

UNIVERSITY OF WINCHESTER

Corporate Social Responsibility: Rhetoric or Reality

- Nutrition and UK Food Manufacturers

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Doctor of Philosophy

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This Thesis has been completed as a requirement  
for a postgraduate research degree of the University of Winchester.



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ABSTRACT

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The Covid-19 pandemic has brought to the government's attention the issues of diet, obesity, health and resilience more forcefully than any other attempt to do so. As the country emerges from the worst of the pandemic, the publication of the Dimpleby report "National Food Strategy" (2021) is a timely reminder of the link between diet and health.

It has been known for many years that poor diet, particularly the consumption of ultra-processed foods, can lead to the development of non-communicable diseases such as diabetes, heart disease and a number of cancers (Popkin 2006). The change in food consumption has been rapid, only 26% of food purchased in 1980 was ultra-processed, this rose to 44% in 2000 and 57% by 2021 (BBC 2021). This research considers the safety and stewardship of the food supply in the UK and its impact on the health and resilience of the public. The specific aim was to explore the veracity of what UK food manufacturers claim about the nutritional quality of the food they produce.

This research investigates the food industry's expressed attitudes on nutrition and the content of their products. The research also analyses the nutrition messages on company websites and in CSR reports as well as interviews with both large and small food manufacturers. A comparison of the content of branded and supermarket products is presented to identify differences in key nutrients.

One of the most significant findings of the research relates to the considerable difficulty in obtaining access to the food industry for the collection of primary data through interviews and questionnaires. Despite lengthy and persistent attempts to access food manufacturers, only a limited number of participants were prepared to engage with the research.

The findings of a detailed analysis of primary data obtained from a very large sample of product labels suggest that food manufacturers in the UK have done little to improve the nutritional quality of their products over the years. Using the typology developed by Delmas and Burbano (2011) there is evidence of 'greenwash' from some companies, with others being classed as 'silent brown firms'.

The research concludes that if the government wishes to improve the diet and health of the nation, they need to do so through regulation and legislation rather than rely on the manufacturers' discretion. This thesis is one of the first studies to examine the decisions made by food companies about the presentation of the nutritional content of their products as a key component of their corporate and social responsibility. It opens a new and potentially fertile research agenda in the field of company reporting and accountability.

Keywords – CSR, Nutrition, Greenwash

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## List of Abbreviations

ASA	Advertising Standards Agency
BHF	British Heart Foundation
BOGOF	Buy One Get One Free
CC	Competition Commission
COMA	Committee on Medical Aspects of Food and Nutrition Policy
CSP	Corporate Social Performance
CSR	Corporate Social Responsibility
CVD	Cardiovascular Disease
DoH	Department of Health
FAO	Food and Agriculture Organisation of the United Nations
FOPL	Front of Pack Labelling
FOPTLL	Front of Pack Traffic Light Labelling
FSA	Food Standards Agency
HDA	Health Development Agency
HSCIC	Health and Social Care Information Centre
HSR	Health Star Rating
NDNS	National Diet and Nutrition Survey
NICE	National Institute of Clinical Excellence/National Institute for Health and Clinical Excellence
NR NCD	Nutrition Related Non-Communicable Disease
PHE	Public Health England
PHRD	Public Health England Responsibility Deal
SACN	Scientific Advisory Committee on Nutrition
SME	Small and Medium sized Enterprise
TLL	Traffic Light Labelling
UPF	Ultra-processed Food



# 1 Chapter One – Introduction

## *1.1 Personal motivation for the study*

It has been well reported how poor-quality diet is related to many common causes of illness and premature death. This is an area with much scope for research, however, it may seem strange that an accountant is researching nutrition. To understand my interest in this area I feel that it would be worthwhile explaining my history and how this interest developed.

Back in my late teens I became interested in additives in foods. At the time there was significant interest in E numbers and this was where my nutrition journey began. I read around the subject and started cooking food from basic ingredients rather than buying convenience products. As time went on my outlook changed and ultimately this led to me becoming first vegetarian and then vegan. Whereas the interest in E numbers was health based, my change to veganism was due to my concern with animal welfare. I have always loved animals; it took me a while, but I eventually recognised the hypocrisy of calling myself an animal lover whilst continuing to eat them. So, I became vegetarian. My love of learning meant that I read anything I could find on the production of food including meat, dairy and egg production and veganism was the next step in my journey. That was over 20 years ago and my vegan beliefs are still as strong now as they were then. Even though I became vegan for animal welfare reasons the vegan literature in 1999 covered far more. It was clear even then that a vegan diet was much gentler on the planet and on the health of those eating it.

I attended the summer school held at the University of Dundee and subsequently St Andrews University by the Centre for Social and Environmental Accounting Research (CSEAR) many times since 1992. I found it very surprising that none of those researching this area, who were highly educated specialists in their field, had any idea about how their own diets were impacting on the environment and I knew it was an area I needed to research. I discussed undertaking a PhD at the University of Strathclyde to research Accountability in the Food Industry but never started as life took a different turn. The major change in my life and certainly for my outlook came when I became a parent. Having returned to work the following year I knew that I had to concentrate on what I was really interested in rather than try to fit my research around the food industry in some way. My real interest was in nutrition and it so happened that Huddersfield University offered a postgraduate degree in 'Nutrition and Food Management'. So, during one of our

postgraduate open days I left the accounting stand and went to talk to the staff member from nutrition. The entry requirements for the course were an undergraduate degree in a science, mine was accountancy and finance. I wasn't prepared to let this stop me and managed to obtain a place on the course. I enjoyed the course and never regretted my decision even though it involved a lot of hard work and expense. Having completed the MSc, I took a break from further study before embarking on this PhD.

My early interest was in healthy eating and, in many ways, it still is. However, it is a very complex area that requires a multifaceted approach. One of the main areas requiring improvement is education; it is vital that people understand what a healthy diet entails and how they can follow it with limited money and time. This requires government input and a will to change by individuals, however, there is also an important role for the food industry. The food industry cannot supply meals that are high in fat, salt or sugar and then deny responsibility; there needs to be fundamental changes in the food that is produced and it is this area that this PhD investigates. In terms of the future changes that may occur, I am glad to see that over 20 years after I read about diet and climate change the world is finally starting to acknowledge the link. In the past two years there has been a marked rise in veganism and many are making the change for reasons associated with climate change (Marsh 2021). I just hope that their passion is as strong as my animal welfare passion and that in 20 years' time they, and many others, are still vegan.

Having discussed the motivation for the study the remainder of this chapter considers why it is important to research the food industry, and in particular why nutrition is so important. In addition, the interface between CSR and nutrition is also briefly considered. The chapter concludes with the research objective and questions.

## *1.2 The research problem*

The Covid-19 pandemic has brought to the government's attention the issues of diet, obesity, health and resilience more forcefully than any other attempt to do so. As the country emerges from the worst of the pandemic, the publication of the Dimbleby report "National Food Strategy" (2021) is a timely reminder of the link between diet and health.

It has been known for many years that poor diet, particularly the consumption of ultra-processed foods, can lead to the development of non-communicable diseases such as diabetes, heart disease and several cancers (Popkin 2006). This research considers the

safety and stewardship of the food supply in the UK and its impact on the health and resilience of the public.

### *1.3 The food industry*

The food industry of today bears little resemblance to that of the 1950's. Whilst food has always had an international dimension, for example the spice trade has been international for thousands of years, the industry is now truly global. Major changes occurred in the way food was grown and raised just after the Second World War. This was encouraged by the Department of Agriculture who promoted 'cheap food' in an attempt to end rationing. This led to significant changes on farms in the way crops were grown, how animals were raised and in the size of farms. In the subsequent years of technological development this has led to further changes and these have been seen throughout the supply chain from 'farm to fork'.

The advancement of technology within food manufacturing environments has led to developments in food that would never have been thought possible a few decades ago. The capital required for this has inevitably led to the larger companies being in a better position to develop and purchase this technology. Whilst there are some benefits to be derived from the use of technology, there are also, unfortunately, many detrimental social and environmental effects, especially to nutrition (Tereza da Silva 2021). As well as the changes in producing and manufacturing food there have been significant changes to food retail. The development of supermarkets since the 1970's has led to radical change on the high street. Gone are the days of shopping at the baker's, butcher's, greengrocer's and local store (often all locally owned); now most people drive to large out of town retail environments, where everything required can be purchased under one roof and ownership is disparate (CC 2008). Those not lucky enough to own a car may have to shop at the few local shops that survive, there is much research on the social impact of 'food deserts'; areas where it is impossible to buy fresh food without using some form of transport. (see Section 1.4.2)

Much of this growth in the food industry has been driven by the imperative to keep the price low to attract more customers. To do this, fixed costs need to be kept as low as possible, and therefore high volume, low cost has been the key development in all aspects of the food chain. This has led to an increase in the size of businesses and a corresponding decrease in the number of companies within the industry. Accounting has played a large

role in this development and in the social and environmental issues this has led to. The basic accounting/economic model promotes growth both of sales and profits since this will lead to an increase in the wealth for the owners. Many accounting models are based on the premise of maximising shareholder wealth.

### 1.3.1 Growth in the food industry

One of the major issues with growth is that if people eat their daily calorie requirement and no more then there is a maximum growth that can occur. If a company is to sell more, it needs to either take market share from a rival or persuade people to buy more than they need. The former has been occurring in the UK for many years with supermarket price wars which have had a detrimental impact on the industry (Woolf 1995, Robinson 2014). Whilst the latter leads either to waste (Roberts and Downing 2021) which has its' own issues or to overconsumption which links to nutrition and obesity (Popkin 2006). Much of the growth has been of value-added products; those that make the most profits for the manufacturer. Unfortunately, these are often the products with the worst nutritional quality, these products are often referred to as ultra-processed food (Monteiro 2019) and recent research suggest that these may be linked to obesity in ways that were not expected (see Section 2.3.2). As these products are often highly value added they are also ones that are often sold at deep discounts, encouraging people to buy more. Alternatively, companies increase the growth of profits by paying less for supplies, whilst still selling at the same price and increasing their profit margin (Hall 2007, Kollewe 2015).

If economic growth for food companies leads to either poorer nutritional choices and therefore, poorer diet for consumers, or impacts on jobs and stability further down the supply chain, this creates societal issues that are currently not being addressed. One of the reasons these issues are being missed is that they are classed as externalities. An externality is an anything that occurs outside of the organisation responsible, which does not have to be accounted for by that organisation and which affects those who did not create it (Law 2018). Examples specifically related to the food industry would include air and water pollution caused by factory farmed animals, antibiotic resistant bacteria due to the overuse of antibiotics in livestock production, pesticide run off from conventionally farmed crops (FAO 2006), waste of food whilst many go hungry and increases in diseases from poor diet (Popkin 2006) (see Section 2.5 for discussion of individual vs corporate responsibility). In addition, other externalities which are seen in food but that can apply in any industry would include lack of competition, companies so large and with so much

power that they are hard to control, employees losing jobs when companies are taken over and social and environmental implications as suppliers try to cut back to make a profit or sometimes just survive. All these externalities could be classed as ethical issues and it has been suggested for some time that companies need to start accounting for externalities not just for the factors that occur within their jurisdiction (Unerman, Bebbington, and O'Dwyer 2018).

### 1.3.2 Power

One of the issues in the industry is that of power across the supply chain. It has been suggested that the relationship between supermarkets and small suppliers is one where supermarkets hold all the power, to the detriment of the smaller supplier. According to Hall (2007) most suppliers are "too scared" to talk about this issue as they do not want to lose their contracts. However, it is well known in the industry that when the supermarket has a 'buy one get one free' deal they do not pay for this the cost being passed to the supplier of that item (Renton 2011). Further, if a producer wishes to place their products on the shelves, they often are required to make upfront payments to the supermarkets for shelf space (Hall 2007). In 2015 the situation had become so bad that it was estimated that "more than 1600 growers and suppliers (were) in "significant" financial distress" (Kollewe 2015 para 3). This was due to supermarkets competing to be lowest in price and passing this down the supply chain as they fought a war for market supremacy; in 2014 supermarket margins increased from 5.2% to 5.4% whilst those of small suppliers fell from 3.5% to 2.1% (Kollewe 2015). It seems that those with power in the industry are prepared to use it to improve their own returns.

Larger companies in the industry usually have power over suppliers and often their customers too. This power is only reduced if the supplier or customer is of a similar size and therefore has the same power to wield. If large manufacturers and retailers wield their power over smaller producers, this could have a detrimental effect on the nutritional quality of the product.

### **Competition Commission**

In April 2008 the Competition Commission (CC) produced its final report on the 'supply of groceries in the UK' (CC 2008). It concluded that "competition in the UK groceries industry is effective and delivers good outcomes for consumers" (p6). However, they did raise two issues; the first was that some retailers dominate local markets with little competition and

secondly that retailers transfer risk and cost to their suppliers. The concern here was that this could prevent the manufacturers from investing, which could affect consumers. Whilst this report on power in the food industry is extensive it does not cover the nutritional quality of food. In fact, it states that several issues were raised but these were outside the remit of the report as they did not relate to competition. One of these was “the impact of grocery retailing on the nation’s health” (p7). This means that the major investigation into power in the food industry did not consider the impact this power could have on the quality of the products being produced. Whilst it is understandable that the CC was looking strictly at competition when the issues facing the nation in terms of health are considered this seems like a wasted opportunity.

The fact that the CC concluded that grocery retailers “transfer excessive risk and unexpected costs ... to their suppliers through various supply chain practices” (p6) raises concerns. Whilst the remit of the CC was to see if this affected competition, the concern is whether this affects nutritional quality of the product. If a manufacturer is forced to sell their products as a ‘buy one get one free’ offer, then there is a pressure to try to reduce costs. If this changes the nutritional quality of the product, it then impacts on the diet of the consumer.

Looking at the food industry during the 1960s and 1970s there was a rapid rise in the size of some food companies with those such as Nestlé and Kraft becoming global giants. This led more generally to a few successful food manufacturers having huge power over both their suppliers and their customers. However, the 1970s and 1980s saw a corresponding rise in the size of food retailers with the likes of Tesco and Sainsbury’s in the UK growing considerably. Food manufacturer power is curtailed to some extent by the power of the supermarket. However, this doesn’t change the power that both large manufacturers and retailers have over smaller companies, but it does stop them enjoying absolute control. A very good example of this power relationship was displayed in 2016 when Tesco and Unilever fell out over pricing of goods following the UK vote to leave Europe. Unilever argued that they needed to raise prices due to the fall in the pound and Tesco was not prepared to pass these higher prices on to the consumer or make less profit themselves. The dispute reached the point where Tesco had removed several Unilever products from their online sales before agreement was reached. A smaller retailer would have had no such power to fight the giant Unilever, but the size of Tesco brought about a power struggle that had in the end to be negotiated by the two companies (BBC 2016).

Development of the food industry has led to a change in the size of companies; whilst there are still many small producers, manufacturers and retailers within the food sector there are also companies of immense size and this raises issues about the abuse of power. There have been suggestions that large companies not only dictate terms to smaller ones but also will drop suppliers without notice and make last minute changes to requirements, putting a huge amount of pressure on these smaller companies. Some companies are so large that they not only exert influence on others within the supply chain, but they can also affect the prices of goods over which they have 'control'. This is concerning from a societal perspective as rising food prices have been to blame for riots in some countries in recent years (World Bank 2014)

### 1.3.3 Secrecy

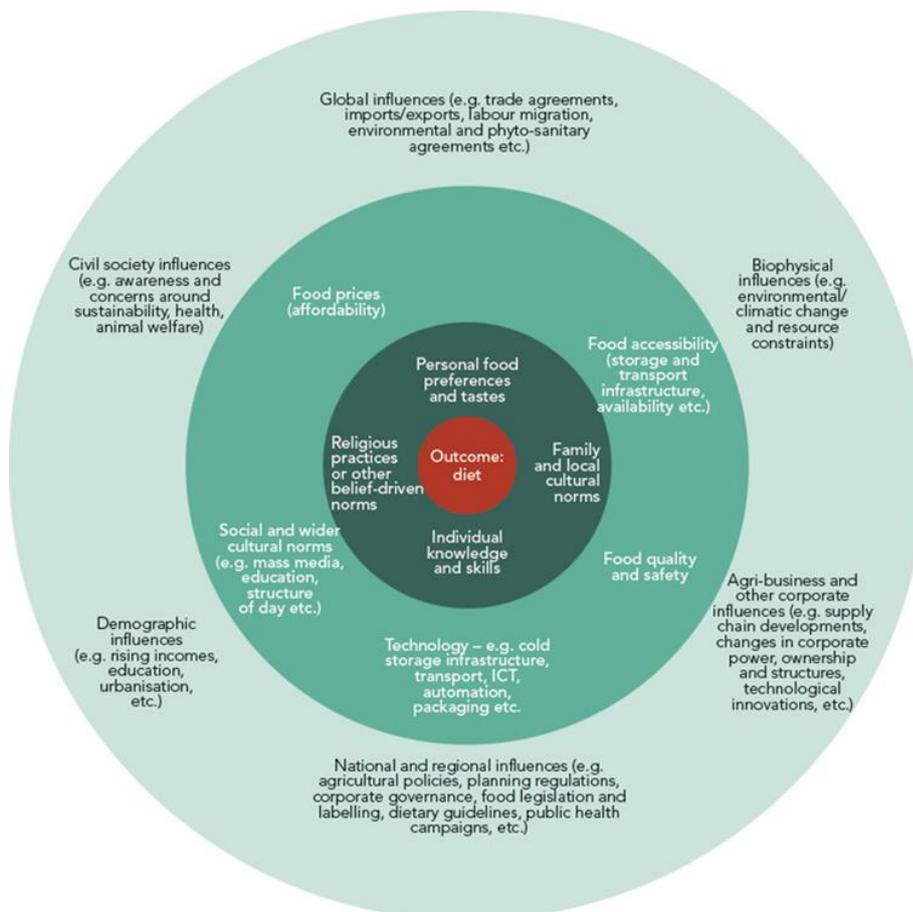
Before leaving the food industry to look at nutrition one final point to be considered is the well-known secrecy within the food industry. Secrecy is not just an issue for the food industry there is much research around gaining access to the Boardroom especially for qualitative research. Brennan and Solomon (2008) mention the challenges “of access to the “black box” of corporate boardrooms” p 885. Blythman has worked as a journalist exposing the food industry for 25 years but even with her knowledge and position gaining access to food manufacturers was incredibly difficult. She says, “the curious thing about processed foods ... is that their mode of production is an enigma.” (Blythman 2015 p3) “when you try to dig deeper, as I wanted to do, to go beyond the label, you hit a wall of secrecy.” (p4) “they hide behind the creed of commercial confidentiality” (p5). In relation to finding information about companies and their products “using all the resources that the internet has to offer, materially enlightening information was equally hard to come by.” (p7) Unfortunately this could mean that gaining access, certainly to large companies, may be very difficult. This has become more prescient recently with the publication of details of how ultra-processed food affects hunger, diet and health (see Chapter Two).

In addition, there have been several TV programmes most recently Britain’s Fat Fight presented by Hugh Fearnley Whittingstall, where the presenter requested a meeting to discuss food products and their labelling with companies such as Kellogg’s and Nestlé but could not persuade them to talk with him (BBC 2018a). If a celebrity with BBC cameras cannot gain access to food companies. It is always possible that this could be a stumbling block in this research.

## 1.4 Factors influencing the nutritional quality of diet

In the last 70 years changes in the way people live their lives and the changes seen in the food industry, have brought into focus many factors which influence the quality of our diet. Nutrition research has long shown that there are many factors that influence the quality of a person's diet, for example age, gender, socioeconomic status, race, and education (Johansson et al 1999 and Goodwin et al 2006). In my MSc dissertation (Anderson 2009) I found that education was a significant factor in the quality of diet and nutrition knowledge of people in the UK. However, the changes in the food eaten today compared to 70 or even 40 years ago, has introduced other industry related factors, that influence the quality of diet. This does not in any way reduce the impact of the personal aspects but adds to the complexity of the situation and the difficulties in making good diet choices.

**Figure 1.1 Influences on Diet Source Garnett, T. and Finch, J. (2016 p8)**



It can be seen from Figure 1.1 that there are many influences on diet from personal, to business and government. Some of these factors are considered next.

### 1.4.1 Individual factors

#### 1.4.1.1 Individual knowledge and skills

In order to make appropriate food choices people need to be educated about, what is and what is not, a healthy diet. This not only involves understanding what is required for good health and which foods provide this but also that people have a certain level of basic cooking skills. There has been much research over the years showing that those with higher educational attainment have better quality diets, for example Johansson et al (1999) and Goodwin et al (2006). Anderson (2009) showed that there was a significant difference in the quality of diet between those with a university education and those without. Linked to education is socioeconomic status, this is usually measured by a combination of income, area of residence, education and poverty income ratio. Those with a better education usually earn more, live in nicer areas and their income level has a direct impact on the food they can afford to buy. In a low wage economy however, it is inevitable that many people will choose to buy food as cheaply as possible. For some it is often a choice between eating or keeping warm (BBC 2018b). In such a situation people cannot be blamed for buying cheap food, unfortunately, the food they buy is often not particularly nutritious and because of this their diet is often of poorer quality (Shahar et al 2005, Goodwin et al 2006 and Darmon and Drewnowski 2015). This, however, does not mean that one cannot buy nutritious food cheaply, but to do so usually requires the time to shop and cook meals from scratch, which also requires knowledge. Frequently, people perceive themselves as being very short of time. This may well be the case in many circumstances and people all too readily reach for 'ready meals' that can be cooked in a few minutes. Whilst there is no doubt that there are instances when time is of the essence, it is likely that with better education there would be many occasions when people would have had the time to cook a nutritious meal if the skills have been available to them. TV programmes such as BBC's Eat Well for Less and Channel 4's Cook Clever demonstrated how vital education is to changing eating habits. The main source of these skills is education in the school system; the impact of government decisions on this is discussed later in the chapter.

Covid-19 brought into sharp focus the impact of socioeconomic status on health. According to Whitehead, Taylor-Robinson and Barr (2021) those in lower socioeconomic groups were

more likely to contract Covid as many of them could not work from home and had to go to their workplace every day. They were also more likely to need hospital treatment. One of the risk factors that emerged was obesity (Kumar, Bhat and Sorake 2021 and Senthilingam 2021). Obesity is much more prevalent in lower socioeconomic groups (Senthilingam 2021) due to some of the issues discussed here. It seems that Covid-19 may be the catalyst for government action on obesity when nothing else has been. This is discussed further in Chapter Two.

#### **1.4.1.2 Other personal factors**

Research has shown that the quality of a person's diet can depend on a range of personal factors. Older people usually have a better diet than younger people, Hjartaker and Lund (1998) found in a study of Norwegian women that the older ones had a healthier diet than the younger ones and this was true even when controlling for socioeconomic status. Johansson et al (1999) also in Norway found that age was positively related to a healthy diet as did Hiza et al (2013) in America. It will be interesting to see if this changes over time as people who have grown up with ready meals grow older. Johansson et al (1999) and Hiza et al (2013) also found that women had a healthier diet than men. This could historically be related to girls but not boys being taught cookery at school; this may change in the future. Research shows that ethnicity can have an impact on quality of diet Goodwin et al (2006) found that African American adolescents had a significantly worse diet than white adolescents. However, Hiza et al (2013) found that Hispanics had better diets than both black and white Americans.

Whilst there are many personal factors influencing quality of diet, which are out of the control of the food industry, there are many factors that are in the hands of the industry. These are discussed next.

#### **1.4.2 Business factors**

Most food that people eat is purchased in the large supermarkets 94.6% of the market is held by the top 9 UK supermarkets (Blázquez 2021) and much of this is made by a small number of very large manufacturers (Kramer 2014 see Appendix Four), the impact that this can have on the quality of diet cannot be ignored.

### **Food affordability**

On entering a large supermarket very quickly the offers that are available to persuade us to buy particular food items can be seen. Often these offers are on the most value-added products which, by their very nature are usually those with poor nutritional qualities. The consumer association Which? (2016) found that 52% of confectionery was on offer but only 30% of fresh fruit and 34% of vegetables; this research was carried out across the six biggest supermarkets over a three-month period in 2016. The pricing of goods has an impact on what people buy, some products would be beyond the price range of some consumers with the consequence that those products that are on offer appear very tempting if there is less money to spend. Whilst retailers strive to be competitive on price, something which could be argued could be good for the consumer, this often has an unwanted effect with retailers paying less to suppliers. The impact of this can result in changes in the nutritional quality of the product as suppliers try to retain profits at a lower selling price. Nicholson and Young (2012) suggested that the downward pressure on prices may cause suppliers to cut ingredient quality (see Food Quality below). Currently, government has plans to ban promotions on unhealthy snacks, those that are high in fat, sugar or salt (HFSS) from April 2022, there is much opposition from the food industry so it will be interesting to see if this ban goes ahead (BBC 2020b). This is an area for potential future research.

### **Food availability**

At first sight food is now available everywhere. If you walk through any town centre or down any main road you will see a plethora of food outlets, many offering 'fast food'. However, there are equally many places in the UK that are now being referred to as 'food deserts'. A food desert was defined by Tess Jowell in 1997 as an area "where people do not have easy access to healthy, fresh foods particularly if they are poor and have limited mobility" (Hickman 2007 para 7). Food deserts are found in both urban and rural areas. In cities they are often large housing estates that once had a row of shops which have since closed, being unable to compete with the large supermarket. From 2001 to 2007 29% of unaffiliated, independent grocers closed down (Hickman 2007). Unfortunately, many of these large retailers require a car to access them. For those without transport gaining access to food and being able to transport it home becomes a major task.

## **Food quality**

At the end of the Second World War the quality of peoples' diets was quite good even though food was rationed. Many home-grown vegetables were eaten and the amount of fats and sugars consumed was low due to this rationing. There was encouragement by government in the 1950s to grow and produce more food to feed the nation and this led to an increase in the size of farms and the rise of food manufacturing. The developments in the field of food technology have led over the years to significant changes in the way food is produced however, not all these changes have brought about nutritional improvements. There has been a move away from consumers cooking from scratch and a move towards convenience foods, which the industry has been only too happy to supply. Whether this revolution in the way people eat was brought about by the industry or by the industry responding to consumer requirements is really of little consequence, whatever the mechanism, the quality of the food being produced in factories today cannot compete with home cooked food. Hence, for many, the quality of the food they eat has decreased, with increases in the consumption of fats, sugar and salt and consequent decreases in fruit, vegetables and fibre. As already mentioned, many of these foods are ultra-processed and this seems to be an issue (see Chapter Two for further details).

There is no question that to improve the quality of diet all the factors considered need to be addressed, especially education. However, for people to make good food choices, as well as being educated about what these are, the environment in which they shop for food must support such choices.

### ***1.5 Whose responsibility?***

There is a clear argument that the responsibility for what is eaten lies with us; people buy and consume the food and are therefore ultimately responsible. Whilst it is true that no one is forced to buy and eat certain foods, if the food environment is looked at more closely it can be seen that the choice of what is bought is not always entirely ours. The food industry needs to sell what is produced and it uses its massive advertising budget to persuade us to buy. As soon as you enter a supermarket you are being advertised at in ways that make it very difficult to resist buying products that were not intended. Supermarkets are profit making businesses, so it is in their best interest to try to persuade all customers to buy as much as possible and they do this through a range of promotional techniques. It is therefore too simplistic to say that individuals are totally responsible for the food they

consume since everyone is susceptible to advertising, especially in store promotions; some responsibility must lie with the companies who sell the food to us and ultimately those who produce it. In addition, many companies now accept responsibility for a range of social and environmental factors under the remit of Corporate Social Responsibility. It could be argued that nutrition fits under this responsibility.

Another argument for some responsibility lying elsewhere relates to education and the ability of consumers to cook meals from scratch. The use of ready meals has risen considerably over the years with 8.5m people using them once a week or more in 2013 up to 10.2m by 2020 (Statista 2021). It is also estimated that there are 11m users of online takeaway deliveries in the UK (Lock 2020). If these numbers relate to the individual ordering or buying the food, it seems safe to assume that many of them may be buying for families. This means that significantly more than 10.2m or 11m people are eating this food regularly. There are a range of reasons for this such as time poor, convenience and lack of cooking skills. This latter problem is one that could be addressed by government.

Traditionally boys studied woodwork and metalwork and girls cooking and needlework, changes to the curriculum mean that girls and boys both now study food technology classes. However, these tend to be a much smaller part of the curriculum than in the past. It cannot be expected that people will buy ingredients and cook nutritious meals if they do not know how to cook or what constitutes a nutritious meal. Therefore, some responsibility must lie with the government who could change the emphasis within schools if they had the political will to do so. These changes in the food purchased and eaten were demonstrated in a recent BBC programme on ultra-processed food, Figures 1.2 and 1.3 show pictures from the programme of the food purchased in 1980 and 2000, the difference is clear to see (BBC 2021). Ultra-processed foods have increased from 26% in 1980, to 44% by 2000, by 2021 it had reached 57%. Whilst unprocessed foods (represented by vegetables but also including fruit, meat and other non-processed items) have dropped from 58% in 1980 to 28% in 2000 (the method of data collection after 2000 changed and is not directly comparable).

The industry has taken on board the idea that they share some of the responsibility for quality of diet. The websites of almost all large food manufacturers contain information relating to nutrition. Regularly on products are claims that they contain “less salt” “less sugar” “less fats”. In 2008 the International Food and Beverage Alliance (IFBA) was

Figure 1.2 Food Purchased in 1980 (BBC 2021)



Figure 1.3 Food Purchased in 2000 (BBC 2021)



(Totals are not 100% due to food eaten outside of the home.)

established to address the public commitments of the industry. Several large food companies are currently members:-The Coca Cola Company, Danone, Ferrero, General Mills, Grupo Bimbo, Kellogg’s, Mars, McDonald’s, Mondelez International, Nestlé, PepsiCo and Unilever (IFBA 2019). It can be seen that the industry itself is publicly accepting some responsibility for the food they sell and people eat and the subsequent health of the population.

Over the years government has had many initiatives aimed at encouraging people to eat a healthier diet for example Change4life. It has also attempted to encourage food manufacturers to reformulate products to improve the nutritional quality for example the

Public Health England Responsibility Deal (PHERD) (UK Government 2011). The number of such initiatives has increased in recent years with the rise in obesity and mounting evidence that the increase in non-communicable diseases is lifestyle, and particularly diet related. The acceptance of the advice from these initiatives by both individuals and companies has been mixed and more work is needed to consider the best way forward. Responsibility is discussed in more detail in Chapter Two.

The concept of responsibility is a complex one and involves individuals, the food industry and government. One of the main reasons for the food industry taking responsibility has to be due to the changes that have occurred in the way they produce food and the impacts this has on health. This is discussed in more detail in the next chapter.

## ***1.6 CSR and nutrition***

If the CSR research is considered, there is some that encompasses the food industry (discussed in Chapter Three). However, there is little mention of nutrition. A few articles mention nutrition, one saying that “nutrition and obesity” is one of six key CSR areas for the industry (SDC 2008 p 8) and another cites nutrition responsibility as one of the seven food chain CSR dimensions (Forsman-Hugg et al 2013). There is limited research on the nutritional quality of food and how companies’ approach this as part of their CSR. There is research looking at CSR reports (discussed in Chapter Three) but not in terms of nutrition.

Nutrition is only important in sectors that deal with food in some form, such as manufacturers and hospitality. Much CSR research would have no need to consider nutrition. Therefore, if researchers follow other models of research and apply them to the food sector, they may well ignore nutrition. This is an area that cannot be ignored due to its significance both to the health of the nation and the subsequent cost to the NHS of dealing with diet related non-communicable diseases. It is time that the industry was investigated to see what their views on nutrition are and what changes they are making.

This chapter has introduced changes in the food industry and the impact these have had on nutrition and found that nutrition is often not considered as part of CSR (discussed in more detail in Chapter Three). The reason why nutrition is so important has also been briefly examined as has the role of responsibility (both discussed in more depth in Chapter Two). It is this interface between CSR and nutrition that is the subject of this research. This thesis examines the food industry from a responsibility/governance perspective and due to the

multidisciplinary nature of the research it draws on nutrition, corporate social responsibility and greenwash literature. The research objective and questions are presented next.

## ***1.7 Research purpose and questions***

The purpose of this research is to conduct an introductory exploration into whether UK food manufacturers consider the nutritional quality of the food they produce to be part of their corporate social responsibility. This will also consider if there are any differences between large companies and small and medium sized enterprises.

The research questions are: -

1. What do food manufacturers say about nutrition on websites and in CSR reports?
2. Are food manufacturers producing products of good nutritional quality?
3. Do food manufacturers show signs of greenwash?
4. Who should be accountable for the nutritional quality of the nations' diet?
5. What actions need to be taken to improve the quality of the nation's diet?

### **1.7.1 How the research was conducted**

The original intention was to conduct a quantitative study using exploratory interviews to inform a questionnaire, which would be sent to as many food manufacturers as possible. This methodology fits with the researchers' perceived philosophical beliefs around research, by nature a positivist. The interviews were designed to ensure that the questionnaire asked the correct questions. It soon became clear that accessing the food industry to discuss nutrition was not going to be an easy prospect. Over a period of 18 months numerous phone calls, emails and letters were used to try to find willing participants. This resulted in just three interviews, with two more being arranged through people known to the researcher and a further interview being granted from someone at a conference. These six interviews were used over the next three months to write and pilot the questionnaire. At the same time, enquiries were made to find a suitable way of distributing the questionnaire. Various routes were tried with little success; one hopeful route only delivered three replies. This was due to the questionnaire only being sent to nine companies. Over another three months attempts were made to persuade this company to send the questionnaire out as promised, to no avail. At this stage after two years of

attempts at data collection it was decided to try to increase the number of interviews. Over the next six months another four were completed.

Taking stock of the situation a new approach was needed and this required a pragmatist approach to be used. A slight shift in emphasis enabled primary data to be collected from a different source and used to investigate the food industry and nutrition from a different angle. However, the collection of this new primary data was hampered by the pandemic. As information was needed from supermarkets, their websites had to be used. This was during the first lockdown when supermarket websites regularly had long waits before you could access them. Information also had to be collected from in store, however, stopping and taking photographs in store in a pandemic is not looked upon favourably by supermarket staff and other customers. This meant that the data collection took longer than would be expected. (Full details of data collection are discussed in Chapter Five.)

Gathering the data for this research, took much determination, resourcefulness and time. It also required a change in research philosophy from a purely quantitative approach to mixed methods, thus an interpretivist philosophy was used. Whilst using qualitative techniques was new to the researcher, it was seen as an opportunity to learn new research methods and develop as a more rounded researcher. This required change in direction to include qualitative techniques could be seen as fortuitous as Brennan and Solomon (2008) suggested that corporate governance is an area that would benefit from more qualitative research and that frameworks are needed to “extend corporate accountability to non-shareholding stakeholder groups” (p 892).

## ***1.8 Summary***

The remainder of the thesis explores relevant literature and attempts to answer the research questions. Chapter Two discusses in more detail the problems that the change in diet has had on the people of the UK. Also considered are the attempts that have been made so far by both the government and industry to make improvements. Chapter Three explores the CSR literature in general and with reference to the food industry. Chapter Four considers what companies say and do about social and environmental issues and the research around this, including models of greenwash. Chapter Five explains the history of the research, including the changes that had to take place over time, some of which is briefly mentioned above. The data gathered and how it was analysed are also discussed. Chapter Six looks at what companies do about nutrition with analysis of a range of products

and comparisons to equivalent supermarket goods and between small and large companies. Chapters Seven and Eight deal with what companies say in terms of nutrition on their websites and CSR reports (Chapter Seven) and when interviewed (Chapter Eight). Chapter Nine brings together all the results and discussion from the previous three chapters and considers this in the light of previous research. Also, the findings which are a new contribution to the literature are discussed. Finally, Chapter Ten provides a conclusion with a summary of the findings and the answers to the research questions, the limitations of the research and the scope for further research.

## 2 Chapter Two – Literature Review - Diet and Health

### 2.1 Introduction

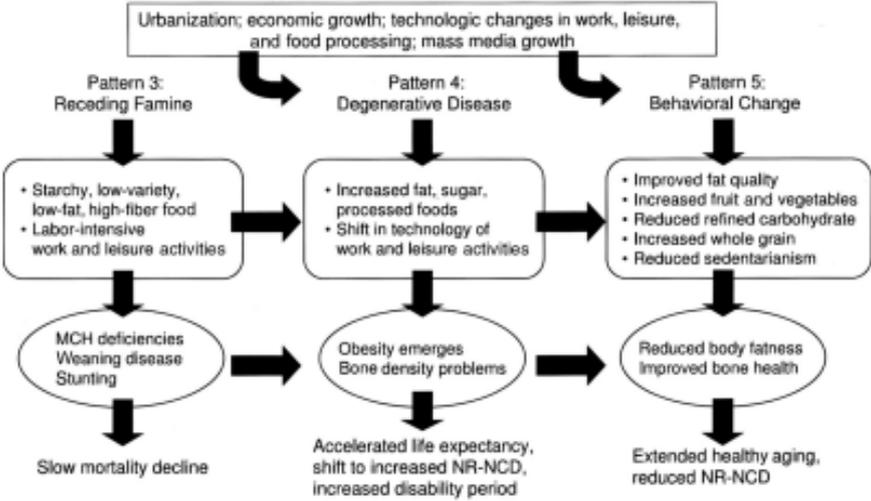
In the previous chapter the research topic was introduced. This chapter considers in more depth the issues surrounding diet and poor health. More consideration is given to who should take responsibility for poor health. In addition, the actions that government have taken over the last twenty years are discussed.

### 2.2 Nutrition transition

In recent years there has been much in the press linking diet to health and this has led the government to produce several reports on this issue (DoH 2003, DoH 2005, SACN 2015, HSCIC 2015). The Health and Social Care Information Centre (HSCIC) report of 2015 showed that there was a marked increase in the number of adults who are obese between 1993 and 2012. Whereas the Scientific Advisory Committee on Nutrition (SACN) report of the same year made clear recommendations on the consumption of carbohydrates in relation to dental caries, diabetes, cardio metabolic disease and colorectal cancer. Whilst they did not recommend a change in total carbohydrates, they did change the proportions, with a decrease in the amount of sugar that should be eaten and an increase in dietary fibre. The UK population currently eats more sugar and less fibre than the existing recommendations, so these changes create an even wider gap between the ideal and reality.

The food industry has the power to significantly change what people buy and consume, it is suggested that they have used this power in the last few decades to create what has been a significant change in the way consumers eat. Popkin developed the term 'nutrition transition' in 1993 and has refined what he means by this since then (Popkin 2006). The nutrition transition explores how our food choices have changed over time and Popkin suggests that the UK is currently in pattern 4 in Figure 2.1 where there has been a shift in diet that has led to 'nutrition related non-communicable diseases (NR NCD)'. This dietary shift has led to a change from a diet containing fruit, vegetables and fibre to one laden with fats, especially saturated fats, sugar, salt and sugar laden drinks and lacking in fibre, vegetables, legumes and water. It can only be said that this change has been both supported and fuelled by the food industry who have provided these high fat, sugar and salt items. According to Popkin (2011) "the speed of change is astounding." (p83)

**Figure 2.1 Stages in the Nutrition Transition (Popkin 2006 p291)**



The term nutrition transition relates to the significant changes in diet that have occurred from the beginning of man’s time on earth. The changes from hunter gatherer through to industrialisation have taken hundreds if not thousands of years. Whereas the changes from the industrialised diet to our current diet have taken only around 50 years to occur in the West, similar changes in developing nations have been even quicker taking only 10-20 years.

Many of the changes have been driven by developments in technology which have enabled companies to extract more from foodstuffs, from raw materials or develop new products from what would have at one time been waste. This has allowed food companies to grow and become very profitable. As the markets in the West became saturated with these foods the global players in the industry looked elsewhere, hence, the speed of change in developing nations. Some of the major changes are briefly discussed next followed by the problems arising from these changes.

**2.2.1 National Diet and Nutrition Survey (NDNS)**

In the UK there has been a survey running for many years to establish the current diet of the nation and then use this to give advice for improvement. The National Diet and Nutrition Survey (NDNS) has been running in its’ current form since 2008 and there are now eleven years of data available (there are older surveys, but these are not directly comparable due to a change in methodology). The survey is based on a four-day intake of food of both adults and children with the results being spilt into various age groups and by

sex. In addition to the food intakes some of the respondents also submitted 24 hours of urine for sodium testing and had blood taken in order to test for various nutrients. The most recent of these surveys, 2019 data, is used throughout the next section to highlight the issues in the UK (NDNS 2020 reference is also made where necessary to NDNS 2014).

### 2.2.2 Fats

Changes in technology made it easier and cheaper to extract oils from foodstuffs such as corn, soyabean and rapeseed this cheaper vegetable oil allowed an increase in oil consumption globally. In addition, the development of trans fats has allowed the food industry to create cheap products with a good mouth feel and long shelf life. Unfortunately, trans fats have been implicated in many of the diseases prevalent today and have been banned or limited in their use in many countries (Popkin 2011).

According to the NDNS the average intake of saturated fatty acids is above the current recommendations for all age groups. Since the last survey men aged 19-64 had significantly increased their saturated fat intake. Across of other age/sex groups there was little change. In fact, there has been little change over the full 11 years of the survey.

### 2.2.3 Sugar

One of the major increases in sugar consumption had been sugar laden drinks, however the NDNS data would suggest that the sugar tax on soft drinks, which was introduced in 2018, has been very successful. The sugar consumption from soft drinks from 2016 – 2019 has decreased significantly for all under 18 age groups except boys aged 11-18, a similar decrease was found in adults. Drinks are not the only source of sugar with many food products containing added sugar. It is suggested (Popkin 2011) that there isn't a clear picture of just how much added sugar there is in food as only a very small number of products are tested by government agencies for the food composition tables. Therefore, for most foods, manufacturers' information must be relied on. Whilst this may well be correct there are incidences where information on labels is not always correct (FSA 2014).

