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**ENGAGING WITH THE FOOD
AND BEVERAGE INDUSTRY**
UNICEF Programme Guidance

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UNICEF Programme Guidance

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Executive summary

For UNICEF, the food systems transformation agenda called for by the United Nations Secretary General is a child rights agenda.

With child rights advocates globally and locally, UNICEF programmes will contribute to ensure that the policies, practices and products of the Food and Beverage (F&B) industry around the world are aligned with children's right to food, nutrition, health, information, protection, and a sustainable planet.

UNICEF programmes are principled and strategic. Therefore, *our engagement on and engagement with* the F&B industry is driven by the best interests of children. The goal is to ensure the effectiveness of our programmes by maximizing the impact of UNICEF's thought and action leadership, protecting the credibility of UNICEF as a trusted advisor to governments and partners, and preventing conflict of interest.

The F&B industry plays a central role in the production, distribution, marketing and retailing of foods that are consumed by millions of children and adolescents across the world. As such, the F&B industry is a key driver and shaper of global and national food systems, impacting children's nutrition, health and development globally and locally through its practices and products. The F&B industry can and must be a force for good, for all children, everywhere, without exception.

Currently one in three children under five years of age – or about 200 million children – is not growing well because of malnutrition; and two in three are not fed the minimum diverse diet they need to grow and develop to their full potential. Further, 380 million children and adolescents suffer from overweight and obesity – a condition that is increasingly prevalent among poorer households and countries across continents. This hurts children and hurts all of us.

The poor quality of children's diets is the most important driver of the triple burden of child malnutrition: undernutrition, micronutrient deficiencies and overweight. This triple burden is increasingly concentrated in low- and middle-income countries and is largely driven by a broken food system that is failing to provide children with the nutritious, safe, affordable and sustainable diets children need to grow and develop to their full potential.

The practices and products of a subset of the F&B industry whose primary business is the production, distribution, marketing and retailing of ultra-processed foods and beverages (UPF) pose particular concern. The companies producing these unhealthy, nutrient-poor UPF – rich in sugar, salt, trans-fats and food additives and preservatives – are major drivers of today's broken food system and the global epidemic of childhood overweight and obesity and diet-related non-communicable diseases, including type-2 diabetes, cardiovascular disease and poor mental health among children and adolescents. It is now widely accepted that the practices and products of the UPF industry harm children's and adolescents' lives and have become the main commercial determinant of childhood malnutrition and disease.

Evidence shows that direct partnering with the UPF industry (i.e., *working with*) and voluntary UPF industry initiatives do not translate into large-scale sustainable results in transforming food systems for children. Further, direct funding engagements with UPF industry stakeholders pose a significant reputational risk to the credibility of UNICEF programming and independence as governments' trusted advisor for policy formulation, normative guidance and programme scale-up for children and adolescents.

Informed by ample evidence on nutrition, health and water and sanitation from within and outside of our organization, UNICEF's programme engagement on food systems transformation for children will prioritize working with national and local governments and municipalities to protect children's right to food, nutrition, health, information, protection and a livable future by creating a policy and normative environment that is aligned with the best interests of children and the planet.

UNICEF's Programme Guidance for *our engagement on* and *engagement with* the F&B industry is rights-based and recognizes States as primary duty-bearers for children's rights, including the protection and promotion of food systems and food environments that deliver nutritious, safe, affordable and sustainable diets for children. This Programme Guidance applies to all UNICEF programming areas in development, fragile and humanitarian settings, without distinction, and is summarized in the following **10 parameters for engagement**.

These 10 parameters for engagement reflect principled and strategic considerations and should be applied as a minimum common standard across all UNICEF programmes:

- 1. UNICEF's primary strategy to transform food systems for children is to strengthen public policy.**
- 2. UNICEF will continue to engage with selected F&B industries on better foods for children.**
- 3. UNICEF will engage with F&B retailers to improve children's food environments and diets.**
- 4. UNICEF will continue to advocate for the F&B industry not to be included in public policy making.**
- 5. UNICEF will continue avoiding all partnerships with F&B industries that violate the Code.**
- 6. UNICEF will avoid all partnerships with ultra-processed food and beverage (UPF) industries.**
- 7. UNICEF will not include Code violators and UPF industries in UNICEF-led business platforms.**
- 8. UNICEF will engage responsibly with multi-stakeholder platforms involving the F&B industry.**
- 9. UNICEF will engage responsibly with the F&B industry in humanitarian response.**
- 10. UNICEF Programme Group leads UNICEF programmatic engagement with the F&B industry.**

Children's rights and private sector engagement

UNICEF recognizes the positive impact that businesses can have on children's rights. Therefore, UNICEF programmes seek to mobilize private sector's resources, expertise, and voice, and advocate for private sector practices, products and services that are aligned with children's rights. This is the case, for example, of UNICEF's engagement with the food industry on large-scale food fortification of staple cereals and condiments, including wheat flour fortification with essential micronutrients and universal salt iodization.

