› POLICY BRIEFING ›

MAY 2025

› Commitment issues:

Why UK retailers' climate commitments are failing to deliver and what can be done to fix it

KEY MESSAGES

1. New research shows that over a decade's worth of commitments on climate and environment by the UK's supermarkets – adding up to 600 commitments in total – are failing to translate to sufficient progress or public transparency.
2. Voluntary agreements and individual company pledges remain fragmented, inconsistent, and poorly enforced, enabling companies to make public commitments to future goals without any guarantee of adequate or timely action.
3. Target-setting and reporting was highly inconsistent between retailers, making a clear case for government regulation to level the playing field: while Co-op set 104 targets, Iceland set only 15.
4. Regulation is now overdue to standardise and enforce climate and environment commitments, particularly in monitoring Scope 3 emissions and promoting sustainable diets, in line with Climate Change Committee recommendations.
5. The UK food retail sector must undergo a fundamental transformation to meet its climate and environment commitments. The government's forthcoming food strategy is critical for ensuring the UK's food system delivers for both health and the environment and must ensure that consistent and mandatory standards are set and enforced for all major food businesses.

FEEDBACK

The Food Foundation

SUMMARY

A review of a decade of commitments by UK retailers on climate, environment, and health shows that, without strong regulatory frameworks, the retail sector is struggling to deliver on its promises. Despite totting up 600 pledges and promises over the past 10 years, there is little evidence of consistent and effective delivery across all areas, and, on some issues in particular, the retail sector looks set to under-deliver.

This matters because the UK's food retail sector plays a pivotal role in advancing national climate and biodiversity goals, protecting nature and people from the growing impacts of climate change. Successive governments have relied on the food industry to set 'voluntary' targets, take action and report on their work – effectively, to mark their own homework. To assess how well these mechanisms are delivering on their aims, Feedback (with support from the Food Foundation) audited publicly available data on targets, reporting and progress on climate, sustainable and healthy diets and deforestation by the ten largest UK supermarkets between 2014 and 2024,[1, 2] (see appendix for methodology).

This unique dataset on pledges and reporting across the food retail industry clearly demonstrates that progress remains uneven, with many voluntary agreements or individual company pledges being fragmented, inconsistent, and poorly enforced, enabling companies to make public commitments to future goals without any guarantee of adequate or timely action. This is despite some important work across the industry, and largely due to a total reliance on voluntary, industry- or NGO-led initiatives that lack standardisation and accountability. The lack of a level playing field, with some retailers outstripping others in terms of setting and reviewing targets, is further hampering progress. As an example, while Co-op has set 104 targets in the period, due to its practice of setting annual targets and updating these when they are met, Iceland has set only 15. Meanwhile, Lidl is responsible for nearly a quarter of the healthy and sustainable diets targets set in the last 10 years – far outstripping most of its competitors.

The food sector accounts for approximately 35% of the UK's territorial greenhouse gas emissions, with agriculture and land-use change – particularly deforestation – being major contributors.[3] Despite making climate pledges and setting net zero goals, many retailers have yet to publish concrete, costed action plans to deliver them. For example, on Scope 3 (the emissions arising in their supply chains) while 9 out of 10 retailers assessed have set reduction targets for 2030, with six years to go before this deadline only four were publishing UK specific progress updates, of which only three (Co-op, Morrisons and Waitrose) showed progress in the right direction.

In February 2025, the UK's Committee on Climate Change reiterated its recommendation for a 'balanced pathway' to reach the country's legally mandated commitment to reach Net Zero greenhouse gas emissions by 2050.[4] The report notes that agriculture will become the highest emitting sector by 2050, and includes recommendations for a reduction in meat and dairy consumption, which would also contribute to better health outcomes. This shift relies on both current trends in reduction of meat and dairy consumption, and on an active shift in the availability and pricing of plant-based alternatives to meat and dairy.

Yet despite evidence that around half of supermarkets' overall emissions are linked to meat and dairy sales, retailers have not demonstrated how they plan to address this challenge.[5] Of 57 individual retailer commitments on healthy and sustainable diets, only just over half include measurable targets with a target percentage and year. While best practice is to set volume-based (tonnage) sales targets, only four retailers have done so (Fig.5).[6] This is a clear example where the setting of a targets in itself is insufficient, and obscures a worrying lack of substance and delivery.

Supermarkets account for 95% of UK retail food sales and wield significant influence over both production and consumption patterns.[7] However, despite broad commitments from the UK's largest retailers, a lack of clear near-term targets and transparent reporting continues to undermine credibility and accountability. This policy briefing draws on a decade of data on retailers' target setting and reporting to outline the urgent need for regulatory measures to ensure the retail sector effectively supports the UK's climate objectives and delivers on its sustainability obligations.