The NDNS results for free sugars showed that all age/sex groups consumed more than the recommended amounts. The results were poorest for those aged 11-18. In the 2014 NDNS the biggest contributor for this age group was 'soft drinks and fruit juice'. By 2019 all age groups had a significant decrease in the amount of sugar from soft drinks except boys aged

11-18. This could help to explain why they have the highest sugar consumption. The sugar tax on soft drinks is discussed later in Section 2.6.5.

## 2.2.4 Salt

As the amount of processed food has increased in our diets so has the amount of salt consumed. In addition, the increase in snacking (see Section 2.3.3) has inevitably increased the salt consumption due to many snack foods being high in salt. Salt has been implicated in hypertension and the government has been running salt reduction campaigns for several years (Shankar et al 2012). The progress of the government salt reduction programme is discussed later in Section 2.6.1 and 2.6.2.

Salt intake in the NDNS was calculated based on urinary sodium excretion only for adults aged 19-64 and was found to be above the recommended 6g at 8.4g. This was an increase from 2014 but it was not statistically significant.

## 2.2.5 Fibre

At the same time as there has been an increase in consumption of fats, sugars and salt there has been a decrease in the amount of fruit and vegetables, legumes and whole grains consumed. This has meant a decrease in the quantity of fibre in the diet, as can be seen from the 1980 and 2000 foods pictures in Chapter One. Whilst the recommended daily fibre intake in the UK is 30g the intakes based on the most recent NDNS showed an average of 19.7g for adults and 18.7g for older adults. Only 9% of adults aged 19-64 met the 30g requirement with the over 65s fairsing worse at only 6%.

## 2.3 *Changes in types of food consumed*

### 2.3.1 Animal foods

Diets that include meat and dairy products tend to be higher in fats and sugars than those which exclude these products. When this is considered in relation to the increase in animal product consumption especially in developing nations this is not good news. It is suggested that western governments post WWII have subsidised the production of meat products making them much cheaper with the price of 100kg of beef dropping from \$500 to \$200 from 1970 – 1994 (Popkin 2011). Many studies have shown that those who are vegetarian or vegan often have fewer health issues and this could be linked to the fact that those who eat animal products seem to have diets higher in fat and sugar (Craig 2009)

### 2.3.2 Processed/refined foods

The main reason that our diets have changed to the extent they have is the vast array of processed foods available and the proportion that these now contribute to our diet. Most processed foods are by their very nature laden in fats and/or sugar and salt. They also often include a variety of laboratory created chemicals to make them taste, smell and feel good in the mouth (Monteiro et al 2019). Whether this proliferation has been consumer led or food industry led is really of little consequence what is important is the effect these foods are having on the health of the nation.

The processing of foods has now developed to such an extent that everyone probably eats foods that seem to be natural, when in fact they could really be classed as processed. One example is fresh fruit, small pots that look just like chopped up fruit and appear to be just that if you look at the ingredients. However, in fact these are often dipped in solutions such as NatureSeal which contains a range of unnamed ingredients and extends shelf life by 21 days. As this is a processing aid it does not need to be listed as an ingredient (Blythman 2015). According to Blythman (2015) the food industry has been trying to reformulate products in an operation called "clean label" and whilst some companies do seem to have genuinely cleaned up their products and made them healthier that cannot be said for all. In fact, she suggests that "clean label looks less like a thorough spring clean of factory food than a superficial tidy-up, with the most embarrassing mess stuffed in the cupboard behind a firmly shut door, where, hopefully, no one will notice it." (p71)

The change in diet to more processed foods, led to Monteiro, a professor of Nutrition in Brazil, to create a classification system called NOVA (Monteiro et al 2019). There are four food groups

"1 – unprocessed/minimally processed foods - fruits, vegetables, meat etc

2 – processed culinary ingredients - foods used in the kitchen to enhance group 1, oils, vinegars, herbs, sugar, salt etc.

3 – processed foods - those made from group 1 and 2 ingredients, jam, bread (not industrial bread), canned vegetables and fruit etc.

4 – ultra-processed foods, foods that contain a range of ingredients including ones that you would not use at home, they often have additives, flavourings etc and are designed to give

a good mouthfeel as well as taste delicious. Examples would be industrial bread, biscuits, ready meals, sausages, burgers and hot dogs, cakes, yoghurts, energy drinks etc.” (Adapted from Monteiro et al 2019 pp 11 - 12)

It is these ultra-processed foods that are of concern as in many countries they contribute a large proportion of the calories that are consumed and are implicated in poor health.

Monteiro et al (2019) reviewed 11 studies and found “that the displacement of non-ultra-processed by ultra-processed foods is consistently associated with an overall deterioration of the nutritional quality of diets” (p17). Monteiro et al (2019) also reviewed 26 studies on the relationship between ultra-processed food consumption and the risk of non-communicable diseases and found “that the displacement of non-ultra-processed by ultra-processed foods increases the risk of obesity and several other diet-related noncommunicable diseases, and also premature mortality.” (p25) Evidence related to non-communicable diseases is presented later in Section 2.4.

### 2.3.3 Snacks

Snacks are something that did not really exist 50 years ago, people ate three proper meals a day and there was no need to eat between meals. The food industry however, realised that if they could persuade people to eat between meals they could sell more, and this was a way to grow both their sales and profits. In the 1970’s Milky Way was advertised as ‘the sweet you can eat between meals without ruining your appetite.’ It may seem unthinkable now that such an advert existed but today many people regularly eat chocolate bars between meals so although the slogan is no more the change in consumption that the food industry wanted has come about. It did however take some time before the industry were forced to change the advertising campaign as in 1991 Mars won the battle to keep the advert (Johnson 1991).

As well as the growth in chocolate snacks and the inevitable increase in sugar consumption there has been a massive increase in the crisp market with a consequent increase in fat and salt intake. This is especially so in Britain where a report in 2005 showed that Britain eats more crisps than the rest of Western Europe combined (The Grocer 2005). From 2005 to 2010 there has been a 24% increase in the sale of salty snacks and crisps (Bainbridge 2011).

The fact that most snack foods are high in fats, sugar or salt has a detrimental effect if they are eaten in excess. In addition, that they are eaten between meals and may not lead to a

subsequent reduction in the amount of food consumed at mealtimes may lead to a higher calorie consumption and contribute to obesity with all its health problems.

### 2.3.4 Drinks

Soft drinks have existed for a very long time with coca cola being launched in the 19<sup>th</sup> century. The issue of sugar in soft drinks is not new with the American Medical Association recommending in 1942 a limit on the amount of sugar consumed and specifically mentioning soft drinks (Council on Foods and Nutrition 1942). These drinks originally all contained high quantities of sugar (many still do) however they now sit on the shelves alongside equivalent 'diet' varieties all of which contain some form of artificial sweetener. One of the main problems with such drinks is that they contain a significant number of calories and research has shown that consuming sugar laden drinks has no effect on hunger and hence the amount of food consumed (De Castro 1993, DellaValle, Roe and Rolls 2005). Those who drink such beverages on a regular basis are adding needlessly to their daily calorie intake and this has led to these drinks being linked with obesity. As mentioned above regarding sugar, those aged 11—18 consumed 30% of added sugars through soft drinks and fruit juice. The sugar tax is discussed later in Section 2.6.5. An additional problem is that those with high intakes of soft drinks have a reduced intake of milk and calcium which can lead to other health issues (Vartanian, Schwartz and Brownell 2007).

## 2.4 *Problems of the nutrition transition*

According to the World Health Organisation, 9 of the top 10 leading causes of death in high income countries are noncommunicable diseases and this has been seen as a health issue for some time. Regrettably the rest of the world is catching up with noncommunicable diseases now accounting for nearly 45% of adult diseases in low and middle-income countries (WHO 2004 updated 2008). The 9 diseases in the high-income countries are heart disease, stroke, four types of cancer, diabetes, Alzheimer's and pulmonary disease. Many of these have been linked to diet and lifestyle choices.

### 2.4.1 Cardiovascular disease (CVD)

This is the number one disease in high income countries such as the UK. According to the British Heart Foundation (BHF) (2021), there were 163,888 deaths in 2019 from heart and circulatory diseases. The main contributory factors to this disease are high cholesterol, high blood pressure, diabetes and obesity. Whilst it is possible that these can be genetic or

caused by other environmental factors, they can also all be related to dietary choices especially the consumption of too much fat, sugar and salt.

There is now much research linking cardiovascular disease to diet for example Hu et al (1997) found that substituting saturated fatty acids and trans unsaturated fatty acids with mono and poly unsaturated fatty acids reduced the risk of coronary heart disease (CHD). Whilst Willett (2006) found that the relationship was much stronger with trans fatty acids and CHD than for saturated fatty acids. MacGregor (1999) found that too much salt increases the risk of cardiovascular disease as does too little potassium and fruit and vegetable consumption. In addition, Dauchet et al (2006) found that increasing fruit and vegetable consumption decreased the risk of cardiovascular disease. Whilst Mente et al (2009) identified strong evidence for a reduction of cancer with an increase in vegetables, nuts, 'Mediterranean' and high-quality diets and strong evidence of an increase in cancer with trans fats and high GI foods. They also found moderate evidence for the beneficial effects of among others, fish, fruit and fibre. Similar findings were reported by Zarraga and Schwarz in 2006. In fact, most government reports and initiatives make it very clear that a healthy diet and lifestyle will reduce your risk of cardiovascular disease (DoH 2005).

O'Flaherty et al (2012) estimated that a significant number of deaths from CVD could be avoided through dietary change. They found that modest improvements in diet could reduce annual deaths by 12,500 whereas more substantial changes could reduce deaths by 30,000 per annum. This would be just over 18% of the deaths that occurred in 2019. In 2019 Xu et al found a better diet score using the Healthy Eating Index was associated with a reduced risk of developing CVD. Some countries have already made significant reductions for example Finland has reduced salt intake (He and MacGregor 2009) and Denmark has eliminated trans fats (Stende et al 2006). Both were achieved through legislation. In the UK it appears as if any changes are likely to be through voluntary initiatives and self-regulation which does not give a very good outlook for the health of the nation.

## 2.4.2 Cancer

Cancer deaths in the UK have been falling partly through better treatment and earlier diagnosis. However, virtually everyone in the UK will know someone who has been diagnosed with cancer and in 2019 it was the biggest cause of death accounting for over 172,000 of all deaths (BHF 2021). Whilst there are a range of factors that are implicated in the cause of cancer there is strong evidence that some cancers are diet related. In 2010

Parkin, Boyd and Walker estimated that around 9% of all cancers were diet related. Around 367,000 people are diagnosed with cancer in the UK each year (Cancer Research 2017) that suggests that over 33,000 people have developed cancer due to diet. Something that is easily changed and therefore these cancers are preventable. Estimates of the number of cases of cancer that are diet and lifestyle related vary. However, there is no doubt that diet and lifestyle changes would not only save a lot of lives but also substantially reduce the burden on health services.

There are many studies looking at the relationship between specific cancers and diet some examples are: mouth cancer can be cut by half just by eating one portion of fruit or vegetables a day (Pavia et al 2006). Bowel cancer risk increases the more red or processed meat you eat, eating 120g of red meat a day was found to increase the risk of bowel cancer by 28% (Norat et al 2002). Whereas eating 10g of fibre a day has been shown to decrease bowel cancer by about 10% (Aune et al 2011). In the UK all groups currently consume less fibre than recommended. D'Elia et al (2012) concluded that there is a positive association between salt consumption and gastric cancer with increasing risk the more salt that was eaten. In the UK almost all groups eat more than the recommended intake for salt. A recent study (Pascual et al 2021) found that palmitic acid found in palm oil promotes the spread of cancer. They experimented with mice but if similar results are found in humans this would be very concerning as over 50% of foods in supermarkets contain palm oil (WWF no date). Whilst most research has pinpointed specific nutrients it is now suggested that a more holistic approach may be better. Clinton, Giovannucci and Hursting (2020) reviewed the literature on cancer, diet and lifestyle and concluded "the current evidence warranted a shift in emphasis toward a more integrative approach, perhaps best labelled as a more holistic focus" (p 665).

### 2.4.3 Diabetes

Whilst the most common cause of type 2 diabetes is genetic the other major causes include, obesity, sedentary lifestyle, age and poor diet. Two of these are diet related and with dietary improvements fewer people would develop diabetes. In fact, according to Diabetes.co.uk (2019) obesity may "account for 80-85% of the risk of developing type 2 diabetes". Worryingly type 2 diabetes also known as adult onset has been diagnosed in 1,560 under the age of 19 in England (NHS Digital 2021).

## **Obesity**

The official definition in the UK for obesity is anyone with a body mass index (BMI) of 30 or higher, whereas a BMI above 25 is classed as overweight. Essentially obesity means being severely overweight with a high amount of excess fat (it is possible to have a high BMI from muscle and not be obese) and this brings with it many health issues. In 2008 the number of overweight people in the world had risen to 1 in 3, whereas in the UK this figure is almost 2 in 3 (Keats and Wiggins 2014). In the UK around 28% of adults are now classed as obese with the number doubling since 1993 (Baker 2021). People who are obese are much more likely to develop type 2 diabetes, cardiovascular problems and some types of cancer also they can find their quality of life can be affected and can often be depressed. In 2020 it became clear that obesity was also a high risk for Covid-19 (see Section 2.7). Skidmore and Yarnell (2004) found that obesity lowers life expectancy by 9 years. Childhood obesity is more common and rising at a faster rate in the most deprived areas and that many parents of obese children are not aware that their child is obese (48% of Mothers and 43% of Fathers did not think their child was too heavy) (NHS Digital 2016). This would relate to the earlier discussion of socioeconomic status. Those living in deprived areas are likely to be on low incomes, often have a low level of education and likely to be eating a poor-quality diet. They may also be living in areas that are classed as food deserts. Without outside help there is little chance that they can change the situation they find themselves in.

There is little doubt that one of the driving forces behind the change in the food industry has been sales and profit growth. It would seem that there has been little regard for the health of those consuming the foods. Whilst some may argue that what is eaten is an individual decision there is a wealth of evidence (some from within the industry itself) that would suggest that the food industry should take some responsibility for the detrimental impacts of the products they sell. As McGregor, He and Pombo-Rodrigues (2015) stated “Most of the foods that industry currently provide are very high in salt, fat and sugars and are therefore more likely to cause cardiovascular disease and predispose to cancer than healthier alternatives.” (p20).

### ***2.5 Who should be responsible for nutrition?***

It is well known that eating a nutritionally balanced diet is best for health and whilst not everyone may be able to explain exactly what a balanced diet is many will know the problems caused by eating foods high in fats and sugars. The evidence linking diet to poor

health has been increasing for many years and has led to many government initiatives. In 2003 the Department for Health said that “the food we eat and the way it is produced and manufactured have a significant impact on health” in 2005 they argued that the food industry has a “corporate social responsibility to promote healthier eating” (p17). Whilst there are still those who feel that the responsibility belongs with the individual “it is now recognised that the adoption and maintenance of a healthy lifestyle is affected by a number of external factors as opposed to being the sole responsibility of individuals themselves.” (Gowdy and McKenna 1994). In the next section the arguments are presented for individual, corporate and government responsibility.

### 2.5.1 Individual

Everyone is responsible for the food they choose to consume. However, it would be unfair to hold each one of us 100% responsible; other factors need to be considered. Firstly, people need to be educated about healthy diets and how to prepare them. Those with less education and on lower incomes almost always have poorer diets (Johansson et al 1999, Goodwin et al 2006, Shahar et al 2005 and Wang and Beydoun 2007). Research shows that the likelihood of dying from CVD is higher if you live in a poorer part of the country (BHF 2021). There are many factors that influence this but education and income levels leading to poorer diets are among them. Many people are not able to educate themselves and it is the responsibility of government to ensure that everyone receives an education for healthy living. This should include both healthy eating and how to cook healthy meals. Whilst food technology is taught in secondary school there was an investigation and report produced by Ofsted (2006 p1) due to the number of complaints that “too little time is spent learning to cook nutritious meals”. It would be fair to say that in terms of teaching our children how to cook healthy meals the country is failing badly.

Secondly, people are susceptible to advertising and grocery retailers exploit their vulnerabilities. There is a constant battle to encourage customers through the supermarket doors and sell as much as possible to them. In the Competition Commission (2008 p95) report retailers said they “use loss leaders to tempt customers into the store at certain times of the year”. Many promotions in store for Christmas and Easter start several weeks before the event, loss leaders may well be on sale most of the year. Once in the store it is easy to buy far more than intended. Who can resist those buy one get one free (BOGOF) offers?

Thirdly, there is also a growing field of research based on gut bacteria and the messages that are sent to the brain. It is known that that certain gut bacteria tell the brain that you are full whilst others tell the brain that you are hungry (Lean and Malkova 2016). Evidence suggests that in people of a healthy weight these bacteria tend to be in balance. However, for some obese people they have a lot of the bacteria that signal hunger and very few of those that signal satiety. This means that their brains receive the message that they are hungry, they eat more and gain more weight. Interestingly those who have bariatric surgery find a change in the level of these hormones that helps to promote weight loss. Work is currently being carried out to see if it is possible to help obese people lose weight with hormones alone, cutting out the need for expensive and possibly life-threatening surgery (Pournaras and Le Roux 2009; Troke, Tan and Bloom 2014). If hormone levels are creating hunger, the blame cannot be entirely directed at the individual. More research is needed to determine why this shift in hormones is happening. Is it a consequence of gaining weight or is there some other food related explanation?

Recently there has been much research on ultra-processed food. Hall et al (2019) found that when given food matched for calories, fat, sugar, fibre and salt if the food was ultra-processed people ate about 500 extra calories a day compared with unprocessed food. In addition, those eating the unprocessed food had higher levels of the ghrelin that tells you that you are full and lower levels of the hunger hormone. It appears that it could be to do with the processing of food that changes the levels of bacteria/hormones controlling hunger and satiety. More research is needed to confirm this relationship.

One positive is that there has been a clear rise in the purchasing of healthier products in recent years. The industry itself has noticed a rise in demand for healthy products and is making plans to service this growing market (Gray 2015). For example, the meat substitute industry has grown considerably with \$20.7b sales in 2020 and an expected rise to \$23.2b by 2024 as people search for healthier alternatives (Ng 2020).

So, if it is not possible to entirely lay the responsibility with the individual where else can the responsibility lie?

## 2.5.2 Corporations

Whilst some would argue that the food eaten is our own personal responsibility, a very powerful case was put forward by Dorfman and Wallack (2007 p S45) for “moving nutrition

from an individual issue to an environmental concern". They argue that dealing with diet related illnesses and educating people on nutrition, whilst necessary, will not work if the environment does not support healthy choices. In order to create the right environment where individuals can make healthy choices requires changes in policy by government and changes in decision making by those with power in food companies. They argue that the companies using consumers' personal responsibility to "negate corporate responsibility" are doing so as a "self serving argument" (p548).

Do food companies accept this responsibility? Yach (2008) the Director of Global Health Policy at PepsiCo (previously of the World Health Organisation) suggests that PepsiCo take this responsibility on board fully. They accept that the "changes..... fall directly within the ambit of food companies" (p109). He goes on to say that "there is no longer a need to make the case for food and beverage companies to change" (p110). Many in government and the medical profession would probably find this hard to believe as there is little evidence that the radical changes needed are taking place (Marriott cited by Mahase 2020).

There are two very different commentaries on this issue. Firstly, Norum (2008) suggests that many of the big food companies are employing advisors and modifying products to make them healthier but believes that this "may undermine greater efforts to bring about real change" (p113). Secondly, Uauy (2008) concludes calling on those involved "in improving nutrition to re-examine the present global governance structure" (p112).

PepsiCo are a company who understand the role and responsibility they play in the health of the population. In 2010 they introduced 11 global goals (Yach et al 2010) which they hope with "encourage people to live healthier". Whilst some of these goals are laudable, for example, product reformulation and changes in the way they market their products, others such as "to expand our offerings of more affordable, nutritionally-relevant products for underserved and lower income communities" are more ways to increase profits rather than improving health.

Another company attempting to address these issues is Kellogg's. On the subject of the problem with diet, lifestyle and education, Gassin (2001) of the Kellogg's Nutrition Affairs department says, "the food industry is ideally placed to address this challenge." When companies become involved with education and providing educational material to schools one must question the role of real social responsibility against the advertising opportunity these initiatives also offer.

These two companies are not isolated incidences. A superficial examination of the websites of Weetabix, Kraft, Mars, Warburtons and many more finds a whole range of information about the nutritional aspects of their products and what should be eaten for a healthy lifestyle. This is discussed in Chapter Six as part of the findings of this research.

Many in the industry signed up to the Public Health England Responsibility Deal and pledged to make changes to their products, this is discussed in Section 2.6.2.

In recent years, two new trends have emerged from the food industry, mindful snacking and permissible snacks. Mindful snacking is about using mindfulness when snacking. According to Mondelez this involves considering why, what and how to snack. It suggests that people should think carefully about why they want to eat, what they want to eat and how they can savour the snack (Mondelez International). Whilst this might work for some, it implies that the responsibility for snacking lies with the person eating the snack and removes responsibility from the company manufacturing the snacks. Permissible snacks are those that you are 'permitted' to eat usually as they are lower in calories. Often below the 100 calories suggested by PHE (see Section 2.6.5). Roesler (2020) suggests that there will be growth in the permissible snacks sector. Permissible snacks may be a better concept than mindful snacking as the manufacturers are at least attempting to reformulate products and ensure that they do have a reduced calorie intake.

### 2.5.3 Government

With regards to nutrition government has two major roles: - one is to educate people and the other is to legislate to protect consumers against the excesses of organisations. This could be reduced to Pickard's view "the first responsibility of government is to protect the people." (2004 p14) The government role in education has been discussed regarding schools. However, the government has a wider remit than just schools.

In 2008 the Sustainable Development Commission (SDC) published a document reviewing government role in developing a sustainable food system. The introduction to the report says,

"The UK government and devolved administrations have a clear public mandate to tackle these challenges but cannot deliver solutions alone. Government needs to work in partnership with business and people, catalysing action within this 'triangle of change'. As gatekeepers of the food system, supermarkets are in a powerful

position to create a greener, healthier, fairer food system through their influence on supply chains, consumer behaviour and their own operations. Major UK food retailers are making encouraging commitments towards greater sustainability, but we conclude there is more potential for food retail to lever positive change” (p 6).

The review identified six priority areas for action: - climate change, waste, water, ecosystems, nutrition and obesity and fair supply chains. Regarding nutrition and obesity, the report states “Government needs to continue to harness the choice editing role of supermarkets, to reformulate products, shift the balance of promotions towards healthier products and influence consumer awareness of the impact of their food choices to support healthier eating.” (p 8) This report makes it clear that there is a government role but that without business making these changes and individuals making healthier choices the desired change will not materialise. Therefore, there is a responsibility from all three parties to make changes. However, individuals need sufficient education and better information in store to help them make better decisions. One of the recommendations in the report was for the Food Standards Agency (FSA) to lobby for mandatory traffic light labelling of food which can be very useful for those making purchase decisions. In recent years government has launched several campaigns to try to persuade people to eat more healthily and to exercise more and other campaigns aimed at influencing food manufacturers and retailers, front of pack labelling (FOPL) being one of them. The role of these initiatives and the organisations responsible for them are discussed next.

## ***2.6 Organisations and initiatives for health and diet***

There have been a range of organisations over the years to have responsibility for food, health and nutrition, for the purposes of this research initiatives by the Food Standards Agency (FSA) and the Public Health England Responsibility Deal (PHERD) are discussed although other bodies are mentioned where necessary.

Two of the major initiatives of the late 90s were the setting up of the National Institute of Clinical Excellence (NICE) and the Food Standards Agency (FSA). The aim of NICE was to ensure that treatment of patients was the same across the UK. However, at around the same time the Health Development Agency (HDA) was established this was designed to improve health and reduce health inequalities in the UK. The HDA produced many reports on a range of health issues including nutrition and in 2005 the Department of Health merged the HDA with NICE which renamed itself the National Institute for Health and

Clinical Excellence but kept the NICE acronym. Since then, NICE has published many reports on obesity and health but that is only a very small part of what is a much wider remit.

Of more interest is the Food Standards Agency which as its name suggests deals only with food. This was established in 2000. Food poisoning cases had risen during the 80s and 90s and in response the FSA was established. The government pledged to reduce food poisoning by 20% between 2001 and 2006 (UK Parliament 2003). However, the FSA had a wider remit and originally nutrition policy was part of this. The FSA managed a range of initiatives to try to improve the nutritional quality of products and hence diets with varying levels of success. Relevant to this research are the salt reduction policy and front of pack labelling.

### 2.6.1 Food Standards Agency and salt reduction

Too much salt can have serious health issues and most groups in the UK of all ages eat too much of it. In 2001 the FSA decided to tackle salt as its first nutrition policy, however this is not the first time an independent body had suggested this. It was recommended by the Committee on Medical Aspects of Food and Nutrition Policy (COMA) in the 90s but was rejected by the Department of Health. However, a change of government brought this back into consideration and attempts have been made to reduce salt in a range of food products ever since. The Scientific Advisory Committee on Nutrition (SACN) which replaced COMA in 2000 was asked to review the health impacts on salt and came to the same conclusion as its predecessor that it was harmful to health and reductions should be made. This started the consultation process on how this was to be done. It was decided that this would be a voluntary initiative but that targets would be set and the FSA would closely monitor and enforce these. The intention was to make sure that all major food companies made these changes even though it was a voluntary initiative. The first targets were published in 2006 to be met by 2010. The aim was to reduce salt intakes down to 6g a day for adults from the 9g that were currently being consumed (this was the recommendation in the 1994 COMA report that had been rejected by the DoH in 1996). By 2008 salt consumption had fallen to 8.6g and to try to meet the 6g per day level the FSA decided to set more ambitious targets for 2012 (Action on Salt 2018).

In 2010 there was a change of government with a Conservative/Liberal Democrat coalition Andrew Lansley became the new Secretary of State for Health and he transferred the remit for nutrition from the FSA and to the DoH. This had an inevitable impact on the salt

reduction programme which the FSA were closely monitoring. In 2011 the Public Health England Responsibility Deal was launched; this included the salt reduction programme. Whilst the Responsibility Deal should have continued the reduction in salt and introduced a whole range of other initiatives relating to food, alcohol, physical activity and health at work it has been suggested that it had little impact and was maybe destined to fail from the start.

## 2.6.2 Public Health England Responsibility Deal and salt reduction

The RD was a 'public-private partnership' and was a voluntary agreement that those in the food industry could adopt. The intention was to bring together a range of organisations, government, commercial, academic and voluntary to make pledges to improve public health. The deal covered four areas: - alcohol, food, physical activity and workplace health. In the food area there were six pledges these related to nutrition - labelling, salt reduction, calorie reduction, fruit and vegetable consumption, salt in catering establishments and the reduction of trans and saturated fats. Problems that probably could have been identified from the start were the lack of evidence-based targets, lack of independent monitoring and enforcement, lack of transparency, consequences and measures of accountability and that it was driven by self-regulation. (Knai et al 2018). According to Durand et al (2015) those in the food industry who signed up did so due to corporate social responsibility and to enhance their reputation, however, often the pledges they made were based on improvements that were already underway. Meaning they could gain advantage from something they had already committed to do. They felt that there were advantages from gaining access to government but were worried about there not being a level playing field. Many organisations have joined up and there have been reported incidents from large manufacturers such as Britvic introducing a no sugar squash (Bamford 2015) and Nestlé a reduced sugar fromage frais (Gilbert 2015). The current evidence, however, does not suggest huge improvements with many of the interventions already being undertaken before the Responsibility Deal was established and not being the best strategies to improve diet (Knai et al 2015a).

In terms of salt reduction by 2012 levels had fallen further to 8.1g a day the lowest of any developed country, showing that the work started by the FSA was paying dividends. It was estimated that this would lead to 20,000 fewer strokes, heart attacks and heart failures a year in the UK (Action on Salt 2020). It was 2014 before the DoH set new salt targets. By

2016 salt intakes had fallen very slightly to 8g per day still a long way from the target of 6g per day and a significant fall in the rate of reduction since the 2012 figures. The government change in 2015 had led to an end to the RD and a call for an independent body to help improve nutrition (McGregor et al 2015). The lack of targets for 2014 slowed the reduction in salt intake, McGregor et al (2015) suggest that over this time period an estimated 6,000 deaths could have been prevented had salt reductions continued at the same rate. According to Action on Salt (Action on Salt 2018) retailers have made much greater efforts to reduce salt in foods than branded manufacturers. 73% of own brand products meet the relevant target whereas this is just 37% for brands. The most recent salt consumption data is for 2020 and the average UK adult eats 8.4g of salt a day (Action on Salt 2020). Having had some success the levels are rising again which is of concern.

### 2.6.3 Failure of the Responsibility Deal

As suggested above there were problems with the Responsibility Deal that were evident from the start and it is probably no surprise that it failed. Knai et al (2018) looked at all aspects of the Responsibility Deal, namely, alcohol, food, physical activity and workplace health concentrating on the way that the Responsibility Deal was established and how successful voluntary initiatives are likely to be. They found from the literature that “self-regulation and voluntary agreements or partnerships” are “ineffective public health policy mechanisms” (p10). In addition, “the alcohol, food, physical activity and workplace health sub-systems which the RD was targeting were on the whole unchanged by the intervention.” (p11) The main issue was that those involved were able to make pledges that were “largely driven by the interests of the partners” i.e., themselves. Others investigated each of the sub-systems separately and came to similar conclusions. Regarding salt reduction and the resulting impact on cardiovascular disease and gastric cancer Laverty et al (2019) said “public-private partnerships such as the RD which lack robust and independent target setting, monitoring and enforcement are unlikely to produce optimal health gains.” (p886). Staying with food Knai et al (2015a p1) looked at the six food pledges that were made they found that many of the interventions made were already underway with 37% being clearly underway and another 37% possibly already underway. These actions would have happened regardless of the deal. They argued that many of the most important initiatives that were likely to make changes to diet were not included in the deal, citing “food pricing strategies, restrictions on marketing and reducing sugar intake” (p1). These are factors that are likely to impact on the sales and profits of the manufacturers.

Similar results are found for physical activity “15% of interventions” came about because of the RD the rest were already underway (Knai et al 2015b p1). In terms of alcohol “most alcohol pledge signatories appear to have committed to actions that they would have taken anyway” (Knai 2015 c p1217). All the evidence for the Responsibility Deal suggested that it was designed in such a way that organisations were able to sign up for it, advertise that they were part of the deal and pledging to make improvements when in fact it was just business as usual. Most improvements made were already planned and would have happened even if the deal had never existed. In fact, Gornall (2015 p1) said “the deal isn’t failing industry. It is in the happy position of being seen to be a good corporate neighbour, embracing public health initiatives, while quietly vetoing those that threaten it financially.” It appears that the responsibility deal displays a lot of greenwash, it was designed to make the companies who signed up look good whilst not having to do anything. There was plenty of rhetoric but no follow through into reality.

Kraak et al (2014) asked stakeholders to the Responsibility Deal their views on where the responsibility for diet lies. Their results highlight the differing views of the participants and goes some way to explaining the position the UK finds itself in. The research included representatives from government, academia, food industry and NGOs. Based on the answers given to a range of questions they were placed in three distinct groups: those who felt that the government has a responsibility to act regarding unhealthy food especially if voluntary arrangements don’t work, those who felt that industry/government partnerships were the way forward and those who thought food was a personal choice and that industry should not be held responsible for those who choose to eat unhealthy food.

As well as the failure of the Responsibility Deal, PHE itself is no more. In March 2021 the responsibility for nutrition was transferred to the new Office for Health Promotion which is part of the Department of Health and Social Care (UK Government 2021a).

#### 2.6.4 Change4Life

A campaign that survived the 2010 change in government was Change4Life which was started in 2009 under the Labour government and has been ongoing since. It was the first social marketing campaign to fight obesity and can still be found on the NHS website (NHS no date). The 2010 report suggests that it met many of its initial targets but with little change in obesity and non-communicable diseases it has not yet had the hoped longer-term success. Whilst it does appear to have provided some form of education for example

93% of parents agree that childhood obesity is a problem, they do not think it is their problem as only 5% believe that their child is overweight. The change4life report highlights some of the issues that stem from parents for example allowing children free choice of the foods they eat, giving snacks as rewards for good behaviour, making sure their children eat enough instead of eating the right things and thinking that immediate happiness is more important than long term health (NSMC no date). Whilst the reasons behind all these factors would be fascinating to consider it is beyond the scope of this thesis. They are mentioned as they help to show the complexity and difficulty of the area.

### 2.6.5 Sugar and the Childhood Obesity Plan

The Responsibility Deal was criticised for not having a pledge relating to sugar reduction. Action on Salt, who for a long time have campaigned for salt reduction had, as salt consumption fell, moved their target onto sugar. They established Action on Sugar in 2014. Whilst their mission is to reduce free sugar consumption to less than 5% of energy, they started their campaign on soft drinks. In 2015 they investigated the amount of sugar in soft drinks marketed at children and found that it was ‘unacceptably high’ (Boulton et al 2015).

The government had long been criticised for failing to act on sugar and on obesity and in 2016 published its Action Plan to cut child obesity (HM Government 2016). It has been suggested, however, that the document was watered down from 37 pages to just 13 pages (Davies 2016). Some of the recommendations in the leaked draft that do not appear in the final report are “making supermarkets remove junk food from checkouts and ends of aisles, and limiting buy-one-get-one-free and other multi-buy discounts on unhealthy foods.” It would appear that the power of the food industry has infiltrated government and the suggestions that would severely impact on profits did not make the final cut. It did, however, still contain recommendations championed by Action on Sugar such as to reduce sugar in products by 20%, to implement a tax on soft drinks, to improve food labelling among others, but these are the ones that are specifically relevant to this research.

In his 2016 budget statement George Osborne announced that there would be a new Tax Levy on soft drinks. This came into force in April 2018 and was designed to help tackle obesity. If drinks contain 8g sugar per 100ml a tax of 24p per litre is charged and this drops to 18p for sugar between 5 – 8g. This led to many manufacturers reformulating products even before this became law, so that the initial expectation of £520m in tax was lowered to £240m (HM Treasury 2018). According to the Soft Drinks Industry (2021) “Sugar intake from

soft drinks fell by 31.3% between September 2015 and September 2019 and we are the only category likely to achieve Public Health England's calorie reduction target of 20% by 2020." Whilst they might be applauded for this, it came about because of direct government intervention. Unlike the responsibility deal, manufacturers needed to reformulate products or have higher priced goods and lose sales. They all chose to reformulate, showing that when it wants government can make changes to diet, they just need to have the political will to do so.

The sugar reduction of 20% outlined in the Childhood Obesity Plan was managed by Public Health England. A target was set to reduce sugar in foods by 20% by 2020 with the 2015 sugar values as a base. Whilst a weighted average (based on sales) sugar content was used there was an expectation that all companies in the industry would strive to reduce sugar by 20% to reach the reduction in average sugar content. Many in the industry objected to this as they said it did not set a level playing field. Those who had already been reducing sugar had much lower values in 2015 and to reduce them by another 20% may not be possible. The following example demonstrates the problem that could arise

	2015 value	20% reduction	2020 Target
Company A	20g per 100g	4g	16g per 100g
Company B	15g per 100g	3g	12g per 100g

Here company A in reaching it's 2020 target still has more sugar than company B had in 2015. Company B may find it hard to get the sugar as low as 12g and therefore may fail to reach its target. The industry felt this was unfair as those who had been making efforts to reformulate were now being penalised by having unrealistic targets set. They would have preferred a simple target set for all, say 14g per 100g, this would have been easily achievable for company B who was almost there but would have required a lot more work by company A. This would have rewarded the company that was already voluntarily making progress in that direction. Although analysis of the progress was made at industry rather than company level some in the industry wanted to continue to make reductions. They felt that under this scheme this was easier for other not so progressive companies, this meant they did not have a level playing field (this was complained about in the interviews see Section 8.3.8).

The government wanted a 5% reduction in the first year (to August 2017) and then further reductions to meet the 20% target by 2020. The products included in this initiative were, Breakfast cereals, Yogurts, Biscuits, Cakes, Morning goods (e.g., croissants, English muffins, waffles), Puddings, Ice cream, lollies and sorbets, Chocolate confectionery, Sweet confectionery and Sweet spreads and sauces (e.g., chocolate spread, peanut butter, dessert toppings).

All products that it was felt are eaten regularly by children and all ultra-processed. The industry was told that they could reduce the quantity of sugar per 100g (but they must not increase saturated fat in doing this), reduce the portion size or use marketing to shift sales to lower sugar products. The government intention was that snacks should not be more than 100 calories per portion (UK Government 2018). The report on the first year showed that whilst some products (yogurts, breakfast cereals and sweet spreads and sauces) met the 5% target the average reduction across all categories was only 2%. This rose to 2.9% after the second year and 3% after the third. In 3 years the industry didn't even manage to meet the one year target. Graham McGregor (2020) Chairman of Action for Sugar said, "it's abundantly clear that the government's voluntary sugar reduction programme is simply not working, after reporting a dismal 0.1% reduction in sugar between 2018 and 2019." He also reiterated the calls of the industry for a level playing field saying, "food and drink companies that want to do the right thing are crying out for a level playing field, which can only be achieved by setting mandatory targets for calorie and sugar reduction." One of the major problems with this initiative is that it is voluntary, it seems that in this sector voluntary initiatives are unlikely to work. An additional problem with portion size is that many do not follow the recommended portions. Which? Carried out an experiment to see how much breakfast cereal people served themselves, they used a variety of cereals and found that on average people ate 63% more than the recommended portion size (Loth 2020).

### 2.6.6 Front of pack labelling

Another government initiative this time aimed at manufacturers is front of pack labelling this has been ongoing for some time, was mentioned in the Childhood Obesity Plan (HM Government 2016) and has also been picked up by the European Community. This was intended to make it much easier for consumers to see if a product is high or low in key nutrients. There has been much resistance to mandatory front of pack labelling by the

industry, they also objected to labelling being standardised. Currently front of pack labelling is voluntary, however, many of the large food manufacturers and retailers do use some form on their packaging. The traffic light system is most common although some companies use the high/medium/low method. As it is not mandatory companies can choose what information to highlight, energy, fats, saturated fats, sugars and salt are commonly shown although some show no more than calories on the front of the packaging. The full nutritional information still has to be shown somewhere on the packaging (often on the back). There are guidelines on front of pack labelling produced by the Department of Health and many labels conform to these guidelines (DoH 2016). In 2014 the EU brought in new regulations regarding labelling on packaging, however, as was already the case in the UK only the back of pack labelling is mandatory, although they suggested front of pack key information this is voluntary. The European Consumer Association BEUC said this was “a missed opportunity to improve consumer information” (Scott-Thomas 2015).

There has been much research on the benefits of FOP labelling (FOPL), Croker et al (2020) reviewed the literature from 2017 – 2019 on this area and found that both experimental and real-world studies showed that FOPL led to healthier purchasing decisions. This supports earlier work for example, Hodgkins et al (2015) found that all types of FOPL tested allowed participants to determine the healthier foods from the less healthy. It could be questioned if this research reflects real world purchase decisions, as people may select based on other criteria such as brand loyalty or price and may not compare products to determine which is most healthy. Australia has a Health Star rating (HSR) for products which allocates between 0.5 and 5 stars depending on the nutrients. When testing this HSR and a range of other FOPL such as traffic light, daily intake guide and recommendation/warning labels Neal et al (2017) found that all types of labelling led to similar purchase decisions and there wasn't a significant difference between the healthiness of the choices. However, participants said they found the HSR system much easier to understand. In addition, when all methods were compared to a control those with the warning labels did promote healthier choices and the authors suggest this needs further exploration.

Other aspects of labelling have been considered Franco-Arellano et al (2020) found that the FOPL had a bigger impact on consumer decisions than health claims on the product. However, they also found that using a health star rating or traffic light labels (TLL) created a 'halo' effect for healthier products. Whereas Medina-Molina, Rey-Moreno and Periañez-

Cristóbal (2021) discovered that brand attitude has a bigger impact on the intention to purchase than FOPL. Therefore, a brand that is liked and trusted will sell its products even if they are less healthy. In terms of whether people use the FOPL to make decisions, An (2015) found that people with a diabetes diagnosis were much more likely to use nutrient labels than those who had diabetes but were undiagnosed. Those with undiagnosed diabetes had a similar label use to those without diabetes. An (2015) demonstrated that diagnosis leads to people using the labels to make decisions, but this is too late. What is needed is for people to use nutrient labels to make better choices and not develop diabetes.

Labelling doesn't just relate to what is found on the product, research has also been carried out on menus and online retail. Stones (2015) found that there was a lack of consistency in the nutrient information to be found on the web pages of the major supermarkets and it often couldn't be seen unless you scrolled down the page, making it less useful. This is very relevant as in the last year many people have switched to shopping online with either delivery or click and collect due to the pandemic. In terms of menu labelling a review of the literature by Littlewood et al (2015) showed that providing calories on the menu did lead to a reduction in calories ordered and therefore consumed.

Research by Action on Sugar (2020) also found a "healthy halo" effect when terms such as " 'no added sugar', '1 of your 5 a day' and 'naturally occurring sugars' " were used. When in fact these products had between 2 teaspoons and 4.5 teaspoons of sugar per serving. Significantly more than people would think from the packaging. Many of the products they looked at are marketed at children and parents often think they are healthy because of the claims on the packaging. It is not just Action on Sugar who are undertaking such work and making these claims in 2019 PHE also reported that many felt that these claims indicated a healthy product. Also claims such as "no added sugar" were interpreted as low in sugar when this is often not the case (p20).