However, when core business practices and products are tightly linked to, or even benefit from child rights deprivations, strategies other than direct engagement with industry are more effective to achieve sustainable child rights results at scale. This is the case for addressing the *commercial determinants of disease and malnutrition* – the approaches and strategies used by specific industries to promote products and consumer choices that are profitable for companies but detrimental to children's health and nutrition. These include tobacco, alcohol, ultra-processed foods (UPF), and firearms.

The product portfolios, marketplace practices, and lobbying activities of a subset of powerful actors in the F&B industry whose primary business model is the production, distribution, marketing and retailing of UPF are of concern. Market trends show that the consumption of UPF is growing exponentially and driving the triple burden of child malnutrition – undernutrition, micronutrient deficiencies and overweight – that UNICEF-supported policies and programmes intend to address.

There is also extensive evidence that a dominant part of the UPF industry seeks to influence national and international policy and normative guidance in ways that undermine children's rights. Such business practices are at cross-purposes with the vision and goals of UNICEF programmes for children, making direct engagement and partnerships with the UPF industry inherently problematic. Further, the practices and products of the UPF industry are under increasing scrutiny by the World Health Organization (WHO), governments, and national and international development partners, civil society, academia and media.

This paper outlines UNICEF's Programme Guidance for our *engagement on* and *engagement with* the F&B industry in general and the UPF industry in particular. It applies to all UNICEF programmes across countries and continents. The goal is to ensure the effectiveness of our programmes to advance children's rights everywhere by maximizing the impact of UNICEF's thought and action leadership, protecting the credibility of UNICEF as a trusted policy and programme advisor to governments and partners, and preventing conflict of interest.

Selected terms and definitions

Food and beverage industry. The F&B industry refers to commercial entities involved in the production, processing and distribution of foods and beverages. In addition, the definition includes businesses servicing the industry (e.g., packaging, retailing and marketing) when most of their portfolio, core business, and related public profiling revolve around F&B. Besides companies, entities representing F&B interests, such as industry trade associations, sectoral platforms (e.g., aggregators connecting players within the industry around a common agenda) are collectively referred to as the F&B industry.

Ultra-processed foods. UPF are formulations made mostly from low-cost ultra-processed raw materials, including modified starches, hydrogenated fats, added sugars and salts, soy protein, and mechanically separated meat. They are of industrial origin and are typically energy-dense, high in salt, sugars, trans-fats, and food additives and preservatives. They are hyper-palatable, have a long shelf-life, are designed and manufactured for maximum profit, and are highly branded and marketed to consumers, including children, adolescents and caregivers.

UPF comprise, among others, fast-foods, junk-foods, sweet and salty snacks, hot dogs, packaged cookies, cakes, ready-made frozen meals, breakfast cereals, many meat products, soft drinks and sugar-sweetened beverages. A large body of research has demonstrated strong associations between the intake of UPF and elevated nutrition and health risks, including increased risk of overweight, obesity, type-2 diabetes, cardiovascular diseases, cancer, poor mental health and all-cause mortality. Further, UPF are less environmentally sustainable than nutritious, minimally-processed foods.

Ultra-processed food industry. For the purposes of this paper, the term UPF industry includes companies and entities whose core business revolves around the manufacturing, distribution, marketing and/or retailing of UPF, as well as entities representing the interests of these companies, including trade groups, multi-stakeholder platforms, front groups, and others. Conglomerates with a largely diversified portfolio of food and/or non-food products may also include UPF.