1. FROM PROMISES TO PROGRESS: A DECADE OF DATA SHOWS THAT VOLUNTARY ACTION FALLS SHORT

Retailers operate in a complex and sometimes dizzying web of pledges, roundtables, and roadmaps. But, without mandatory reporting and regulatory oversight, these commitments often fail to translate into meaningful action.

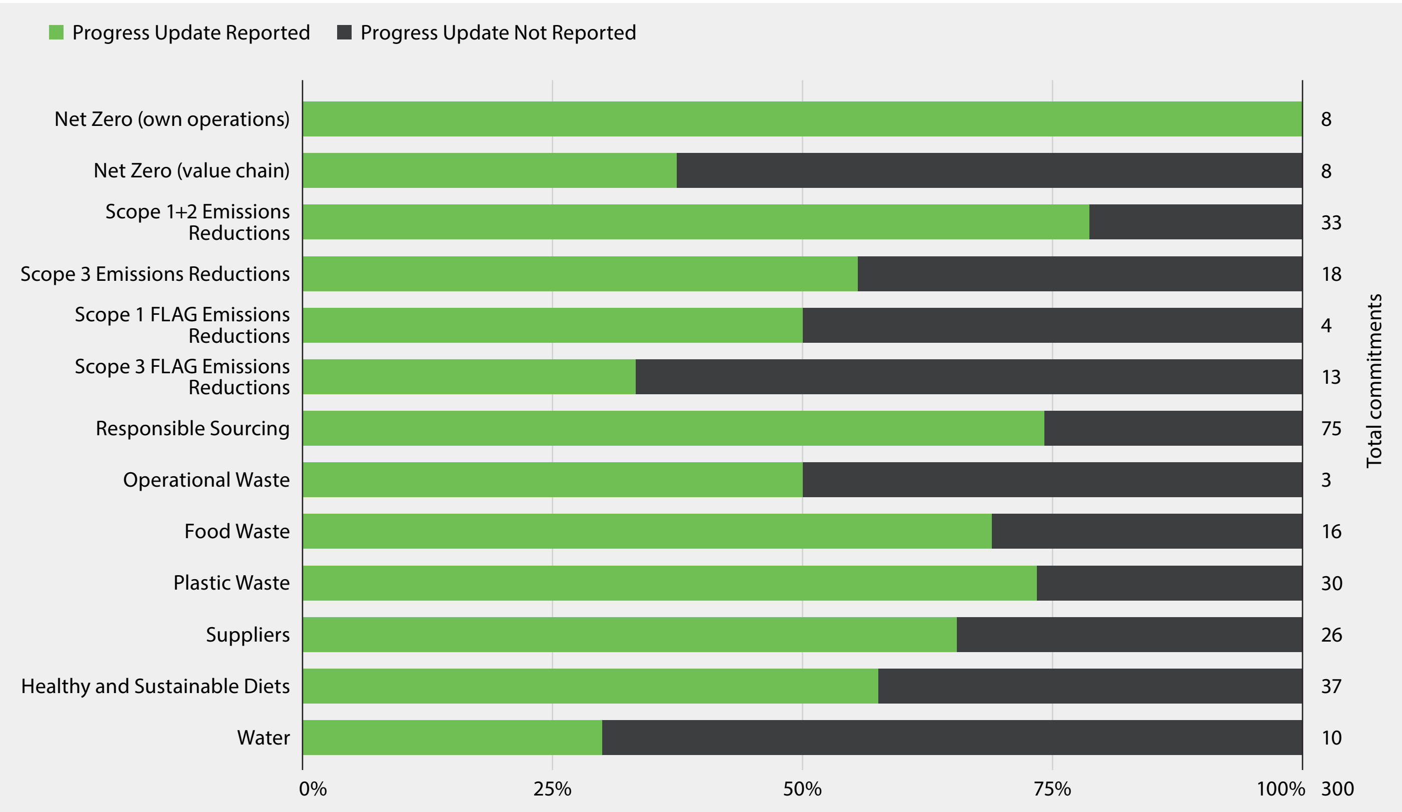
This research shows that voluntary agreements have led to some successes, from reductions in 'High in Fat, Sugar and Salt' (HFSS) foods sold, to setting and delivering on Scope 1 and 2 emissions targets, and they have offered a unique, pre-competitive space for retailers to collaborate on commitments. Voluntary commitments rely on the idea that companies need independence and time to set out tailored action plans and deliver on them, and that they possess the adequate corporate accountability mechanisms to ensure delivery. However, with time increasingly of the essence as climate, nature and public health emergencies escalate, and with limited evidence of costed plans developed for some issues in particular, this is becoming a high risk approach. As this research shows, many voluntary agreements or individual company pledges remain fragmented, inconsistent, and poorly enforced, enabling companies to make public commitments to future goals without any guarantee of adequate or timely action.