The current position in the UK is that FOPL is still voluntary, and if it is used there is no requirement for it to be traffic light coloured to aid decision making. The industry has always fought against mandatory labelling. According to Lawrence (2006) 21 food manufacturers created an advertising campaign to promote a version of food labelling that was acceptable to them. One of the prominent companies in this was Kellogg's. They felt that the FSA scheme was 'scientifically flawed' when it came to breakfast cereals as many

would be labelled red. Cereal manufacturers felt that when portion size was considered this was unfair. (Lawrence 2006). By 2017 many cereal manufacturers were still not using TLL even though their products were high in sugar and salt (Gallagher 2017). It was 2018 when Hugh Fearnley-Whittingstall could not arrange a meeting with Kellogg's for his TV show 'Britain's Fat Fight'. This show led to Nestlé agreeing to colour code cereals in the UK (Wollaston 2018). It was later that year when Kellogg's followed and agreed to use traffic light labels (Hoggan 2018). Whilst it has taken time to persuade some companies to use TLL and there is still some way to go with this there is now a bigger incentive for change. Due to the rate of Covid-19 deaths among those who were obese the government have started to look at obesity more seriously and labelling has been considered as part of this.

## *2.7 Obesity and Covid-19*

The pandemic that covered the world in 2020 and 2021 exposed the economic differences not just between countries but also within countries. It soon became clear that those who were most likely to die came from certain communities or ethnicities, had underlying health conditions, were very deprived or were obese. The government decided that it was time to act on obesity, something that professionals have been asking them to do for many years.

A new policy document was issued in July 2020 to tackle obesity through consuming less calories and exercising more. According to an editorial in *Nature Reviews: Endocrinology* (2020 p609) "the policy document does not address the complex underlying causes of obesity;". They feel that "more focus should be given to educating people on what constitutes a balanced diet."

In response to the governments new policy document Christine Marriott of the Royal Society for Public health said,

"Top of the list for cutting our obesity rates must be a commitment to overhauling the obesity causing environments we live in. Simply passing the buck to the individual with another healthy eating campaign will not turn the tide on this silent epidemic . . . Unless the government has the courage to stand up to industry where it matters—taxing unhealthy foods and restricting the relentless bombardment of junk food and its advertising—we are concerned that the new plans will be another wasted opportunity." (cited by Mahase 2020 para 10 and 11).

Whereas Andrew Goddard of the Royal College of Physicians emphasised that the responsibility does not just lie with individuals as “There is a risk that we once again fall into the trap of mainly focusing on individual responsibility. We’ve been down this path before, and it doesn’t work,” he said. “We know the key to success in addressing obesity and other health inequalities lies in shared responsibility between individuals and the state.” (cited by Mahase 2020 para 12). There is once again the fear that all the responsibility for diet and health is placed with the individual who for a range of reasons may not be able to make the changes needed. Support is needed from both the government in terms of education and legislation and the food industry to ensure better food choices can easily and affordably be made in store.

In the summer of 2020, the government launched a consultation on FOPNL (front of pack nutrition labelling), this was triggered by the pandemic and the fact that obese people had a 37% increased risk of dying from Covid-19. The aim was to gather “views and evidence to help to inform any future improvements on .... FOPNL.” The consultation also asked for views on other schemes such as “nutriscore” where the product is rated A to E (similar to the Health star scheme, see Section 2.6.6) and warning labels also mentioned earlier. To date the results of this consultation have not been published, however, a Google search shows that Obesity Action Scotland (2020) have published their response and they are calling for mandatory, standardised labelling on packaging and online. This has been suggested many times in the past, only time will tell if the government response to the pandemic will now make FOPTLL mandatory or the industry will wield their power to keep it voluntary.

### 2.7.1 Bans on advertising

As part of the government strategy regarding obesity in November 2020 plans were unveiled to have an outright ban on the advertising of junk food online. This was a shock to the industry with the Advertising Association calling it “a kick in the teeth for our industry” (Sweeney 2020). This was a consultation document and the outcome is still uncertain. Whilst the pandemic has brought about wide-ranging consultations on possible changes there is the worry that industry power will cause the outcomes to be watered down exactly as happened with the Childhood Obesity Plan in 2016 (HM Government 2016). However, industry reaction suggests that this action may help to improve products. Kellogg’s announced that they will reduce sugar and salt in their children’s cereals to ensure that

they are below the limit and will not be affected by the ban (Woolfson 2021). Whilst Nestlé say that many of their cereals already meet the requirements for fat, sugar and salt, leaked documents suggest that this is not true of many of their products. The document says that almost 70% of Nestlé products do not meet a 'recognised definition of health' (Morrison 2021). This admission suggests that not only does the food industry have a lot of work to do, but that they already know this.

According to Atkins et al (2015) the "literature suggests that most radical corporate governance developments have been in reaction to crises, rather than the desire to introduce preventative measures" (p 662). This seems to be true for nutrition, it has taken the effects of a pandemic for the government to start to act even though these issues have been clear to the industry for a long time. Atkins et al (2015) continue a "possible way forward is the "monetisation" of environmental degradation" (p 664). It may be that this is the case for the quality of the nation's diet, the sugar tax on soft drinks has already proved to be very successful.

## *2.8 Summary*

In terms of improving health there does need to be some personal responsibility but as stated by Dorfmann and Wallack (2007) it is very hard to see how this would come about without a change in the food environment to encourage healthy eating a view that is held by both the Royal Society for Public Health and the Royal College of Physicians. It is likely that this change may have to be government led. In addition, the government needs to ensure that everyone is educated so that they understand what a balanced diet is and know how to prepare appropriate meals. Pickard (2004 p 14) argues for a "UK-wide national policy on diet, activity and health". He also says that "only when citizens are fully educated by government and adequately informed by industry can they be empowered to take responsibility for their own health and wellbeing" a view that was reinforced by the Sustainable Development Commission (2008). The fact that there have been calls for changes to the food environment for 20 – 30 years with little impact should be embarrassing for a nation such as the UK. Even more embarrassing is the increase in obesity and subsequent poor health during that time period. It is very much a case of the 'nutrition transition' in practice. Whilst there is much evidence, some presented here, that eating ultra-processed food in excess contributes to non-communicable diseases what is less researched is the impact on the environment. A recent study of the environmental

implications of food purchases in Brazil showed that the increase in UPF led to both diet and environmental issues. They concluded that “dietary patterns in Brazil are becoming potentially more harmful to human and planetary health” (Tereza da Silva et al 2021 p e775). Suggesting that not only should the food we eat be considered part of a company’s CSR from a diet perspective but also an environmental one.

As discussed here and in Chapter One there are many factors that impact on quality of diet, whilst this research acknowledges that personal factors are crucial the focus here is on the industry related factors. In particular, what the industry is saying and doing about the nutritional quality of their product and whether there is a difference between what they are saying and doing. The next chapter explores corporate social responsibility, both in general and in terms of the current research around the food industry.

## 3 Chapter Three - Literature Review - Corporate Social Responsibility

### 3.1 Introduction

The previous chapter considered why diet and health is so important and analysed the attempts made to make improvements. This chapter introduces Corporate Social Responsibility (CSR), covering its definition, justification and criticisms. The research on performance, SMEs and communication are all discussed. The chapter concludes by looking at the research on CSR in the food industry.

### 3.2 Definition and justification

Whilst CSR has become much more widespread in the last two decades its origins go as far back as the 1920s. The Wall Street crash of 1929 was blamed on the greed of the organisations and their shareholders and there were calls for better control and transparency (Blowfield and Murray 2011). Whilst the idea of CSR had been sown it wasn't until the 1970s that companies really started to take this on board and accept that they should be taking some responsibility for their actions. Up until then it was left to governments to deal with the social issues as they arose (Blowfield and Murray 2011). During the 1970s and 1980s there was much debate over CSR both within companies and in academia in terms of what CSR is or should be and how companies should respond.

Carroll (1979) published a typology of corporate responsibilities which set out four levels of responsibility. Economic responsibility comes first and this relates to the fundamental purpose of business, which is to provide goods and services at a profit, some would say that this is the only responsibility of business (see Section 3.3). Next is legal, which says that an organisation must comply with all regulations within the area of its operations. If a company demonstrates ethical responsibility this suggests it is going beyond what is required by law. However, it maybe complying with the wishes of society, which could be a good business decision, or it may be pre-empting legislation and trying to stay ahead of the game. Finally, comes discretionary responsibility, which is seen as philanthropy. This occurs when companies are involved in social and environmental issues voluntarily with no expectations of obtaining anything in return. Therefore, it could be argued that CSR is everything that a firm does beyond what is required by law and is therefore voluntary. Carroll (2015) argues that whilst society *requires* organisations to be economic and legal, society also *expects* them to be ethical and *desires* them to be philanthropic. The ethical

expectation could be related to the idea of ensuring all stakeholders are treated fairly and with respect, whereas the discretionary/philanthropic goes beyond this to include for example charitable endeavour. Sen and Cowley (2013) suggest that there has been some criticism to Carroll's four levels and that firms may seek legitimacy for their actions from society. Wood (1991) created a much broader CSR model expanding on previous models with "social legitimacy, public responsibility and managerial discretion" playing a large part.

Carroll (2015) suggests that CSR has come a long way in 50 years from the early days of civil and women's rights through stakeholder management, corporate citizenship, sustainability and beyond and that it is likely to continue in its current form. He describes the current situation as "enlightened self-interest that has come of age" (p95) and says that CSR "represents the most widely held form of conscious capitalism seen thus far, and as long as the worldwide economy continues to grow it is expected that CSR will as well" (p95).

However, it has been suggested that there has been a rise in CSR recently due to "perceived failures or limitations of Governmental regulation" and that there have been requests for more transparency by business (Hartmann 2011 p297) echoing the call 80 years earlier. Most public limited companies now produce either a stand-alone CSR report or include CSR information within their annual report. Whilst CSR is generally seen as being where companies voluntarily take responsibility for their actions beyond what is required by law, until recently there was no single definition of CSR. Therefore, most companies who produce CSR reports have provided their own definition and decided exactly what they are going to report on. Many companies report using a stakeholder framework. According to Hummels (1998 p1408) stakeholders are "individuals and groups who have a legitimate claim on the organisation to participate in the decision-making process simply because they are affected by the organisation's practices, policies and actions". Whilst for many industries it is true that only certain groups of the population would be stakeholders it is a little different for the food industry, where the entire population is a stakeholder.

### *3.3 Criticisms of CSR*

The lack of a definition and consistency in CSR reports has led to some criticism, such as Frankental (2001) "CSR is a vague and intangible term which can mean anything to anybody and therefore is effectively without meaning". Further, Swift (2001) suggests that organisations are reporting and engaging in stakeholder dialogue as part of their reputation building, this is a form of impression management which is discussed further in section 3.6.

Others also believe that much of the current reporting is little more than a public relations (PR) exercise by those companies involved (Gray and Milne 2002, Frankental 2001). This has led to much criticism that companies are involved in 'Greenwash' which is discussed in more detail in Chapter Four.

In 2010 a definition for CSR was proposed as part of the new ISO 26000 standard they define it as

“the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, including health and welfare of society, takes into account expectations of stakeholders, is in compliance with applicable law and consistent with international norms of behaviour and is integrated throughout and practiced in an organization’s relationships” (cited by Hartmann 2011 p 298).

The extent to which this definition has being accepted is yet to be seen, many companies are still reporting in the same way they have always done. It is interesting to note that this definition does specifically include “health and welfare of society” and that the behaviour should be “transparent”, something that is very much missing in the food industry. The likelihood of this definition becoming the norm will depend on the views of individuals within organisations towards the reasons for undertaking CSR. There are several views on whether companies should be involved in CSR. There are those who believe companies should do it because it is “the right thing to do” and they have an ethical responsibility (Enderle 2004). Others believe that it is not the role of companies to prevent ‘bad’ from occurring as part of the economic process, but the role of government (Benabou and Tirole 2010). The neo-classical view expressed by Friedman (1970) is that there is “only one social responsibility of business ..... to increase profits so long as it stays within the rules of the game.” (final para) However, there is evidence of the ‘business case’ for CSR which essentially says that companies who take on board CSR are more profitable (Baron 2001, Wood 2010). It has also been suggested that in certain circumstances it is profitable for firms to pre-empt government legislation and make changes before regulations are introduced, this can lead to less regulation (Lutz, Lyon and Maxwell 2000).

CSR motivations can be either extrinsic or intrinsic. Extrinsic are those motives that are designed to increase a company’s profits whilst intrinsic motives are those where the

company demonstrates a real interest in 'doing good'. Stakeholders can look at these CSR messages and try to decide if they are extrinsic or intrinsic. According to Ellen, Webb and Mohr (2006) stakeholders will accept extrinsic motives provided they can see that there are also intrinsic ones. This led Du, Bhattacharya and Sen (2010) to conclude that stakeholders "are increasingly willing to adopt a 'win-win' perspective believing that CSR initiatives can and should serve both the needs of society and the bottom lines of business" (p10).

According to Crook (2005) much of the proliferation of CSR is just "paying lip service" (p2) to CSR. He states that corporate reporting is not real CSR as "when commercial interests and social welfare collide profit comes first" (p2). Girod and Michael (2003 p3) believe that CSR is "a key tool to create, develop and sustain differentiated brand names." Evidence from the literature would suggest that whilst companies are reporting on their social responsibility, much of this could be little more than public relations (PR) and branding or reputation risk management (Bebbington, Larrinaga and Moneva 2008). This is reiterated by Gray (2005) who believes that social responsibility and sustainability are entering the "mainstream of business" but are being used as management tools (see later discussion of KPMG). It could be argued that this has been because of the absence of an accepted definition of CSR and a lack of regulation of it. If this is the case, then it would be reasonable to suppose that "CSR" should really stand for corporate social reporting and not responsibility. With the 2010 definition the extent to which behaviour and reporting may change is yet to be seen, however, this definition includes "health and welfare of society" so any food company endorsing this approach will have to acknowledge health in their decision making.

Whilst there is much written criticising CSR there are also those who believe that CSR is now at the "heart of their business strategy" (KPMG 2013 p 10). They "no longer see corporate responsibility as a moral issue, but as core business risks and opportunities" (p 14). This was also suggested by Lee (2008 p62) who said, "corporate social responsibility is no longer conceived as a moral responsibility". This is very concerning as it is hard to view CSR as anything other than a moral issue in fact Wood (2010 p 59) referring to corporate social performance (CSP) says that Lee is incorrect, as the "moral underpinnings of CSP continue to be illuminated." If it becomes a core business risk or opportunity the danger is that it will be translated into financial terms and the real potential social and environmental benefits will be lost. This view was shared by Gray (2005). The KPMG survey report identified their top 10, these were the 10 companies in the world who achieved a score of

over 90% on their ranking system. One of these was a food company, Nestlé. It may come as a surprise that a company that has had a boycott of their products ([babymilkaction.org](http://babymilkaction.org)) due to their behaviour in promoting baby milk in the developing world since the 1960's would rank as top 10 for CSR. This may be another example of corporate social reporting rather than corporate social responsibility. It is also interesting to note the KPMG are currently the auditors of Nestlé and as such this form of communication may be considered in a sceptical light (see Section 3.6).

So far, many companies have tried to incorporate CSR into their existing management system. Most business researchers who are looking at how CSR can be incorporated into decision making have started with the systems and techniques already familiar to them and tried to modify them to incorporate social and environmental issues. One of the questions that must be asked is whether this will ever deliver the CSR required or if it will just perpetuate a profit driven system? Gray (2001) believes that in the current financial, capitalist system, social responsibility and sustainability can never be delivered by companies. Gray and Milne (2002) conclude that substantive legislation is needed if social and environmental accountability is to be seen as anything other than a nice idea. In fact, many critics of CSR would argue that it is the role of government to prevent negative externalities (Benabou and Tirole 2010).

It is unlikely in the current political climate that there will be any legislative change or that the economic basis on which global society stands will change radically in the near future although there may be changes specifically related to nutrition (discussed in Section 2.7). This means that business researchers must work with the current system and seek ways in which companies can truly become more accountable. According to Burritt and Shaltegger (2010) developments that have taken place to try and produce sustainability accounts can lead to changes in the conventional accounting system, but this is a slow process and one which will require gradual change.

### ***3.4 Performance and CSR***

Much of the early work on CSR and performance examined stock markets returns, this research was not conclusive. However, two recent meta-analyses of the literature have shown a small but positive relationship between corporate social performance and financial performance (Orlitzky, Schmidt and Rynes 2003 and Margolis, Elfenbein and Walsh 2009). Wood (2010) suggests that “‘doing good’ does not seem to hurt companies most of the

time and ‘causing harm’ sometimes does hurt.” Having a well-developed CSR policy and communicating that to stakeholders can increase a company’s reputation and lead to a level of trust between the company and its consumers (Pivato Misani and Tencati 2008).

Research has also focussed on using CSR as part of the company product differentiation strategy. By differentiating products, through a CSR strategy, they can be sold for a premium price, hence increasing profits. However, McWilliams and Siegel (2001) suggested that this creates a neutral impact on profitability as the costs are also higher due to the CSR expenditure. Siegel and Vitaliano (2007) suggested in terms of product differentiation that companies selling ‘experience’ goods (vacation, banking sports clubs) were more likely to be socially responsible than those selling ‘search’ goods (clothing, furniture, footwear) and that this was consistent with “theories of strategic CSR and rational, profit-seeking management decision making” (p790). Mohr, Webb and Harris (2001) found that a small number of consumers were very interested in CSR issues and actively sought out products that fit their criteria. However, they also found that in general consumers were much more likely to avoid a company who were considered irresponsible than they were to support a responsible one. In the food sector there are consumers who will seek out ethical products whether these are vegetarian/vegan, organic or Fairtrade. The number of consumers doing this has risen drastically in recent years for example it was reported in 2016 that the number of vegans in the UK had risen 360% in 10 years (Quinn 2016).

### ***3.5 CSR and small and medium sized enterprises (SMEs)***

Whilst the number of large companies producing CSR reports has risen steadily there has been little in way of reporting from small and medium sized companies. This however does not necessarily mean that they ignore CSR issues when making decisions. SMEs by their very nature operate very differently to large companies. They usually are much less formal, with fewer structures and procedures and less documentation and control (Beaver 2002). The owner/manager often shows loyalty to stakeholder groups (Vyakarnam et al 1997) and is cautious of activities that may impact on these stakeholders (Spence and Rutherford 2001). For employees in small businesses managers often try to create a workplace that has a good atmosphere and is an enjoyable place to work. Small business leaders are often involved in the local community and see themselves as providers of employment (Spence, Schmidpeter and Habisch 2003; Spence and Rutherford 2001). It is suggested that the characteristics of the owner manager play a crucial role (Quinn 1997) and that they pursue both profit and non-profit goals (Spence and Rutherford 2001).

Fassin (2008) suggests that due to a lack of reporting there is an assumption that SMEs do not involve themselves in CSR and are sometimes attacked for this, he points out that “many SME leaders have a very social approach with their people, even if they do not use or even do not know the term ‘CSR’” (p368). Murillo and Lozano (2006) in a study of four companies found that the values of the owner were most important in determining social responsibility. Although 3 of the 4 thought this would help them stay “well positioned in the market” so it wasn’t just for altruistic reasons. In terms of management there are clear differences between the roles of Chief Executive Officers (CEOs) of Plcs and owner/managers in SMEs. CEOs are usually paid significantly more, they are held to account for financial results more often, which encourages short termism and can resign and take employment elsewhere if the need arises. Whereas an owner/manager is risking their own money and livelihood every time a decision is made and needs to ensure that decisions are for the good of the company in the long term.

Jenkins (2009) studied 24 SMEs who were seen as leaders in the field of CSR in SMEs. Even so she found that some of the companies struggled to understand the concept of CSR in general but could explain it for their company. One common theme was that CSR is about “ethos and values” (p25). Companies had a range of activities that they felt made them socially responsible, from supporting the local community to providing employment. They also understood that involvement with the environment, the community, their employees and the supply chain were all important. The companies could all see the business benefits that CSR brought about however “fundamentally this is not why they do it.” (p25) “Moral and ethical arguments” were used to explain why they were involved in CSR. Unlike large companies who regularly report on their CSR activities these SMEs did not want to they felt “that many large companies only undertake CSR for the PR benefits.” (p25) Hence, they did not want to shout about their achievements because to them it was not CSR for PR sake but because they believed it was the right thing to do.

Nielsen and Thomsen (2009) found that for SMEs “CSR is primarily considered to be an ethical and moral issue which is isolated from strategic communication” it “seems to be rooted in practice and regulated by the personal values and beliefs of managers.” (p176) The companies were reluctant to publicise their CSR activities and were currently content to not do so. Although one did say that if competitors started to do so then they may reconsider.

One final point on SMEs which could be highly relevant for the food industry is the effect of pressure down the supply chain to persuade SMEs to engage in CSR. Baden, Harwood and Woodward (2008) conducted a study of 103 SMEs and found that two thirds agree that supplier pressure would be an incentive to engage in CSR especially with regards to environmental issues. Although 25% did say it would put them off doing business. In common with other researchers, they found that owner/manager values play a big role in the willingness to engage in CSR activities.

### *3.6 Communication and CSR*

Communication is an interesting aspect of CSR. If you are involved in CSR activities and you are hoping that this will increase your reputation and ultimately profits, people need to know about your activities. Therefore, communication is vital. As Du et al (2010) said “business returns to CSR are contingent on stakeholders’ awareness of a company’s CSR activities.” (p9) Hence the reason that many large companies produce CSR reports as a form of communication. However, many stakeholders are sceptical about such reports as being just PR (Gray and Milne 2002, Frankental 2001 and Bebbington et al 2008). The way in which the activities are communicated does have an impact especially if the motives are extrinsic as discussed earlier. However, as stakeholders usually understand that there are different motives for undertaking CSR, Forehand and Grier (2003) found that reporting on the extrinsic ones can ‘enhance the credibility’. This is probably because if a firm said everything was because they were ‘doing good’ no one would believe them. Therefore, being honest and saying that this is also good for the business leads to less scepticism.

As well as being clear on the motives behind CSR another way to ensure stakeholders take on board the message is to consider who is delivering the message. People are much more likely to believe a third-party source than the company’s own material, this source does have to be neutral however (Yoon, Gürhan-Canli and Schwarz 2006). Earlier the KPMG report was mentioned, whilst this might appear independent if KPMG is the auditor for any of those companies (as it is for Nestlé) that independence can be questioned. There are also suggestions that CSR is becoming more institutionalised, with CSR executives and documents relating to a firm’s CSR. Suzuki, Tanimoto and Kokko (2009) found that Japanese firms were institutionalising CSR and that this was related to the amount of foreign investment.

CSR reports and other forms of communication, from companies to stakeholders, can also be considered from the perspective of impression management. This is when companies disclose information in ways that try to influence stakeholders' perceptions of the company (Deegan et al 2000). Companies exploit the information asymmetry that exists between themselves and stakeholders and use this gap to manipulate information to show positive outcomes. This is to gain legitimacy, improve image and hide poor performance (Diouf and Boiral 2017).

Talbot and Boiral (2018) analysed the quality of climate information of companies in the energy sector and the impression management strategies used by these companies. They found that there were four different impression management strategies being used, these were "either to justify ... information or to conceal it" (p 367). The companies in their sample used the Global Reporting Initiative (GRI) and they found noncompliance in 86 of 93 reports, of additional concern is that these had all been third party audited. Suggesting that stakeholders cannot rely on narrative reports.

There are a range of impression management strategies that can be used in corporate narrative documents including obfuscating poor performance and emphasizing good news. Diouf and Boiral (2017) suggest that the "strategies are manifested through disclosure of biased information that focuses on positive aspects or is presented in a selective manner" (p 648). They looked at the 'perceptions of the quality of GRI sustainability reports' from the viewpoint of those involved in socially responsible investment. Their findings show that the reports owe more to impression management by the companies than following the GRI standards (Diouf and Boiral 2017).

Tools such as the GRI standards are available to try to ensure that companies report on sustainability in a consistent and high-quality way, so their communication can be relied on by stakeholders. There are eight basic principles that should be followed, accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. All organisations using the GRI standards need to identify the 'material topics' that relate to their company's impacts. These will differ depending on the industry in question. Whilst these standards have been used for some time and have just been updated evidence suggests that those using them are not doing so consistently. (see Talbot and Boiral 2018 above.) As with the whole of CSR these standards are voluntary and without regulation companies are free to develop impression management strategies. Solomon et al (2013)

suggested that sustainability reporting allowed myth creation around social and environmental reporting.

Considering the food industry, if companies are following the GRI standards then one of the material topics that they should identify is the nutritional quality of their products and the impact on their customers/consumers. The GRI standards have a set of disclosure guidelines for Food Processing. The first challenge for the industry within these guidelines is “helping to make safe, healthy and affordable food available” (GRI G4 2014 p7). If food manufacturers chose to follow the GRI guidelines regarding their CSR reports, they should ensure that they address the issue of whether their food is healthy. The food industry is also affected by two of the Sustainable Development goals, goal 2 zero hunger and goal 3 good health and well-being. If companies want to be seen to be addressing the SD goals, they should be communicating about both of these issues.

Communication is a difficult issue, too much could be seen as ‘greenwash’ but having no communication does not inform stakeholders of the initiatives that are taking place.

### ***3.7 Corporate Social Responsibility and the food industry***

The concept of ‘food ethics’ is not a new one although according to Zwart (2000) the term first appears in the academic literature in 1996 when Mephram’s book of that name was published. However, the idea that food has an ethical dimension can be traced back to Ancient Greece and beyond. Zwart (2000) distinguishes between premodern and modern food ethics. He says that premodern food ethics was based on the consumption of food and as such is examined from the perspective of ‘private morality’, whereas modern food ethics investigates food production and does so from the viewpoint of ‘social morality’. This is because of the change that has been brought about in the food industry during the most recent stage of the nutrition transition and the impact this has socially. Food ethics, however, is still an under researched area and one that needs more consideration. The same is true for CSR and the food industry (Hartmann 2011). There are many reasons why the food industry should take on board CSR not only is it an industry with many CSR issues, e.g. animal welfare, labour, environmental, product quality and safety. It also has thousands of small businesses and a few very large ones which will differ considerably in the way they deal with CSR. In addition, the food industry impacts on all our lives and therefore everyone feels they have something to contribute to the discussion.

There are many aspects relating to CSR in general that are very important for the food industry. It has been shown that having a good CSR policy will build a better reputation and gain trust, in an industry such as food where not only do people want a good product that tastes nice and is nutritionally sound but also to know that they can trust the company to procure the ingredients ethically, this is vitally important (Hartmann 2011). Considering the reputation of the food industry in recent years it has suffered due to several scandals such as the horsemeat scandal in the UK in 2013 and 'health' drinks containing a full day's sugar (Hashem, He and McGregor 2017). These scandals rocked the industry and led to a reduction in trust for many companies. CSR could help to rebuild trust in an industry that can lose it so quickly.

It was suggested earlier that communication accredited by third parties is believed more by stakeholders, in the food industry there are a whole range of accreditation tools that could be used directly on products to help communicate and build up trust. For example, vegetarian society logo, Fairtrade, cruelty free all of which require compliance with criteria and payment for use of the logo.

Whilst it is the large food manufacturers that are usually in the limelight, the industry comprises of thousands of SMEs. Large businesses often report on CSR but it is much less common for SMEs to do so. It has been suggested that there is a much larger burden placed on large companies to make improvements in the industry (Enderle 2004). Because of public demands, especially after scandals, large companies are placing more pressure on their supply chains. Therefore, smaller companies are being expected to address key CSR issues if they wish to continue trading with large companies (Baden et al 2008).

Whilst food ethics may need more research, somewhat more developed is the concept of CSR reports. Many of these large food companies now publish annual corporate social responsibility reports and have done for several years. Jones et al (2005) investigated the reports published by the ten top supermarkets (based on 2004 data). They discovered that a different approach was taken by each of the supermarkets, which confirms the earlier assertion that without regulation companies use their own definition of CSR. Their conclusion was that all believe that CSR is "an integral element of core business" (p434). This is also what was suggested earlier by the KPMG report. However, they also acknowledge that this may not be the case on a day-to-day basis in what is a very competitive market and suggest that there is scope for future research in this area.

In 2006 Jones, Comfort and Hillier took their research further by examining the role of healthy eating and CSR in major food retailers. The research was carried out using published data. They found that the way in which the different companies promoted and reported on healthy eating initiatives varied considerably and concluded that the retailers could do more to meet their social responsibility in this area.

Rana, Platts and Gregory (2008) undertook interviews with two global food companies. Both companies said that they were established many years ago for ethical reasons and that the ethical views of their founders were important to them. This agrees with the Woolf Committee Report (2008 p 11) which states “from the industrial revolution onwards, company founders whose names are still familiar today drew upon their beliefs and social values to guide their approach to business”. There are many companies that come from ethical, often religious, backgrounds such as Rowntree, Cadbury, Huntley and Palmers and Carrs. The two food companies saw CSR as part of the corporate strategy suggesting it may be becoming more mainstream and were both aware of the triple bottom line. They saw the benefits of developing partnerships with third parties and had been working along the supply chain to improve CSR. One of the companies said that CSR was business logic, linking to the idea of the business case and the other said that transparency is important.

Aghashahi et al (2013) also carried out content analysis on CSR reports in the food industry. They selected 10 of the biggest global players, namely, Coca-Cola, Pepsi, Group DANONE, Kraft Foods, Heinz, Kellogg’s, Nestlé Group, General Mills, Unilever and Hershey’s. They compared the CSR report of each company to the GRI guidelines to establish the extent of the reporting. Some categories had more reporting than others the highest being Economic at 72% and the lowest Human Rights at 40%. They concluded that the companies “have been acting as good corporate citizens” (p757) but that there was a tendency to “only disclose the positive impacts” (p757) with the negative impacts not covered by the reports. A tendency to disclose only the positives could lead to an accusation of greenwash.

Third party accreditation or assurances provides a better standing and reduces the possibility of a greenwash accusation. Jones, Hillier and Comfort (2014) described the “leading food retailers approach to assurance ... as both idiosyncratic and partial” (p135). Differing approaches to assurance mean there is no comparability, three of the top ten retailers did not produce reports and, two who did have a report had no assurance. Part of

the problem is the voluntary nature of CSR reports: those producing them can do so in any way they like and there is no requirement for assurance.

This research is on the food people eat and its quality. There are a few articles that deal with consumption especially the idea of sustainable consumption. Jones, Hillier and Comfort (2009 and 2011) examined the issue of sustainable consumption in the top food retailers. They conducted an observational survey of point-of-sale information in several stores within their local towns. They reported that “while the leading food retailers are providing customers with some information on sustainable consumption the dominant thrust of marketing communication within stores is designed to encourage consumption” (2009 p821). They suggested that the major food retailers may be developing sustainable consumption in such a way that suits their own commercial goals. If this is the case, they may be creating the perfect opportunity for greenwash criticisms as they would appear to be putting commercial interest ahead of social and environmental concerns.

Piacentini, MacFadyen and Eadie (2000) studied retailers’ positions with regards to the sale of confectionery. Retailers have long been criticised for positioning confectionery at the till to encourage people to buy, especially to attract children who may be bored standing waiting to checkout. They looked in store at various aspects of the positioning and advertising of confectionery and rated the companies as proactive, reactive or non-active. This was followed up with interviews to elicit the views of the companies on confectionery policies. They discovered that all companies considered space availability and profitability to be key factors with the proactive companies also citing customer pressure. So even the companies with the best policies were not being philanthropic but bowing to consumer pressure. This, however, does show that consumers can drive organisations to make positive changes and are not just drivers of greenwash.

More evidence that economic pressures are dominant came from Glover et al (2014). They examined the dairy supply chain and the role of supermarkets and concluded that “cost reduction is so established” that the only way to challenge this was with government intervention.

There is a very small amount of research relating to nutrition with reference to fast food companies. Ban (2016) looked at the nutrition messages on the websites of fast-food restaurants in the USA. The article concludes that the fast-food chains use “the metaphors of ‘individual responsibility’ and ‘personal choice’ in choosing healthy food.” (p296).

Suggesting that the fast-food industry in the USA is championing the idea of individual responsibility above corporate. In 2017 Kim and Ramos looked at the perceptions of stakeholders to general CSR messages and public health CSR messages of fast-food chains in the USA. They found that generic CSR messages received more positive response from stakeholders than public health CSR messages when a perceived unhealthy fast-food chain was considered but no difference for a healthy fast-food company. This shows a certain level of consumer scepticism when companies who are perceived to produce unhealthy food try to communicate around public health.

### ***3.8 Summary***

To date the research on ethics or CSR and the food industry is not extensive. What has been published often tends to assess the CSR by using published documents although not exclusively. This also seems to be the case for much CSR research regardless of industry. Whilst many CSR issues are common across industries there are many aspects of the food industry, in particular, nutrition that are exclusive to that industry and need further research. Whilst some companies are outlining their commitments in terms of nutrition and their intentions, so called "CSR talk." Whether this happens when decisions regarding the nutritional quality of products are made does not seem to have been explored, so called "CSR walk". This research intends to fill this gap in the literature. If there is a difference between what companies say and what they do it is possible that the company is greenwashing. The next chapter explores what is meant by greenwash and discusses the relevant research relating to greenwashing.

## 4 Chapter Four – Literature Review - Corporate Social Responsibility and Greenwash

### 4.1 Introduction

The previous chapter introduced CSR and the lack of research relating to the food industry, especially regarding nutrition. This chapter explains the theoretical framework for this thesis. It starts by analysing what greenwash is, how it can be detected and the typologies relating to whether companies are greenwashing. It then moves on to the empirical evidence relating to greenwash including whether it pays to greenwash and how it impacts on consumer trust and scepticism. Several models relating to greenwash are discussed along with the theory underlying them, namely institutional theory. Then the argument that companies may not be greenwashing but are unable to fully deliver on their promises for other reasons is discussed.

### 4.2 Greenwash

The concern for the genuineness of environmental claims has been questioned since the 1960s and in 1986 this led to the expression “greenwash” being coined by leading environmentalist Jay Westerveld. Named greenwash because it stemmed from a hotel asking people to reuse their towels to help the environment when it was a cost saving measure (Orange and Cohen 2010). There are many definitions of Greenwash today Terrachoice (2007) say that it is “the act of misleading consumers regarding the environmental practices of a company or the environmental benefits of a product or service.” Lyon and Montgomery (2015) suggest that it is “communication that misleads people into forming overly positive beliefs about an organization’s environmental practices or products.” OED (2021) defines it as “Misleading publicity or propaganda disseminated by an organization, etc., so as to present an environmentally responsible public image; a public image of environmental responsibility promulgated by or for an organization, etc., regarded as being unfounded or intentionally misleading.”

What is clear from these definitions is that greenwash is a deliberate attempt by an organisation to mislead consumers. Organisations are communicating to consumers in a way that persuades them to buy their products when the company is doing much less for the environment than they are suggesting. Therefore, there is a decoupling between what

the company says and what it does. It is important to establish what causes greenwashing, however, before this is discussed some examples of what constitutes greenwashing are covered.

#### 4.2.1 How can greenwash be detected?

In 2007 TerraChoice developed what they called the “7 sins of greenwashing” these are

1. Sin of the hidden trade off – this is where a product may be green if you have a very narrow focus on one aspect of it but if you look at the wider picture it may not be green.
2. Sin of no proof – unsubstantiated claims with no way of verifying it.
3. Sin of vagueness – a very broad claim that may mislead, such as “all natural”.
4. Sin of worshipping false labels – these are “fake” labels which might appear to be third party accredited but are not
5. Sin of irrelevance – a claim that is true but is unhelpful, the example given is CFC free, as CFCs are banned then items should be free of them.
6. Sin of lesser of two evils – saying something that is true about the product but that doesn’t take into account the inherent environmental issues of such products.
7. Sin of fibbing – claims that are simply untrue.

Following on from the 7 sins, Futerra (2008) produced a report “UK Guide to Greenwash” in which they highlighted the “10 signs of Greenwash” some of which overlap with the 7 sins (Figure 4.1).

#### 4.2.2 How prevalent is greenwash?

In 2009 TerraChoice examined how many companies used one of the seven sins in their product advertising. They found that 95% of the products they looked at had indeed committed one of these sins (cited in Delmas and Burbano 2011). This is a shocking statistic which hasn’t necessarily improved since then, in 2016 Watson said, “Greenwashing may have taken on a new shape in the last decade, but it’s still as murky as ever.” A recent survey by OnBuy.com of 3,446 consumers found that 83% felt “mislead by green and

Figure 4.1 Ten Signs of Greenwash



1. **Fluffy language**

Words or terms with no clear meaning, e.g. 'eco-friendly'



2. **Green products v dirty company**

Such as efficient light bulbs made in a factory which pollutes rivers



3. **Suggestive pictures**

Green images that indicate a (un-justified) green impact e.g. flowers blooming from exhaust pipes

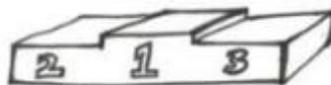
4. **Irrelevant claims**

Emphasising one tiny green attribute when everything else is un-green



5. **Best in class?**

Declaring you are slightly greener than the rest, even if the rest are pretty terrible



6. **Just not credible**

'Eco friendly' cigarettes anyone? 'Greening' a dangerous product doesn't make it safe



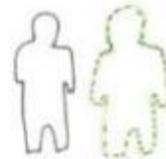
7. **Gobbledygook**

Jargon and information that only a scientist could check or understand



8. **Imaginary friends**

A 'label' that looks like third party endorsement ... except it's made up



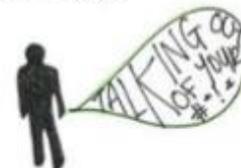
9. **No proof**

It could be right, but where's the evidence?



10. **Out-right lying**

Totally fabricated claims or data

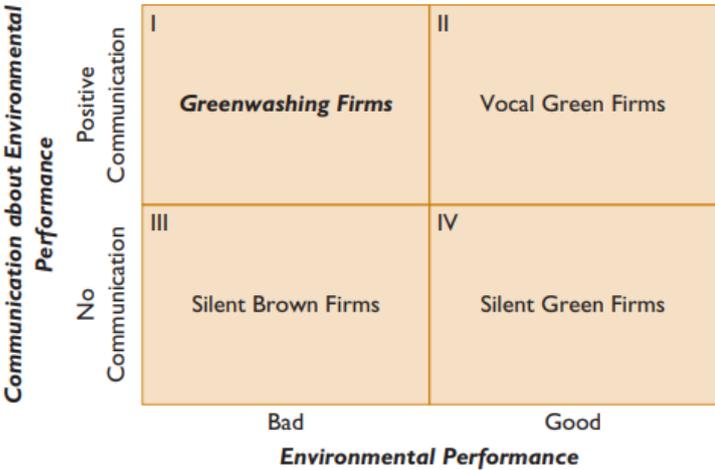


sustainable buzzwords in retail advertising” and “90% think retailers need to be more transparent about how green their stock is.” (Decision Marketing online 2020).

Greenwash is not just a problem in the West as Fernando, Sivakumaran and Suganthi (2014) found that in India 51.7% of ‘green’ advertising claims in 2010/11 were greenwashed, with 37.7% being vague or ambiguous and 55.8% of image claims being misleading. This is an issue that has become global and has led to consumers being confused and not knowing who to believe or trust.

Although greenwash does not seem to be diminishing it is also clear that not all firms engage in greenwash. Those who do greenwash have poor environmental performance but communicate that they are much greener than the really are. If environmental performance and communication about it are considered as a spectrum, firms can be placed in one of four quadrants.

**Figure 4.2 A Typology of Firms based on Environmental Performance and Communication (Delmas and Burbano 2011 p67)**



In the bottom left-hand quadrant of Figure 4.2 are the companies who have poor environmental performance and who do not communicate about it ‘silent brown firms.’ Bottom right are the firms with good environmental performance but poor communication ‘silent green firms.’ Above them green firms who promote this to consumers ‘vocal green firms’ (where all firms should be) and finally top left the ‘greenwashing firms’ who have poor environmental performance but communicate as if their performance is good. In an

ideal world all companies would be vocal green firms, but this is a long way off. However, it may not take much to enable some of the silent green firms to be a little more vocal but increasing the environmental performance of the brown firms whether they are silent or vocal could be more difficult.

This matrix excludes the rather unusual companies who are said to “brownwash”. These are firms who deliberately communicate poorer environmental performance than they have achieved. This phenomenon may seem strange, but it is suggested that this behaviour can happen when a company wants to play down the amount they have spent on the environment as it may be felt to be too much by investors (Ullman 1985).

#### 4.2.3 Drivers of greenwash

If it is acknowledged that many firms greenwash regarding either their company or their products or both it is important to establish why they are involved in this misleading behaviour. Horiuchi et al (2009) suggest that one of the main reasons for greenwashing is the growing demand for green products. As demand grows all companies want to obtain a share of the market, it seems that for some saying they are green without making their products green is a quick way to gain market share. The question ultimately is are they going to catch up in terms of environmental performance and start to produce the green products that they are promising. There have been cases of companies being fined for misleading advertising for example in 2014 a Benecol ad was banned as it was considered misleading by the Advertising Standards Agency (ASA) due to the health claims regarding cholesterol (ITV 2014) The lack of regulation in this area is one of the biggest drivers of greenwashing (Delmas and Burbano 2011).

### 4.3 *Institutional Theory*

Delmas and Burbano (2011) suggested a framework to explain why “brown firms” report positively on their “green behaviour” i.e., greenwash. Their model is based on institutional theory and the role that regulatory, normative and cognitive factors play. Before considering the model in detail it would be worthwhile to start by discussing institutional theory which forms the underlying theoretical framework for this thesis. Institutional theory has been used in management research for many years developing in the 1970s but based on many aspects from research in the decades before this. Institutional theory states that organisations are part of larger institutions which are defined by their ‘taken-for-

granted beliefs, rules and norms'. Organisations exist in an environment where there is influence from those outside the organisation. These influences could be legal, cultural, convention or the norms and demands of actors such as customers and suppliers. These actors have expectations of the organisations and these expectations are based on their beliefs and norms which themselves come from the institutions with which they are familiar. Lammers and Garcia (2017) list six characteristics of institutions that they have derived from the literature,

1 – they are an 'enduring social phenomena' they exist across different time periods

2 – they 'take on lives of their own' they are not just functional but have meaning for people

3 – they are involved in organising 'social life across and through organisations'

4 – their presence is felt in a wide number of areas including cognitive, normative and regulatory

5 – because they are taken for granted there is a subtlety in their influence

6 – they 'reflect rational purpose that guides behaviour to certain ends'

They conclude that "institutions are composed of established patterns of communication and conduct that transcend specific organizations" (p196)

Some examples of institutions given by Berthod (2018) and Lammers and Garcia (2017) are the capitalist market, the family, the state, religions. If the six characteristics above are considered, they are all to be found in these suggested institutions. Institutional theory argues that organisations exist within this framework of institutions and their behaviour is guided by the different institutions. It would be reasonable to suggest that different actors in different organisations would find themselves guided more strongly by some institutions than others and this will then impact on company decision making.