Engagement. An umbrella term encompassing UNICEF interactions with or in relation to the role of business. For the purposes of this paper, engagement modalities are grouped in two main categories:

- + **Engagement WITH business** describes a direct relationship between UNICEF and industry stakeholders, usually in the form of a collaboration. It may involve the sharing/lending of resources and expertise. It may entail co-branded communication, or it can be a non-public relationship aimed at influencing business practices as they relate to children's rights. These types of engagements may involve individual corporations in a bilateral modality, business platforms and industry associations, or multidisciplinary arrangements (e.g., public private partnerships or multi-stakeholder platforms).
- + **Engaging ON business** describes an indirect relationship between UNICEF and industry stakeholders, usually aimed at improving business practices and products. This type of engagement most often involves a focus on supporting national and local governments and municipalities to enact policy and legislation, normative guidance, and regulatory measures, but also working with civil society organizations, research and academic institutions, development and humanitarian partners and global and local media to drive positive change in business practices and products.

Partnership. A partnership with business is a voluntary and collaborative agreement between UNICEF and the business sector. It may be bilateral or involve multiple stakeholders. It is formalized in a legal document (e.g., a contract or agreement) in which all parties agree to work together to achieve a common purpose; invest their respective resources and assets (e.g., time, knowledge and expertise, research and technological development, funding, reach and influence and other assets etc.); acknowledge mutual benefits as an integral aspect of the engagement; and share risks. Sometimes partnerships involve public communication, and an exchange of assets (e.g., financial or brand-related) between the parties.

Engagement with the food and beverage industry

The food and beverage industry: Overall context

The food and beverage (F&B) industry plays a central role in the production, distribution, marketing and retailing of foods that are consumed by millions of children and adolescents across the world. As such, the F&B industry is a key driver and shaper of global and national food systems, impacting children's nutrition, health and development globally and locally through its practices and products. The F&B industry can and must be a force for good, for all children, everywhere, without exception.

Currently one in three children under 5 years of age – or about 200 million children – is not growing well because of malnutrition; and two in three are not fed the minimum diverse diet they need to grow and develop to their full potential. Further, 380 million children and adolescents globally suffer from overweight and obesity – a condition that is increasingly prevalent among poorer households and countries across continents. This hurts children and hurts all of us.

The growing prevalence of childhood malnutrition is primarily due to a broken food system that is failing to provide children with the nutritious, safe, affordable and sustainable diets children need to grow, develop and learn to their full potential. Evidence shows that the poor quality of children's diets is the most important driver of the triple burden of child malnutrition – undernutrition, micronutrient deficiencies and overweight – which is increasingly concentrated among poorer children and countries.

To transform the food system, decisions about what food is produced and promoted need to be guided by nutrition, health, protection, environment and human rights principles and standards, for which governments are primarily responsible through policy and legislation, normative guidance and regulatory frameworks.

However, despite international policy guidance and legal standards, national policies and legislation in many of the countries where UNICEF works are inadequate and sometimes driven by profits over purpose, with some F&B companies – particularly UPF companies – pursuing business practices that are at cross-purpose with good nutrition, health and development in children and adolescents.

These UPF players are the main reason why the nutrition transition – from traditional, simple and nutritious foods to highly processed foods – is accelerating in low- and middle-income countries and among poorer households in high-income countries. In addition to failing to provide children with nutritious, safe and affordable diets, the current food system is also a major driver of the current climate crisis.

The food and beverage industry: Impact on child rights

A large proportion of the food consumed by the world's population is produced by commercial entities – from small- and medium-scale enterprises to large multinationals. These entities are involved in a vast network of activities covering the production, processing, distribution, marketing and retailing of the foods and beverages people purchase every day. They influence all aspects of modern food systems from the quality of foods and beverages in the supply chain, to the environment in which foods and beverages are made available, affordable and desirable to children, adolescents and families.

While the F&B industry is multifaceted and heterogeneous, the economic, political and social power within food systems is increasingly concentrated (vertically and horizontally) within a handful of multinational F&B companies exerting a major influence over children's and people's diets and nutrition across the globe. The top 10 F&B companies control 80 per

cent of store-bought food products globally, with combined annual profits well over US\$100 billion. Of concern, 75 per cent of the top F&B companies bring in the majority of their revenues from UPF.

Driven by lower production costs and higher benefits, in the absence of adequate policies, standards and regulatory frameworks, these companies produce, distribute and market an increasing volume of UPF that are high in energy, sugar, salt, trans-fats, additives and preservatives, with rapid growth in sales in low- and middle-income countries and among poorer families in high income countries. The influence of the UPF industry in the food system extends beyond the companies themselves and includes industry trade associations, sectoral platforms connecting players within the industry around a common agenda, and other entities representing or acting in support of UPF industry interests, including front groups.