Figure 1 demonstrates the inconsistency between target setting and public reporting, with a wide variation on which targets are being reported against publicly.

Over the last decade, retailers have shown varied ambition and progress in reducing emissions, promoting healthy and sustainable diets, and supporting the transition to sustainable agriculture. While all major UK retailers have either near-term or long-term net zero commitments, only half of these are validated by the Science-Based Targets initiative (SBTi), meaning independent verification of targets remains limited.

With each set of targets, the scope, ambition, and level of detail differs. Nine of the major UK food retailers have at least two SBTi targets but these targets are not always accompanied by a credible climate transition plan, financial strategy, risk assessment or supply chain engagement strategy.[8] These information black holes are immediately evident in the inconsistencies and variability of publicly disclosed information. To give one example, on commitments to healthier diets, of 57 pledges made across the sector, only 33 are being publicly reported on, leaving a third with no data to monitor progress (see Figure 3).

FIGURE 1: LATEST PUBLICLY AVAILABLE COMMITMENTS FROM ALL RETAILERS (RANGING FROM 2022-2024) AND WHICH ARE BEING REPORTED ON



Note: No reporting or update may in some cases be due to new commitments being made.

FIGURE 2: LARGEST TEN UK FOOD RETAILERS AND THE CLIMATE INITIATIVES THEY'VE JOINED

Key: Aldi, Asda, Co-op, Iceland, Lidl, Morrisons, M&S, Sainsburys, Tesco, Waitrose

Initiative	Year Set	Target Year ▲	Retailers
WRAP Retailer Net Zero Collaborative Action Programme	2023	2024	
BRC Mondra Coalition	2020	2024	
WWF Basket	2021	2030	
The UK Food and Drink Pact (Courtauld 2030)	2021	2030	
BRC Climate Action Roadmap	2020	2040	
The Climate Pledge	2019	2040	

Across the 10 UK food retailers, in addition to 600 private commitments, we found 42 commitments linked to six NGO- or industry-led climate initiatives (Fig 2). Initiatives vary in scope, from setting annual objectives (WRAP Retailer Net Zero Action Programme) and ambitious long-term targets (The Climate Pledge 2040) to detailing suggested actions (BRC Climate Action Roadmap). However, with retailers currently off track to meet the majority of 2030 targets, urgent action is needed to accelerate progress. Without a stronger focus on near-term targets and the implementation of enforceable action plans, achieving long-term targets, like Net Zero by 2050, will become increasingly unfeasible and make it challenging for investors, policymakers and civil society to assess real progress.

Without a clear regulatory framework, the UK food sector risks missing key sustainability targets, failing to align with national climate commitments, and eroding public trust in corporate sustainability efforts. Introducing mandatory regulations is fundamental to system-wide transformation, ensuring that UK food retailers play their part in mitigating climate change, protecting biodiversity, and promoting public health. The proposed Department for Environment, Food & Rural Affairs (Defra) Food Strategy is a key opportunity for the government to set out a shift from an over-reliance on industry action towards true governance and leadership on food sector sustainability.

The Food Strategy should end the era of voluntary agreements, as part of a wider approach to regulations that ensures the UK food and agriculture sector meets national climate, environment and health goal:

- Ensure transparent and standardised mandatory reporting on Scope 3 emissions, healthy and sustainable food sales and sustainable agriculture, as well as food waste prevention (FLAG emissions).
- Mandate sales-based target-setting for healthy (non-HFSS) food and drink sales, and sustainable diets (protein sales split and fruit and vegetable sales) to meet net zero goals.
- Mandate publicly-available company net zero transition plans.
- Hold the food sector accountable for their climate and sustainability commitments, such as zero deforestation and conversion-free supply chains, by introducing due-diligence regulations.

Credit: Shutterstock. The Food Strategy should mandate sales-based target-setting for healthy (non-HFSS) food and drink sales

2. EMISSIONS TARGETS AND REPORTING: THE CASE FOR STANDARDISATION AND TRANSPARENCY

Greenhouse gas emissions are classified into three categories: Scope 1 and 2 emissions, which stem from sources directly controlled by a company, and Scope 3 emissions, which encompass all indirect emissions across the value chain. All major retailers have set Scope 1 and 2 emissions targets and overall are on track, with reductions that align with or surpass their timelines. However, Scope 3 emissions, which account for at least 90% of retailer carbon footprints, tell a different story.[9]