Organisations especially ones that have existed for several years can themselves become institutionalised and they are then considered to have "become an established and taken-for-granted pattern of practices and communication." (Lammers and Garcia 2017 p196). Institutional theory suggests that the reason organisations become institutionalised is that they are following the accepted rules and norms to gain legitimacy. It is suggested that

organisations communicate 'symbolically' with their environment and 'signal' that they have complied with the expectations. CSR is a clear part of this symbolic communication, what is expected of organisations based on the norms and rules and how the organisation communicates, this is all tied up in the CSR report and impacts on the potential for greenwash.

The beliefs, rules and norms of the institutions can be regulatory, what has to be done by law, normative, what society believes should be done or cognitive, what is taken-for-granted (Scott 1991). This will influence the actions of those within the organisation and can stifle change as it is very easy to follow a business-as-usual view. However, there have been organisations who have changed radically which seems to be outside the scope of institutional theory. This led DiMaggio (1988 cited by Lammers and Garcia 2017) to suggest that 'institutional entrepreneurs' can bring about change to institutional beliefs and this idea has changed institutional theory to a theory of change instead of one of stability. From an environmental perspective this is very important as if organisations are going to become more sustainable, they must make changes and these changes have to be wanted and supported by the surrounding institutions.

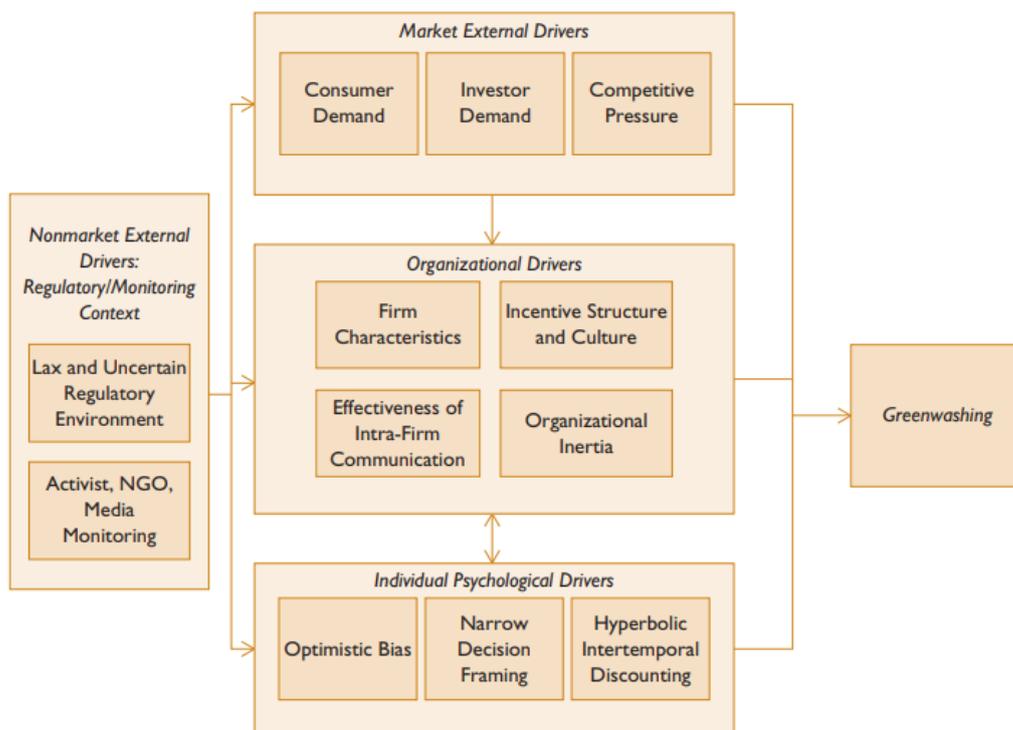
Actors have already been mentioned and they play a major role in the Delmas and Burbano model, therefore, they merit further consideration. Actors can be both internal and external to the organisation. They have their own beliefs and norms that lead to expectations; however, they may not always be fully aware of the institutional conditions. This comes about because the taken-for-granted aspect of institutional theory is not necessarily explicit and different people may have different views on what is taken-for-granted. This brings about problems as the values that decisions may be being made upon may not be known. It may also help to explain why within an organisation different people may prioritise different factors as they have different beliefs of what is taken-for-granted. They may also be affected by different institutions, e.g., influenced by different religions or different family values.

A further aspect of institutional theory is the idea of isomorphism. This is where the 'units' within an institution become similar. In the business world the global drive and amount of competition may help to explain similarity between organisations, but it is suggested that this is not enough. It is thought that there are institutional pressures that cause this to occur and that these can be coercive, mimetic or normative. Coercive are pressures coming

from those with power, mimetic are copied i.e. organisations imitating each other and normative are those that are shared through trade associations etc. (DiMaggio and Powell 1983).

Whilst institutional theory has its critics, it is a useful theory to attempt to explain how and why organisations do what they do. In this sense it is an excellent theory to use when considering why companies greenwash and to help to determine what are the drivers that cause them to do this.

**Figure 4.3 Drivers of Greenwashing (Delmas and Burbano 2011 p68)**



It can be seen from Figure 4.3 that external factors come both from the market and from elsewhere. Probably the main nonmarket factor is the requirement for better regulations to ensure that the words and ideas used in advertising are based on fact and are not following the greenwash characteristics outlined above. Whilst most countries have some legislation relating to advertising (overseen by the ASA in the UK) it is suggested that words such as “biodegradable” and “all natural” do not have a clear enough definition to say whether they are being used appropriately. There are also no regulations relating to the information a company chooses to put in its voluntary CSR report beyond those that may apply to advertising. The other nonmarket factor is the impact of activists and NGOs as well as

media pressure in 2020 social media could be added to this factor. There are websites such as stopgreenwash.org and greenwashingindex.com that attempt to raise awareness of greenwashing and to stimulate discussion amongst consumers. This can have an impact on the sales of greenwashing companies and may go some way to persuade them to reduce the amount of greenwash that they communicate. Also, organisations such as Environmental Consumer and Which both in the UK attempt to hold companies to account for their actions and to promulgate this information to consumers. Media pressure may have reduced in recent years with Lyon and Montgomery (2015) showing that media articles (trade journals, magazines and newspapers) peaked in 2008 and have then fallen in number considerably and in 2013 scholarly articles on greenwash overtook the media articles for the first time. There is no question, however, that in recent years the rise in the use of social media is likely to help spread information about some of the worst greenwashing companies. However, if this was supported with better regulations so that exposure led to prosecution this would be much more effective.

Under market factors consumers, investors and competitors are listed. If consumers want green products and investors want to invest in green companies, then all companies are under pressure to be green. This puts enormous pressure on “brown companies” to appear to be green when they are not. Vos (2009) found that brown firms are more likely to greenwash if there is pressure from consumers and investors. There is also evidence that firms in industries where competitors are communicating how green they are can lead others to mimic them. For example, Amran and Siti-Nabiha (2009) found that firms in Malaysia did not really understand what CSR was but still reported on it as they were following the trend to be accepted as an international player.

Whilst firms within a particular industry are all affected by the external factors the way they respond to these depends on a set of internal organisational factors these relate to the characteristics of the firm, its incentive structure and culture, effectiveness of communication within the firm and the level of inertia. Firm characteristics relate to factors such as firm size, ownership type, the stage in life cycle, profitability and resources. Industry is also important but for the purposes of this research only one industry it being considered. Larger firms and especially plcs are likely to come under more scrutiny this may lead them to try to appear to be greener but could also reduce greenwashing if they suspect they will be caught. Although it is also suggested that firms with higher profitability

and more resources (often large firms) may be able to cope better with potential fines or the results of a consumer backlash if they are caught.

In 2017 Kim, Fairclough and Dibrell found that in polluting industries family firms pay much more attention to environmental issues and act whereas nonfamily owner firms take less action and are more likely to greenwash. They suggest that short-term financial objectives may influence this behaviour. Whilst the food industry has many large companies that are household names there are also still thousands of small often family-owned firms who may take nutrition more seriously.

If, as suggested by Kim et al (2017), behaviour is being impacted by the short-term objectives then the way objectives are set could considerably increase the amount of greenwash that a firm communicates. This could be through advertising targets relating to environmental performance for example. In addition to this the culture within the company can lead to unethical behaviour, a culture based on self-interest is likely to encourage the use of greenwash by brown firms.

As greenwash is about communication it is reasonable to suggest that communication within a firm could be linked to the amount of greenwash. A company with poor communication cannot expect the marketing department to have all the relevant information needed, from say production, to include in their adverts. Combine this with a poor culture and it is easy to see how adverts might end up greenwashing rather than telling the truth.

Larger, older firms are more likely to suffer from organisational inertia which is when strategic change is prevented by the “existing form and function” of the organisation. This form of inertia could lead to a delay in a company saying they are going to do something and doing it. Hence what they say looks like greenwash and if the changes are never made is greenwash. The food industry has some very large companies for whom this could be an issue, yet the thousands of smaller companies may be less affected by these issues.

The Delmas and Burbano model (2011) also acknowledges that within an organisation, decisions are made by people and as such individual psychological factors can influence these decisions. These are optimistic bias, narrow decision framing and hyperbolic intertemporal discounting. Narrow decision making relates to making decisions in isolation. This could be deciding to do something now without properly considering the long-term

outcome, such as, to greenwash today without thinking about how to improve environmental performance or the future damage to reputation if it does not improve. Hyperbolic temporal discounting relates to the way people view today and the future this can often lead to short term behaviour being inconsistent with long term goals. Optimistic bias is the effect of being overly optimistic about the positive outcomes of decisions and underestimating any negative effects. In terms of greenwashing there would be a belief that the greenwash would improve sales but the possibility of being caught would be underestimated.

This model along with institutional theory is used in the discussion of the findings in Chapters Seven, Eight and Nine.

#### **4.4 Greenwash research**

Lyon and Montgomery (2015) found that media and trade journals published far more on greenwash up to 2013 but at that point scholarly articles became more prolific. Lyon and Montgomery (2015) undertook a literature review of all scholarly articles from 1995 – 2013 containing the word greenwash and found 793. These mostly appeared in business journals with the *Journal of Business Ethics* having the most articles at 103 but articles also appeared in accounting, management, agriculture and communication journals. They then narrowed down the search by only considering articles that included greenwash in their title or abstract this yielded 98 articles which they then reviewed. The papers were classified as conceptual, empirical or other and there was a clear progression over the time period. Initially there were few empirical papers as most papers dealt with the concepts and building models relating to greenwash. However, towards the end of this period the number of empirical papers increased as models were tested. The empirical papers are a mix of qualitative and quantitative research using techniques such as interview, survey, case studies, simulations and content analysis.

The findings from this research that may be particularly relevant for the current project are that the main instigators of greenwash are corporate actors (Delmas and Burbano 2011, Walker and Wan 2012). Greenwashing was also found to be carried out by governments, politicians, universities, research organisations, environmental policy experts and industries. The main drivers of greenwash identified are very similar to those already discussed. Lyon and Maxwell (2011) found that firms will greenwash if there is no punishment and those most likely to greenwash have a “middling environmental

reputation, imperfect internal environmental management systems and relatively weak environmental activists” (Lyon and Montgomery 2015 p 235). Whereas Kim and Lyon (2011) suggested that large firms who were faced with the threat of legislation were more likely to greenwash, however, this did depend on the pressure from activists.

Kim and Lyon (2014) investigated the factors that led to US electric utility companies being likely to either greenwash or brownwash. They found that as firms grew the amount of greenwash also grew and suggested that this was due to the expectation that, as a larger firm, they would face more interactions with stakeholders. However, they also found factors that led to brownwashing, namely deregulation and, linked to this, lower profitability of the companies. Therefore, with less regulations more brownwashing occurred presumably as it was felt that shareholders may not look favourably on environmental spending that is not required. This is even more crucial when profits are low, meaning that companies are much more likely not to communicate their true environmental position and this leads to brownwash. They also found that the amount of external scrutiny from NGOs and activists reduced both greenwash and brownwash.

Ramus and Montiel (2005) analysed why companies seemed to have a commitment to environmental policies but often did not implement them. They considered oil and gas, chemical manufacturing, non-chemical manufacturing and services sectors in the US and found a very similar attitude to environmental policies but different levels of implementation. They concluded that having an environmental policy is often demanded by stakeholders and is easy to produce. However, implementation was more difficult and in industries where implementation led to higher profits it was much more likely to happen. If implementation caused more costs, then greenwash was much more likely as was seen in the service sector. Therefore, with no regulation and no ‘business case’, policy without implementation was likely to occur. It is hard to see how implementation would lead to higher profits in food manufacturing, people have to eat and food will be bought regardless of nutritional quality. If people are buying products now, they will continue to do so even if the company does not make promised changes to the nutrition. Therefore, it may be more likely that in food manufacture ‘policy without implementation’ may be prevalent.

The literature has looked at a variety of types of greenwash and most can be seen to tie in with the 7 sins and 10 types discussed. Selective disclosure, empty claims, dubious certification, NGO endorsements, ineffective voluntary programs, misleading narrative and

misleading imagery have all featured in these 98 articles (Lyon and Montgomery 2015). Although the amount of research is still limited several papers have studied the impacts of greenwash. It is suggested that greenwash can benefit firms by delaying regulations (Hsu 2011) and that greenwashing can leave consumers confused by the many CSR claims (Pargeul, Benoît-Moreau and Larceneux 2011). There are some suggestions that the food industry has tried to delay legislation. The industry put up a fight regarding front of pack traffic light labelling and this is still voluntary. In addition, Public Health England have been operating a voluntary initiative for several years to reduce salt and sugar in food. All major manufacturers and retailers have signed up to this as they want to be seen to be making improvements so that regulations are not imposed.

This literature review was updated by Gatti, Seele and Rademacher (2019) they found that from 1995 – 2018 there were 136 articles with greenwash in the title or abstract and increase of 38 since 2013, the *Journal of Business Ethics* still led the way with the most articles. Gatti et al (2019) had very similar results to Lyon and Montgomery (2015) but also considered the implications for voluntary vs mandatory CSR. They found that the “wide range of greenwashing cases is causing consumers to become increasingly skeptical of corporate CSR claims” (p9 also Aji and Sutikno 2015; Rahman, Park and Chi 2015). As there are no regulations relating to CSR publications it is suggested by Alves (2009) that this voluntary CSR has “coddled and promoted the proliferation of green spin and greenwashing” (p 1). This leads to the call in the literature for codes of practice or regulation of CSR (Smith and Font 2014). Similar findings were found for the food industry by Jones et al (2005).

#### 4.4.1 Does greenwashing pay? - investors

If companies greenwash because they want their shareholders and customers to believe they are green they presumably think that there is a financial benefit from doing so. Many researchers have investigated to see if this is the case. Greenwashing seems to be related to lower returns rather than higher (Walker and Wan 2012, Du 2015, Testa et al 2018). Walker and Wan (2012) investigated firms from polluting industries in Canada and found not only that greenwash negatively affected performance but also that ‘green talk’ in terms of symbolic actions also had a negative effect. Talking about the actions that the firm intends to take to make environmental improvements had a negative effect on performance. Whereas substantive actions ‘green walk’ had no effect on firm performance.

Therefore, it is better for a company to talk about what it has done rather than what it plans to do.

The market has been shown to respond in a similar way to greenwash in China with Du (2015) finding a negative correlation between greenwash and cumulative abnormal returns. However, in terms of environmental performance a positive relationship was found with cumulative abnormal returns around the exposure of greenwashing. It appears from this research that the Chinese market can distinguish between those who are making environmental progress and those who are not. Suggesting that firms need to act regarding the environment not just say that they are doing so if they do not want to be punished by the market.

Canada and China are very different countries; however, similar results have been found around the world. Testa et al (2018) investigated the returns of 3,490 companies from 58 countries and found that greenwashing does not pay, that is, there is neither a positive nor a negative effect. However, brownwashing, that is playing down what you have done for the environment has a negative effect. If you are seen as a brown firm this reduces performance even when the company is greener than it appears. Meaning that there is no advantage from greenwashing, at best it has no impact on performance and at worst it reduces performance and the same can be said for brownwashing.

Some researchers have studied the impact on financial performance depending on who the CSR actions (both talk and walk) are directed. Schons and Steinmeier (2016) classified stakeholders as being high proximity internal such as employees and low proximity external such as consumers. They found that CSR actions directed at high proximity stakeholders had either a positive or no impact on financial performance whereas those directed at external stakeholders had the opposite effect. They also found that the low proximity external stakeholders found it hard to distinguish between the talk and the walk suggesting that greenwash may fool these stakeholders.

If greenwashing doesn't pay then what about green advertising overall, not all advertising is greenwash. Nyilasy and Gangadharbatla (2014) found that green advertising can be harmful and "some firms would be better off staying silent." (p700) Even companies with positive environmental performance gained higher brand attribute results with the no advertising strategy although the figures were small. It is suggested that some firms should put efforts into improving their environmental performance rather than advertising. One of the

reasons for these results is that consumers make judgements about companies and products based on the material they are presented with and this can lead to scepticism which is discussed next.

#### 4.4.2 Scepticism and greenwash - consumers

With the rise of greenwashing has come an accompanying rise in consumer scepticism. Whilst many consumers want to buy green products and want to believe green claims there have been so many high-profile cases of greenwash that they do not know who they can trust anymore. This has inevitably led to an increase in research on greenwash and consumer scepticism with many authors finding links between the two (Rahman et al 2015, Aji and Sutikno 2015, Nguyen et al 2019).

The term greenwash came from the reuse of towels in hotels and that is exactly what Rahman et al (2015) tested. They asked participants (all employees at a US university) to say whether they would reuse towels as asked by the hotel for environmental reasons and if they would revisit the hotel. One group was a control and another group were given information about the scenario which may lead them to conclude that the real reason behind the reuse programme was not environmental i.e. it was greenwash. They found that those who felt there was an ulterior motive were more sceptical and were less likely to participate in the reuse programme and less likely to return to the hotel. They also tested to see if the level of environmental concern of the participants affected behaviour and found that those with high concern would participate in the green behaviour even when they knew it was greenwash. However, they were unlikely to return to that hotel. Demonstrating that some customers will do the right thing because they feel that morally they should, but future custom will be lost as they will not want to do business with a firm that greenwashes. Therefore, greenwash impacts on consumer behaviour hence the results above regarding greenwash and returns.

Other researchers have looked at slightly different impacts of greenwash on consumer behaviour. Aji and Sutikno (2015) found that greenwash increased green scepticism, perceived scepticism and green perceived risk. If a company is involved in green washing and consumers discover this there will be an impact due to the increased levels of scepticism and green risk. Chen and Chang (2013) looked at the relationship between greenwash, green trust, consumer confusion and green perceived risk. They found that greenwash negatively affected green trust directly and indirectly through the impact it had

on consumer confusion and perceived risk. Suggesting that if companies wanted to improve the level of green trust of their consumers, they need to reduce the level of greenwash.

In terms of the food industry there are few studies on greenwash. Nguyen et al (2019) looked at greenwash, scepticism and purchase behaviour related to the purchase of vegetables. They found a positive relationship between greenwash and scepticism and a negative one between greenwash and purchase intention. The more greenwash, the higher the scepticism and the less likely consumers are to buy. They found this was much more likely for high knowledge consumers than low knowledge ones. This shows that those who are more highly educated are in a better position to assess products and make informed decisions, those in lower socioeconomic groups are disadvantaged yet again (see Chapters One and Two).

Chen et al (2020) took a slightly different view by looking at greenwash, purchase behaviour, and brand image and loyalty. However, their results are very similar with greenwash leading to a reduction in green purchasing, green brand image and green brand loyalty. If firms want to increase their image and loyalty, then need to reduce the amount of greenwash. If there is a reduction in purchase behaviour this will result in an impact on returns as discussed above.

All this research looks at how greenwash affects consumer scepticism, the research by Leonidou and Skarmas (2017) starts with scepticism and asks what affects it. They found that consumers look at various environmental factors including industry norms, CSR and corporate history before making a decision on green scepticism. If they are then sceptical, they will look for other information before deciding to purchase and will tell others of their decision, leading to a negative relationship between scepticism and purchase behaviour.

Finally, related to scepticism Albayrak, Aksoy and Caber (2012) analysed the impact that the level of environmental concern had on purchase behaviour. They found that those with high levels of environmental concern and low levels of scepticism were more likely to buy green products. If firms want to attract these green consumers, they need to keep levels of scepticism low and can do this by reducing the amount of greenwashing.

Whatever companies do for the environment and the subsequent goodwill that they build up can very easily be lost if they are caught greenwashing. Therefore, it is vital for companies to reduce or eliminate greenwash.

#### 4.4.3 Reducing greenwash

If being caught greenwashing damages reputation, reduces consumer trust, impacts on consumer purchase decisions and ultimately does not generate returns there seems little point in companies greenwashing. However, there is always the possibility that whatever environmental information that is published by companies might be greenwashing even when it is not. So, how can companies ensure that the environmental information that they publish will be accepted by consumers and not considered to be greenwash?

Gillespie (2008) suggests that companies should be careful when choosing which products to promote as green and that designing a product to be green will always be better than trying to make an existing product look green. In addition, these products should be third party tested to give them authenticity. In terms of advertising agencies, he suggests that staff need to be trained in greenwash to avoid it and that they need clear policies. They would also benefit from third party scrutiny of adverts to ensure that they are not promoting companies or products in a way that could be considered greenwash. In the food sector there are many third-party accreditations available such as the Soil Association Organic Award and The Fairtrade Foundation Mark, so it is possible for companies to obtain third party accreditation regarding some aspects of their products. Accreditation for the nutrient quality may, however, be a little harder.

Jahdi and Acikdilli (2009) also considered the role of marketing in reducing greenwash they argued that “marketing communications tools can play a major role in conveying a company’s CSR messages and communicating a more socially responsible image.” (p103) However, they say that senior management commitment is vital, and that CSR expenditure must be seen as an investment rather than a cost.

Whilst many have looked at advertising in terms of reducing greenwash others have considered the CSR or accountability reports produced by companies. These might not be seen by as many as mainstream advertising but are still a place where greenwash can occur. Laufer (2003) said that company accountability reports should be verified by specialised auditors but acknowledged that there can be a question of independence in any audit relationship. He also suggests that those who do not audit their reports could lose their legitimacy. As more accountancy firms are now offering this service it would seem reasonable to question if accountants are the right people to give third party reassurance on social responsibility measures.

So, do independent sustainability ratings influence consumers in terms of their views on a company's CSR? This is what Parguel, Benoît-Moreau and Larceneux (2011) set out to discover. They found that a good sustainability rating has little impact on brand evaluation, however, a poor rating has a detrimental effect. "Independent information about companies' sustainability performance helps consumers explicate CSR communication more accurately." (p24) If this is the case sustainability ratings may reduce the level of greenwash as companies strive to increase their ratings.

Are third party verifications or sustainability ratings enough to ensure that stakeholders can rely on CSR to reflect a company's true position or are further steps needed? Alves (2009) suggests that as CSR has always been voluntary "this has both coddled and promoted the proliferation of 'green spin'." (p1) He argues that without a compulsory system in place for CSR companies will continue to try to appear to be doing something whilst avoiding doing so, i.e., greenwashing. He calls for either government or third-party regulations that are enforced to ensure that the environment is protected and suggests that private sector reforms are also required if firms are to attempt to be sustainable.

It is known that pressure from activists can reduce greenwash (Kim and Lyon 2014). Lyon and Maxwell (2011) also analysed this issue through an economic model and found that greater activism is likely to reduce greenwash but there can be a detrimental effect as great activism can cause some firms to simply reduce their environmental communication. They also found no relationship between expected environmental performance and environmental disclosure. They say this is because firms with good environmental records only have positive news to disclose and therefore disclose it, however, those with mixed results, some positive and some negative, are more likely to not disclose at all. This helps explain categories II and III of the Delmas and Burbano typology (2011) (see Figure 4.2) as green firms are likely to be vocal, whereas brown firms will say nothing, but this does not explain why some brown firms promote themselves as being green or why some green firms are silent.

In recent years' social media has become much more popular and is a place where information spreads. This could be seen recently with the first post about clapping for the NHS during the coronavirus pandemic which spread as rapidly as the virus itself with millions coming out of their houses to clap the frontline workers (BBC 2020a). In 2013 Lyon and Montgomery investigated the impact of social media on greenwash, their model was

theoretical, but they suggested that social media is likely to have an impact and reduce the amount of greenwash currently undertaken by companies. Companies themselves can also use social media to try to improve their image.

Continuing from earlier with potential importance of third-party verification it is possible for companies to have individual products verified. This could be Fairtrade, Organic, Forest Stewardship Council or any other available scheme. Sirieix et al (2013) asked consumers for their views on a range of product certification schemes and this is of relevance to this research as they used sustainable food labels in their study. Participants were asked about their perceptions of a range of food labels they found that they reacted positively to organic and Fairtrade labels but were much more sceptical about lesser-known labels. One label from Tesco attracted criticism; there was a belief that it was greenwash just because it was Tesco. As well as sustainable labels some nutritional labels were shown and these evoked different reactions with the view that people don't want to be told what to eat and that this information wasn't relevant for them. Although these views on nutrition labels might be concerning all participants were highly educated and therefore may feel that they know about the labels used which were 1 of 5 a day and kcal per serving. It is possible that this may not be viewed in the same way by people from a different background and raises the issue that those in lower socioeconomic groups may not have the knowledge needed to make good decisions. Consumers valued the labels that were easy to understand, that they trusted which often means been audited by a third party and did not like labels associated with a big business that they did not trust. The Tesco label may well have been a genuine attempt to bring a product to consumers that met certain environmental guidelines, but it failed due to the associated feelings about Tesco. So, the next aspect to consider is whether greenwash is always greenwash.

#### **4.4.4 Is it always greenwash?**

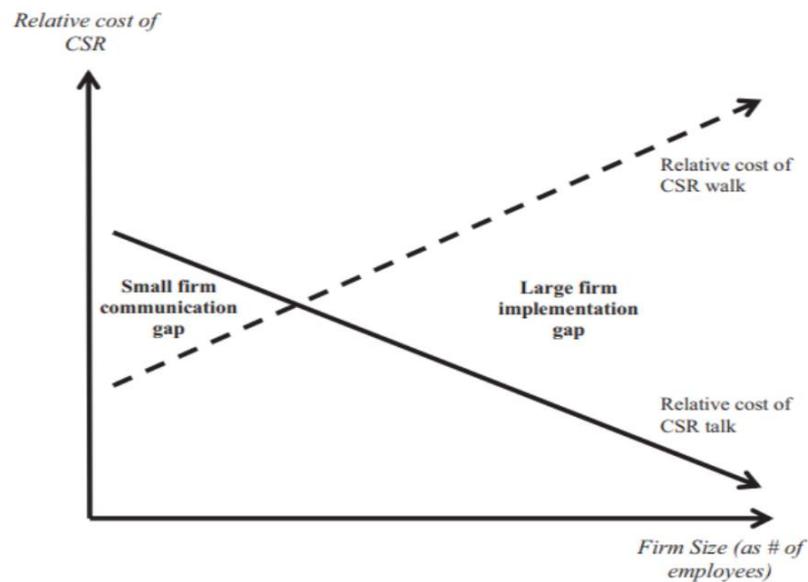
It could be said that with regards to environmental communication that companies may be damned if they do and damned if they don't. With the prevalence of greenwash even companies who are genuinely making environmental improvements may be accused of greenwash and may therefore choose not to communicate (Lyon and Maxwell 2011). So, is it possible for there to be a difference between the amount of communication and the actual environmental improvement without it being a deliberate attempt by the company to mislead?

Pope and Waeraas (2016) reviewed the literature for CSR-washing i.e. greenwash within a firms CSR communications. They argue that several conditions have to be in place for successful CSR-washing and as this is unlikely then CSR-washing is in fact rare. They accept that their finding “runs counter to the dominant perception” (p173). However, they do not explain why there often seems to be a mismatch between what a firm says and what they do regarding CSR initiatives.

However, Wickert, Scherer and Spence (2016) suggest a reason for this difference. They considered the engagement firms have with “CSR talk” and “CSR walk” and the impact that size has on this level of engagement. On studying the literature, they found that large firms do a lot of “CSR talk” whereas small firms rarely communicate. However, they say this does not mean that small firms do not engage in CSR. In fact, the literature would suggest that small firms often engage in a range of CSR practices even if they don’t talk about them. They argue that for large companies if “CSR talk” is centralised (as it often is) then it is cheaper for them to communicate than it is for smaller companies. However, due to the size and complexity of large companies sometimes spread over several sites it can be much more difficult and costly to ensure that “CSR walk” is implemented. Whereas small firms that may have just one site being managed by the owner will find it much easier and cheaper to engage in “CSR walk”. They therefore theorised a large firm “implementation gap” and a small firm “communication gap”, see Figure 4.4.

This does not mean that companies are not engaging in greenwashing, but it does offer an alternative if it is assumed that not all companies are deliberately trying to mislead. They argue that this relates to institutional theory as this would suggest “that firms evaluate legitimacy-expectations of stakeholders and adjust their CSR behaviour” (p1187). For large companies this will often mean communicating more to legitimise what they are doing. As consumers cannot readily access firm data and find out their level of CSR walk, they may have to be satisfied with the CSR talk. However, smaller firms tend to be much more embedded within the community and if they were not walking the walk, it is likely that the local community would know. Therefore, to legitimise themselves small firms engage in CSR walk but do not bother with CSR talk. This does not mean that all large companies do is talk, as there are companies who display CSR walk and on the other side there are small companies who produce a lot of CSR talk. It does, however, give a legitimate reason as to why some larger companies may find it hard to turn CSR talk into CSR walk even when they want to.

**Figure 4.4 Relative organizational cost of CSR engagement (as relative share of the costs of CSR walk and CSR talk in total firm cost. Wickert et al 2016 p1183)**



This problem with implementation was found by Font et al (2012) with regards to hotels. They concluded that the larger hotels had “more comprehensive policies but greater gaps in implementation” whereas the smaller hotels “deliver what they promised.” In contrast, Colucci, Tuan and Visentin (2020) found that small companies in the fashion industry did less walk and talk compared to their larger counterparts. However, they measured walk based on the whether the company used GRI guidelines, if it had ISO14001 and ISO26000 and a few other certification schemes. Therefore, the vast majority of small companies will score poorly on all of these measures and this will give them a very low CSR walk score. That does not mean that they do not undertake CSR walk just that the researchers have not measured it in an appropriate way. As the food industry has several very large companies and thousands of smaller ones it would be interesting to determine if this implementation gap and communication gap exist with regards to nutrition. Do small companies improve nutrition but not talk about it and do large companies say they will but then not implement that promise?

Christensen, Morsing and Thyssen (2013) questioned whether a gap between talk and walk was always a problem, as greenwash would suggest it is. Their premise was that ‘aspirational CSR talk’ might not be lived up to by the organisation but it could encourage

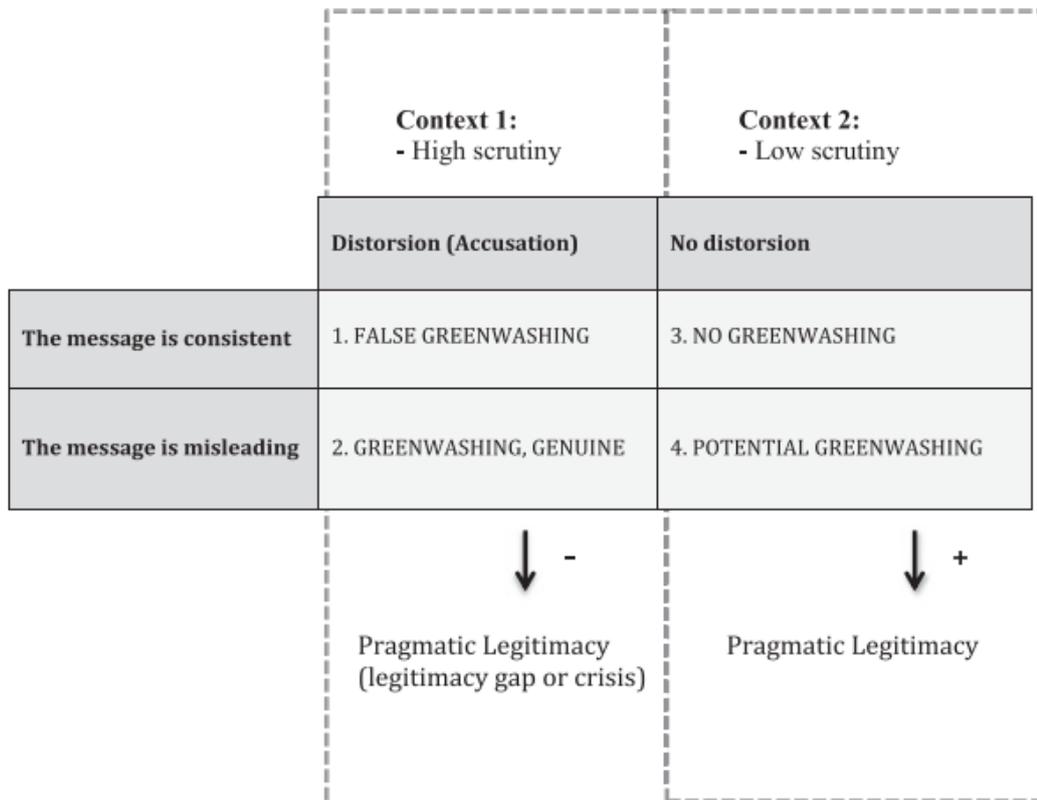
future change. Meaning that the current difference between talk and walk may be accepted if it is believed that this is a stage on the way to better walk or that the difference is due to implementation issues and not an unwillingness to change.

One of the issues with greenwash is that to be greenwash an organisation has to be found to be greenwashing. Therefore, whatever environmental communications are made need to be scrutinised and then called out as greenwash if that is the belief. This does, however, create situations where some companies can be falsely accused and others might greenwash with impunity. It was this very situation that caused Seele and Gatti (2017) to create a new greenwash typology. They argue that due to asymmetric information between companies and stakeholders, companies will use environmental communications to signal information. It is the way in which these signals are then interpreted that can lead to accusations of greenwash and impact on the legitimacy that the firm is seeking through such signals, see Figure 4.5.

As can be seen from Figure 4.5 if an organisation has communication that is consistent with their actions, that is they are walking the talk they can still be accused of greenwash in this case a false accusation. If the accusation is for a company that has sent out a misleading message, then this is true greenwashing. If there is no accusation this could be because the company is simply reporting on what it has done and there is no greenwashing, or it could be a company who has put out a misleading message and 'got away with it'. The companies with no accusations have used the signal they sent in the environmental communication to legitimise their actions. Whereas those on the left have fallen into a legitimacy gap even if they should not be there. Seele and Gatti (2017) argue that there can be no greenwash without accusation and that a better definition of greenwash would be "co-creation of an external accusation toward an organisation with regard to presenting a misleading green message." (p239).

Greenwash normally assumes that there is a decoupling between an organisations policies and practices, however, Bromley and Powell (2012) suggest that there can be a gap between means and ends. The decoupling between policies and practices is really the heart of greenwash. A company says it is going to do something, puts a policy in place but then this is not translated into practice, if this is deliberate it would be classic greenwash but there can be other reasons for this gap between policy and practice. The means-ends

Figure 4.5 The matrix of greenwashing cases (Seele and Gatti 2017 p245)



decoupling is slightly different, in this case the company has a policy and that policy is implemented but the intended outcome is not delivered. This could be because the goal was obscure, or that an organisation decides on an end that is not related to core goals, employees may even realise that the actions will not meet the goals but continue in any case due to organisation culture or pressures from above. There is also a suggestion that “internal complexity” can lead to more of the means-ends decoupling, this is more likely the larger the organisation. It is also suggested that over time there might be a decrease in the policy-practice decoupling and an increase in the means-ends decoupling whether this happens and how easy it will be to spot remains to be seen.

#### 4.5 Summary

This chapter has looked at what happens when companies publish positive information about their environmental achievements but don’t always achieve those goals. That is, they have a lot of “CSR talk” but little “CSR walk”. The question that remains is whether food manufacturers report positively on nutrition and if so, do they then make positive changes

to products, or are they greenwashing? This is the heart of the research questions in this thesis and is currently an area that has not been explored in the CSR literature. The next chapter looks at the methodology used for this research, including discussion of the many problems that were faced and had to be overcome to complete the thesis.

## 5 Chapter Five – Methodology – A Developmental Research Journey

### 5.1 *Introduction*

Having explained the area of and reasons for the research in Chapter One and the relevant literature and theoretical underpinning in Chapters Two, Three and Four, this chapter outlines the methodological approach to the research. The chapter starts with consideration of the methodological views that have informed the research. It then explains the research journey and, the many twists and turns that eventually led to this research project. The secrecy of the food industry mentioned in the first chapter did cause a range of issues regarding access to primary data and led to a change in focus towards a fundamental analysis of a range of both primary and secondary data from other sources. As Silverman (2017) says in qualitative studies it is often preferable to explain the history of the research rather than to define exactly what was done. Although the focus of the project changed, the interview data collected for the original project is relevant to the revised project, therefore it is important to explain how this data was collected and the issues this raised. Having explained the journey to the main research questions, the details relating to population, sampling, data collection and data analysis are discussed.

### 5.2 *Methodological views*

To develop an appropriate research philosophy, a researcher must consider their views on ontology, epistemology and human nature. Burrell and Morgan (1979) categorise these on a continuum from subjective at one end to objective at the other. For each element it is possible to be anywhere on this continuum and your position will influence your views and hence the type of research undertaken.

With regards to this research on the food industry I find myself towards the objective side of the spectrum especially with regards the larger companies but not completely as my views on some areas still have some subjective influence especially when considering smaller companies.

Ontology relates to our beliefs about the existence of the social world beyond our understanding of it. That is, does the social world exist in a tangible form separate to humans or is it just an artificial creation. If humans had never existed, then the social world

as we know it would not exist, so I believe that humans were required for the social world to be created. However, it is now so well developed and has so many tangible attributes that it is hard to say that it is just an artificial creation. There is now clear structure to our social world which would not just disappear if we did, however, I do believe that over time with no humans then the social world would cease to exist. Therefore, I am somewhere between the objective and subjective extremes believing in some parts of both but not fully in either.

Using corporate culture as an example, the objective view would be that culture is just what the organisation 'has'. Whereas the subjective view is that culture is what the organisation 'is' due to the interactions between the people. I believe that a new organisation develops a culture based on the dominant individuals and the interactions between those involved which would be subjective, however I think that in many organisations once that culture has developed it becomes something the organisation just 'has' and it is very difficult to change. People can change, new interactions occur but that does not usually do anything to change the already developed culture. I think it takes a very strong-willed individual to bring about fundamental change to the culture of an organisation and this is rare, although it does happen.

Epistemology relates to the way in which we understand the world and the knowledge within it. Is knowledge hard facts where we can find relationships and make generalisations or is it more ephemeral? Each person has their own knowledge which is distinct from each other. I believe that even though we are all individuals (and this has some influence) it is still possible to take information from many sources and use it to create generalised knowledge that can then be tested. So, regarding decision making in companies, each company will have their own way of making decisions and this will be influenced by the individuals within that company. However, there will be many similarities as they will ultimately be making similar decisions about similar products and situations. Therefore, it will be possible to use this data to develop explanations that can be subsequently tested. The outcomes will not apply to every company and situation, this is because the influence of an individual in a particular company impacts on that company alone and is more likely to happen in smaller owner/managed companies. My view tends towards the objective but with the knowledge that there will always be an impact at the specific company level from the individuals within that organisation, especially in smaller companies.

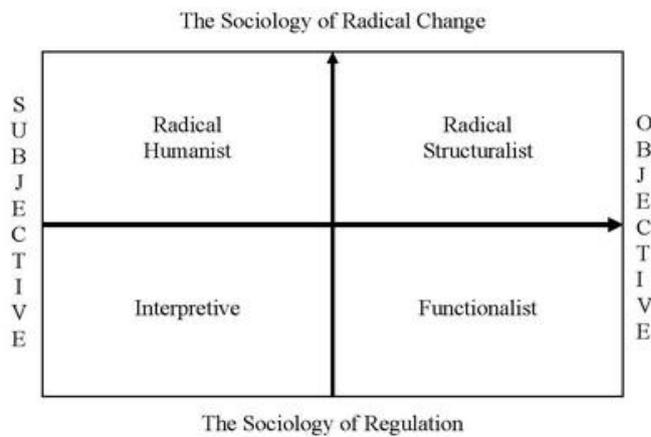
Human nature relates to the way people react to their environment. Are they free willed or are their actions determined by the environment? I am somewhere between the objective and subjective as I believe that everyone can be free willed but whether they choose to take this opportunity or allow themselves to be dictated by their environment is an individual choice. I do think that many are restricted by convention and that means that my views lie towards the objective but still with the caveat that some do make free willed decisions and this will impact on any findings. This is also influenced by the type of organisation as a decision maker in a plc is in a very different position to an owner/manager.

In these three key areas of social science my views are tending towards the objective and this would suggest an objective 'positivist' style methodology. However, as the research progressed significant issues were encountered regarding the collection of data (discussed in Section 5.3). At this point it was realised that a pragmatist approach was needed. Pragmatism states that the research philosophy is driven by the research questions and that following both a positivist and an interpretive approach within the same research can lead to better results (Saunders, Lewis and Thornhill 2012). On further reflection, the ontology, epistemology and human nature views presented here do vary across the spectrum suggesting that a pragmatic approach may be a better representation of my views of research than the positivist view I always thought I held.

