways. This process will be assessed by a mechanism to be defined in the agreed framework.



## PROCESS

**01**

A kick-off technical workshop in April 2024 in Rome to initiate the process of developing a proposed roadmap.

**02**

A WG, including participants in the technical workshop, will develop a theory of change and a draft framework of corporate accountability, including principles of engagement and exclusionary criteria indicators matrix. This process will be led by the UN GC.

**03**

At HLPF, members of the WG will meet face-to-face to take stock of progress made on the development of the framework.

**04**

A series of consultations, led by the Hub, with governments and stakeholders in different regions is initiated to review and further develop the draft framework, ensuring that it contributes to the implementation of National Food Systems Pathways. The consultations will be carried out through a Multi-Stakeholder Review (MSR) Group, which will include governments, the private sector, and the scientific community, ensuring that existing convening platforms and milestone events are used. This process should take two to three months.

**05**

The draft framework will undergo broader review by an inclusive Group, leveraging global events and milestones. This process should take two to three months.

**06**

A workshop to review the final draft framework.

**07**

The framework will be finalized and launched by the end of 2024.

**08**

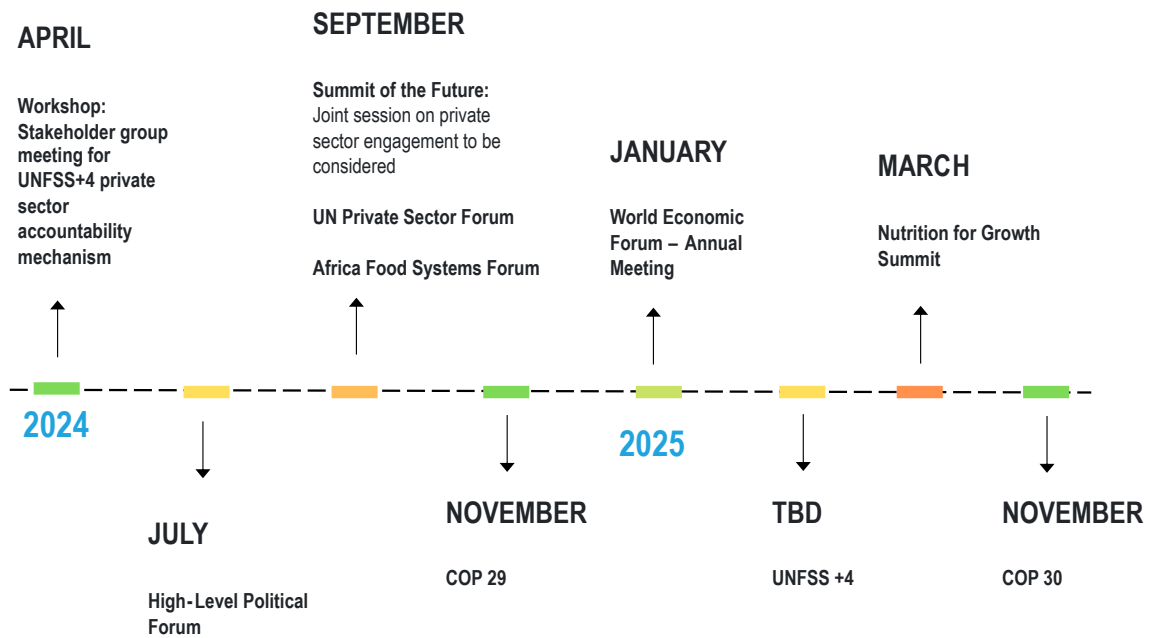
A special event is organized in the 2025 UNFSS+4 featuring the committed companies. Within this work, specific cases where the private sector and governments can showcase meaningful and impactful collaboration aiming to strengthen the corporate accountability system might also be featured.



## INDICATIVE TIMELINE

	TASK	TIMELINE FOR 2024
A	Working Group (WG) to provide inputs for the finalization of the roadmap	By mid-May
B	Final roadmap is compiled by the Hub	By end of May
C	UNGC to lead technical work with the WG to produce the draft Theory of Change and Framework	By end of June
D	In-person meeting of WG to finalize drafts of ToC and Framework	At 2024 HLPF
E	WG to propose members of the MSR Group (being independent from the WG members)	End of July
F	Hub to facilitate review with MSR Group	July to mid-September
G	UNGC to consolidate feedback from PRG and revise documents for the review of the WG	By end of September
H	Hub to facilitate extended consultation for the framework	October to November – leveraging CoP29
I	WG to finalize the framework	By end of December

## INDICATIVE GLOBAL MILESTONES TO ALIGN ACTION





## CHAPTER 4

# BEYOND UNFSS+4 AND TOWARDS 2030

Provided that the milestones and tasks above are achieved by the UNFSS+4 in 2025, a wide range of activities and additional outputs can be considered. A specific plan on what these outputs or activities can include will take place at the UNFSS+4 and its follow-up. From the inputs that the partners to this process have so far contributed, such outputs or activities could include, but are not limited to, the following. Please note that the points below are just ideas emerging from the members of the WG and are not committed outputs.

- Periodic reviews are compiled after 2025 based on companies' reports.
- Case studies that showcase that companies can put words into action instead of having accountability just for the sake of more accountability without demonstrating action and improvement are compiled and disseminated.
- Additional modules of the accountability framework targeting SMEs are developed.
- Advocacy for normative documents (such as resolutions or decisions from UN bodies) is advanced, and relevant consultations with Food Systems National Convenors is organized.
- Capacity development initiatives for the implementation of the framework.