Despite nine UK retailers securing SBTi validation for their near-term Scope 3 emissions targets (Table 2), tracking progress remains a significant challenge due to the widespread reliance on estimates rather than primary data and the recalculations of baselines. This lack of accuracy makes it difficult to assess actual emissions reductions. Table 1 shows the current reported reductions in Scope 3 emissions. To ensure genuine accountability, it is crucial that companies publicly set and disclose their targets and progress, particularly on the three areas which have the most demonstrable impact on Scope 3 emissions: deforestation- and conversion-free supply chains, sustainable diets, and sustainable agriculture. Deforestation is responsible for 11% of global carbon emissions and around 90% of deforestation is due to land-use change for the production of forest-risk commodities such as palm oil, soy, cattle and coffee.[10, 11] Dietary shifts towards a plant-based diet have the potential to deliver a 36% reduction in emissions and a 20% reduction in biodiversity loss compared to the current average diet, as well as supporting sustainable farming and food production practices.[12]

Over the last ten years retailers have appropriately adjusted their Scope 3 baselines to reflect more accurate methodologies, improved data collection, or recalculations of emissions. Baselines have also been adjusted due to business growth, which risks obscuring actual emissions reductions due to accountability gaps. For example, Asda's Scope 3 targets were validated in early 2024 but they have since seen rapid growth in the convenience market, from three stores at the start of 2023, to 500 at the end of 2024, and so are establishing new targets to submit. Asda's ambitions aren't unique – Aldi plans to open thirty new supermarkets across the UK in 2025, Tesco is aiming for 150 convenience stores in the next three years, Sainsbury's plans for 20 new superstores and Iceland looks to double its stores.[13, 14, 15, 16] Retailers must publicly communicate how they are mitigating the risk of not meeting absolute Scope 3 emissions reduction targets with the expansion of their operations, including the impact of baseline shifts. While retailers argue that they are succeeding in reducing the emissions intensity of their business (i.e. the volume of emissions proportionate to the scale of the business), it remains a scientific reality that every sector of the economy needs to deliver absolute emissions reductions, not just intensity reductions.

TABLE 1: SCOPE 3 EMISSIONS (NON-FLAG AND FLAG) TABLE SHOWING HOW RETAILERS ARE PROGRESSING WITH EMISSIONS REDUCTIONS

Retailer	Scope 3 Near term reduction target (2030) (%)	Scope 3 emission changes reported (%)	Scope 3 FLAG Near term reduction target (2030) (%)	Scope 3 FLAG Progress reported (Y/N)	Baseline
Aldi	–25	No figure reported for UK operations	30.3	Yes	2022
Asda	–42	Resubmitting targets to SBTi	30.3	No	2021
Co-op	–58.8	–21	42.4	No	2016
Lidl	–35	No figure reported	42.4	No	2022
Morrisons	–30	–13	No target	N/A	2019
M&S	–55	4	No target	N/A	2017
Sainsburys	–50.4	No figure reported	36.4	No	2018
Tesco	–55*	No figure reported	39.4	No	2019
Waitrose	–42	–24	30.3	Yes	2020

**Tesco has a target year of 2032. FLAG refers to 'Forest Land and Agriculture'. Negative change in 'Scope 3 emission changes reported (%)' indicates a reduction in Scope 3 emissions. A positive change indicates an increase in Scope 3 emissions.*

With business growth comes an increase in suppliers and sales meaning carbon reduction support and strategies must be expedited. FLAG (Forest Land and Agriculture) targets are critical for reducing emissions in land-intensive sectors and aligning with the food sector's climate goals.[17] Seven retailers have set SBTi-validated near-term Scope 3 FLAG targets, with Aldi, Co-op, Sainsbury's, Tesco and Waitrose also committing to long-term targets. These efforts promote deforestation-free, sustainable supply chains, supporting sustainable agriculture and cutting land-use emissions. For FLAG targets to be met, retailers will have to work closely with both direct and indirect suppliers.

The UK's recent carbon budget set an explicit target to reduce agricultural GHG emissions by 39% by 2040, specifically a 27% reduction in cattle and sheep numbers and a 25% reduction in all meat consumption by 2040.[18] In the UK, the two biggest sources of greenhouse gases from agriculture are nitrous oxide, from agricultural soils and methane from livestock and manures. Of a total 25 retailer targets for suppliers, 11 were focused on LEAF Marque certification (nine in the UK and two globally). Although LEAF Marque is an important baseline for sustainable agriculture, it does not enforce carbon reduction targets.

Despite retailers actively engaging suppliers, only five retailers have publicly committed to ensuring their suppliers set SBTi targets. To urgently address agricultural Scope 3 emissions as retailers expand their businesses, UK regulation must not only provide clear targets for agricultural emissions, but, as others have already reported,[19] provide immediate technical support to farmers and suppliers, ensuring they can rapidly implement and track effective carbon reduction strategies.