As well as considering beliefs from a subjective/objective perspective, Burrell and Morgan (1979) suggest that there is a second dimension that of regulation or radical change. Is your research trying to explain the status quo or looking at the possibility of what could be if we have change? They used both typologies to create a four-box matrix within which they have classified the major approaches to research, Figure 5.1.

The original research would have been in the functionalist quadrant. However, this research is in the interpretive quadrant (Figure 5.1). Burrell and Morgan (1979) suggest that within that quadrant lie several theoretical approaches to research, namely hermeneutics, phenomenology and constructivism. My research lies within the constructivist area which suggests that there is no one truth, we all interpret reality in different ways depending on our own backgrounds and knowledge, as does the researcher. Events are described from the perspective of the participant and are not

**Figure 5.1 Four Paradigms for the analysis of social theory (Source - Burrell and Morgan 1979 p22)**



generalised. Themes may be established but it is likely that there will be conditions in which these themes exist. Understanding of processes are found although these cannot be used to assume that this happens elsewhere, i.e., not generalisable.

### 5.3 Methodology and methods

The methods used depend on the research philosophy being followed. The original research was positivist and therefore, relevant techniques were selected. Ultimately, the final research used a mixed methods approach with suitable techniques for this philosophy being selected. As the problems encountered with data collection are a major finding of this thesis it is important to explain the research journey that led to a change from a positivist to a pragmatic approach. As a quantitative study, the aim was to establish which factors were the most important when it came to decision making regarding the nutritional quality of products and to see what role power played in this process. It was felt that the use of interviews to explore how companies make decisions would provide more in-depth and richer data. However, to establish which of the factors, if any, impact on decision making related to nutrition (the aim of the original research) it was felt that this maybe something that could be generalised and therefore a questionnaire may be the best collection tool for this data. As this is an area with a paucity of literature it was initially decided to use interviews as a way of gathering information about decision making and then use this to inform a questionnaire (see Section 5.3.2). As such, the interviews themselves were to inform the development of a quantitative questionnaire instrument.

### 5.3.1 Stage one - interviews

#### **Arranging the interviews**

As the interviews were exploratory designed to ensure that the correct questions were asked on the questionnaire it seemed, given limited time and resources, appropriate to use a convenience sample. There were no predetermined number of interviews, but it was decided to try to interview both large and small companies. Companies were contacted starting with those in the Huddersfield area and moving out across West Yorkshire and then North and East Yorkshire. Initially contact was made by phone as this was the easiest and quickest way to arrange the small number of interviews planned. It is also the method of contact used the last time the researcher conducted interviews with great success. In this case, arranging the interviews proved to be incredibly difficult and this says something about the industry. It is important to explain all steps that were taken and the responses received.

Unfortunately phoning the companies generated very few interviews. Two days a week, for three months, were spent finding appropriate companies and phoning them with little success. The most common responses received were 'we don't do research' and 'you will need to e-mail about that'. Other more surprising responses were 'our customers wouldn't want us to do that' and 'we operate a no names policy'. This final one was interesting, I was informed that if I knew the name of the person I wanted to talk to they would put me through, but with no name I couldn't talk to anyone. I checked the company's website it did not contain a single name.

When the first few companies asked me to e-mail, I sent a short e-mail to the given address (almost always a general customer service one) and in every case received no response. Therefore, I spent some time writing a more detailed e-mail in the hope of interesting them in the project and tried again. E-mails were sent out to every company that was phoned over the time period. Follow up e-mails were also sent and in total I received two replies who both declined to take part in the study.

My phone calls were not entirely unsuccessful. In my second week I spoke to the owner of a small ready meals manufacturer who straight away said she was happy to be interviewed but didn't know if they could help as they are so small. At another bigger company the receptionist did put me through to a manager who she thought could help, he was very

keen to talk to me and we spoke on the phone trying to arrange the interview three times. Ultimately, he said he had asked his Chief Executive if he could complete the interview and permission was refused. I also was offered an interview by the director of another small company who was very keen to talk and said on the phone “I bet you are finding it hard to get interviews” then he laughed. At my first interview I was given the name of another local company who I contacted. The owner did (reluctantly) agree to talk to me but I had the distinct impression that if I hadn’t been able to say ‘x suggested you might be able to help’ he would not have done so. This gave me three interviews all with SMEs and all with the owners. As it happens all were arranged through phone calls. E-mailing companies brought about just the two responses and cannot be recommended as a contact method for this industry.

I was very surprised at the responses I received to my request for an interview. I couldn’t help but have the feeling that they were being very secretive as if I might reveal something they wished to remain secret. I have no hard evidence for this but the responses I often received “Oh no I don’t think we could do that”, or “our customers wouldn’t like it” gave me this impression. I do not know if this response is typical of all companies in 2016 (when the first interviews were carried out) or if it is something specific to the food industry. This would certainly confirm the issues of Blythman (2015) on secrecy and the response received by Hugh Fearnley-Whittingstall with regards to FOPL (see Section 1.3.3).

Having completed three interviews I realised that I needed to try a different strategy if I was going to obtain interviews with larger companies. At the suggestion of my supervisor, I sent two letters to larger companies, one to the CEO explaining the research and asking for an interview with the most appropriate person and the other to the Chairman saying that I had written to the CEO and would appreciate their help. It was thought that this approach would bring about a better response as my supervisor had used it in the past very successfully. I batched companies together based on geographical location and sent out letters to four or five companies at a time. These were no longer just local I sent letters to the London area, the South East, the North West anywhere I could find a few larger companies. The letters were sent over a three-month period and I received two responses, one an e-mail saying they do not engage in academic research projects and the other a standard letter that read as if it was written for school pupils also declining the invitation.

At this point it seemed as if I was not going to obtain any interviews with larger companies. However, my supervisor knew someone who, whilst not currently working for a large company had done in the past and was currently working with several large companies as a consultant. Thankfully she agreed to be interviewed.

### **Conducting the interviews**

Approval for interviews was given by the University Ethics Committee. The interviews were voice recorded and formal approval was sought and gained from the interviewees in line with ethics requirements. Interviewees agreed to the use of anonymous quotes within the thesis and in accordance with ethics requirements any unused data will be deleted after the research is completed.

At each interview I started out by introducing myself and briefly explaining what the research and therefore interview was about. I had a list of prepared questions that I planned to go through, the first questions were very exploratory trying to elicit their response with no help or prompting from myself. I was aware that in our discussion some of the other questions may be answered before we reached them and other items not on my list may also be discussed. I asked about factors affecting decision making and all the interviewees spoke freely for some time on this topic. However, the prepared questions were useful as prompts for other factors and influences that they might not have come up with themselves. They all talked about things beyond the basic scope of my questions, but this was all good context setting material. Interviews varied in length from 25 minutes to 47 minutes. The two shortest interviews were one and two I believe this is because they had always worked for themselves as small business owners. Whereas the other two interviewees had worked for large companies and had a broader understanding of the industry and therefore more scope for discussion. When talking to company six we had finished my prepared questions after 33 minutes yet my recording runs to 47 minutes. This is because he had so much more that he wanted to say about the industry and government.

The first three interviews took place on the business premises which were not always suitable for interviews. At company one there was nowhere to sit, the interview was conducted standing up and I had my notes and recorder on top of a freezer. They had warned me they were small and although they had an office, it was tiny and three of us would not have fitted in there. During the interview one of them had to break off to answer the phone and the other to serve someone who had come in to buy some meals. The

second interview was in the owners' office but with the door open to the production area, however, we were not interrupted during the interview. The third interview was in an office however, this office was used by the owner and a receptionist/administrator who was present the whole time. Most of the time she spent typing but she also had to deal with a caller and answer the phone which was slightly disruptive. The fourth interview took place at a coffee bar, as this interviewee manages a consultancy she doesn't have offices for me to visit. We sat outside where it was quieter and the main issue here was the wind, there are a couple of parts of the recording that can only just be heard even on full volume.

These first four interviews were intended to be exploratory, however, they cover a surprisingly large range of the industry. My final interviewee who has been involved with a large number of big companies said that in her opinion I was wasting my time trying to obtain interviews, as in the food industry everyone is so busy they just will not agree to be interviewed. Therefore, I moved on to preparing the questionnaire.

### 5.3.2 Questionnaire

The questionnaire itself needed to ask enough questions to answer the research questions whilst being short enough to ensure a good response rate. It was felt that it should take less than 10 minutes to complete otherwise receiving a reasonable number of responses was very doubtful. With the issues encountered when arranging the interviews, I was very conscious that many within the industry would not reply so it was important to do everything possible to ensure a high take up rate.

All questions on the questionnaire were tracked to the research questions to ensure that all research questions would be answered and that the questionnaire did not contain any superfluous questions. Both the descriptive and inferential statistics that would be used to analyse the answer to each question was pre-planned. Some questions were not intended to be analysed directly but to provide the information needed to answer other questions.

The intention was to divide the responses into small/medium and large companies based on the Companies Act (2006) definition. If a company meets any two of these three requirements it is classed as small or medium all other companies are large. In this case only questions about turnover and number of employees have been asked as it was felt these would be more likely to be known by the respondents and therefore increase the response rate.

	Small	Medium
Turnover	≤£6.5m	≤£25.9m
Balance Sheet	≤£3.26m	≤£12.9m
Employees	≤50	≤250

The questionnaire was available online using Bristol Online Surveys. This was completed by one of the Learning Technology Assistants at the University of Huddersfield. The questionnaire was changed several times until I felt that it was ready to be tested. The questionnaire was piloted before it was used, however, due to the problems encountered engaging the food industry this was not done by the industry itself. Several colleagues who are all experienced researchers were asked to complete the questionnaire to ensure it made sense, could be completed easily and in a timely manner. Having completed this the questionnaire was amended to make it clearer and to ensure that it would be understood by those who it would be sent to.

### **Population**

The food industry is vast with thousands of companies across the UK. In order to undertake the questionnaire a population from which to sample had to be established. It was clear that a database of company contact information was required to enable the questionnaires to be distributed. Initially the intention was to use the Financial Analysis Made Easy (FAME) database as this contains financial information and contact details of both public and private companies in the UK and does not require the company to join an association to be included. It was felt that this would give the biggest population from which to sample. The population for this research was to consist of all companies listed on the FAME database with the following Standard Industry Code 10 Manufacturers of Food and Beverages.

However, as the research progressed it became clear that this may not be the best technique. The interviewee who represented large business was very clear that unless I found someone from within the industry to send out the questionnaire, I simply would not receive responses. She suggested various organisations who might be prepared to help.

One of the organisations that it was suggested I should contact was the Institute of Grocery Distributors (IGD). The IGD was established over a hundred years ago to “improve and develop professional standards and deliver training in grocery management” (IGD). Today it operates as a charity specialising in training and education and it has a diverse range of members from across the food industry. The IGD have themselves carried out research on reformulation of products and the motivations behind this, they also offer workshops to help companies with reformulation. As my research related to reformulation but with the impact of power, I felt this would complement their research. I telephoned and spoke to their Nutrition and Scientific Affairs Executive who was interested and asked me to e-mail with some details of my project. I sent an e-mail outlining my current project but also asking if they would be interested in a long-term collaboration.

As one of the original research questions asked if the company were established with a specific ethical purpose for example, vegetarian, organic, Fairtrade. It was clear that I needed a population of companies who would meet these criteria. The vegetarian wholesaler SUMA is based not far from where I live and one of their members gave a talk at the University in 2017. SUMA were established as a workers’ cooperative in the 1970’s and have grown to be the UK’s largest wholesaler of vegetarian products. They specialise in vegetarian, Fairtrade, organic, ethical and natural products. Their strict buying policies mean that many of their suppliers would meet my criteria for alternate company status.

When I was ready to distribute the questionnaire, I e-mailed this member and asked if they could help. They discussed it with the buying coordinator, who understandably wanted to see the questionnaire. Having done so they agreed to e-mail all their suppliers, around 300, with a link to the questionnaire.

Unfortunately, both possible outlets for the questionnaire were unsuccessful. Having sounded interested initially the IGD did not respond to follow up requests. In addition, I attended an IGD workshop and tried to discuss the possibility of collaborative research with no success. I was very hopeful that SUMA who pride themselves as being an ethical company would send the questionnaire out and was very pleased when I received four responses. However, when a week later there were no more replies I contacted SUMA. It took several emails and phone calls to discover that only one buyer had sent out the link to nine companies. Despite several follow ups the questionnaire was not distributed and I needed to find another way to progress the research.

Next, I spoke to two professors who have both carried out research in the food industry. One told me bluntly that I was wasting my time I was never going to obtain enough responses to a questionnaire for the results to be meaningful and I should find a different way of conducting the research. The other tried to help by emailing someone at another organisation to see if they could help. As I was becoming to expect with the food industry there was no response.

At this point it was a case of revisiting the purpose of the research, the research questions and my research philosophy to see if there was an alternative approach to adopt. Having discussed this with my supervisor, I decided that a pragmatic approach was needed. If collecting questionnaire data was not possible then I would try to expand the number of interviews, however difficult they were to arrange.

### 5.3.3 Interviews revisited

During the time period when I was trying to distribute the questionnaire, I was also fortuitous in gaining two more interviews, both with large companies. One was a top 10 supermarket and the other a large frozen food manufacturer. The first came from a meeting at a conference and was conducted at the company HQ in an open plan meeting area. Whilst there was plenty of hustle and bustle around the area it was reasonably quiet and we were not disturbed during the interview. The person interviewed was the nutrition consultant for the supermarket. The second was a relative of a friend and this was my first phone interview. I was able to record the interview by having the phone on speaker in my house ensuring confidentiality. In terms of the conduct of the interviews this was the same as before with the same questions used. So, the number of interviews was now six with three small companies and three large companies.

To conduct a few more interviews a new strategy was required. Having spoken to my sister, who had just successfully defended her thesis, I changed the type of company I contacted and the way I contacted them. Having already interviewed small and large companies I needed to have some 'alternate' companies in my sample (at this stage I was still hoping to answer the original research questions). My starting point was the brands listed as being sold by SUMA, most of whom would be classed as in some way ethical. I spent several

**Table 5.1 – Details of the ten interviewees**

Interview	Organisation size	Owner interviewed	Products	Sell to
1	L	Yes Consultant	Various	NA*
2	L	Nutrition advisor	Supermarket	Final consumer
3	L	Production manager	Frozen food	Supermarkets, own brands
4	SME	Yes	Ready meals	Local shops, farm shops
5	SME	Yes	Cake	Local cafes, pubs
6	SME	Yes	Juices	Make for brands
7	SME	Yes	Ready meals and crackers	Health shops, wholesalers
8	SME	Yes	Vegan versions of mainstream meals	Health shops, wholesalers
9	SME	Yes	Coconut products	Health shops. Wholesalers
10	SME	Managing director	Milks, cereals	Supermarkets, health shops

\* This interviewee is a private consultant who has worked for and with many large food manufacturers and retailers. At least 8 well-known brands were mentioned during the interview.

months researching companies and finding ones that seemed suitable for the research in the hope that my request would be better accepted. I then sent a letter explaining the research and stating a day the following week when I would call them to discuss the possibility of an interview. I still encountered many problems trying to talk to someone, often I was told the person I wanted was not in. I telephoned some companies several times in an attempt to speak to someone. I left messages but did not receive a reply. Some companies only ever had an answerphone and did not reply to the messages that I left. I

even had one owner ask if I would pay her to do the interview when I explained that I was not able to do that I didn't hear from her again. Whilst this strategy was not wholly successful it did bring about four more interviews all of whom were SMEs. Therefore, my final sample was seven small and medium sized companies and three large companies.

These final four interviews were all conducted over the phone with recording over speakerphone. Interviews seven and eight were on days when I was at work therefore at the appointed time I sat in my car to conduct the interview ensuring that I wasn't disturbed and that I had provided the confidentiality promised. Interviews nine and ten were conducted from home. As before the interview took the same format and the same questions were used. Details of all interviewees can be found in Table 5.1.

### 5.3.4 Interview analysis

The interviews were transcribed by myself, which allowed me to submerge myself in the interview data and also ensured that I kept my promise that no one else would listen to the recordings. It was, however, a very time-consuming process. This meant that by the time I came to analyse the interviews I was very familiar with them.

There are many ways of analysing interview data, a naturalist approach could be used where stories are presented as facts (Silverman 2017). Alternatively, a constructivist approach would generate plausible accounts rather than facts (Silverman 2017).

A constructivist approach was adopted as the purpose was to establish what people did and why, not to create facts. It was felt that it was important not to lose the richness of the data, therefore they were not analysed as quantitative data. This meant a form of thematic analysis was needed. Thematic analysis has been used extensively to analyse qualitative data and there are various, similar, ways of creating themes from data. However, according to Braun and Clarke (2006 p 77) "thematic analysis is a poorly demarcated, rarely acknowledged, yet widely used qualitative analytic method". To overcome this lack of clarity in thematic analysis they created a step-by-step approach. This approach has been used by many since publication and is the technique used here.

## Phases of Thematic Analysis (Braun and Clarke 2006 p87)

### “Phase and Description of the process

1. Familiarizing yourself with your data: Transcribing data (if necessary), reading and re-reading the data, noting down initial ideas.
2. Generating initial codes: Coding interesting features of the data in a systematic fashion across the entire data set, collating data relevant to each code.
3. Searching for themes: Collating codes into potential themes, gathering all data relevant to each potential theme.
4. Reviewing themes: Checking if the themes work in relation to the coded extracts (Level 1) and the entire data set (Level 2), generating a thematic ‘map’ of the analysis.
5. Defining and naming themes: Ongoing analysis to refine the specifics of each theme, and the overall story the analysis tells, generating clear definitions and names for each theme.
6. Producing the report: The final opportunity for analysis. Selection of vivid, compelling extract examples, final analysis of selected extracts, relating back of the analysis to the research question and literature, producing a scholarly report of the analysis.”

Having transcribed all interviews, I had an initial familiarity with them. They were then read through twice more at normal reading speed and the initial ideas that emerged in the eyes of the interviewer were manually recorded.

Next each interview was read through slowly with all interesting and relevant aspects being coded, these initial codes were simply whatever was considered the best name for what had been said.

In doing this it was clear that often sentences contained several codes, as many as four in some cases. It also became obvious that some of these codes overlapped or had the same meaning, just a different name.

Stage three was to consider these overlaps and decide on the main themes described by the many codes. For example, there were codes for cost and profits but looking at the context it was clear that when cost was mentioned it was because of its impact on profit so it made sense to combine these codes into a profit theme.

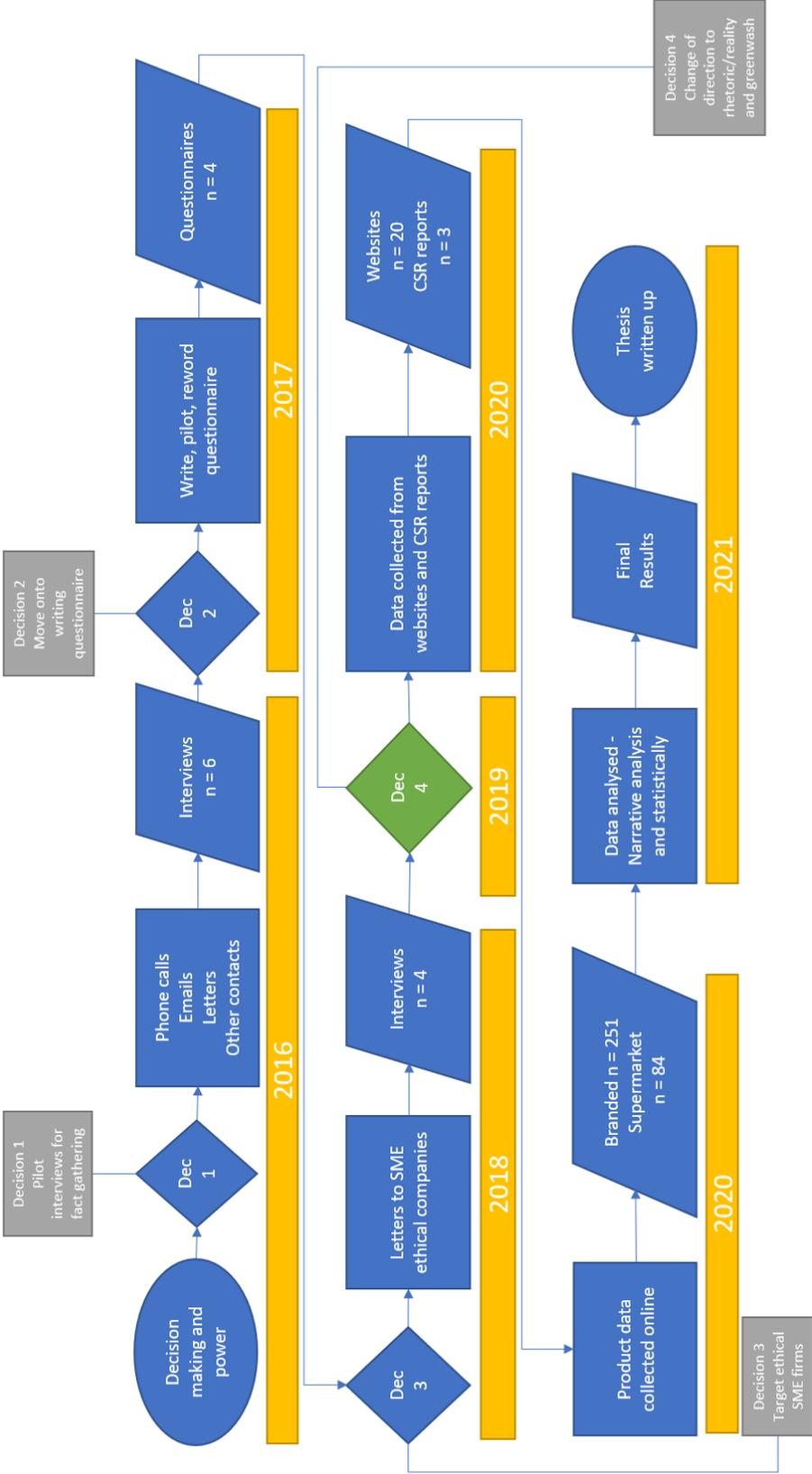
Next the interviews were read through again to see if the themes that had now been identified fitted with everything that was being discussed.

The names for each theme were reviewed and once these were confirmed the interviews were then read in detail again to select salient quotes to illustrate each of the themes. In addition, quotes were sought to illustrate the approach companies take to nutrition.

At the end of this process six themes were identified along with several other important points that recurred in the interviews. Interestingly of the six identified themes only one was common between the large and the small companies. To ensure that this approach had identified all the themes, four of the interviews were reviewed using NVivo, this showed exactly the same results as the manual thematic review hence it was decided that the review had been conducted thoroughly. Examples of the thematic analysis can be found in Appendix Two.

The whole data collection exercise took far longer than expected. I have undertaken both interviews and questionnaires before with few problems. It was therefore a surprise that it was so difficult in the food industry. One option that I did not try was to just send a printed questionnaire to food companies in the hope that I would receive some responses. Maybe I would but with the consultant and two professors saying I was wasting my time it seemed prudent to listen to those who had more experience of this industry. Whilst the decision to complete the work on interviews was taken due to the issues encountered, I do feel having conducted the interviews that my subjective views at the start of this chapter around the research philosophy relating to smaller companies were warranted. Smaller companies and ethical ones do not follow the same processes and procedures as larger companies and are less generalisable. However, they have provided a richness of data that would have been absent if questionnaires had been used.

Figure 5.2 Methodology Timeline



## 5.4 *New direction*

At this point in my research journey, it became clear that the data I had was not going to answer the original research questions. Having already realised that a pragmatic approach was needed, this was taken a step further by revisiting the research questions. It was decided to return to the literature and explore the area in more depth, to establish a different gap in the literature that my research might help to fill. Any new project would have to be based on data collected in a different way, as collecting primary data through interview or questionnaire was not possible. It took some months to find a suitable niche that existed in the literature and that the interviews would contribute to answering. A new project rose from the frustrated attempts at gathering data for the first and this is the project that is presented in the rest of this thesis. This new project involves different primary data collection techniques, as well as secondary data. It uses a mixture of quantitative and qualitative data, as such, it is very much rooted in an interpretive research philosophy. With the interviews already completed it was important to consider what other data needed collecting to answer the new research questions namely;

1. What do food manufacturer's say about nutrition on websites and in CSR reports?
2. Are food manufacturers producing products of good nutritional quality?
3. Do food manufacturers show signs of greenwash?
3. Who should be accountable for the nutritional quality of the nations' diet?
4. What actions need to be taken to improve the quality of the nation's diet?

### 5.4.1 Population and sample selection

Having decided to look at what companies say and do with regards to nutrition a new methodology was needed to answer these questions. It was decided to select several companies and examine the content of their websites and CSR reports and then to study what they do by concentrating on specific products. The data collected for this thesis was a mixture of primary and secondary. Secondary data is that which has already been collated for another reason and is then used by the researcher (Allen 2017). The data collected here was found from websites and CSR reports which have been created for another purpose

and would be classed as secondary. This data, however, had to be collected for all twenty companies and then collated for analysis. The product data was collected from the individual products before being gathered into a spreadsheet for analysis. According to Salkind (2010) primary data is that which is collected by the researcher for a specific purpose. The product data whilst existing on each individual product had to be collected and turned into data that could then be analysed. As this data did not exist in a usable form, it was original data collected by the researcher and is therefore primary data. Whilst the main data collected from the products was the nutrient content, information on the packaging and on the websites was also used in the discussion. This type of data could be classed as visual documents. Bryman and Bell (2015) suggest that this data source has not been fully utilised in research.

Before any data could be collected the population had to be established so that a sample could be selected. As this research is about the health of the nation, it was important to select companies who produced the food that many eat. It was therefore decided to select companies whose products were sold in the major supermarkets. It is known that the top 9 supermarkets have 94.6% (Blázquez 2021) of the market so this seemed the logical choice and based on the evidence on ultra-processed foods from Chapter Two, the types of food selected were all ultra-processed. Initially food products were divided into broad groupings. These were cereals, tinned ready meals, biscuits, cooking sauces, frozen meals, pizza, cakes/cake bars/sweet pies, chilled ready meals, pies/pasties and crisps. This range was designed based partly on the companies already interviewed but also on the typical products that many across the nation buy and eat every week and on the menu system on various supermarkets websites. Having selected 10 types of food the next step was to select a large and small company for each type. The online ordering platforms of Sainsbury's, Tesco, Asda, Morrisons, Co-op and Iceland were accessed. This was harder than it sounds as it was at the time of the first Covid-19 lockdown and on some websites, you had to wait in a queue before you could access the site. The menu systems were used to navigate to each of the chosen categories and then every brand that met the criteria was selected (Table 5.2). The aim was to find a mixture of large and small companies to allow some form of comparison across product types. Therefore, the population was created using a purposive or criteria-based sampling technique.

**Table 5.2 Criteria Used to Select Brands**

General Criteria	<p>Sold in at least two UK supermarkets (Sainsbury's, Tesco, Asda, Morrison's, Coop and Iceland)</p> <p>Manufacturing in the UK</p> <p>Producing accounts in UK (even if not UK owned)</p> <p>At least 3 or more products available in category</p> <p>Must be a brand people would know and buy, not obscure</p>
Cereals	<p>Boxed cereal that you need to eat from a bowl i.e., not on the go products</p> <p>Processed cereal not just oats</p>
Tinned Products	<p>Must be what could be considered a meal e.g., curry, chilli, soup, pie</p>
Jars of Sauce	<p>Jars of sauce that are added to cooked meat/veg to make a meal e.g., pasta sauce, curry sauce</p>
Frozen Ready Meal	<p>Needs to be a full meal for adults e.g., roast dinner, curry and rice</p>
Pizza	<p>No additional requirements</p>
Chilled Ready Meal	<p>All in one adult meal</p>
Chilled Pies and Pasties	<p>Varied product range, not just one type of product</p>
Biscuits	<p>Basic biscuits that you might have with a mug of tea</p>
Crisps	<p>No additional requirements</p>
Cakes, Bars and Pies	<p>Individual buns, cake bars – can be taken from pack and eaten with no preparation i.e., a knife is not needed</p>

Having created a list of brands for each of the 10 categories the next step was to identify who owned the brand and if they were a large company or an SME. This was completed using the most recent annual accounts (almost exclusively 2019 accounts) on Companies House using the criteria for small and medium set out earlier. Although there are thousands of small food producers in the UK it is often very hard for them to penetrate the big supermarkets and those that do and become popular are regularly bought up by bigger

manufacturers. Finding true small companies for the categories was difficult. In some categories there were often only 3 brands dominating, two big manufacturers and the supermarket own brand. For example, on all supermarket websites cereals is dominated by Kellogg's, Nestlé and the supermarket own brand with just a very small number of other brands on offer, two of these being Jordan's and Dorset Cereals. As an example of the difficulties found these two companies were then googled to find both their own website and their information on the Companies House website. Taking Dorset Cereals as an example, when analysing their website, the impression was that they were a small family-owned business who are still owned by the founders and who love Dorset and the local environment. However, the Companies House website tells a very different story as the company is registered as dormant. Further investigation shows that they were bought by Associated British Foods in 2014 this information could not be found on the Dorset Cereals website. The same is true of Jordan's cereals who are also owned by Associated British Foods.

Having established a list of every brand and their owner for each of the 10 categories a large company and an SME were selected for each. This was done randomly by assigning each large company for a category a number and then randomly selecting one and the same for the SMEs. Once a major manufacturer had been selected for a category, if they owned brands in subsequent categories, they were excluded to ensure 20 different companies were selected. There were two product categories where none of the small companies met all criteria that had been set out, namely jars of sauce and pizza. In both cases it was decided to use the company that met most criteria, the companies selected both have their products made in Italy. One is a British company and the other Italian but with a British subsidiary that is an SME. This is a limitation of this research, but it was decided that it was better to do this than to reduce the sample size. The companies selected are shown in Table 5.3.

**Table 5.3 List of the twenty companies**

Company	Owner	Criteria	Size
Kellogg's	NYSE	Meets all	Large
Deliciously Ella	Ltd Original owner	Meets all	Small
Prince's	Tokyo SE	Meets all	Large
Grant's	Ltd Original owner	Meets all	Small
Premier Foods (Loyd Grossman and Sharwood's)	LSE	Meets all	Large
Sacla	Ltd Original owner	Made in Italy	Small
Young's	Ltd Private Equity	Meets all	Large
Summit Foods	Ltd	Meets all	Small
Dr Oetker (Chicago Town)	Ltd Partnership Family	Meets all	Large
Crosta and Mollica	Ltd Original owner	Made in Italy	Small
Charlie Bigham	Ltd Original owner	Meets all	Large
Soulful	Ltd Original owner	Meets all	Small
Pukka	Ltd Family	Meets all	Large
Pieminster	Ltd Original owners	Meets all	Small
Two Sisters (Fox's)	Ltd Original owner Sold to a Ferrero Co in 2020	Meets all	Large
Border	Ltd Family	Meets all	Small
KP	Private	Meets all	Large
Proper snacks	Ltd Original owner	Meets all	Small
McVitie's	Ltd Family	Meets all	Large
The Cake Crew	Ltd Original owners	Meets all	Small

## 5.4.2 Data collection

Having established the sample of 20 companies for the research the next step was to collect data. To establish what companies are saying about nutrition the CSR reports and websites had to be accessed. Searches were carried out for CSR reports, a small number of large companies,  $n = 3$ , prepared an annual report and one large company produced a one-off report in 2015. None of the SMEs produced reports. Only the annual reports were used for analysis. All 20 companies in the sample had websites and many of these did mention nutrition in some form. All the information found in the CSR reports and on websites that had any reference to nutrition or healthy diets was copied into Word documents (one for each company) for analysis.

To consider if manufacturers are practicing CSR, it was decided to look at the fat, saturated fat, sugar and salt content of their products. These were selected as they are the items suggested for front of pack labelling and these are the nutrients that if eaten in excess can cause health concerns. To do this, the websites of each company were accessed and the nutritional information for every product in the relevant category was copied into a Word document for each company. In total this was 251 products (listed in Appendix One). For some companies this information was not on their website, in these cases the information was found on a supermarket website. In all cases the grams per 100g was recorded for each nutrient.

As this only provided the current data a comparator was needed. It was decided to use a supermarket own brand as these tend to exist for almost all equivalent branded products. In addition, there is evidence from both Action on Salt and Action on Sugar (see Section 2.6.2 and 2.6.5) that supermarkets have been quicker to make changes to products therefore using these as a comparator would hopefully show the extent to which the selected companies are catching up or if they still have work to do. Sainsbury's was selected for this comparison. Although some of the large companies had 20+ products in a category many of the small had less than 10, some as few as 5. Therefore, for comparison purposes 5 products were selected from each of the 20 companies giving 100 in total. A search was then made to find an equivalent Sainsbury's product for each of the branded products. Initially the 5 products were going to be selected based on shelf space with those having the most space being selected. Some photographs of products were taken in supermarkets, however, as this was during the pandemic it was very difficult to stop and take photos when supermarkets wanted people to move through the store as quickly as possible, in

addition the individual taking the photos did not want to be in store for longer than necessary. Some of the photos are shown in Figures 5.2 and 5.3.

For cereals, some products have much more shelf space allocated to them than others (Figure 5.3). However, for pasta sauces many have similar space (Figure 5.4). Where possible popularity of product (based on shelf space was used) but it quickly became clear that other methods of selection were needed. Products were also selected based on ensuring that each sub-category was included, e.g., for Kellogg's this meant selecting cornflakes as a big seller, a children's cereal and a 'healthy' cereal. The final criteria for selection was whether an equivalent Sainsbury's product was available. Unfortunately for one of the categories 'frozen meals' there were no supermarket equivalents for the branded products, all supermarket sites were checked before this category was dropped. Although all 20 companies have been used where possible, for the comparison of nutrient data only 18 were used. This should have been 90 branded products and 90 supermarket equivalents but for some SME products it was not possible to find a supermarket equivalent, therefore ready meals, biscuits and pizza all have 4 products selected and crisps only two. This results in a final total of 84 branded products and 84 supermarket products for comparison, 45 large company products and 39 SME products (see Appendix One).

**Figure 5.3 Kellogg's products**



**Figure 5.4 Loyd Grossman products**



### 5.4.3 Analysis of the data

The information relating to nutrition collected from company CSR reports and websites was critiqued to see how meaningful it was. It would have been possible to analyse the CSR reports and websites from an accounting, impression management and GRI standards perspective. However, as there is still much doubt as to whether the industry even consider that they have a responsibility for nutrition it was decided to use a responsibility/governance perspective for the analysis. This required a form of content analysis to be used. According to Cole (1988 p 53) “content analysis is a method of analysing written, verbal or visual communication messages.” Bryman and Bell (2015) suggest that content analysis can be semiotic, looking for signs or ethnographic, where the investigator looks for meaning. In this case the meaning behind the nutrition messages was important and therefore a form of narrative analysis was used. This was chosen because ‘counting the words’ as is often done with content analysis does not help to solve the problem of interpretation (Czarniawska 2004). She goes on to say (p124).

“Every reading is an interpretation, and every interpretation is an association: tying the text that is interpreted to other texts, other voices, other times and places. Much more important than a specific interpretative or analytical technique is the result: an interesting recontextualization.”

This form of interpretation was used here with everything that the companies say about nutrition being interpreted considering the knowledge about diet and health. In addition, where appropriate the claims made by companies were compared to other products to determine if the claims were indeed improving diet and health.

McCloskey (1990) suggests that narrative analysis or 'telling a story' is what economists do and says that metaphors (models) and stories (narratives) are both used in economics. The models may be used to make predictions, but the analysis of historic events is telling a story. Exactly what each company says is less important than the story or rhetoric that they are displaying, and it is with this in mind that the interpretation was conducted.

In critiquing the information from the websites and CSR reports the basic nutrition message the company were promoting was identified (if there was one), as well as any product specific messages. What story are they telling about nutrition? In addition, the information was considered in terms of greenwash, so did it show any of the seven sins of greenwash? The models relating to the influences on greenwash and whether companies are displaying greenwash or brownwash were also used in the analysis as was the underlying institutional theory.

The data that was collected from the companies' products was analysed in several different ways. First was a basic analysis in terms of what data was provided. Did they provide FOPL? On the product? Online? If so, what information did they provide? Was it traffic light coloured? Then statements made on the packaging were considered, such as "no added sugar". The statements were investigated to see if they were genuine or if they could be misleading to consumers. For example, if a product said "no added sugar" the sugar content was compared with the normal product to see if there was a significant reduction in sugar. The product details that had been collected for fat, saturated fat, sugar and salt were analysed in several ways. Initially a comparison was made between companies for the number of products that were red, amber or green on FOPTLL. To complete this all products were categorised as red, amber or green based on the current FOPL guidelines. For some products the TLL had to be worked out using the current guidelines as it was not presented by the company. It was decided to do this for all products rather than rely on the company colour coding and it was noted that in one or two cases the colour coding was incorrect.

The guidelines have two measures for the red category, one based on per 100g and the other on portion size. Some companies had used the per 100g listing to show a product as amber when in fact based on portion size it should have been red. Whilst this analysis highlighted which categories were high in each nutrient it wasn't as useful as had been hoped as the data was grams per 100g. For some products such as biscuits this made them look very high as if you only eat say 2 biscuits that is around 33g so only a third of the amount shown per 100g (it would be accurate if you ate six). Whereas other products such as ready meals look better than they really are, a ready meal may be 300-400g so three or four times the amount shown per 100g. It would have been better to also prepare this data per serving, it was decided not to do that for this research but to concentrate on the comparison data instead. This is a limitation of the research and could be followed up in a later project.

The comparison data was analysed in several different ways, firstly, using the colour coding a basic comparison was carried out showing the proportion of branded and supermarket products that were lower in each nutrient, lower meaning that they have a better nutritional content. Then independent sample t-tests were carried out on the data to see if there was a statistical difference between the branded and supermarket figures for each nutrient. An independent sample t-test looks at the means of each sample to determine if the difference between them is likely to be by chance alone. If the t number is high this means that the difference between the means is unlikely to be from chance alone and the probability (p) will be less than 0.05, therefore, statistically significant. The t-tests were completed three times, firstly for the total data set, then for large companies and finally for SMEs. There was some concern about whether the data was truly parametric due to the low number, especially when looking at just large or just SME. Therefore, Mann Whitney U tests were also carried out with the same results as the t-tests, hence the t-tests are presented in Chapter Six and discussed in Chapter Nine.

Finally, each company was placed on the Delmas and Burbano (2011) typology based on communication and nutritional performance, the original typology uses environmental performance. Placing companies on the communication axis was carried out from the information found on their websites. Determining their position on the nutritional performance axis required a judgment regarding their nutritional performance. As this typology has not been used for nutrition before, criteria needed to be created to rate performance. The data analysis already carried out was used to do this. Firstly, the

comparison with supermarket own brands was used. If the supermarket had 60% or more products that were better than the brand, the brand was considered to be 'bad' for nutrition performance. Secondly, if the brand had 50% or more of FOPTLL as 'red', it was considered to be 'bad' for nutrition performance.

### *5.5 Summary*

This chapter has explained the research philosophy and the reasons for a change to this philosophy. It has presented the research journey along with the problems encountered. The population, sampling, data collection and analysis have also been discussed.

The results of the analysis are discussed in the next four chapters, Chapter Six presents the results of the nutrition analysis with some discussion. Chapter Seven addresses the questions regarding what companies say about nutrition the 'CSR Talk' or rhetoric on their websites and in their CSR reports. Chapter Eight follows this by looking at what they say when interviewed. Chapter Nine explores what companies are doing and saying about nutrition.

# 6 Chapter Six - Results

## 6.1 Introduction

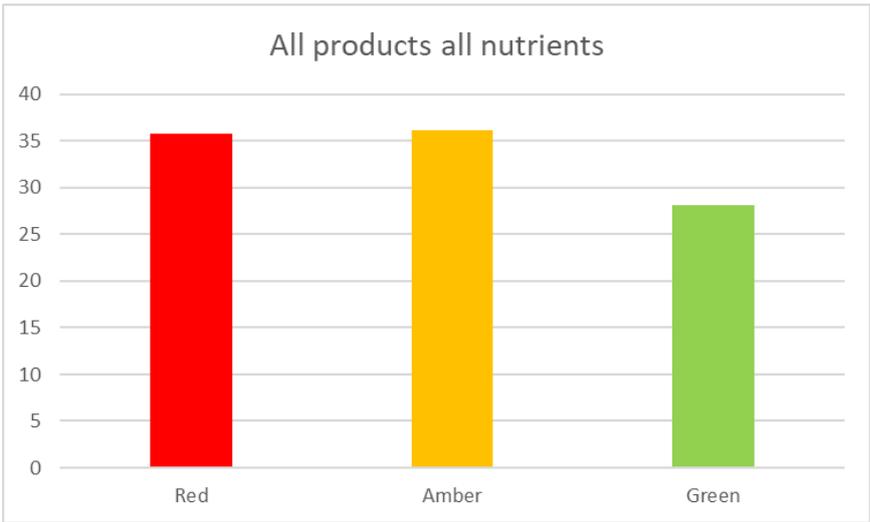
In the previous chapter the way in which data was collected and analysed was discussed. This chapter presents the results of the data collection and analysis. Some of this data is descriptive results whilst some has been statistically analysed. The greenwash typology developed by Delmas and Burbano (2011) is used for these companies with an explanation of why they are located where they are in the diagram.

## 6.2 Traffic light labels for all 251 products

Data was collected for the fat, saturated fat, sugar and salt content per 100g for every product in the selected category for each of the 20 companies. This was 251 products in total. Before looking at the data for each company the overall results are considered. The first analysis of this data was to produce graphs showing the proportion of the products that were red, amber or green for the front of pack traffic light labelling (for fat, saturated fat, sugar and salt). This TLL was conducted using the current government guidelines. This was partly as some companies still do not use TLL and also to check those who do see Figure 6.1.