As a result of such market dynamics, the proportion of unhealthy UPF in children's diets is increasing around the world – to the detriment of non-processed and minimally-processed nutritious foods – with significant impacts on children's nutrition, growth and development. With high profit margins, the UPF industry is able to invest heavily in marketing these products to new consumers, which includes harmful marketing directly to children, adolescents and families. With profits depending on these strategies, the UPF industry strongly resists evidence-based policies and regulation and tries to deflect criticism about its role in promoting unhealthy and obesogenic food environments and food practices among children.

The lobbying efforts of the UPF industry influence and – in some instances drive – national and global policies, impacting other players in the F&B value chain, including farmers and small scale producers. A growing body of evidence shows that the UPF industry consistently engages in political activities to delay, weaken or prevent global and national nutrition and health regulations, including – but not limited to – front-of-package nutrition labelling, taxes on sugar-sweetened foods and beverages, the marketing of food and non-alcoholic beverages to children and the marketing of breastmilk substitutes to families.

Some F&B industries – particularly UPF companies – use direct and indirect lobbying techniques that include: providing financial incentives to decision-makers and political parties; using 'non-profit' front organizations and multi-stakeholder platforms as conduits for their influence; threatening governments and researchers with legal action; and influencing or funding research to distort the evidence or cast doubt about the harms of their business practices and products and legitimize their business practices.



Implications for UNICEF programmes

For UNICEF, the food systems transformation agenda called for by the United Nations Secretary General is a child rights agenda. With child rights advocates globally and locally, UNICEF programmes will contribute to ensure that the policies, practices and products of the F&B industry around the world are aligned with children's right to food, nutrition, health, information, protection, and a sustainable planet.

UNICEF programmes are principled and strategic. Therefore, our *engagement on* and *engagement with* the F&B industry is driven by the best interests of children and must have a clear programmatic position vis-à-vis the policies, practices and products of the UPF industry. The goal is to ensure the effectiveness of our programmes by maximizing the impact of UNICEF's thought and action leadership, protecting the credibility of UNICEF as a trusted advisor to governments and partners, and preventing conflict of interest.

The practices and products of the UPF industry are cause for great concern. The companies whose primary business is the production, distribution, marketing and retailing of unhealthy, nutrient-poor UPF – rich in sugar, salt, trans-fats and food additives and preservatives – are major drivers of today's broken food system and the global epidemic of childhood overweight, obesity and diet-related non-communicable diseases, including type-2 diabetes, cardiovascular disease and poor mental health among children and adolescents. It is now widely accepted that the practices and products of the UPF industry harm children's and adolescents' lives and have become the main commercial determinant of childhood malnutrition and disease.

Evidence shows that direct partnering with the UPF industry (i.e., *working with*) and voluntary UPF industry initiatives do not translate into large-scale sustainable results in transforming food systems for children. Further, direct funding engagements with UPF industry stakeholders pose a significant reputational risk to the credibility of UNICEF programming and independence as governments' trusted advisor for policy formulation, normative guidance and programme scale-up for children and adolescents.

Our Programme Guidance is informed by ample evidence from within and outside of our organization. It acknowledges the ethical and programmatic importance of strengthening the capacity of national and local governments and municipalities to transform the food system, ensuring that the F&B industry supports children's access to nutritious, safe, affordable and sustainable foods and that unhealthy UPF, inappropriate marketing practices, and undue policy influencing are effectively regulated.

In conclusion, our Programme Guidance seeks to protect children's right to food, nutrition, health, information, protection and a livable future by creating a policy, normative and regulatory environment that is aligned with the best interests of children and the planet. It also aims to guarantee the effectiveness of our programmes to advance children's rights by maximizing the impact of UNICEF's voice and action.

Guiding principles for engagement

In line with UNICEF's overall policies and procedures for engaging with the private sector, UNICEF Programme Guidance on engagement with the F&B industry follows a set of **guiding principles**:

- **Based in rights:** As for any other action and interaction of our organization, UNICEF's programming approach to the F&B industry follows a child rights-based approach, which recognizes States as primary duty-bearers for children's rights and primarily responsible for the promotion of food systems and food environments that deliver nutritious, safe, affordable and sustainable diets for children. The Committee on the Rights of the Child's General Comment 16 confirms that "States must take all necessary, appropriate and reasonable measures to prevent business enterprises from causing or contributing to abuses of children's rights". The United Nations Special Rapporteur on the Right to Food stated in 2016 that "recognizing that industry self-regulation is ineffective, Governments should impose strong regulatory systems to ensure that the food industry does not violate citizens' human rights to adequate food and nutrition." In addition, the United Nations Special Rapporteur on the Right to Health stated that "the responsibility to protect the enjoyment of the right to health warrants State intervention in situations when third parties, such as food companies, use their position to influence dietary habits by directly or indirectly encouraging unhealthy diets, which negatively affect people's health." The role of UNICEF programmes in upholding children's rights is therefore to support governments in ensuring that F&B industry practices and products respect, promote and fulfill children's right to food, nutrition, health, information, protection and a sustainable planet. This role is undermined when UNICEF collaborates with the UPF industry.
- **Driven by principles:** Launched in 2013, UNICEF Child Rights-and-Business Principles outline the basic actions that businesses shall take to fulfill their duty to respect child rights, and to maximize their contribution to protect, promote and fulfill the child rights agenda. The 10 principles shall inform UNICEF considerations when determining current impact and in selecting if and where work to influence and mobilize business action shall be pursued. A key principle is that **child rights cannot be offset**. It means that where engagement with UPF industry could potentially further children's right to education, for example, this cannot offset the harmful impact of UPF on children's right to food, nutrition, health, information, protection and a sustainable planet. Children's rights are indivisible and inter-dependent and so is UNICEF engagement with the F&B industry. This is why this Programme Guidance applies to all UNICEF programming areas, in development, fragile and humanitarian settings, without distinction. Clear UNICEF programme positioning and guidance, proactive and public advocacy messages and efforts to address such negative impact will be critical to ensure organizational integrity.
- **Guided by parameters:** Given the harmful business practices by the UPF industry described above, the level of impact on children's right to food, nutrition, health, information, protection and a sustainable planet, and the close proximity of the UPF industry to UNICEF programming work, a set of parameters specific to the F&B industry in general and the UPF in particular have been identified to better support UNICEF programmatic engagement and decision-making. These parameters consider three main elements: the scope for engagement and outcome/ outputs for children, the *profile* of stakeholders involved, and the modality for UNICEF engagement with such stakeholders.

Selected opportunities and risks for UNICEF

Some opportunities

Working with selected F&B actors to ensure availability and affordability of essential foods.

This could involve using technology and innovation to improve supply chain management for large-scale fortification of staple foods and the production of ready-to-use therapeutic foods for children.

Working with selected F&B industry employers to support good nutrition practices. Some examples include scaling up implementation of breastfeeding, maternity protection, and other family-friendly policies in the workplace in contexts where the F&B industry is a major employer of women.

Working with selected F&B actors to address child rights violations in the food supply chain. Child rights violations are prevalent in food supply chains. They include, but are not limited to, large-scale child labour. Engagement may be important where labour arrangements are highly informal.

Some risks

Direct adverse impact on UNICEF's child nutrition priorities. Companies whose core business focuses on the production and/or promotion of UPF contribute directly to child malnutrition and disease, undermining UNICEF efforts to protect and promote the right of children to grow and develop to their full potential.

Policy interference at cross-purposes to UNICEF's work. Evidence shows that some F&B industry stakeholders engage in political activities to delay, weaken and prevent public health regulations through political lobbying and by influencing research and evidence, which undermine policies and programmes and the work of UNICEF.

Reputational risk to UNICEF's credibility and independence. Engaging with UPF players jeopardizes our credibility as independent subject matter experts. Public criticism will damage our brand and reputation vis-à-vis attentive consumers and donors and may result in the loss of credibility and resources.

Drain on UNICEF resources without results for children. Evidence within and outside UNICEF shows that attempts to shift UPF industry practices through dialogue and voluntary action are ineffective. UNICEF will save resources and achieve greater results by working directly with governments and municipalities.

UNICEF criticized for enabling 'blue washing'. UPF industries would use a collaborative engagement with UNICEF to position themselves positively with decision-makers and the general public in ways that delay, detract and weaken effective policies and regulation and protect profitable industry activities.



Overall strategic approach

UNICEF's Programme Guidance for *our engagement on and engagement with* the F&B industry applies to all UNICEF programming areas in development, fragile and humanitarian settings, without distinction.

UNICEF's Programme Guidance is rights-based and recognizes States as primary duty-bearers for children's rights, including the protection and promotion of food systems and food environments that deliver nutritious, safe, affordable and sustainable diets for children.