Transparency remains a key challenge, with 30% of all company commitments not being publicly reported on. This figure excludes sector-wide pledges, such as the UK Food and Drink Pact and the WWF Basket, where companies are intended to report their data privately to the NGOs or bodies coordinating these pledges. Notably, while all ten major retailers have provided updates on Scope 1 and 2 targets, progress reporting is inconsistent across other areas. In the last year of data gathered, from 2023-24, responsible sourcing and packaging commitments generated the most updates, whereas sustainable diets, supplier engagement, and Scope 3 FLAG (Forest, Land, and Agriculture) targets received the least attention (Fig 1).

A consistent approach to emissions reporting and target-setting is clearly needed. The potential introduction this year of the UK Sustainable Reporting Standards by the Financial Conduct Authority– based on the International Financial Reporting Standards (IFRD) Foundation could help improve consistency, but with detail lacking there is a clear opportunity for government to set out minimum standards.[20]

TABLE 2: MAJOR FOOD RETAILERS AND THEIR SBTI VALIDATED CLIMATE COMMITMENTS FROM MOST RECENT PUBLICLY AVAILABLE DATA.

Targets	Scope 1+2		Scope 3	FLAG (Scope 3)		Net Zero Value Chain by...
Retailer	Near term	Long term	Near term	Near term	Long term	
Aldi	52% by 2030	90% by 2035	25% by 2030	30.3% by 2030	72% by 2050	2050
Asda	42% by 2030	100% by 2040	42% by 2030	30.3% by 2030	x	2050
Co-op	66% by 2030*	90% by 2035	58.8% by 2030	42.4% by 2030	72% by 2040	2040
Iceland	50% by 2030	100% by 2040	x	x	x	2040
Lidl	70% by 2030	70% by 2030	35% by 2034	42.4% by 2034	x	2050
M&S	55% by 2030	100% by 2040	55% by 2030	x	x	2040
Morrisons	46% by 2030	100% by 2035	30% by 2030	x	x	x
Sainsbury's	68% by 2030	100% by 2035	50.4% by 2030	36.4% by 2030	72% by 2050	2050
Tesco	82.6% by 2032	90% by 2050	55% by 2032	39.4% by 2032	72% by 2050	2050
Waitrose (John Lewis)	60% by 2030	90% by 2035	42% by 2030	30.3% by 2030	72% by 2050	2050

3. THE LIMITATIONS OF VOLUNTARY AGREEMENTS IN THE SUPPLY CHAIN

The UK food sector must reduce emissions by 80% by 2050 to align with the Paris Agreement, necessitating the complete elimination of commodity-driven deforestation and land conversion.[21] Retailers play a crucial role in this transition, yet progress across supply chains remains inconsistent, opaque, and largely voluntary.

While some retailers are taking proactive steps – such as Sainsbury's and Tesco, who have targets for suppliers setting SBTi validated targets and reporting through Carbon Disclosure Project (CDP),[22] Manufacture 2030,[23] or Higg Index[24] – there is no industry-wide standard for supplier compliance. All retailers have committed to all high-risk commodities coming from verified deforestation- and conversion-free land by December 2025 at the latest, however transparent reporting on these commitments remains difficult and patchy, especially in the soy supply chain. Six retailers have committed to deadlines for supplier sign-up to the UK Soy Manifesto, but major gaps persist in enforcement, reporting, and transparency.[25] The example of soy illustrates the limitations of industry-only strategies, and is a clear case where strong regulation is needed to enable retailers to achieve their goals.

THE EXAMPLE OF 'SUSTAINABLE' SOY

Despite decades of initiatives, soybean cultivation continues to drive deforestation and biodiversity loss, and retailers alone cannot resolve these challenges, unless they are willing to significantly cut their sales of soy-based products, including meat and dairy reared on soy-based feeds.[26] There simply aren't sufficient volumes of verified deforestation- and conversion-free (vDCF) soy available for purchase. Without robust legislation – such as full implementation of the UK Forest Risk Commodities (UKFRC) regulations and the EU Deforestation Regulation (EUDR) – retailers and supply chain businesses have no viable path to meeting their 2025 deforestation- and conversion-free targets.