### 6.2.1 All Nutrients

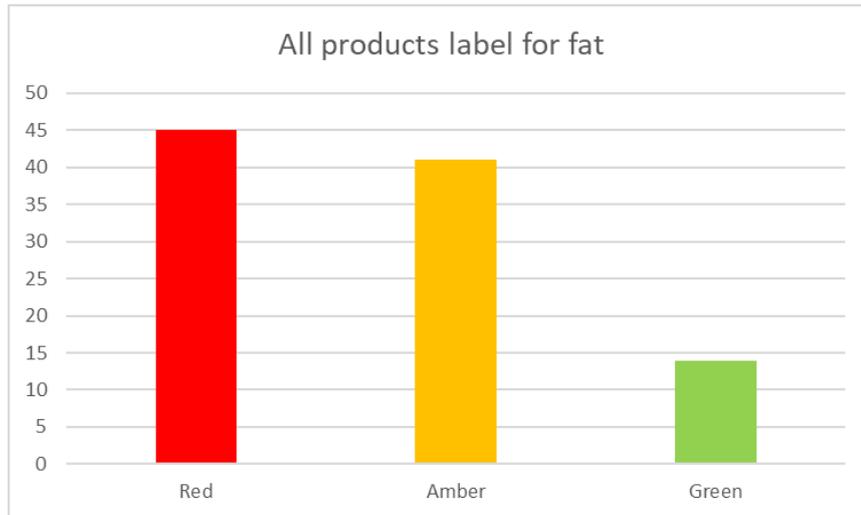
**Figure 6.1 Traffic light label percentage for all nutrients (251 products)**



Overall, the products in this sample have just 28% of nutrients that are green TLL; this is a disappointing result. Both the red and amber categories are 36%, see Figure 6.1. To investigate further each of the main nutrients was analysed separately.

## 6.2.2 Fat

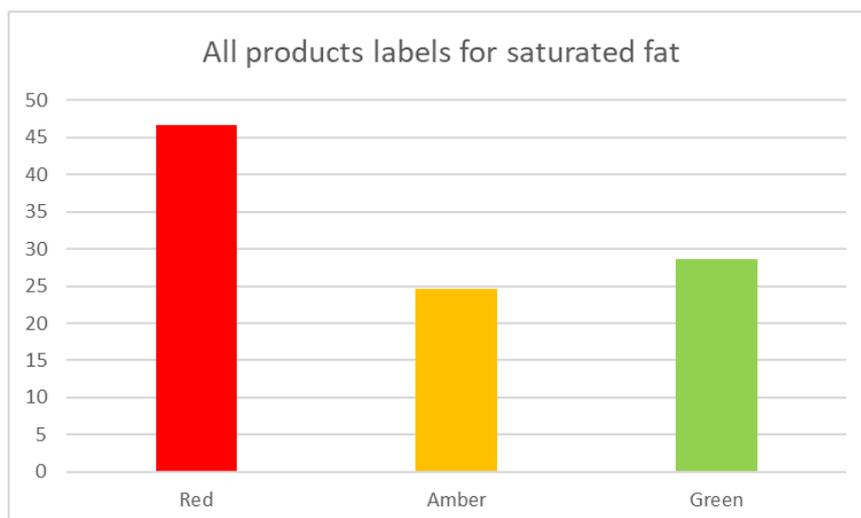
**Figure 6.2 Traffic light label percentage for fat (251 products)**



The products selected for this research contain a considerable amount of fat with 86% being red or amber rated, see Figure 6.2. These are products that are all readily available in major supermarkets and are the types of goods bought weekly by many, such as, breakfast cereals, chilled ready meals, and biscuits. For fat when looking at all products 45% fall in the red category, 41% amber and 14% green.

## 6.2.3 Saturated Fat

**Figure 6.3 Traffic light label percentage for saturated fat (251 products)**



The results for saturated fat are slightly better with 71% having red and amber labels; see Figure 6.3 However, the fact that 46% of the products in this sample are red for saturated

fat is worrying. Saturated fat is the poorest nutrient in this sample, with 46% being labelled red, 25% amber and 29% green.

### 6.2.4 Sugar

Figure 6.4 Traffic light label percentage for sugar (251 products)



Sugar fares much better with 63% of the products gaining a green label; see Figure 6.4. This to some extent reflects the nature of the products selected. Many of the products are savoury and therefore are not likely to have much sugar, the red labels are from the biscuits and cakes categories and Kellogg’s cereals. The TLL figures for sugar are 17% red, 20% amber and 63% green.

### 6.2.5 Salt

Figure 6.5 Traffic light label percentage for salt (251 products)



As successive governments have had a salt reduction campaign running since 2006 it might be expected that a better picture would be seen with regard to salt. Unfortunately, only 7% of the products in this sample are green for salt, with 35% being red and 58% amber, see Figure 6.5.

Having looked at the overall picture each company is now considered, starting with an overview of all 20 companies.

### 6.3 Traffic light labels by company

#### 6.3.1 All Nutrients

**Figure 6.6 Proportion of product range that is red, amber or green, all nutrients**

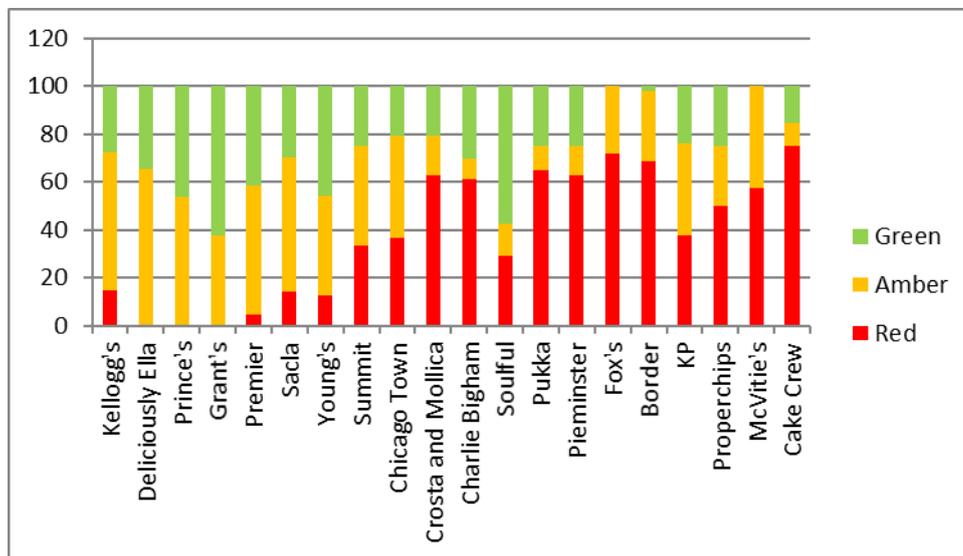
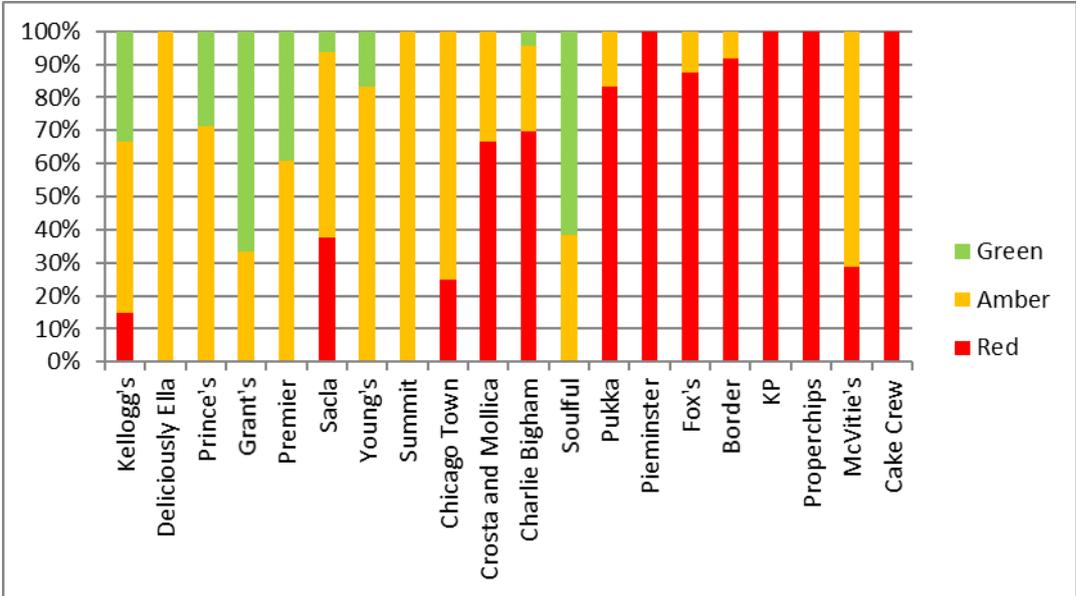


Figure 6.6 shows that there are three manufacturers that do not have any products, of those selected for this research, that fall in the red category for any of the nutrients, namely Deliciously Ella, Prince's and Grant's. Whilst some of the companies have a very large proportion of products that fall in the red category, this is related to the type of product sold. Those with over 50% were pizza (1 company), ready meals (1 company), pies (both companies), biscuits (both companies), and cakes (both companies). For pizza and chilled ready meals one of the companies has fewer products with red labels showing that this is possible. Many of the companies that have fewer red labels, do have a large number that are amber. This is important because of the large range within the amber category which is discussed later in Section 6.7.

The same analysis is considered for each nutrient separately.

### 6.3.2 Fat

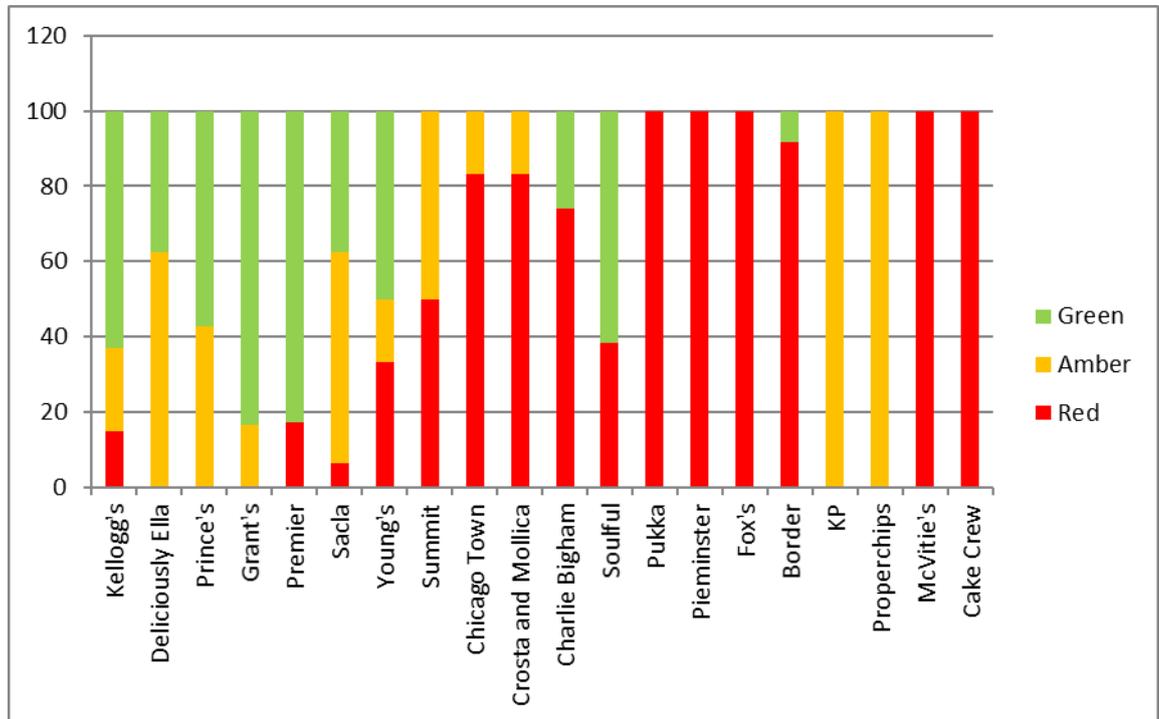
**Figure 6.7 Proportion of product range that is red, amber or green for fat**



If each nutrient is considered separately, it is not surprising to find that certain nutrients are red for certain types of products. Looking at fat in Figure 6.7, some of the companies have a very high proportion of red nutrient labels for fat with four of the companies having all products chosen in the red category for fat: Pieminster, KP, Properchips and The Cake Crew. Whilst some have no red labels for fat, with the nature of the product being important, tinned ready meals and frozen ready meals have no red and one company each for cereals, jars of sauce and chilled ready meals have no red. Illustrating that it is possible in some categories with changes to products to reduce the fat content.

### 6.3.3 Saturated Fat

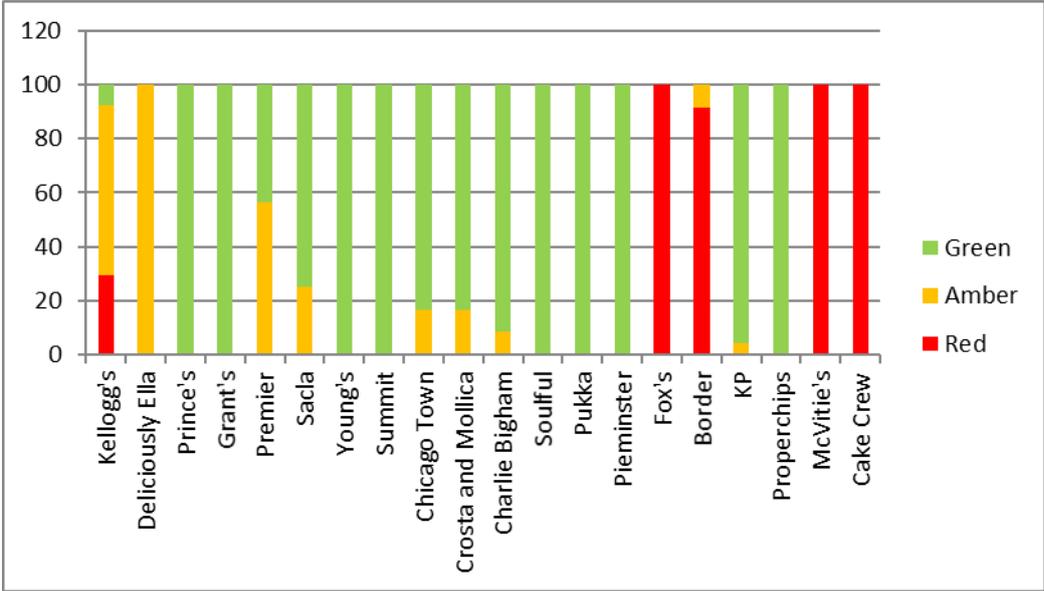
Figure 6.8 Proportion of product range that is red, amber or green for saturated fat



The companies that are high in fat are also high in saturated fat, see Figure 6.8. In fact, saturated fat is a slightly worse picture than fat as there are five companies with all products being labelled red, with Pukka Pies now adding to the previously listed companies. There are, however, also five companies with no products in the red category, two of these KP and Properchips had all products red for fat. But none of them are red for saturated fat and as saturated fats are more problematic this is a move in the right direction. Unfortunately, three of the companies that were amber for fat are red for saturated fat, Young's, Summit and Soulful and the proportion of their products that are red is quite high at 33%, 50% and 38% respectively. There are also other changes such as Chicago Town which only had 25% of their pizzas being red for fat but 83% of them are red for saturated fat.

### 6.3.4 Sugar

Figure 6.9 Proportion of product range that is red, amber or green for sugar

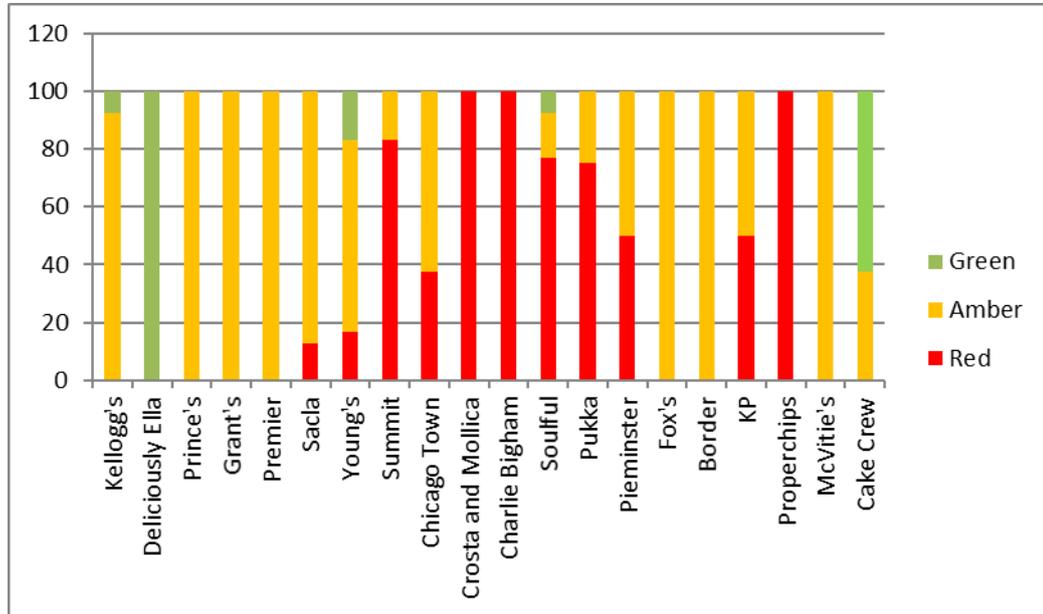


The figures for sugar are much better than those for fat, with only biscuits and cakes scoring very high numbers in the red category, see Figure 6.9. The only other brand with some products being red for sugar is Kellogg’s. It is not surprising that both biscuits and cake is red for sugar due to the nature of the product, it is very hard to make these products with low quantities of sugar. If these products are eaten as a treat or combined as part of a balanced diet it is not so concerning, the problem is that many of these are consumed daily. The question is then how much is consumed. The TLL is based on per 100g figures and with biscuits people may eat a much lower amount than this. For example, taking the serving sizes from four different packs of biscuits, three give details per biscuit which range from 9.3g to 17g in weight but do not give a serving size and the final pack recommends a serving as being 4 biscuits or 21g. The first 3 are either recommending eating only one biscuit or leaving it to the consumer to decide, which is not very helpful. Consuming the suggested serving size for the final biscuit means only consuming 21% of the 100g figures so not as much sugar as it appears.

Kellogg’s have some products that are red for sugar but only 30%. They have significantly reduced the sugar in some cereals such as cocoa pops. If they can reduce the sugar in one product, they should be able to do the same to other products.

### 6.3.5 Salt

Figure 6.10 Proportion of product range that is red, amber or green for salt



Pizza, chilled ready meals, pies and crisps contain high levels of salt with many products falling into the red category, see Figure 6.10. It is interesting to note that most of these are not automatically red based on the 100g data but are red due to portion size. The same is true for some of the fat and saturated fat figures but not to the same extent as salt. KP only has 50% of product being red for salt compared to 100% for Properchips. Reducing salt in crisps was promoted by KP as something they are actively engaged in.

### 6.4 Individual companies by product type

To obtain a better view for each company the data is now analysed one company at a time.

## 6.4.1 Cereals

Figure 6.11 Kellogg's traffic light labels

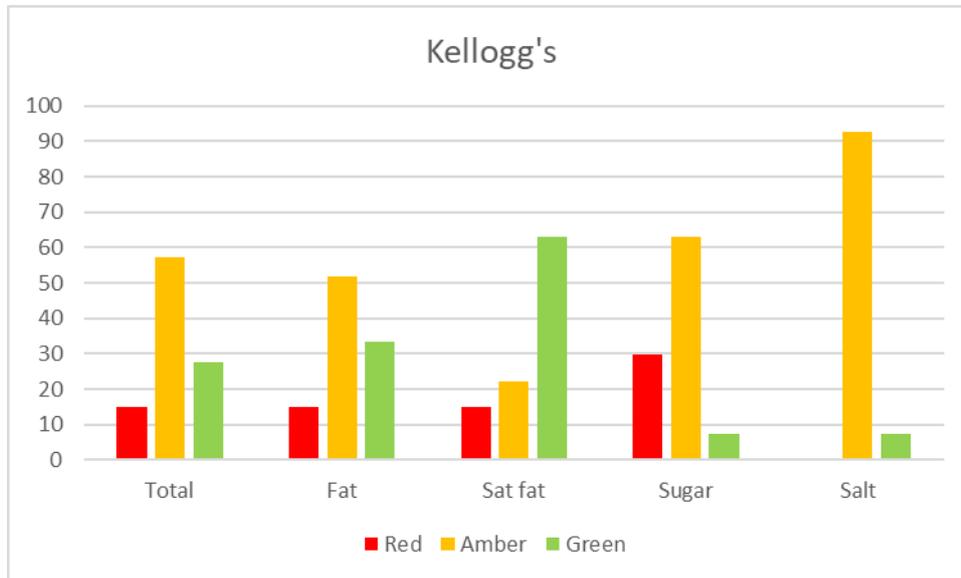
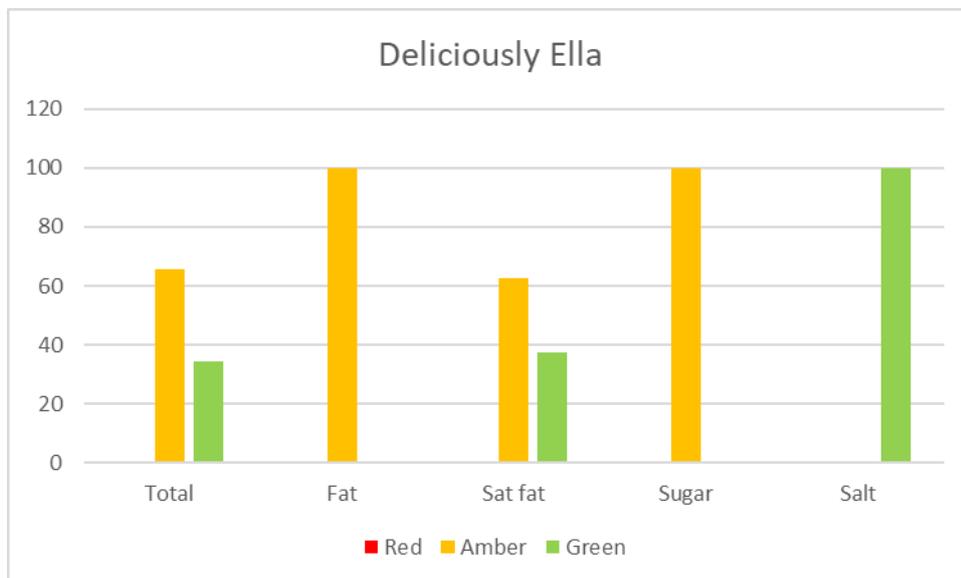


Figure 6.12 Deliciously Ella traffic light labels



Figures 6.11 and 6.12 show that the smaller company, Deliciously Ella, has a better nutrient profile for their products. Whilst Kellogg's have been making changes to products, those selected for this research still have some with red traffic light labels, suggesting that they still have some way to go. Whereas Deliciously Ella do not have any red labels, this could be because the reasons for setting up the company related to eating healthily and therefore, they wanted to produce products that would help customers do that.

## 6.4.2 Tinned ready meals

Figure 6.13 Prince's traffic light labels

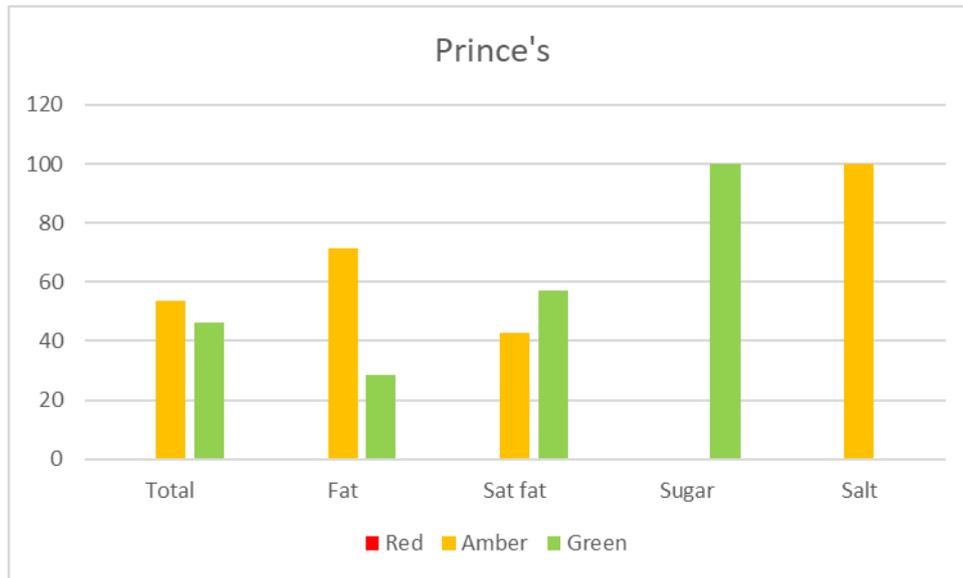
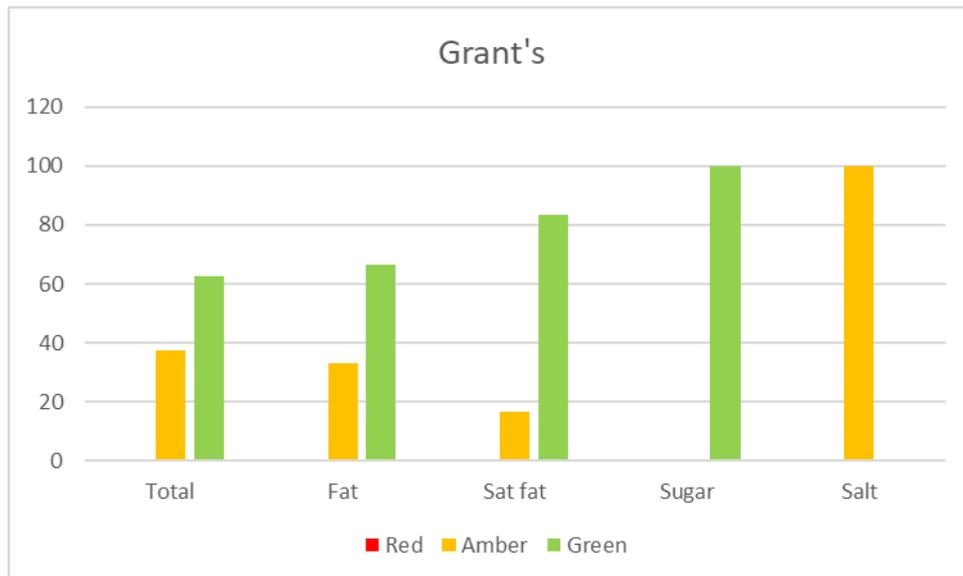


Figure 6.14 Grant's traffic light labels



There is little difference in the nutrient profile of the tinned ready meals between the large and small company, see Figures 6.13 and 6.14. Although the smaller company Grant's does have slightly more green labels. Both companies have products with a good nutritional profile.

### 6.4.3 Jars of sauce

Figure 6.15 Premier traffic light labels

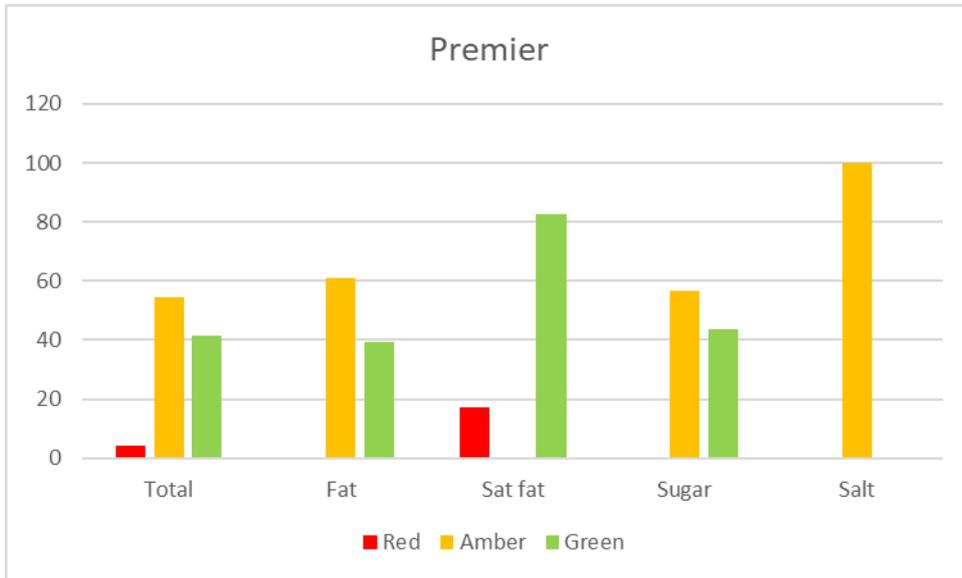
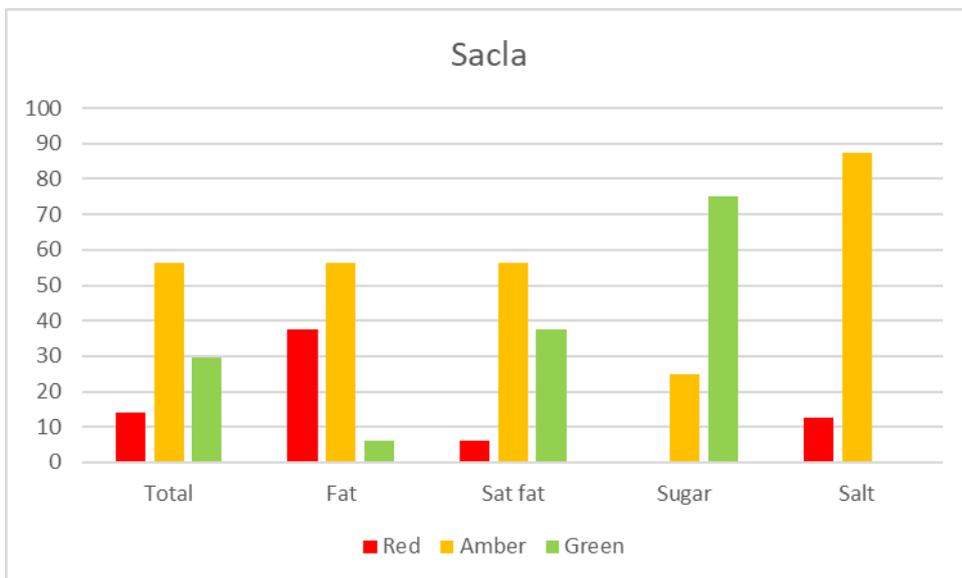


Figure 6.16 Sacla traffic light labels



There is a difference between the companies making jars of sauce, with the smaller company having a worse nutrient profile, see Figures 6.15 and 6.16. Although overall the smaller companies have the better nutrient profile, in certain categories this is not the case. Sacla do not mention nutrition on their website but do talk about quality and traditional Italian sauces, these seem to be considered more important than the nutrient profile.

#### 6.4.4 Frozen ready meal

Figure 6.17 Young's traffic light labels

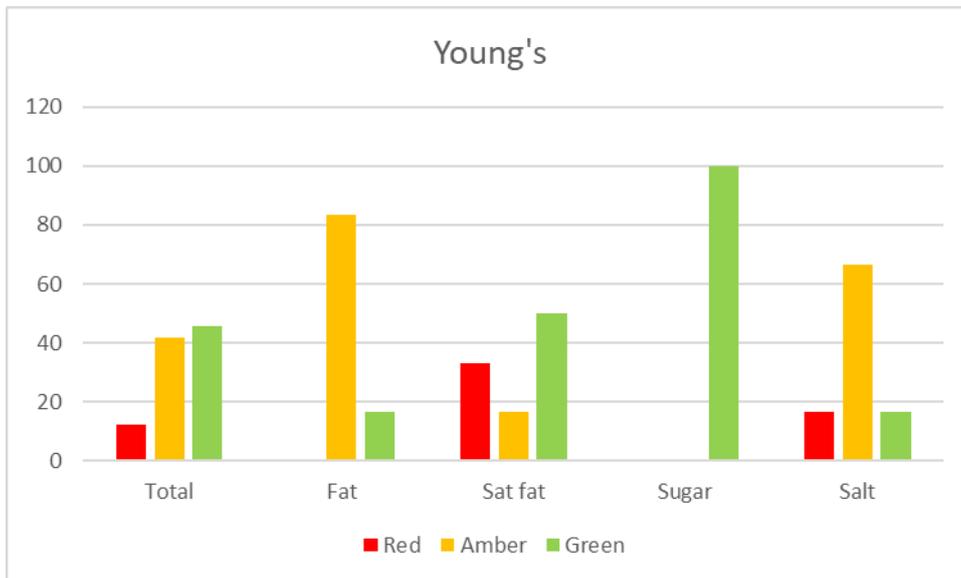
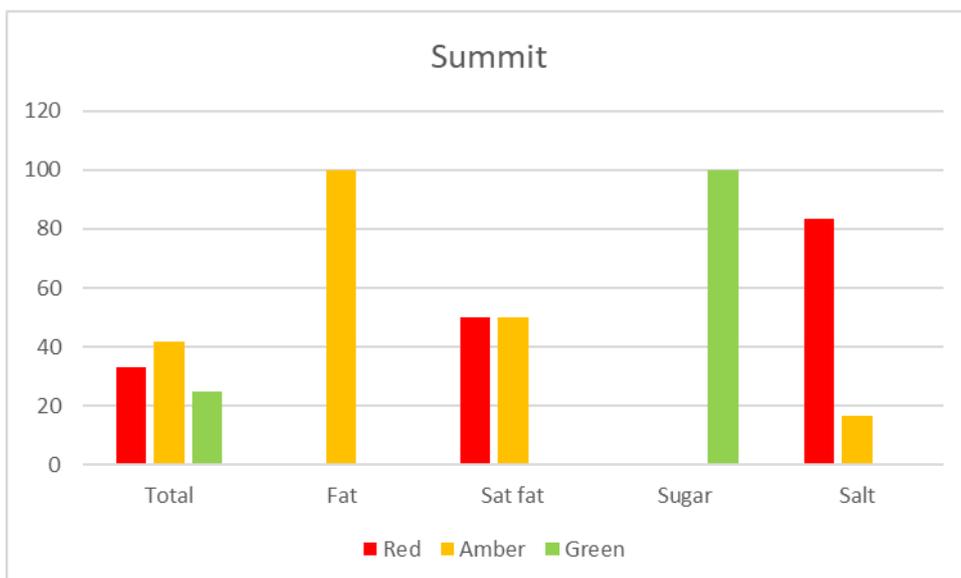


Figure 6.18 Summit traffic light labels



Summit has a poorer nutrient profile than Young's to a great extent this is due to the nature of their products, see Figures 6.17 and 6.18. The Summit frozen meals are all what would be considered highly processed, so it is not surprising that they are higher in salt and fats.

### 6.4.5 Pizza

Figure 6.19 Chicago Town traffic light labels

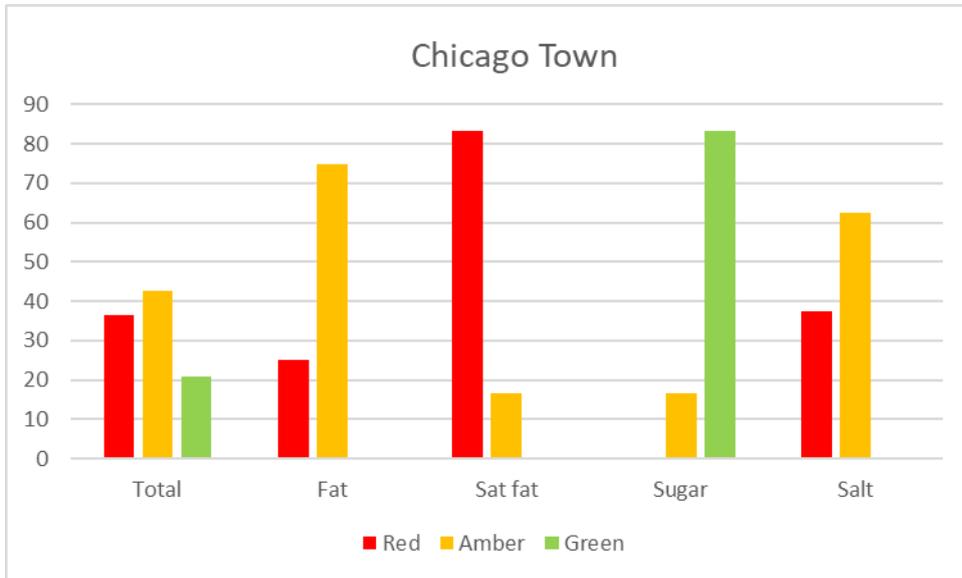
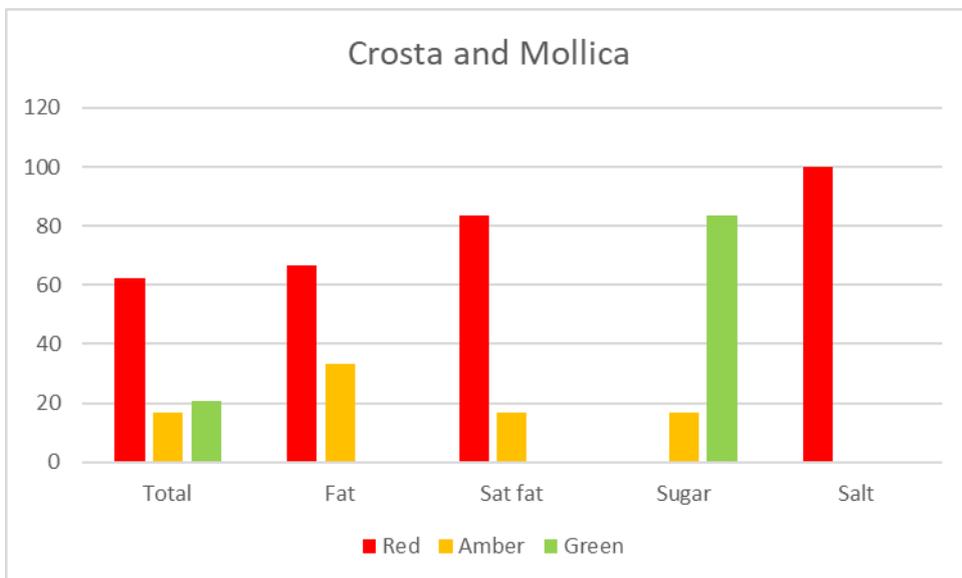


Figure 6.20 Crosta and Mollica traffic light labels



Both pizza companies have a large number of products that have red labels for fats and salt. From the information in Figures 6.19 and 6.20 it would be fair to say that the smaller company, Crosta and Mollica, has a slightly worse nutrient profile.

## 6.4.6 Chilled ready meal

Figure 6.21 Charlie Bigham traffic light labels

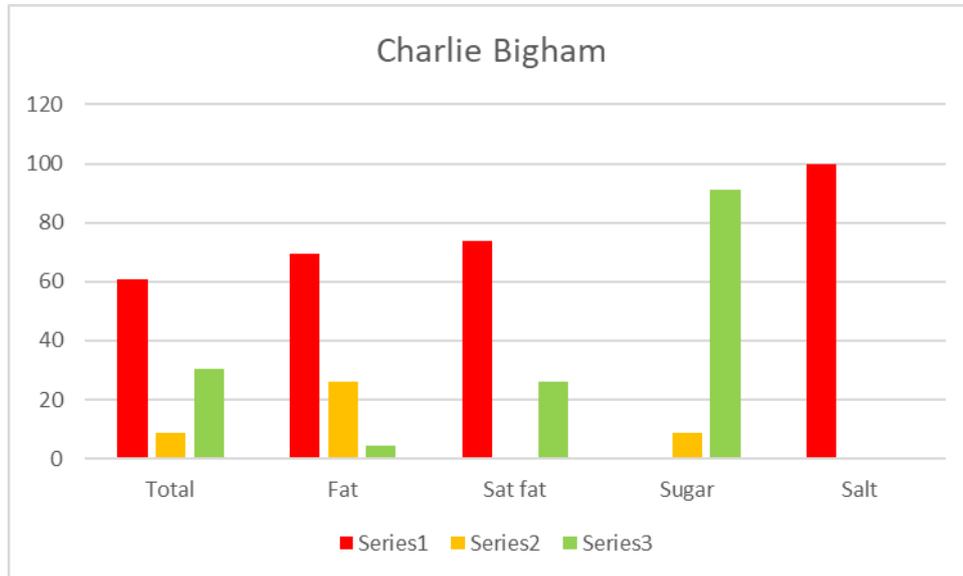
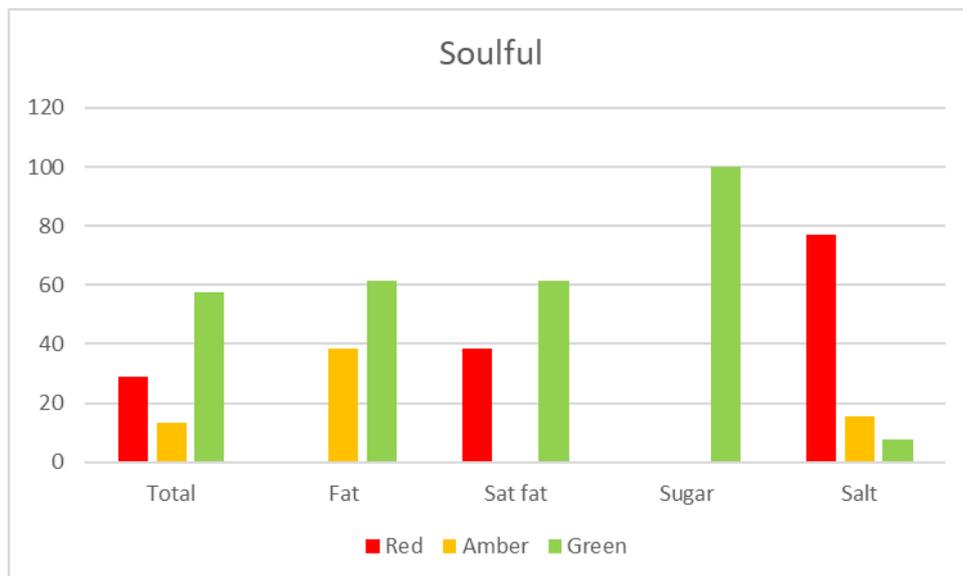


Figure 6.22 Soulful traffic light labels



In the chilled ready meal category, the Charlie Bigham meals have far more red labels than Soulful, especially for fat and salt, see Figures 6.21 and 6.22. Many of the red labels for the Charlie Bigham products are based on portion size with some products having over 30g of fat per portion. Charlie Bigham is a company with no discussion of nutrition on their website and no suggestion that they are trying to improve their products.