Our Programme Guidance outlines 10 parameters for UNICEF's *engagement on and engagement with* the F&B industry. These **10 parameters for engagement** reflect principled and strategic considerations and should be applied as a minimum common standard across all UNICEF programmes.

- 1. UNICEF's primary strategy to transform food systems for children is to strengthen public policy.** This includes advocating for improved practices and products by the F&B industry and supporting national and local governments and municipalities to formulate and enforce policies, normative guidance and regulatory frameworks that address the production, distribution, marketing and retailing of foods and beverages and ensure children's access to nutritious, safe, affordable and sustainable foods, everywhere.
- 2. UNICEF will continue to engage with selected F&B industries on better foods for children.** We need effective innovations to produce nutritious, safe and affordable foods for children: therapeutic foods to treat child wasting; food supplements to prevent severe undernutrition in humanitarian settings; and fortified and nutrient-rich foods for children and their families. UNICEF will prioritize engagement with local producers to generate sustainable opportunities for local economies.
- 3. UNICEF will engage with F&B retailers to improve children's food environments and diets.** Engagement to promote responsible business for children by F&B retailers can support social and behaviour change and supply-demand of healthy food. Engagements will build on solid assessments of retailers' commitment to product placement, packaging, promotion and pricing that supports nutritious, safe and healthy F&B options for children.
- 4. UNICEF will continue to advocate for the F&B industry not to be included in public policy making.** To be effective, policy, normative and guidance processes and frameworks must be free of conflict of interest with the F&B industry. As a trusted policy and programme advisor, UNICEF will continue to discourage governments and countries from involving the F&B industry in public policy-making, norm-setting, programme guidance, programme implementation, research and evaluation processes.
- 5. UNICEF will continue avoiding all partnerships with F&B industries that violate the Code.** As per our procedure on due diligence for private sector entities, UNICEF will continue avoiding all forms of funding partnerships and/or co-branded collaborations with business and entities that manufacture and market breastmilk substitutes in ways that violate the International Code of Marketing Breast-milk Substitutes and related World Health Assembly resolutions (the Code).

6. UNICEF will avoid all partnerships with ultra-processed food and beverage (UPF) industries.

To preserve our thought and action leadership, align with our programming strategies, and maintain our credibility as a trusted advisor for public policy, normative guidance, and programme implementation for children, UNICEF will avoid all forms of financial and non-financial partnerships and collaborations with the UPF industry. This includes individual companies as well as associations, platforms, and front groups representing UPF industries and their interests.

7. UNICEF will not include Code violators and UPF industries in UNICEF-led business platforms.

Producers, marketers and retailers of UPF, business entities that manufacture and market breastmilk substitutes in ways that violate the Code – including Resolution 63.14 on the marketing of food and non-alcoholic beverages to children – and associations and front groups that defend their interests shall not be part of UNICEF-led business platforms aimed at building technical collaborations and/or cultivating fundraising opportunities.

8. UNICEF will engage responsibly with multi-stakeholder platforms involving the F&B industry.

Engaging with multi-stakeholder platforms (MSPs) may be an opportunity for UNICEF to make its voice heard in potentially influential fora to advance children’s rights. UNICEF will engage strategically and responsibly with MSPs involving the F&B industry after careful evaluation of evidence that benefits outweigh costs and risks. UNICEF will avoid any association – financial or otherwise – with MSPs representing the interests of UPF industries or industries that are in violation of the Code.

9. UNICEF will engage responsibly with the F&B industry in humanitarian response.

Private sector entities can contribute to UNICEF-led humanitarian response with expertise and resources. Their financial support to humanitarian response is considered a one-off contribution and not a partnership. UNICEF will consider financial contributions for humanitarian response by the F&B industry on a case-by-case basis if the child rights outcome that UNICEF pursues cannot be achieved through alternative means. While UNICEF will ensure accounting transparency requirements, there will be no brand asset exchange or promotional communication about the financial contribution on either side. UNICEF will not accept financial contributions from breastmilk substitutes and UPF industries for humanitarian response.

10. UNICEF Programme Group leads UNICEF programmatic engagement with the F&B industry.

UNICEF’s work on food systems for children is led by its Nutrition Programme and so is our *engagement on* and *engagement with* the F&B industry. Guided by the UNICEF Global Nutrition Strategy 2020–2030, UNICEF favours upstream advocacy and public policy work and – as a general approach – prioritizes *engagement on* over *engagement with* the F&B industry. Engagements with the F&B industry will be evaluated taking into consideration the objective, type of industry and type of engagement.

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