The UK Soy Manifesto (2021) commits signatories, including all major retailers except Asda, to sourcing only verified deforestation- and conversion-free soy by 2025, with progress tracked through the Accountability Framework.[27] While retailers have demonstrated transparency and pre-competitive collaboration in advancing deforestation- and conversion-free commitments, their impact is constrained

Credit: Shutterstock. Evidence suggests that even traders with zero-deforestation commitments, such as Cargill, Bunge, ADM, and Amaggi, continue to be linked to deforestation risks at similar levels to those without such commitments, raising serious concerns about the reliability of voluntary and certification-based approaches.

by external market forces. The Amazon Soy Moratorium, for example, is currently under threat from trader lobbying at the state level, despite retailers actively advocating to maintain it. This illustrates a fundamental challenge: even the strongest voluntary initiatives are vulnerable without regulatory backing. Evidence suggests that even traders with zero-deforestation commitments, such as Cargill, Bunge, ADM, and Amaggi, continue to be linked to deforestation risks at similar levels to those without such commitments,[28] raising serious concerns about the reliability of voluntary and certification-based approaches.

Retailers have improved transparency, with six now disclosing certified and verified DCF soy percentages. However, certification schemes and credit-based systems fail to drive systemic change, as they do little to expand responsible soy production or clean up supply chains.[29] Policymakers must not treat certification as proof of compliance with upcoming UK and EU due diligence laws. Instead, regulatory enforcement and direct supply chain accountability are essential.

Climate models aligned with the IPCC indicate that achieving a 1.5°C future requires ending all agricultural deforestation and land conversion by 2030.[30] In 2023, seven retailers – Aldi, Co-op, Lidl, M&S, Sainsbury's, Tesco and Waitrose – urged the then government to implement the deforestation laws promised at the 2021 COP, emphasising that aligning UK legislation with the EUDR would protect British companies and satisfy consumer demand for deforestation-free products.[31] The government has a critical opportunity to close regulatory gaps and ensure supply chain accountability.

Despite its commitments under the Environment Act, which included new requirements for due diligence on forest risk commodities, the government has yet to take action – this must happen this year if retailers and supply chain businesses have any chance of meeting DCF targets. Without urgent legislative action, voluntary efforts will remain insufficient, and the UK will fall behind on its climate and biodiversity commitments.

REGULATORY ACTION WORKS

Previous regulatory efforts illustrate the effectiveness of government intervention both in the UK and EU, including through taxes, subsidies and regulation. For example, the Plastic Packaging Tax (PPT) was introduced in 2022, since which retailers have reported progress and updated targets on the recycled content of packaging, reduction in plastic packaging and fully recyclable packaging. This will be augmented later in 2025 by the Extended Producer Responsibility policy, making producers responsible for their products along the entire lifecycle, including at the post-consumer stage – something retailers are already building into their packaging and recycling targets.[32] At a similar speed, the Soft Drinks Industry Levy (SDIL), announced in 2016, led to the extensive reformulation of products with a 46% average reduction in sugar in soft drinks between 2015 and 2020.[33] In contrast, the Government's voluntary sugar reformulation programme only resulted in an average reduction in sugar across all included categories of 3.5% (against a target of a 20% reduction by 2020).[34] In supply chain regulations, the EU Timber Regulation (EUTR) significantly reduced illegal timber imports and strengthened forest governance.[35]

4. THE CASE FOR REGULATORY ACTION ON SUSTAINABLE DIETS

The UK food system is not on track to meet climate and health goals, and despite the enormous contribution of meat and dairy production to overall climate footprints, retailer commitments to dietary shifts and protein transitions remain inadequate. To achieve Scope 3 emissions targets, retailers must reduce their reliance on animal-based food and adopt measures to incentivise plant-rich diets that shift consumers from animal proteins to vegetable proteins.

Retailers have taken proactive steps in setting SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) targets for increasing sales of healthy foods but are lagging behind with targets for protein transition where overall commitments remain vague, unquantifiable, or lack public disclosure. The WWF Basket for example, a framework endorsed by all but two major UK retailers, sets an important baseline for sustainable food system transformation.[36] However, it does not require publicly disclosed data, meaning there is a lack of public accountability or transparency in tracking progress. Without regulatory action, the UK risks falling short, undermining both public health and climate objectives.

Of 49 current commitments on healthy and sustainable diets (not including those in the WWF basket), **only just over half include measurable targets with a target percentage and year**. Moreover, many existing targets are value-based (£), leaving them vulnerable to inflation and market volatility. Best practice is to set volume-based (tonnage) sales targets, yet only four retailers have done so (Figure 3).[37] Among these, Tesco, M&S, Aldi and Sainsbury's have committed to increasing sales of non-HFSS foods, and Sainsbury's and Aldi have pledged to increase vegetable sales. Sainsbury's, Tesco and Waitrose report the proportion of plant-based protein sales, but Lidl is the only retailer to set best-practice targets for increasing plant-based protein sales as a proportion of total protein sales, despite conclusive evidence that such shifts are vital for meeting Scope 3 targets.