6.4.7 Chilled pies

Figure 6.23 Pukka Pies traffic light labels

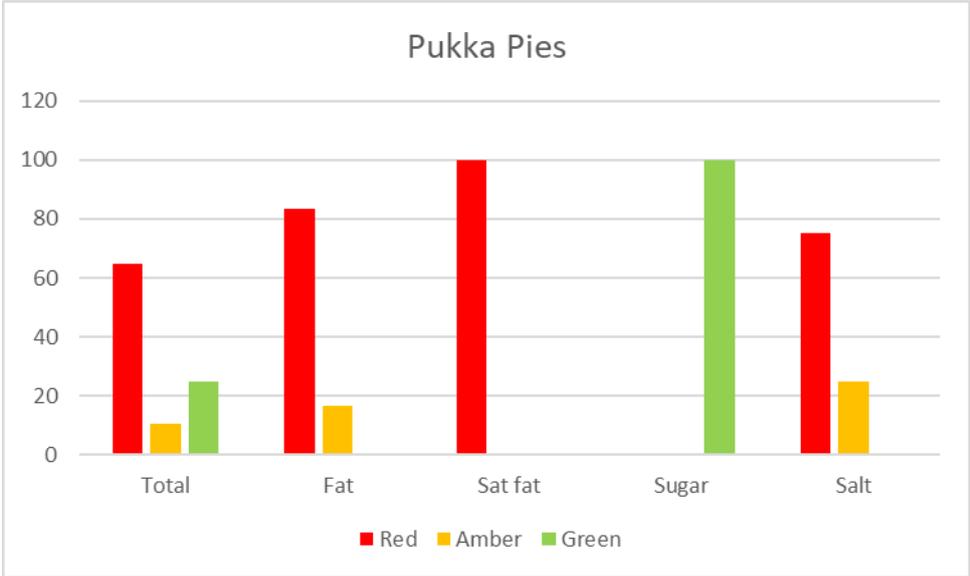


Figure 6.24 Pieminster traffic light labels



There is very little difference in the pie companies. Pukka is slightly better for fat whereas Pieminster is better for salt, see Figures 6.23 and 6.24. The nature of their product means that they are always going to have high fat content. Neither company made any nutrition claims on their websites.

## 6.4.8 Biscuits

Figure 6.25 Fox's traffic light labels

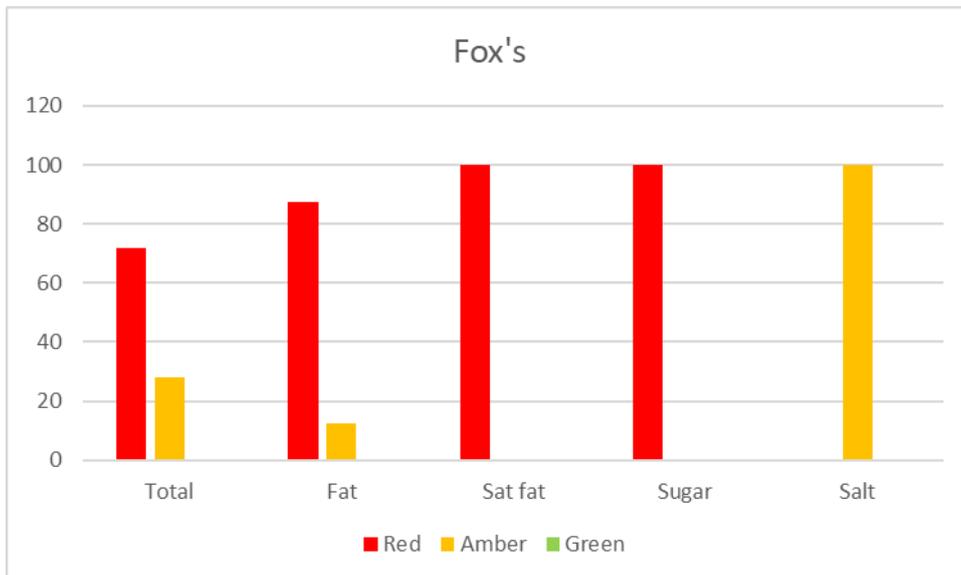
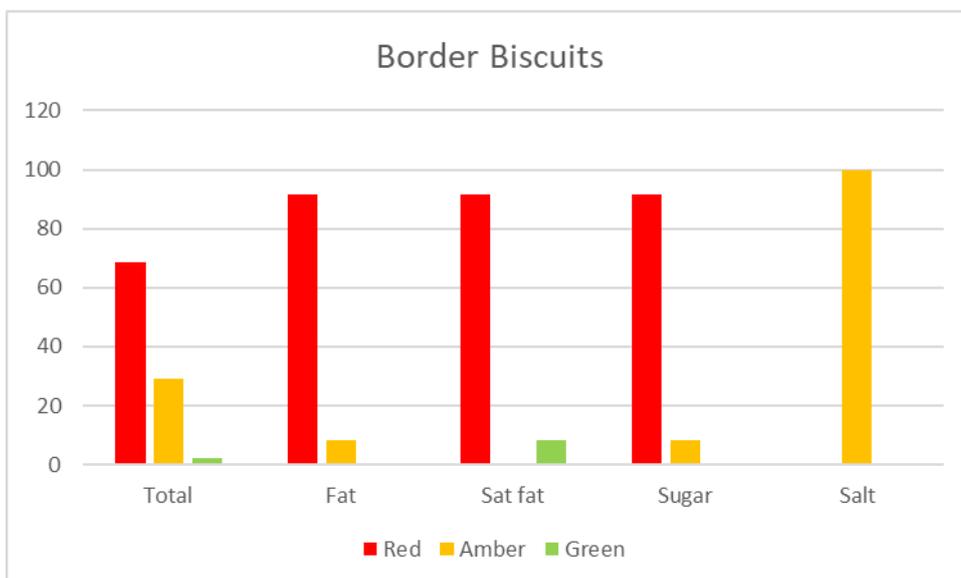


Figure 6.26 Border traffic light labels



Biscuits are always going to be high in sugar and fat, so it is no surprise that both companies have products high in fat, saturated fat and sugar, see Figures 6.25 and 6.26. Border does have some products with green labels but very few and only for saturated fat. Nutrition is not championed by either company on their websites.

### 6.4.9 Crisps

Figure 6.27 KP traffic light labels



Figure 6.28 Properchips traffic light labels



Crisps are high in fat and salt as the information in Figures 6.27 and 6.28 show. The main difference between the two companies is that KP have managed to reduce the salt in a number of their products which could be due to the PHERD. However, based on this information KP crisps have the better nutrient profile.

### 6.4.10 Cakes

Figure 6.29 McVitie's traffic light labels

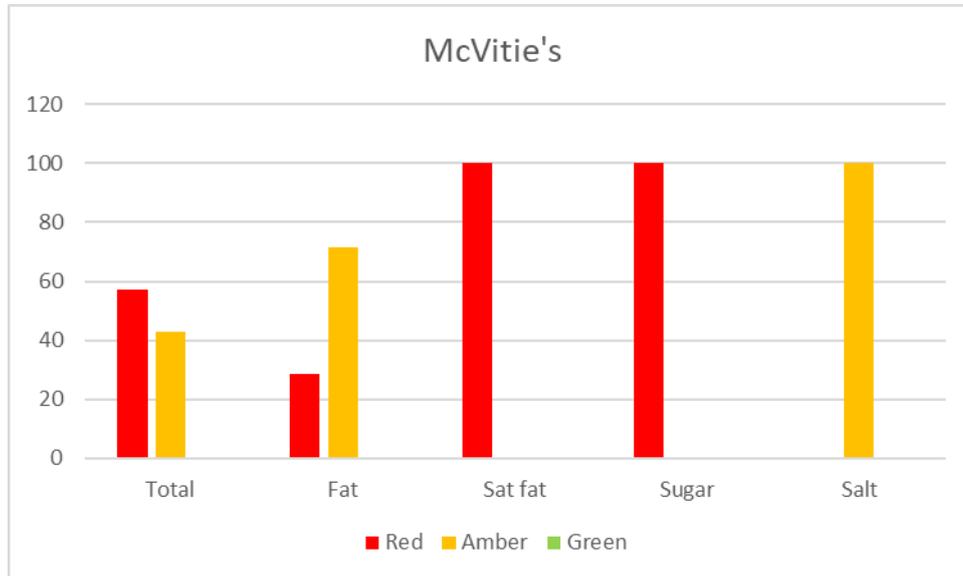
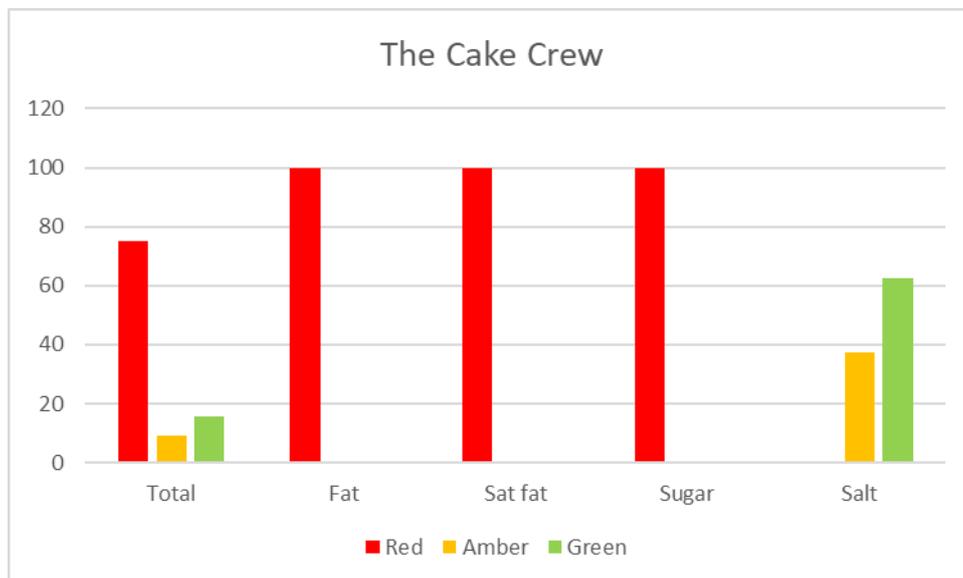


Figure 6.30 The Cake Crew traffic light labels



Cakes are high in fats and sugars and both companies display this, see Figures 6.29 and 6.30. McVitie's have managed to reduce the fat in some products, but all their products are amber for salt. The Cake Crew have many products that are green for salt.

## 6.5 Front of pack labelling

Having considered the traffic light labelling for the products of all 20 companies it would be useful to consider which of the companies show this on the packs. Some of the products had to be classified as part of the research as it was not available anywhere online.

**Table 6.1 FOPTLL available online and on product**

	FOP online <sup>1</sup>	Online TL <sup>2</sup>	FOP on product <sup>3</sup>	On product TL <sup>4</sup>
Kellogg's	Y	Y	Y	Y
Deliciously Ella	N	N	N	N
Princes	N	N	N	N
Grant's	Y	Y	Y	Y
Premier	N	N	N	N
Sacla	N	N	N	N
Young's	Y	Y	Y	Y
Summit	N	N	N	N
Chicago Town	Y	N	Y	N
Crosta and Mollica	N	N	N	N
Charlie Bigham	N	N	N	N
Soulful	N	N	N	N
Pukka	N	N	N	N
Pieminster	N	N	N	N
Fox's	Y	Y	Y	Y
Border	Y	Y	N	N
KP	Y	N	Y	N
Properchips	N	N	N	N
McVities	Y	N	N	N
Cake Crew	Y	Y	Y	Y

#### Key for Table 6.1

1 - FOP Online – can the information required for front of pack labelling be seen on the company or supermarket websites?

2 - Online TL – If FOP information is seen online is it traffic light coloured?

3 - FOP on Product – Do the actual products have front of pack labelling?

4 - TL on Product – If they do is it traffic light labelled?

Only 5 of the 20 companies display the full TL labelling both online and on products. Another 1 has TL labelling online but not on their products and a further 3 show the data online but it is not traffic light coloured, 2 of these also have this non coloured information on products.

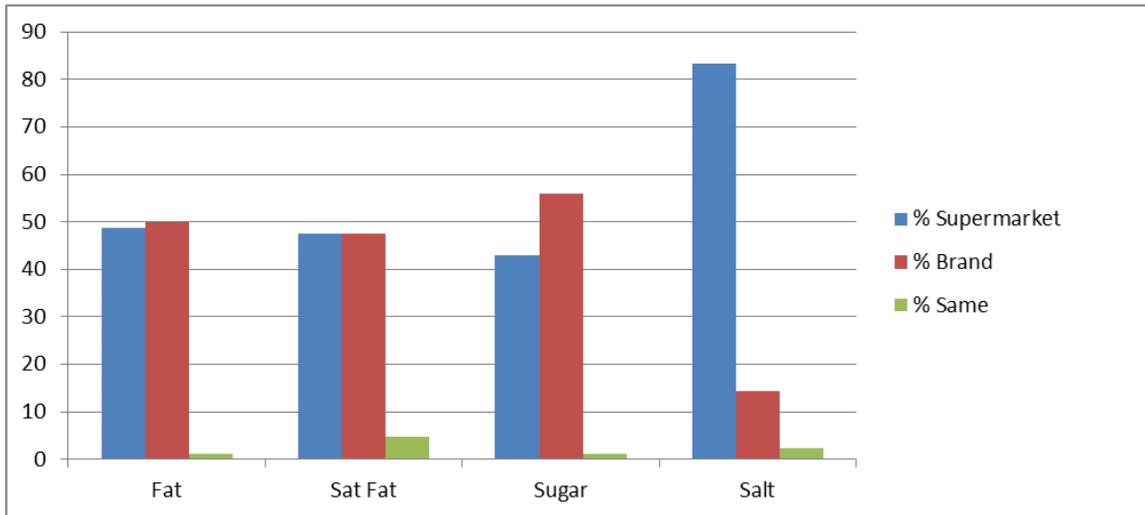
### ***6.6 Supermarket vs brand comparison***

Whilst the information per 100g and consequent traffic light labelling is interesting, what is more important is to have a comparator. In a perfect world the company product data from 5 years ago would be available to compare to today. In this way it would be possible to see the improvements made. Unfortunately, this is not available (although could be scope for further research) therefore another comparison had to be found. It was established in Chapter Two (see Section 2.6.2) that in terms of salt supermarkets have made much bigger improvements than brands. It was decided to compare the branded products with a supermarket equivalent. To draw comparisons, five products from each company were selected and a supermarket equivalent was found. It was not possible to find similar products for Young's and Summit frozen ready meals, so this left 18 companies with a maximum of 90 products. For three of the smaller companies only 4 equivalent products could be found and for one just 2 products making 84 products with supermarket equivalents in total.

The first comparison was to identify for each nutrient if the supermarket or the branded product was lower, using the per 100g data. If a product was lower it was deemed to be better nutritionally. This is represented by a higher bar in the figures below. Figure 6.31 shows that across all 84 products the supermarket has a very large proportion that are better for salt, confirming the findings of Action on Salt. However, brands have more

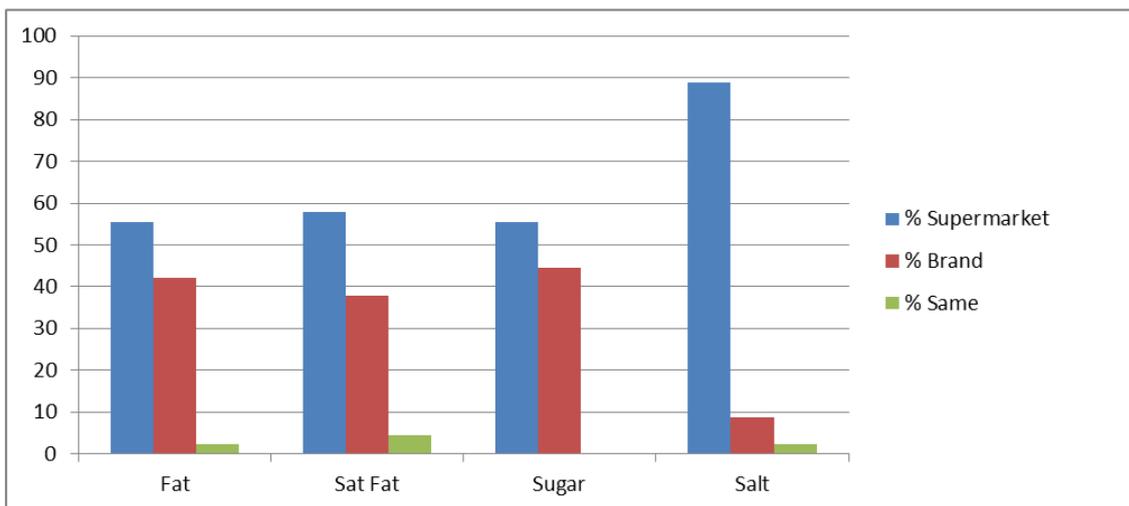
products with a better sugar content than the supermarkets. There is little difference regarding fat and saturated fat (Figure 6.31).

**Figure 6.31 Percentage of products (84 in total) where supermarket or branded product is nutritionally better for each nutrient**



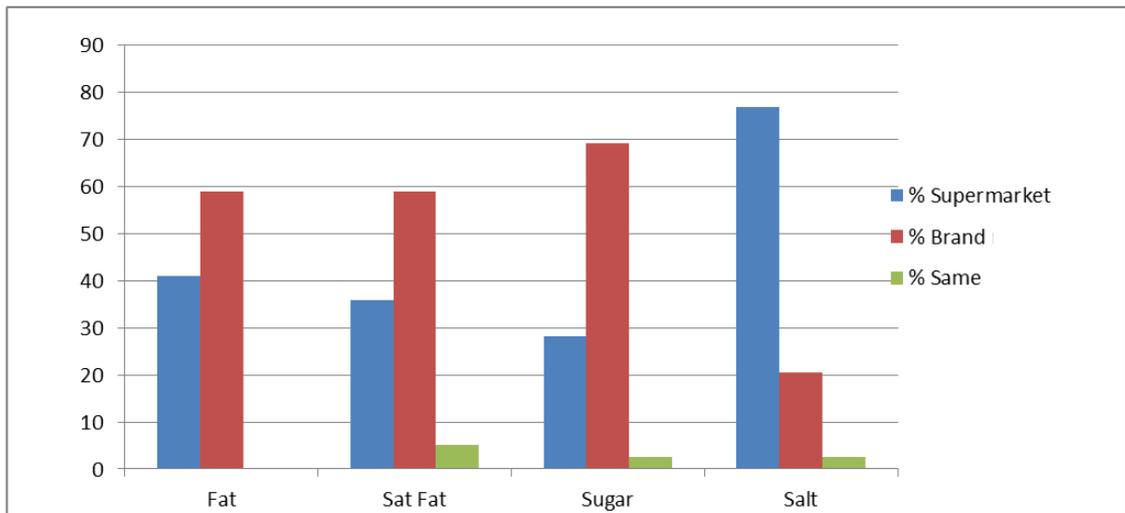
If the companies are separated into large companies and small companies a different picture emerges.

**Figure 6.32 Percentage of products (45 in total) where supermarket or branded product is nutritionally better for each nutrient – large companies only**



The supermarket outperforms the large brands in every category with a very large difference in salt content (Figure 6.32).

**Figure 6.33 Percentage of products (39 in total) where supermarket or branded product is nutritionally better for each nutrient – small companies only**



Whereas the small companies outperform the supermarkets on fats, saturated fats and sugars. Supermarkets only perform better regarding salt. However, this is only for the proportion (number) of products that are lower in the nutrient not for the nutrient values themselves (Figure 6.33).

The figures above look at the proportion of each company's products that are lower or higher than the supermarket equivalent but do not consider by how much they are higher or lower. To see if the differences shown in the charts above were significant, independent sample t-tests were completed, using the per 100g nutrient data. The higher the t number the less likely that the difference is from chance alone. Due to the small relatively small sample size Mann Whitney U tests were also conducted with exactly the same results, hence only the t-tests are reported here.

Table 6.2 shows that the brands have a higher mean score than the supermarket products for all four nutrients. However, this difference is only significant (1% level) for salt. This confirms the findings of Action for Salt that supermarkets have made significant reductions in the salt content of their foods whereas food manufacturers have made much slower progress.

**Table 6.2 All companies t-test results**

Nutrient	Company	Mean	Standard Deviation	Df	t	p
Fat	Brand	13.17	8.8	166	0.657	0.512
	Supermarket	12.24	9.59			
Saturated Fat	Brand	4.36	3.93	166	0.031	0.976
	Supermarket	4.34	4.39			
Sugar	Brand	12.01	15.86	166	0.322	0.748
	Supermarket	11.29	13.37			
Salt	Brand	0.81	0.47	166	3.003	0.003*
	Supermarket	0.62	0.32			

\* significant at 1% level

**Table 6.3 Large Companies t-test results**

Nutrient	Company	Mean	Standard Deviation	Df	t	p
Fat	Brand	13.27	9.38	88	0.235	0.815
	Supermarket	12.77	10.71			
Saturated Fat	Brand	5.03	4.55	88	0.499	0.619
	Supermarket	4.54	4.65			
Sugar	Brand	11.99	15.61	88	0.409	0.683
	Supermarket	10.74	13.17			
Salt	Brand	0.84	0.33	88	2.658	0.009*
	Supermarket	0.66	0.30			

\* significant at 1% level

If the same t-test is conducted just for the large companies, the results are very similar as those for all companies, see Table 6.3. The brands have a higher mean for every nutrient but only salt gives a significant result. Interestingly, the means for large companies and the supermarket equivalent are higher than the overall figures for all nutrients except sugar. This may reflect the different products chosen or could be due to the larger companies putting more emphasis on taste and mouthfeel. This is created through fats and salt and supermarkets may do the same to produce an equivalent product.

**Table 6.4 Small Companies t-test results**

Nutrient	Company	Mean	Standard Deviation	Df	t	p
Fat	Brand	13.06	8.20	76	0.773	0.442
	Supermarket	11.62	8.19			
Saturated Fat	Brand	3.59	2.93	76	0.639	0.525
	Supermarket	4.10	4.12			
Sugar	Brand	12.05	16.35	76	0.039	0.969
	Supermarket	11.91	13.75			
Salt	Brand	0.77	0.59	76	1.795	0.078
	Supermarket	0.57	0.34			

Finally, t-tests were completed for just the small companies. In this case the means show that the brands are higher for 3 of the 4 nutrients with the supermarket products having a higher average saturated fat content, see Table 6.4. This might seem odd based on Figure 6.33 which showed that SME brands had far more products that were lower in each nutrient (except salt) than the supermarket. However, it is due to the difference in specific products. If sugar is used as an example, in total 83% of the SME products have a lower sugar content than the supermarket equivalent, however, the mean for sugar is higher for the SMEs. This is because the 17% of branded products that have a higher sugar content than the supermarket are much higher and these are the high sugar products namely cakes and biscuits. If cakes are excluded from the average the means are Brand 7.06, Supermarket 7.97 and if biscuits are also excluded the values drop to Brand 3.6 and

Supermarket 5.2. This shows the influence particular products can have and that supermarkets have made progress on sugar reduction in some categories.

### 6.7 Size of the amber band

The requirements for the traffic light labelling are very broad especially for the amber category, this can lead to products that have very different levels of nutrients being in the amber band (Table 6.5).

**Table 6.5 Criteria for traffic light labelling based on 100g of food - Source DoH (2016)**

Text	LOW <sup>8</sup>	MEDIUM	HIGH	
Colour code	Green	Amber	Red	
			>25% of RIs	>30% of RIs
Fat	≤ 3.0g/100g	> 3.0g to ≤ 17.5g/100g	> 17.5g/100g	> 21g/portion
Saturates	≤ 1.5g/100g	> 1.5g to ≤ 5.0g/100g	> 5.0g/100g	> 6.0g/portion
(Total) Sugars	≤ 5.0g/100g	> 5.0g to ≤ 22.5g /100g	> 22.5g/100g	> 27g/portion
Salt	≤ 0.3g/100g	> 0.3g to ≤ 1.5g/100g	>1.5g/100g	>1.8g/portion

**Note:** portion size criteria apply to portions/serving sizes greater than 100g

<sup>8</sup> The low cut off is based on the "low" nutrition claim for fat, saturates, total sugars and salt in the EU Nutrition & Health Claims Regulation legislation (EC) 1924/2006.

For fat the amber band runs from 3g to 17.5g per 100g, so a product with 17.5g has 5.8 times the fat as the one with 3g, yet they both are amber rated. For saturated fat it is 3.3 times, sugar 4.5 times and salt 5 times. If a company has products at the bottom of the amber range they will be healthier than those at the top of the amber range. However, the current guidelines do not make it easy for consumers to discover this. It is already known that clear FOP labelling helps people make healthier choices (Croker et al 2020). If government really want to help consumers make better choices, the amber band range needs to reduce in size. This will classify more products as red and this may not be popular with the food industry.

To illustrate the problem with the amber band, the average g per 100g has been calculated for each nutrient, for each company, for every product carrying the amber traffic light. For

example, all amber banded Kellogg's products have an average of 8.46g per 100g for fat. Compared to Deliciously Ella which has an average of the amber rated products of 11.55g per 100g. The percentage difference was then calculated for each nutrient. The average figures and differences of 20% and higher are highlighted below

Colour coding



Average Amber figures	Fat	Sat Fat	Sugar	Salt
Cereals				
Kellogg's	8.46	3.05	17.35	0.79
Deliciously Ella	11.55	2.52	11.43	0*

Deliciously Ella has on average a fat content of 11.55g per 100g, this is 36.5% higher than the average fat content of Kellogg's cereals, but both are amber. Whereas Kellogg's has 21% more saturated fat and 52% more sugar than Deliciously Ella, but all products carry the amber traffic light.

\*The 0 figure for salt means that there are no products with amber rating for salt.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Tinned ready meals				
Prince's	6.9	3.6	0	0.71
Grant's	4.8	1.6	0	0.8

Prince’s amber rated products have 125% more saturated fat than Grant’s but all of these products are amber rated. Prince’s also has 44% more fat than Grant’s.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Jars Sauce				
Premier	6.29	0	6.34	0.8
Sacla	12.12	2.73	5.73	0.93

Sacla sauces have 93% more fat than Premier although all are amber rated.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Frozen ready meal				
Young’s	5.12	1.8	0	0.5
Summit	8.23	2.7	0	1

Summit surpasses Youngs, by 61% in fat, 50% in saturated fat and 100% in salt.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Frozen Pizza				
Chicago Town	10.91	2.73	5.18	1.03
Crosta and Mollica	6.2	2.4	5.5	0

Chicago Town pizza has 71% more fat on average than Crosta and Mollica.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Ready meals				
Charlie Bigham	4.95	0	7.15	0
Soulful	3.92	0	0	0.44

Charlie Bigham's ready meals have 23% more fat than those of Soulful

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Pies				
Pukka	14.9	0	0	1.15
Pieminster	0	0	0	0.64

In the chilled pie category Pukka has 80% more salt than Pieminster, all of these products are amber traffic light labelled.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Biscuits				
Fox's	11	0	0	0.58
Border	17	0	20.9	0.82

Border Biscuits are 54.5% higher for fat and 41% higher for salt than Fox's.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Crisps				
KP	0	2.76	5.9	1.24
Properchips	0	2.92	0	0

Crisps are the only category where the difference is minimal.

Average Amber figures	Fat	Sat Fat	Sugar	Salt
Cake bars				
McVitie's	15.56	0	0	0.5
Cake Crew	0	0	0	0.34

McVitie's are 47% higher in salt than Cake Crew.

The analysis above is just of the products that have an amber traffic light label on the front of pack labelling. However, even across a relatively small number of products there are some significant differences in the average nutrient content which is not being highlighted by the traffic light labelling.

## 6.8 Portion size

Some of the products have a red traffic light due to their portion size. In Table 6.5 there are two definitions for red labels. One is based on per 100g data and the other based on portion size. If fat is taken as an example a product is red if it has >17.5g per 100g or if it has >21g per portion. There are several products in this research that are red due to their portion size. For example, Charlie Bigham Chicken Tikka Masala has 10.9g per 100g of fat but 43.9g per portion of which 24g are saturated. Current government guidance is that men should have no more than 30g of saturates a day and women just 20g. It is hard to justify a single portion having more of a nutrient than is recommended in a day, for women at least.

Charlie Bigham is not the only company to have red labels due to portion size, this also applies to Soulful, Pukka Pies, Pieminster, Chicago Town, Crosta and Mollica, Young's and Summit. It may be no surprise that these products are red due to portion size as they are all things that are eaten in larger quantities, unlike for example crisps or biscuits. However, what this does show is the danger of relying on per 100g data. Unless the size of the portion is considered just having per 100g data on the front of pack is misleading for consumers.

## *6.9 Are the companies involved in greenwash?*

### 6.9.1 Seven sins

The Terrachoice (2007) seven sins of greenwash have been used to decide if any of the companies are committing greenwash on their websites. To do this the sins first needed some re-evaluation in terms of nutrition.

- Sin of the hidden trade off – this is where a product may be green if you have a very narrow focus on one aspect of it but if you look at the wider picture it may not be green. – For nutrition this could be a product with low or no sugar that has very little change in calories
- Sin of no proof – unsubstantiated claims with no way of verifying it. – Statements that say how much salt/sugar/fat has been reduced but with no way of the consumer knowing if this is true or if the product is healthier than others
- Sin of vagueness – a very broad claim that may mislead, such as “all natural”.
- Sin of worshipping false labels – these are “fake” labels which might appear to be third party accredited but are not
- Sin of irrelevance – a claim that is true but is unhelpful, the example given is CFC free, as CFCs are banned then items should be free of them. – advertising as reducing salt when almost all manufacturers were doing so under the PHERD, therefore their product is no different to all of the others
- Sin of lesser of two evils – saying something that is true about the product but that doesn't take into account the inherent environmental issues of such products.
- Sin of fibbing – claims that are simply untrue.

**Table 6.6 Companies displaying the sins of greenwash**

	Hidden trade off	No proof	Vagueness	Worshipping false labels	Irrelevance	Lesser of two evils	Fibbing
Kellogg's	1, 5		2, 3		1, 2		4
Prince's		1			1		
Premier Foods	2, 5	1			3, 4	2	
Young's							
Chicago Town		1, 2					2
Charlie Bigham							
Pukka							
Fox's							
KP	2				1	2	
McVitie's	1				1		

The reasons for these greenwash sins as shown in Table 6.6 are discussed in the next chapter that critically analyses the websites of the companies.

## 6.9.2 Nutrition performance

**Table 6.7 How does each company rate for their nutrition performance?**

Company	Supermarket better	Brand better	Prop Red TLL%	Good/Bad
Kellogg's	60	35	14	B
Deliciously Ella	15	80	0	G
Prince's	65	30	0	
Grant's	35	65	0	G
Premier	85	15	4	B
Sacla	65	35	14	B
Chicago Town	80	20	33	B
Crosta and Mollica	50	50	63	B
Charlie Bigham	65	35	61	B
Soulful	56	38	29	G
Pukka	65	30	65	B
Pieminster	25	70	63	B
Fox's	60	40	72	B
Border	44	56	69	B
KP	60	40	38	B
Properchips	63	25	50	B
McVitie's	50	45	57	B
Cake Crew	70	30	75	B

Supermarket and Brand better figures do not add to 100% as some results were identical

In Table 6.7 companies are classified as good or bad for nutrition performance by comparing their products with supermarkets and based on the proportion of their products that have red traffic light labels. Essentially, saying that they are not doing as well as they could.

### 6.9.3 Typology – Nutritional Performance and Communication

Having identified if each company displays any signs of greenwash and rated their nutritional performance it is now possible to place each on the Delmas and Burbano (2011) typology for brown/green and silent/vocal companies (Figure 6.34).

**Figure 6.34 Typology of firms based on nutritional performance and communication**



For a discussion of the positioning of each company on this typology see Appendix Three, brief details are shown in Table 6.8 below.

Table 6.8 Typology of firms based on nutritional performance and communication

Company	Communication – 7 sins of greenwash	Nutrition performance	Typology
Kellogg's	<p>Key nutrients in cereals – Hidden trade off/Irrelevance</p> <p>Every grain comes with nutrition and taste – Vagueness/Irrelevance</p> <p>By giving you our best, you can be at your best – Vagueness</p> <p>Portion size too low - Fibbing</p> <p>Cereal grains form the foundation of a healthy diet – Hidden trade off</p>	60% supermarket better	Greenwashing firm
Deliciously Ella	No communication	80% brand better	Silent green firm
Prince's	Sugar removed from beans - Irrelevant	65% supermarket better  No red labels	Borderline Greenwashing firm
Grants	No communication	65% brand better	Silent green firm
Premier Foods	<p>Removing sugar – No proof</p> <p>Reduced sugar product, same calories – Hidden trade off</p> <p>Comparing jars of sauce with take away – Irrelevant</p> <p>Salt reduction claims but has more salt than competitors - Irrelevant</p> <p>No added sugar, only 3% less than normal product – Hidden trade off</p>	85% supermarket better	Greenwashing firm
Sacla	No communication	65% supermarket better	Silent brown firm
Chicago Town	<p>One of most trusted brands – No proof</p> <p>Always meets consumer</p>	80% supermarket better	Greenwashing firm

	expectations – No proof and fibbing		
Costa and Mollica	No communication	63% red labels	Silent brown firm
Charlie Bigham	No communication	65% supermarket better	Silent brown firm
Soulful Food	No communication	29% red labels	Silent green firm
Pukka Pies	No communication	65% supermarket better	Silent brown firm
Pieminster	No communication	63% red labels	Silent brown firm
Fox's	No communication	60% supermarket better	Silent brown firm
Border Biscuits	No communication	69% red labels	Silent brown firm
KP	Reduced salt but supermarket has less – Irrelevant  Permissible snacks, still UPF and unhealthy – Lesser of two evils	60% supermarket better	Greenwashing firm
Propersnacks	No communication	63% supermarket better	Silent brown firm
McVitie's	50% reduction in sat fat, total fat and salt higher – Hidden trade off	57% red labels	Mostly silent brown firm
The Cake Crew	No communication	70% supermarket better	Silent brown firm

### *6.10 Summary*

This chapter has presented the analysis of the nutrient data collected using the traffic light labels for fat, saturated fat, sugar and salt. Each company has been compared with its small/large counterpart. The prevalence of FOPTLL has been presented. The data has been analysed using t-tests to determine how the branded products compare with the supermarket equivalent. Consideration has been given to both the impact of the range of the amber band and of the portion sizes for some products. Finally, the firms have been classified as green or brown based on the Delmas and Burbano (2011) typology. The communication information for this classification, mentioned briefly here, is discussed in detail in the next chapter. This chapter covers the nutrition information found on the company websites and in CSR reports.

## 7 Chapter Seven - Discussion - A critique of what companies say in CSR reports and websites

### 7.1 Introduction

The previous chapter presented the analysis of the nutrient data. Next it is important to examine what companies say about nutrition. Many companies produce CSR reports and have targets for a range of social and environmental issues. What is less reported is if in the food manufacturing sector this includes the nutritional quality of their products. In this chapter what the sample companies say about nutrition is discussed. The websites and CSR reports (where available) are critically analysed for each of the 20 companies. Whilst for each company only specific products were selected the discussion encompasses all products that are mentioned on the company websites.

Only three of the companies produce a regular CSR report and they are all large companies. Websites were checked for each company and for the ultimate owners. Interestingly United Biscuits who produce McVitie's products did produce a CSR report until 2012 but having been bought by Pladis in 2014, there have been no more reports. Their Roundtable on Sustainable Palm Oil (RSPO) report in 2012 was significantly more detailed than that of 2014 and there appears to be no reports after that date. Only 30% of large companies producing CSR reports seems rather low, however, only one of these companies is a UK plc whilst two others are stock exchange listed in other countries. The rest are privately owned and that may explain the lack of reports. This may reflect the institutions that play a role in the decision making of the individuals within the companies. Stock exchange listed companies feel the pressure of the market and may respond by producing a CSR report as that is what is expected. This is what Lammers and Garcia (2017) would suggest would be the driving force for listed companies based on institutional theory.

Slightly more of the companies, seven, mention nutrition in some form on their website, of these six are large companies only one small company explicitly mentions nutrition. It can also be seen from Table 7.1 that only two companies, both large, say they feel they have some responsibility for nutrition whereas five of the large companies mention individual responsibility for nutrition in some way. This suggests that the industry still places great reliance on individuals making their own choices rather than accepting that they have a

responsibility to improve their products. Those involved in nutrition would advocate for joint responsibility if improvements were to be made (Mahase 2020). The small companies do not say anything about nutrition, but this may not be surprising as the evidence would suggest that small companies do not communicate what they are doing. This, however, does not mean that they are not doing something as found by Fassin (2008) and Wickert et al (2016). Rather more of the companies, eight large and three small mention the quality of the ingredients or products, however, suggesting that taste may be very important to them.

**Table 7.1 CSR and nutrition information for all twenty companies**

	Does the company have a CSR Report?	Does the CSR Report mention nutrition?	Does the website mention nutrition?	Does the company mention <a href="#">having</a> responsibility for nutrition?	Does the company mention individual responsibility for nutrition?	Does the company mention quality of ingredients /products?
Large Companies						
Kellogg's	Yes - Kellogg's Eu	Yes	Yes	No	Yes	Yes
Prince's	Yes - Prince's	Yes	Yes	No	Yes	No
Premier Foods	No, but 1 page CSR journey	N/A	Yes	No	Yes	Yes
Young's	No	N/A	Yes	No	No	No
Chicago Town	No	N/A	No	No	No	Yes
Charlie Bigham	No	N/A	No	No	No	Yes
Pukka	No	N/A	No	No	No	Yes
Fox's (Two Sisters)	No	N/A	No	No	No	Yes
KP	Yes - Intersnack	Yes	Yes	Yes	Yes	Yes
McVitie's	No but used to up to 2012	N/A	Yes	Yes	Yes	Yes
Small Companies						
Deliciously Ella	No	N/A	No	No	No	No
Grant's	No	N/A	No	No	No	Yes
Sacla	No	N/A	No	No	No	No
Summit	No	N/A	No	No	No	No
Crosta and Mollica	No	N/A	No	No	No	No
Soulful	No	N/A	Yes	No	No	Yes
Pieminster	No	N/A	No	No	No	No
Border	No	N/A	No	No	No	Yes
Propersnacks	No	N/A	No	No	No	No
The Cake Crew	No	N/A	No	No	No	No

## 7.2 Critique of What Companies Say

### 7.2.1 Kellogg's

Kellogg's is a huge global brand and has a large amount of information on its website relating to nutrition. There is a section on three key nutrients that children receive if they

eat Kellogg's cereals, with colourful infographics (Kellogg's 2020a). These are B vitamins, vitamin D and iron. Whilst they provide key information about how much of each you will obtain from their cereal and why these nutrients are needed, this doesn't mean that their cereals are healthy, although you would not be able to tell this from these web pages. In terms of greenwash this is classified as a hidden trade off (1 in Table 6.34) as they are making them healthier by adding nutrients but the amount of sugar they contain is not healthy.

The website includes a quote from their founder W.K. Kellogg "We are a company of dedicated people making quality products for a healthier world" (Kellogg's 2020b). When he invented corn flakes this may well have been true, but it certainly doesn't apply to all the products that they make today although Kellogg's suggest that it does. They talk about several firsts, the first company to hire a dietician, the first to fortify its cereals and the first to print nutrition messages and information on packages (Kellogg's 2020b). Whilst this may be correct, Kellogg's were one of the biggest opponents of FOPTLL (BBC 2018a).

Kellogg's are promoting their products as being wholesome as they start with "wholesome simplicity of wheat, corn, oats or rice" and that "every grain comes with nutrition and taste" (Kellogg's 2020b). This statement is very vague, all products have nutrition and taste that doesn't make them healthy (Table 6.34, 2). Another vague statement is "By giving you our best, you can be at your best" (Table 6.34, 3). The problem is not so much the grains, which in their natural form are highly nutritious, but the fact that they "add quality ingredients to boost the flavour and potential of our grains." They say, "With these simple grains, we create a variety of Kellogg's cereals, like Kellogg's Corn Flakes, Kellogg's Rice Krispies and Kellogg's All Bran, that are made with a handful of ingredients, plus vitamins and minerals your body needs" (Kellogg's 2020b) These are almost the only products that they mention on several pages of nutritional information and it is maybe no surprise that they have selected these ones when we compare the nutrient profile with the equivalent Sainsbury's product.

Product	Fat	Sat fat	Sugar	Salt
Kellogg's corn flakes	0.9	0.2	8	1.13
Sainsbury's cornflakes	1.2	0.6	6.6	0.95
Kellogg's Rice Krispies	1.2	0.4	7.9	1
Sainsbury's Rice Pops	1.1	0.3	7	0.53
Kellogg's All Bran	3.5	0.7	18	0.95
Sainsbury's High Bran	3.9	0.8	13.6	0.48

Although Sainsbury's has 8 nutrients that are better compared to only 4 for Kellogg's the difference is often not that significant. In addition, these cereals all have a good nutrient profile with all TLL being amber or green. This is not the case for some of the other cereal offerings, most of which would be classed as ultra-processed food (see Section 2.3.2).