Over half of healthy or non-HFSS sales targets apply only to own-brand products, which account for approximately 50% of consumer spending, limiting their overall impact.[38]

SOME TARGETS WITH NO PROGRESS UPDATES ARE NEW COMMITMENTS.

Lidl is a clear leader in sustainable diets. Having achieved their target for at least 80% of their sales to come from healthy or healthier products (albeit own-label only) two years ahead of their target, they have set new targets including increasing:

- The proportion of plant-based foods sold
- The volume of wholegrains sold
- Sales (tonnage) of total fibre
- Fresh fruit and vegetable sales
- Sales (tonnage) of plant-based proteins, such as legumes, nuts, seeds and vegan alternatives is one quarter of total protein sales.[39]

It is worth noting that many supermarkets use the UK government's definition of 'healthy' and 'less healthy' foods (based on the FSA's 2004/5 nutrition profiling model), while some have created their own definition of healthier foods. Differences like this are an important reason for the government to set a mandatory approach and methodology for increasing sales of healthy foods and reducing sales of the most climate- and health-damaging foods. Although Lidl's targets aren't exactly in line with WWF's Basket commitments – the basket asks for a 40:30:30 meat/seafood/plant-based protein split whereas Lidl's target is 25:75 – they show what can be done through voluntary due-diligence. Promising work in other countries, including the Netherlands, demonstrating that progress towards sustainable diets targets is feasible.

FIGURE 3: THE TOTAL NUMBER OF CURRENT SUSTAINABLE DIET COMMITMENTS ACROSS ALL TEN RETAILERS

KEY ● 1 retailer target + progress update ○ 1 retailer target + no progress update*

CATEGORY		TARGET TYPE		
		Sales in proportion	Sales in tonnage	Reporting/monitoring
Plant-based (including wholegrains and fibre)		●●●●● ○○○○○○	○○	●●●●
Fruit and /or vegetables		●●○○	●	●
Healthy/ Non-HFSS	Own brand	●●●○	●	○
	All products	●●○	●●●	

Note: This table does not include reformulation (i.e. on sugar, calories and salt), pricing, labelling targets Lessons from the Netherlands

Credit: Alf Ribeiro, Shutterstock. Despite the enormous contribution of meat and dairy production to overall climate footprints, retailer commitments to dietary shifts and protein transitions remain inadequate.

LESSONS FROM THE NETHERLANDS

Ahold Delhaize, one of Europe's largest retailers, has recently announced a goal to have 50% of its protein sales be plant-based by 2030. This follows Lidl's recent commitment to increase plant-based food sales by 20% in 2030 (compared to 2023 levels) across all European markets in which it operates. These commitments reflect a broader movement among Dutch retailers, where nearly all major supermarkets have pledged to ensure 60% of the proteins they sell are plant-based by 2030.[40]

The key to the success of these commitments lies in a robust public accountability system, crucially, supported by a public policy strategy set by the Dutch government. In the Netherlands, progress towards these ambitious targets is tracked through a dedicated monitoring framework developed by the Green Protein Alliance and ProVeg Netherlands. This system evaluates the protein composition of supermarket offerings and ensures that retailers remain on track to meet their plant-based targets. Such transparency not only helps retailers improve their sustainability efforts but also builds public trust and encourages consumer participation in the transition to more sustainable food systems.[41] Notably, the rising demand for plant-based products has led to a decline in the consumption of meat, with sales in Dutch supermarkets dropping 16.4% from 2020 to 2023.[42]

In the UK, while initiatives like the WWF Basket commitment exist to promote sustainable food practices, there remains a lack of transparency and they are only accountable to the NGO, and themselves.[43] Currently, data related to the WWF Basket is disclosed privately, which reduces the public and regulatory oversight necessary to ensure meaningful progress. Adopting a similar, more transparent monitoring system as seen in the Netherlands could help the UK's retail sector achieve its sustainability goals. By making progress on key commitments more visible and measurable, ideally via regulatory measures, the UK can foster greater accountability, driving stronger action from retailers and ultimately helping to shift towards a more sustainable food system.

5. NEW PRESSURE FROM SOME INVESTORS MAY UNDERMINE CLIMATE COMMITMENTS

Over the past ten years, investor expectations for Scope 3 emissions transparency have increased, reflecting a growing awareness of the financial risks associated with climate change. However, in the past year – amidst heightened geopolitical and economic volatility – numerous corporate environmental and social governance (ESG) commitments have weakened, driven by shareholder demands for higher short-term financial returns and a pushback on ESG in the USA. This shift poses a direct threat to UK and global climate mitigation efforts and the long-term stability of the UK society and economy as the impacts of climate change continue to bite.

The UK food and retail sector is particularly exposed. Major institutional investors such as Vanguard and BlackRock hold significant stakes in leading UK businesses, including Tesco, M&S, Mars Group, McDonald's, Sainsbury's, Compass Group, and Sysco. These firms play a crucial role in shaping corporate climate strategies, and their growing retreat from ESG priorities raises serious concerns about shareholder-driven rollbacks of net-zero commitments.

The growing trend of investor-driven ESG rollbacks highlights the urgent need for regulatory intervention to protect the UK's climate ambitions. Without strong governance frameworks, the UK risks allowing financial interests to dictate the pace of decarbonisation, undermining national and industry net-zero targets and increasing climate-related risks across the economy.

The UK cannot rely on voluntary corporate commitments alone to meet its climate targets. Without regulatory safeguards, there is a risk that shareholder pressure will continue to erode ESG commitments, undermining the UK's ability to transition to a sustainable economy. To de-risk UK businesses, ensure economic stability, and uphold climate goals, stronger climate regulations are required that insulate corporate sustainability commitments from short-term financial pressures.

CORPORATE CLIMATE ROLLBACKS UNDER SHAREHOLDER PRESSURE

The past year has seen multiple high-profile examples of corporate climate backtracking, largely driven by activist investors and financial institutions prioritising short-term gains:

- BP recently reversed its climate targets, increasing investment in oil and gas by 20% (£7.9bn per year) while slashing renewable energy funding by 70%. The decision was largely influenced by pressure from Elliot Management, an activist investor that acquired a substantial minority stake in the company.[44]
- Unilever, one of the world's largest consumer goods companies, has scaled down its ESG commitments in response to shareholder concerns about profitability.[45]
- JP Morgan and State Street withdrew from Climate Action 100+, a major investor coalition pushing high-emission companies toward stronger decarbonisation targets.[46]

These examples reflect a wider financial trend: powerful investors are increasingly prioritising short-term returns over long-term sustainability, despite the risks that climate change poses to global markets and supply chains.[47]

CONCLUSION

Examining a decade of voluntary action by UK supermarkets reveals that the UK's food retail sector must undergo a fundamental transformation to meet its climate and sustainability commitments. While voluntary initiatives have laid important groundwork, they remain insufficient in delivering the scale and urgency of change required. Retailers play a pivotal role in driving supply chain accountability, but without clear regulatory frameworks, progress remains inconsistent, opaque, and ultimately inadequate. **After more than a decade and in the face of increasingly damaging climate impacts and challenges to national food security, the era of voluntary, business-led commitments taking the place of active food policy needs to end.**

Sustainable food systems require major shifts in how the retail sector operates. However, the retail sector cannot be expected to act in isolation. For example, the 'Out of Home' sector – comprising restaurants, cafes and takeaway businesses – lags even further behind in setting commitments and disclosing progress on key climate and diet targets. Without ensuring that all large food businesses are held to the same standards, the commercial risks remain for progressive businesses. Mandatory reporting by all large food businesses on a range of health and sustainability metrics is key for driving transparency and ensuring that there is a level playing field for all food businesses.

At a time when investor pressure threatens to undermine ESG commitments, regulatory intervention is essential to protect both climate goals and long-term business stability. The UK has an opportunity, in particular through the planned Food Strategy, to lead the way in sustainable trade and food system transformation, but only if policymakers act decisively to put their mark on food policy. Now is the time to learn from the past and turn commitments into action.

APPENDIX – METHODOLOGY

For this audit, the best data available in January 2025 was collected across the following categories:

CLIMATE AMBITION AND GHG REDUCTION TARGETS AND PROGRESS

SBTi Dashboard

Data on Scope 1, 2, 3 and FLAG commitments was collected from the SBTi dashboard. This included:

- Near term targets: businesses setting targets for rapid, significant cuts to emissions to limit global temperature increases to 1.5°C. SBTi states that these targets should be set for 5-10 years (2030 latest) from the date the original target was submitted
- Long term targets: Companies must cut all possible emissions, to achieve net zero by 2050 at the latest
- Baseline year: the specific year against which a company's emissions are tracked over time. This is set by the company.

Publicly Available Annual, Sustainability and Impact Reports

If there were no SBTi validated targets, the latest individual retailer reports were used to collect listed targets.

In addition, individual retailer reports were used to collect data on:

- Target progress updates
- Other climate commitments or pledges including group commitments

Company Press Releases

If no targets were listed in company reports but they were listed in retailer press releases, these targets were used.

SUSTAINABLE DIETS TARGETS

Publicly Available Annual, Sustainability and Impact Reports

Targets and progress were collected from the latest individual company reports.

Data collected was shared with individual retailers for comments or correction. While every attempt was made to ensure accuracy, the authors have not included any corporate data which was provided to us but was not publicly available at the time of writing (up to 31 March 2025).

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