Kellogg's website includes information about how to read a nutrition label starting with portion size (Kellogg's 2020c). They acknowledge that everyone will eat different amounts but say their portion size is a starting point and "if you choose to eat more....you will know what you are getting" (Kellogg's 2020c). This is a clear indication that Kellogg's are not only saying it is personal responsibility but also that the consumer then has to calculate how many calories they are consuming. This is made even worse by the next statement which is that their portion size is based on the "average amount eaten by a child" (Kellogg's 2020c)

As adults require more calories a day than children they will eat a larger portion size, however, if people do not realise this and use the nutrition information on the package for a child size portion they are being misled. They go on to say “We know that there is a huge variation in portion sizes so we provide you with a recommendation. But what we do know is that across all ages and all cereals people tend to eat between 30 and 50g of cereal in one bowl” (Kellogg’s 2020c). If the average size is 30-50g why are their portion sizes all 30g which is the lowest estimation? Also, it is known that in fact people regularly eat around 63% more cereal than the recommended portions (Loth 2020) so their estimate of 30 – 50g seems rather low. In terms of greenwash this could be classified as a lie, there is plenty of evidence about the quantities that people eat and it is rarely less than 50g (Table 6.34, 4).

The rest of the nutritional information on their website is about what people need in their diet in terms of calories, fats, protein. They show a FOPL but unfortunately even here on the website it is not traffic light coloured. They continue to extol the benefits of grains and of the milk that you consume with them (Kellogg’s 2020d). There are then several pages on the benefits of fibre is found in the grains used in the cereals. “Today cereal grains form the foundation of a healthy diet for millions of people. They’re a carbohydrate food and naturally low in fat” (Kellogg’s 2020e), whilst this is true of natural cereals it is not the case for processed breakfast cereals (Table 6.34, 5). They discuss salt but there is no mention of sugar. In terms of salt, they say that they have been working to reduce the salt in their products and that their cereals have 50% less than in 1998 and that they “clearly label the front pack of every Kellogg’s product so that you can see what your daily salt intake should be” (Kellogg’s 2020f). There is no reason to doubt the reduction in salt and it corresponds with the results published by Action on Salt discussed in Section 2.6.1 and 2.6.2 However, this reduction was something that most cereal businesses were carrying out and doesn’t mean their cereals have less salt than anyone else’s. In fact, the information above demonstrates that for all three products Sainsbury’s own brand products have less salt than the Kellogg’s equivalent.

Whilst the website contains pictures of all the products along with ingredients and nutritional information the only product with more detail is Coco Pops which has a lot of information about them containing 30% less sugar than other similar cereals (Kellogg’s 2020g). This is a claim that needs to be checked against similar products. As well as checking the sugar content it is important to check the calories, it would be fair to assume

that a product that claims to have 30% less sugar would be expected to have less calories (Action on Sugar 2020 and PHE 2019).

Brand	Calories	Sugar
Kellogg's	382	17
Sainsbury's	395	28
Tesco	381	27.4
Morrison's	381	27.4

Kellogg's are correct that their Coco Pops have 30% less sugar than other similar products, however, there is no difference in calories. Parents may buy the Kellogg's version thinking it is better as it has less sugar and whilst this is true their children will still be consuming the same amount of calories. Research shows that people believe products with less sugar will be less calorific (Action on Sugar 2020) and this is not the case. This is a company telling the truth but not giving you the whole picture and could be classed as a case of greenwash. It is certainly the sort of misleading advertising that many have been calling to be banned.

The Kellogg's CSR report starts with a statement from the Chairman/CEO and he says that the purpose of Kellogg's is "nourishing families so they can flourish and thrive" (Kellogg's 2019 p3) They have a Heart and Soul strategy with four boosters namely:

- Nourishing with our foods
- Feeding people in need
- Nurturing our planet
- Living our founder's values

The first of these 'nourishing with our foods' is where information related to nutrition can be found. There was very little that was specifically about the nutritional characteristics of products, they do have list of commitments but only one of them is in the 'nourishing' category which is to "include one or more positive nutrients or ingredients in every snack food in the convenient nutrition (bars and other snacks) category" (Kellogg's 2019 p10). At

the date of this report, they had achieved this in 72% of their products. Unfortunately including positive ingredients doesn't make a product healthy, the product needs to be looked at in its entirety to do that (Clinton et al 2020). They also acknowledge the importance of nutrition "While taste is one very important attribute, so, too, are nutrition, accessibility and sustainable production" (Kellogg's 2019 p12). In recent years Kellogg's have restyled themselves as a "plant-based" company and take the opportunity in the report to use this to say that this supports well-being.

"A plant-based diet is known to promote physiological wellbeing by providing the right balance of macro- and micro-nutrients that feed and create a diverse microbiome, which supports immune health, mood and sleep quality" (Kellogg's 2019 p13).

This is a rather throw away statement with no evidence to support it; a well thought out balanced diet can do this regardless of what food it contains. In addition, plant-based was originally developed as a term to describe those who followed a vegan diet but not a vegan lifestyle, but it has been taken over by the food industry and now seems to be used for products that are mostly plants but still contain animal products. Many of Kellogg's products are not suitable for vegans and not therefore fully plant based.

Kellogg's refer to the UN sustainable development goals throughout the report and have launched programs aimed to help both goal 2 Zero Hunger and goal 3 Good Health and Well-being. They say they have done this "to help address the dual food security challenges of undernutrition and obesity" (Kellogg's 2019 p14). In terms of changes to products they say that,

"We're focusing on key nutrients of need, including Vitamins A C E & D, iron, B vitamins and folic acid" (Kellogg's 2019 p14).

"We continue to be inspired to: Increase nutrients of need. Reduce sugar and sodium. Remove artificial colors and flavors from our portfolio" (Kellogg's 2019 p14).

They give examples such as Kellogg's Coco Pops sugar reduction in the UK, sugar reduction in Brazil and Canada, sodium reduction in South Africa and the introduction of key vitamins and minerals in products in Latin America.

Interestingly, they try to make themselves appear a market leader by saying that they were the first company to introduce information on packages about nutrition and whilst this may

be true they continue “In 2018, we announced plans to adopt “traffic light” labelling on just under 80 percent of our cereal packages in the U.K. and Ireland” (Kellogg’s 2019 p20). This is trying to make them sound like a progressive company when in fact it is well known that they fought against TL labelling in the UK (BBC 2018a). This is a clear sign of greenwash and begs the question why on only 80% of products?

Kellogg’s are making changes to some products and are making improvements to the nutrition characteristics of some products, however, the report does not give the impression that nutrition is a top priority or that a holistic approach is being taken. There is also evidence of greenwash within some of the statements made. They should, however, be applauded for having nutrition as a major aspect of their CSR report when so many other companies seem to be ignoring it. However, it should maybe be noted that in 2001 Gassin of the Kellogg’s Nutrition Affairs department, when discussing the problem with diet, lifestyle and education, said “the food industry is ideally placed to address this challenge” (p 1448). That was 20 years ago, it seems that Kellogg’s haven’t so far met this challenge.

### 7.2.2 Prince’s

Prince’s website is quite extensive in the amount of information that could be seen as relating to nutrition including several pages of healthy recipes using their products. In the ‘About Us’ section they say “we’re always on your side – helping you eat healthier, fit a good diet around your busy life, and do it without breaking the bank” (Prince’s 2020a). The question is which of these statements has the biggest impact when decision making, is it about health or about costs? They have a vision which is “to proudly help families to eat well without costing the earth.” However, their mission is to “deliver sustainable, profitable growth” recognising the need for profits, it is likely that there will be a delicate balance between improving nutrition and improving profits. On the ‘wellbeing’ page (Prince’s 2020b) they give more details about their vision saying they are “committed to consumer’ health and wellbeing”. They acknowledge that many consumers are becoming more health conscious and want more information and say that they provide this so that the consumers “can make the best decision for themselves and their families.” Whilst information needs to be provided, this sounds as if the company are saying that it is personal choice what you buy and eat and as long as they have provided the information then they have done their job. They do, however, give some examples of changes they have made to products:

“350 tonnes of sugar removed from Branston baked beans annual volume” (Prince’s 2020b).

Whilst this sounds like a lot it needs to be remembered that they sell large quantities of beans. It is not possible to locate information about how much this is per can, which is disappointing. However, a comparison between Branston beans and other major brands can be made.

Brand	Sugar per 100g
Branston	4.7
Heinz	4.7
Sainsbury’s	4.3
Tesco	4.7

This comparison suggests that Branston beans are no different in terms of sugar to a leading competitor and contain more sugar than at least one own brand. In addition, there is no traffic light labelling provided so less information for consumers. Although their claim to have removed 350 tonnes of sugar is undoubtedly true and is a move in the right direction that should be applauded, there is more that could be done as shown by Sainsbury’s beans. In terms of greenwash this statement could be seen as irrelevant as it doesn’t make their product any better than their competitors (Table 6.34, 1).

“Over 200 branded products ... count as 1 of your 5 a day” (Prince’s 2020b).

Whilst all products that contribute to your 5 a day should be welcomed it is surprising that they only count as 1 of your 5 a day. As these are branded products that they supply for others and not Prince’s brand it is hard to know if these should be more than 1 of the 5 a day.

“Over 353 million calories removed from branded soft drinks since 2015” (Prince’s 2020b).

Whilst Prince’s did start reducing the sugar in soft drinks before the 2018 tax, the reduction was really driven by the tax as manufacturers knew it was going to happen and many started the reduction well in advance. This was the case for many of the strands of the

PHERD that companies signed up to do something they were already doing (Knai et al 2015). None of the branded drinks they make now contain sugar, which is a considerable achievement, however, what this shows is that changes can be made when they are forced on the industry. This claim is irrelevant as not only have all other companies reduced the sugar in drinks, but it was also done to avoid the sugar tax (Table 6.34,1).

These claims are made without the evidence to support them and without clear enough explanations to decide if the company are making real progress to improve nutrition or doing the minimum and concentrating on profits. The statements are a form of greenwash.

On the Product Nutrition and Health page (Prince's 2020c) they say that they "consider the vast majority of our products to be healthy when consumed as part of a balanced diet." However, every company could say this regardless of what they are making, whilst in recent years foods high in fat, sugar and salt, the ultra-processed foods, have been moved off the Eat Well plate they still feature to the side with the instruction to eat less often and in smaller amounts. Any food product can be consumed as part of a balanced diet. To some extent companies are championing personal responsibility when they say this as the assumption is that if you eat more of these than recommended that is a personal choice. Whilst this is true, the current food environment does not encourage healthy choices, nor do many companies when you consider the products they make (Dorfman and Wallack 2007). It is not possible to lay the blame on the consumer as was discussed in Section 2.5. They conclude by saying that they "are not complacent... and continually seek to improve the nutritional content of our food" (Prince's 2020c). There is no evidence to corroborate this and without supporting evidence it becomes potential greenwash.

Prince's are owned by Mitsubishi Corporation which is traded on the Tokyo stock exchange. According to institutional theory it is expected that there is pressure from the market to make changes to products for no other reason than to protect the reputation of the company.

Prince's do not produce a standalone CSR report instead they produce an annual Business Report. However, it contains a CSR section. In the welcome section of the report Prince's layout their position "Proudly helping families to eat well, without costing the earth is our vision and we're on a mission to deliver sustainable, profitable growth" (Prince's 2020d p2). They say that "Corporate Social Responsibility remains at the heart of our business and we continue building and maintaining employee, customer and supplier trust in our business"

(Prince's 2020d p2). If they were to include nutrition as part of this, it would be related to customers but their main goal here seems to be "to provide great tasting food and drinks" (Prince's 2020d p2) with no mention in the introductory statements about nutrition.

However, they describe what they do as "We provide safe, nutritious, responsibly sourced food and drink to be enjoyed by consumers every day" (Prince's 2020d p3). Suggesting that they believe their products to be nutritious. Unfortunately, the customers section of the report contains 18 pages of what can only be described as adverts for their products with no mention of nutrition, this seems a lost opportunity as if their products are 'nutritious' as suggested surely they would want to say that here?

In the CSR section they do discuss nutrition under the CSR aim of Health and Well-being. They say,

"Consumers are increasingly aware of how food and drink consumption is an essential part of an overall healthy lifestyle. Our core products are key components of a balanced diet and we are committed to improving their nutritional content as well as being transparent in our labelling and communication" (Prince's 2020d p65)

There was no mention on the Prince's website of them having responsibility for nutrition, but this statement goes some way towards that. They are not admitting to responsibility but are saying that they will improve the nutritional content. In addition to this "As a major supplier of own label products we also work with many retailers to improve recipes and help consumers make the best decisions for themselves and their families" (Prince's 2020d p65). This means they have been involved in making the changes that the retailers require (Action on Salt 2018) and one would hope that they would then make similar changes in their own branded products.

Some of the claims they make in the CSR section are very similar to those already discussed from the website such as none of the branded soft drinks containing sugar, more than 75% of products compliant with salt targets and over 200 branded products providing 2 of your 5 a day. This is interesting as it only says one of the 5 a day on the website and this was queried as being low.

Something not mentioned on their website but included in this report is that they have taken the 15 categories selected by PHE for sugar reduction (see Section 2.6.5) and are

trying to reformulate or resize to meet the requirements (Prince's 2020d p67). Prince's is the only company who specifically mention this and that they are trying to comply.

In terms of their responsibility for nutrition they say,

"We are not complacent however and continually strive to improve the nutritional content of our brands and products for our millions of consumers" (Prince's 2020d p69).

"Improving the health of consumers comes through changing the composition of our products and also bringing healthier alternatives to the market" (Prince's 2020d p70).

They give an example of Napolina natural ingredient passata sauce; this is basically tomatoes with the addition of ingredients such as garlic and basil, chilli and peppers or vegetables. These are advertised as 100% natural and although they do not contain added sugars or salt this is not used on the packaging (Prince's 2020d p70). This makes them healthier than normal pasta sauce but without the potentially misleading advertising that was found for example on the Loyd Grossman no added sugar sauce (see Premier Foods next). The Napolina sauce has 3.4g of sugar per 100g as opposed to the Loyd Grossman no added sugar 5.8g.

Overall Prince's seem to be making some changes to their products, are admitting responsibility and although there is some greenwash on their website there is no obvious evidence of it in the CSR report. They should be applauded for the efforts they are making.

### 7.2.3 Premier Foods

The website for Premier foods also includes various information related to nutrition. Under 'Our History' (Premier Foods 2020a) there are two recent introductions relating in 2018 to healthier versions of naan bread (50% wholewheat) and poppadoms (low fat) and in 2016 high protein and high veg pots which contain one of your 5 a day. No information is provided comparing these to similar products to illustrate that they are healthier. They also say, "Over the last decade we've removed 1,000 tonnes of salt from our portfolio" and "we're on track to remove 1,000 tonnes of sugar from our portfolio by the end of 2019" (Premier Foods 2020b). Unfortunately, whilst this may be true it is impossible to verify (Table 6.34, 1). Most of the information on the Premier Foods site is in the section headed 'Responsibility-Healthier Choices' (Premier Foods 2020b). Here they discuss how "industry and government must work together to educate consumers on nutrition and make it easier

for them to make informed choices.” Whilst it is imperative that people are educated and make better choices this is a way of shifting the responsibility onto consumers and taking the pressure off the industry to produce better products. They say that they have reduced saturated fat, sugar and salt in products and have ‘better for you’ products. They also say that they “remain committed to ensuring our products are clearly labelled with nutrition information so consumers can make informed choices.” Suggesting that the responsibility is an individual one whilst interestingly not clearly labelling products as shall be seen shortly.

In terms of the reduction on saturated fats, sugar and salt they give some more specific details but still fail to offer a comparison. So, although the products may have less of these ingredients than before that does not necessarily make them healthier or better than other brands. For sugar they give the example of Mr Kipling Angel Slices which are sold in the original version and a 30% less sugar version. The calories per portion are 139 and 100 respectively. However, the reduced sugar version has only managed to restrict the calories to 100 (as suggested by PHE for snacks UK Government 2018) by reducing the size, a reduction of 27%. If the calories per 100g are compared the original has 413 and the new reduced sugar version 410, a marginal decrease. It is known that consumers think that a reduced sugar version will be healthier and have lower calories (Action on Sugar 2020) and whilst this does it is only due to the decrease in size of the bars. A small bar size might encourage people to eat two which would be an increase in calories compared to one of the original bars. It should maybe also be noted that the price of a pack works out at 29p per bar for both types, therefore, the consumer is paying more for the reduced sugar version due to its smaller size. Whether the ingredients cost more, or the company is taking more profit from the “healthier” bar is not known. Finally, as the company are selling both types of bar, any informed consumer will realise that with the original they purchase 33g for 29p and only 24g for the same price if they buy the reduced sugar version, with no difference in calories per 100g. As for greenwash this is an example of the hidden trade off, whilst the sugar has been reduced this has made virtually no difference to the calories per 100g. It could also be considered as the lesser of two evils, the calorific sugar has been replaced with something just as calorific (Table 6.34, 2).

Another example relating to sugar comes from the Loyd Grossman range where there are several ‘no added sugar’ sauces. Interestingly there is no mention of these on the Premier Foods website but the Loyd Grossman website describes them as having “the same great taste...but no added sugar.” It would be reasonable to assume that many people would

think that these are low sugar products. Research suggests that this type of labelling does leave people with this impression (Action on Sugar 2020 and PHE 2019). However, comparing the nutritional information the original basil and tomato sauce has 6g per 100g and the no added sugar version has 5.8g per 100g - just a 3% reduction in sugar. In this case they are at least the same price for the same weight and the no added sugar sauce does have slightly less calories and fat and therefore may well be marginally healthier but the large no added sugar label is misleading. This type of on product advertising perfectly fits the description of greenwash given by Lyon and Montgomery (2015) (Table 6.34, 5). To determine this the back of pack nutrition labelling has to be used as despite Premier Foods saying that their “products are clearly labelled with nutrition information” they have no FOP labelling and the FOP information is not available on the supermarket websites either. This makes the “no added sugar” claim potentially more misleading without the FOP information.

Premier Foods uses its ‘Better for you’ curry sauces as an example of fat reduction with the claim that “they contain on average 60% less fat than their takeaway equivalent”. One of these is Sharwood’s 30% reduced fat korma sauce, but there is no evidence to support the claim. Also, it seems a strange comparison as it would surely be better to compare to other jars of korma sauce. This would be an irrelevant claim from a greenwash perspective (Table 6.6, 3). A comparison with similar products shows,

Brand	Fat per 100g	Comparison	Sat Fat per 100g	Comparison
Sharwood’s 30% reduced fat	5.9		4.7	
Sharwood’s original	7.6	22.3% higher	5.1	7.85% higher
Sainsbury’s	6.1	3.3% higher	4.8	2% higher
Tesco	4.5	31% lower	3.7	27% lower
Meridian Free From	4.7	25.5% lower	4.2	11.9% lower

It can be seen that their 30% reduced fat sauce does have less fat than some of the other brands but it is not the best and it is not even 30% less than its own original korma sauce.

Tesco own brand korma sauce has a much better fat profile than the Sharwood’s 30% reduced fat as does the Meridian free from sauce. This shows the reason why the company chose to compare these to takeaways and is another potential sign of greenwash.

Examples of salt reduction include Loyd Grossman tomato and basil sauce (already mentioned above, not the no added sugar version) with a reduction of 12%, Oxo vegetable stock cubes at 9% and 13-26% reduction in salt for Bisto Gravy granules. Whilst these salt reductions are to be applauded, they tell us little without a comparison. Considering the Loyd Grossman tomato and basil sauce as an example a comparison with other brands shows,

Brand	Salt per 100g
Loyd Grossman	0.72
Dolmio	0.54
Seeds of Change	0.66
Sainsbury’s	0.68
Tesco	0.7

Although they may have reduced the salt by 12%, it is still higher than all the other brands selected suggesting that the company still have some way to go. On the Sainsbury’s website the only brand of sauce (in a jar) that had more salt was the Loyd Grossman no added sugar version. This is another example of why comparisons are needed when making decisions about how much progress is being made by the individual companies in the industry. It is also an example of the irrelevance of their claim, regardless of the salt reduction the product still has a worse nutrient profile than competitors (Table 6.34, 4).

Premier Foods lists their targets to continue improving their products. They say “by 2025 every core range will include at least one better for you option” (Premier Foods 2020b) this seems a low target, just one product in each range is not offering the choice that consumers are starting to demand (Gray 2015). They also have targets related to enhancing the nutrition profile of the existing range (but it doesn’t say what this means). Gillespie (2008) found that creating brand new products designed to be green was much better than

trying to make an existing product look green; it seems fair to say that this would apply to making food healthy. Starting with the premise that it must be a healthy product will produce a much better product than taking an existing one and making changes. Introducing a new range each year to increase vegetable, protein or fibre consumption, working with government on childhood obesity and educating consumers. To have 'clear and transparent' labelling something which is still lacking in some ranges even though they promote themselves as an early adopter of FOPTLL.

Like many large companies Premier Foods are very good at informing customers what they are doing without quantifying this. As can be seen here whilst they are reducing the fat, sugar and salt in products there is a lot more that they could do and it would be a reasonable assumption to say that in some cases they could be accused of greenwash.

Premier Foods have shares trading on the London Stock Exchange, so find themselves influenced by the institutional pressure from the markets to make changes that are being demanded so as not to lose market share as attitudes change.

#### 7.2.4 Young's Seafood

The Young's website (Young's 2020a) is interesting in that although there is a lot of information on nutrition there is nothing related to their products. They have sections on 'seafood in your diet' (Young's 2020b), 'making fish for all' (Young's 2020c), 'vitamins and minerals' (Young's 2020d) and 'omega 3' (Young's 2020e). In these sections they provide a large amount of information about why you should eat fish, why it is good for you and what benefits it brings in terms of protein, vitamins, minerals and omega 3. The section covering their products simply states what they are and has no nutritional information at all. Whilst you can just about see the FOPL (which is TL coloured) on the picture of each product, this the only nutritional information provided. This may be fine for basic frozen fish but they also sell battered fish, fish fingers, fish pies all of which would be classed as ultra-processed products and have additional ingredients added. Making no acknowledgement of this seems strange. Unlike other large companies there is no discussion of reducing fat or salt (sugar is unlikely to be such an issue based on the products). As some of their pies are red for fat, saturated fat and salt this seems like a missed opportunity. Interestingly the Gastro meals for one on the website seem not to have TL labelling which is odd when all the other products do. Looking on the websites of Sainsbury's and Tesco some but not all of the

Gastro range is colour coded, there is, however, no information on the Young's site as to why this is the case.

Young's is owned by a private equity firm and therefore does not have the influence of the market to persuade it to reveal more information.

### 7.2.5 Dr Oetker – Chicago Town Pizza

The Chicago Town website (Chicago Town 2020) only contains the basic ingredients and nutritional information from the back of the box. There is no mention of nutrition beyond this. The Dr Oetker website is little better. It describes itself as “one of the most trusted food brands” (Dr Oetker 2020a) but provides no evidence for this nor do they say who it is who trusts it, presumably the consumers (Table 6.34, 1). The brand is referred to as being of “outstanding taste and highest quality” and “the brand always meets consumer expectations” (Dr Oetker 2020b) this is unlikely to be true as due to size and number of products there must be complaints, certainly there is no proof for this statement and it could be a lie (Table 6.34, 2). Companies need to be very careful in terms of trust as it is easily lost, research has shown that if consumers are sceptical about motives, they are less likely to buy (Rahman et al 2015). This is also true in terms of food purchases as found by Nguyen et al (2019). The research mentioned specifically looked at greenwash eroding trust, so, firms such as this need to be very careful to ensure that they are not accused of greenwash. Regarding pizza, they say that they use “the highest quality ingredients” (Dr Oetker 2020c). For a large food manufacturer, they are surprisingly quiet on nutrition, no discussion of trying to make reductions in fats, sugar or salt. When you consider that a very large proportion of the Chicago Town pizza are high in saturated fat you might expect some mention of making reductions. This is a private, family-owned business so there is no pressure from the market to reveal such information. In terms of institutional theory, the family may be the biggest influence and therefore the information may be discussed by managers but not revealed to the general public as there is no pressure to do so. Research suggests that family-owned firms are more likely to be involved in CSR initiatives, however, these are usually small firms (Murillo and Lozano 2006). Here it may be the case that the size of the business makes it more difficult to implement any CSR policies. However, with no information about their views on CSR it is very hard to establish if they are struggling to implement or if they simply do not have policies.

## 7.2.6 Charlie Bigham

Charlie Bigham is another privately owned business still owned by the original creator of the brand. The website (Charlie Bigham 2020) says that the business was established with “the sole aim of creating really delicious dishes for foodies”. Top quality or best ingredients are mentioned four times in three short paragraphs. There is no mention of nutrition, no discussion of working to reduce the fat, sugar or salt in their products, everything is about taste. However, some of their products in the data set are very high in fat with 69% being red for fat and 73% red for saturated fat. In addition, 100% of the products selected are red for salt. In the current climate with the issues around obesity and Covid-19 it is surprising that a company with such a high number of products being in the red category make no mention of reformulation on their website. Some of their products have over an ounce of fat in a single portion, e.g., Spinach and Ricotta Cannelloni has 31.7g of fat per portion of which 14.9g are saturates. Beef stroganoff is even worse with 34.8g of fat and 15g of saturates per serving and the lasagne is 37g of fat of which 17.4g are saturates per serving. In addition, there is no FOP labelling and therefore no colour coding. Many of these products receive their red traffic light label from the portion size not the per 100g data. There is no evidence of greenwash but that is because they are silent with regards to their nutritional performance.

## 7.2.7 Pukka Pies

Pukka is a very similar story to Charlie Bigham they are still a family-owned business even though they have grown substantially, selling over 60m pies a year. There is no mention of nutrition on their website (Pukka Pies 2020), the closest they come is saying that “Product quality is at the heart of everything we do.” But quality is not the same as nutritious. As with Charlie Bigham, Pukka also have several products in the red traffic light band with 83% of pies in this research red for fat and 100% red for saturated fat and 75% red for salt. Even with these numbers there is no discussion around reducing these amounts. Pukka are a silent company therefore there is no greenwash.

It is increasingly becoming apparent that the companies who have shares trading on a stock exchange regardless of which country that is in are more likely to talk about what they are doing regarding nutrition. Those who are privately owned say little if anything about

nutrition. This could be related to the different institutions that are exerting influence on the decision makers.

### 7.2.8 Two Sister's

This is another privately owned business still owned by the original founders, but with new CEO and Chairman. (Since this data was gathered Fox's have been sold to Ferrero, as they were owned by Two Sister's at the time of data collection it is the Two Sister's website (Two Sister's 2020a) that has been used for this research). A similar picture emerges here with quality being mentioned four times in just a couple of paragraphs. They say what drives them is "high quality food at the lowest cost" (Two Sister's 2020b). This may not be good for nutrition as often to replace fats and sugars more costly ingredients need to be used. The only mention of nutrition is in relation to "nutritionally controlled" chilled meals and low sodium marinades (Two Sister's 2020c). There is no discussion of reformulating products to improve their nutrient profile. There is a separate Fox's biscuits website, but this contains nothing on nutrition but does suggest that their chocolate biscuit bars can be given to children to "fuel every adventure" (Fox's 2020). No discussion of nutrition so no greenwashing.

### 7.2.9 KP Snacks

KP have a downloadable document called "Our Taste for Good" (KP Snacks 2020a) this covers the four pillars of their "Our Taste for Good" programme; these are Consumers, Environment, Communities and People (employees). Discussion of nutrition falls under the Consumer pillar. Like many of the other companies they state that "snacks can be enjoyed as part of a balanced diet" (KP Snacks 2020a p4) this was discussed earlier in the chapter. They do say that they have improved their products and "recognise there is still more to do" and that they "have a responsibility to offer choices and clear information to consumers" (KP Snacks 2020a p4) which is not quite the same as saying that they have responsibility to improve nutrition. It also is suggestive of individual responsibility. They make various claims about the reformulation of their products which should be investigated.

In terms of salt reduction, they say they have reduced it in various crisps since 2005 by: -

Wheat Crunchies	55%
Discos	47%
Hula Hoops	42%
McCoy's	25%

(KP Snacks 2020a p4)

Action on Salt has demonstrated that supermarkets have made much larger reductions than brands so a comparison of current salt levels would be useful here.

	McCoy's	Sainsbury's	% lower
Salt and vinegar	2	1.68	16
Cheese and onion	0.97	1.25	22.4
Flame grilled steak	1.5	1.02	32
	Hula Hoops	Sainsbury's	
Ready Salted	1.4	1.38	1

Of the four crisps chosen, the supermarket own brand has a better salt profile for three of them, with one being 32% lower in salt. Only the cheese and onion ridged crisps are better for KP. Whilst KP have been reducing the salt in their crisps they still have some way to go for many products to catch up with the reduction shown by the supermarket, although a very small example is used here it does reflect the findings of Action on Salt (2020). It could be argued that this claim shows signs of irrelevance as whilst they have reduced salt, they still have more than the supermarket equivalent, so their products could be healthier (Table 6.34, 1).

In terms of new product development KP talk about what they call “permissible snacks” (KP Snacks 2020b). According to Mintel (2018) “Permissible indulgence is the concept of indulging on unhealthy products with less guilt by having smaller amounts or portions or combining indulgent ingredients with healthier ones.” Whilst these snacks are supposedly ‘healthier’ it sounds very much like a marketing opportunity to sell more products, this is certainly how it is talked about in the industry journals. A snack that only has 100 calories is better than one with 150 but no snack or a piece of fruit would be even better. However, these facts will not sell products for these manufacturers so more marketing along these lines can be expected in the future. Hula Hoop Pufted are described as a ‘permissible snack’ comparing the main nutrients against the normal hula hoops shows,

Per 100g	Calories	Fat	Sat Fat	Sugar	Salt
Hula Hoop	503	24	2.3	0.6	1.4
Hula Hoop Pufted	482	21	2	0.5	1.8

It can be seen that the Pufted are slightly lower in calories, fat, saturated fat and sugar per 100g but higher in salt. The main reason they are classed as permissible is that they only have 72 calories per bag but the bags are only 15g, whereas a normal bag of Hula Hoops has 24g and 121 calories (a 15g bag of normal Hula Hoops would have 75 calories). It may come as no surprise that the price of a multipack of 6 bags is the same for the Pufted 15g bags as it is for the normal 24g bags. As with the Angel Slices in Section 7.2.3 for a very small reduction in calories per 100g (4%) consumers are paying a considerable amount more buying 90g of the permissible snack for the same price as 144g of the normal product. Whilst the Pufted have a better overall profile the 4% calorie reduction per 100g is not really making a significant difference and there should be concern that the Hula Hoop Pufted has an increase in salt of almost 29% compared to the original Hula Hoops. After the salt reduction campaigns limited success (see Section 2.6.2), seeing salt increasing for a product that is being sold as healthy is not what would be expected. As mentioned with the Angel Slices there is a real danger that people will see the bags as so small that they will eat two and hence consume even more calories. It would appear that permissible snacks are a form of greenwash, the products are made to look healthier and advertised that way but in fact the changes are so minor that it makes little difference to people’s diet and they are still ultra-processed foods (Table 6.34, 2). It might make them feel better because they ate

a “healthy” snack but, makes little difference unless they manage to eat less, i.e., stick to one small portion. Companies would say that individuals need to make better food choices, but they need better information to do this. The company are following the PHE advise to reduce portion size as a way of keeping calories to no more than 100 (UK Government 2018), however, doing this for new ‘healthy’ snacks whilst keeping the size of the original products and prices the same is not going to encourage people to buy and could be seen as misleading.

KP have a range of pledges that they aim to complete by 2025 (KP Snacks 2020b), to reduce salt by 5%, to reduce sugar in popcorn by 5%, for 60% of their range to have no more than 5g sugar per 100g, to reduce calories, to increase positive nutrition in recipes, to remove artificial flavours, colours and sweeteners. They also say that they will improve their communication on packaging so ‘consumers can make informed choices’ (KP Snacks 2020b). They began adding colour coding products in 2018 (rather late) but they still have products lines with no colour coding e.g., the Hula Hoop range still uses blue instead of traffic light which is not at all helpful to consumers. It is surprising that since 2018 they have not managed to colour code such a high-profile range as Hula Hoops and shows a lack of commitment to FOPL.

Intersnack the owners of the KP brand publish a CSR report (Intersnack 2020) every two years the most recent being 2020. In that report they say that “We are passionate about offering our products to consumers to enjoy as part of a balanced diet” (p11), as mentioned in Section 7.2.2, any product can be enjoyed as part of a balanced diet, that does not mean it is a healthy product.

They have a range of ongoing policies to reduce artificial flavours and taste enhancers in foods, to reduce saturated fats and to change to sunflower or rape oil instead of palm. In the 2020 report they show their progress towards this, whereas in 2018 they had a target for 2020. It is not possible to say if they have met the targets as the way of reporting has changed. In 2018 they said that all flavours/seasonings should be free of artificial enhancers by 2020 with a 100% target based on seasoning volume (p17). In 2020 they say that 88% of net sales are free from artificial taste enhancers (p12). The change in style of reporting can be questioned. Much of the information in the report is also found on their website, such as, the nutrient information on the front of pack introduced in 2018. There is still no mention of using colour coding.

They say that “always on the look-out for new flavours and new product types to follow trends and satisfy changing consumer preferences.” (p13) and “When developing innovative products, we put ever more focus on their respective nutritional and health aspects.” (p13) This suggests that the company is recognising that they need to consider the nutritional quality of the product, but this could be to ensure they have products for new markets. In fact, they have an entire page devoted to their new Lentil Chips which contain 40% less fat than normal chips. Whilst this new product should be applauded, they are not the first company to see such snacks, for example Eat Real lentil chips also have 40% less fat and have been sold for several years through health food shops.

KP have made changes to some products and have reduced saturated fats and artificial additives. However, there is still so much more they could do. Just adding colour coding to their front of pack labels would be a big improvement.

**7.2.10 McVities**

Like other large companies McVities say they are “committed to offering clear and accurate information to help you make your own choices” (McVitie’s 2020a) suggesting that it is our responsibility as to what we eat. They do say that they are “working hard to be part of the solution” (McVitie’s 2020b) to the obesity crisis. They also suggest that their products “can be enjoyed in moderation as part of a healthy diet” (McVitie’s 2020b). In terms of changes that they have made they say they delivered a “ground breaking ‘Biscuit category first’ with a 50% reduction in the saturated fat” (McVitie’s 2020a) this was in Rich Tea and Hobnobs.

A comparison of the saturated fat of these with a supermarket own brand shows,

Biscuit	Saturated Fat per 100g
Rich Tea	1.5
Sainsbury’s Rich Tea	6.3
Hobnobs	8.8
Sainsbury’s Oaty Biscuits	8.5

As far as the Rich Tea are concerned, McVities are significantly lower than Sainsbury's and have made a big difference here. However, the Sainsbury's Oaty Biscuits have slightly less fat than Hobnobs. So, if McVities were ahead of the game others have now caught up and passed them. In fact, considering the full nutrient profile the only nutrient where McVities is better than Sainsbury's is sugar. One of the problems with focusing on a particular nutrient is that it overlooks the overall profile of the product which is more important (Clinton et al 2020). McVities Rich Tea are slightly better with better figures for both saturated fat and salt, however, they have more total fat and more sugar and calories than the Sainsbury's equivalent. This is potentially irrelevant and a hidden trade off in greenwash terms (Table 6.34, 1).

McVities promote Digestives and Rich Tea has having 'relatively low' sugar content but per 100g they both have more sugar than the Sainsbury's equivalent. Although McVities may well have reduced the sugar in these products they are still above the amounts of a mainstream supermarket suggesting that there is more they could do. They say that they "clearly label the sugar content per biscuit, or per portion...on the front of pack" (McVitie's 2020b) but this does not seem to be traffic light coloured and therefore does not give the consumer the clear information that they need.

On the 'Health and Wellbeing' (McVitie's 2020c) and 'Nutrition' (McVitie's 2020d) sections of their website McVities use a lot of 'marketing' language. They talk of being a "relevant snacking player" and providing "nutritionally advantaged snacks". They say that they are "committed to improving the nutrition credentials of our portfolio" and are "actively driving a programme of nutritional improvements". Whilst this may be true, they then say: "We have a sustainable future facing innovation pipeline well-positioned to drive growth in both every day and premium confectionery snacking" (McVitie's 2020c) In other words, they want to sell more snacks which is unlikely to help the current obesity crisis. Their desire to sell more snacks is clear in the next statement "we are expanding biscuits by entering new consumption moments" so they are trying to persuade consumers to eat snacks at times when they are currently not doing so. This cannot be good for their customers but may well be good for the profits of McVities. They also have a "strong focus on on-trend mindful snacking solutions". This seems to be a current trend that many snack companies are using to promote snacking as part of your wellbeing. Whilst the way you eat is important what you eat has a bigger impact on your health, most of McVities products would not be eaten as a snack if health was part of the consideration.

McVities say that they “want to be leaders in health and wellbeing” and that they see this as “a paradigm shift” (McVitie’s 2020d) not a trend. However, based on their current product and the language they are using to report on wellbeing and nutrition it seems that their real focus is on sales and profitability rather than creating products that are truly healthy snacks. Much of what they say is marketing speak, it may not quite be greenwash as it is not deliberately misleading, but it doesn’t show the company in a very good light and they probably need a paradigm shift to be leaders in the field.

Many of the large companies do consider nutrition and appear to realise that they need to improve their products. There is, however, evidence of greenwash. There is also evidence that companies want to make changes to products to serve the growing market for healthier food and that these changes may not be altruistic.

If the small and medium sized enterprises are considered the first difference is that none of the SMEs produce a CSR report and secondly, most did not explicitly mention nutrition on their websites. However, some of the information on the websites was indirectly related to nutrition and these are discussed.

### 7.2.11 Deliciously Ella

This company was established by Ella Woodward who had serious health issues and resolved them through diet. She initially wrote a blog (Deliciously Ella 2020a) of her experiences and this led to a deal for a recipe book and ultimately the start of this company. She explains in detail how she used diet to improve her health and how a plant-based diet is both healthy and delicious. The company website contains a range of recipes which are very nutritious although there is no nutrition information available (Deliciously Ella 2020b). Rather unusually there are recipes for some of the products that they sell so you can make your own rather than buying them. The closest the website comes to mentioning nutrition is saying “we’re committed to making eating healthier a little easier” (Deliciously Ella 2020c) This seems to be a clear acknowledgement that their products are healthy. When examining at this company’s products they do tend to be lower in fats, sugar and salt, with all products falling in the amber or green band for the main nutrients, yet the company are not really communicating this. There is also no evidence of greenwash on the website.

### 7.2.12 Grant's

This is a long-established family-owned Scottish company that prides itself on the quality of the products. The website (Grant's 2020a) refers to "highest quality ingredients" and "top quality food." There is no mention of nutrition on the healthy eating page other than the products being "free from artificial colours, flavours and preservatives" (Grant's 2020b). Grant's do not have any products within the sample that are in the red category, suggesting that their foods are probably more nutritious than some, yet they do not seem to be communicating this.

### 7.2.13 Sacla

Although Sacla are a small company they are slightly unusual as they do have some products in the red category for fat and salt, whereas the equivalent large company does not. Whilst they say a lot on their website about their attitude to food such as "Italian food is a way of life for us", "food is joy" and "food is at the heart of what we do" (Sacla 2020). The closest reference to nutrition is that food "nourishes". There is nothing on the website that would be classed as greenwash, but they are making no attempt to talk about nutritional quality either.

### 7.2.14 Summit

Some aspects of the Summit Foods website (Summit Foods 2020a) sound more like a large company with the sort of marketing speak you hear there. For example, Summit are "continuously scanning the horizon to deliver value for money on-trend chilled and frozen hot eating microwave meals..." (Summit Foods 2020a). As with the other small companies there is no mention of nutrition, but they do refer to "great tasting value for money products" (Summit Foods 2020b). They also say that their sandwiches are "gas flushed" so that they are "as fresh on day 1 as day 21" (summit Foods 2020c) They might taste as fresh but it would be interesting to know what affect, if any, this has on the nutrients in the food. No evidence of greenwash.

### 7.2.15 Crosta and Mollica

Another company with no mention of nutrition on their website (Crosta and Mollica 2020) and therefore no greenwash, they mention "traditional recipes" "simple ingredients" and "natural flavours" but nothing about the nutritional characteristics of their products.

### 7.2.16 Soulful Food

Soulful refer to their food as “nourishing meals” (Soulful Foods 2020b) but go even further by saying “our recipes are healthy and balanced” something that many ready meal producers would not be able to say. They also say their meals are “nutritionally balanced” (Soulful Foods 2020b). In terms of quality, they say that their food is “all handmade in small batches” (Soulful Food 2020a) and is “made with fresh veggies and natural ingredients” (Soulful Food 2020c). Very few of the companies make such claims about their products, most saying that they can be eaten as part of a balanced diet. Whereas Soulful are saying that their meals are balanced a very big difference. In fact, they use the slogan “A square meal in a round tub” (Soulful Food 2020c).

### 7.2.17 Pieminster

Pieminster do not include any information on their website (Pieminster 2020) relating to nutrition or quality of their products. No greenwash.

### 7.2.18 Border Biscuits

Border are another company who concentrate on quality but do not discuss nutrition. They say that they use “good quality, well sourced ingredients” (Border Biscuits 2020a) and refer to “outstanding quality” (Border Biscuits 2020b). No greenwash.

### 7.2.19 Proper Snacks

Snack foods are notoriously unhealthy, so Proper Snacks use this on their website to say that they make “snacks that never compromise on health” (Propersnacks 2020b). And that their snacks are “great tasting, healthier snacks” (Propersnacks 2020c). They consider it to be “snacking Done Properly” (Propersnacks 2020a). Hence the name. No greenwash.

### 7.2.20 The Cake Crew

Finally, The Cake Crew are another company with little on the website (The Cake Crew 2020) they say that they “are masters at creating the perfect combination of taste, texture, aroma and appearance.” They do not however, say anything about nutrition and therefore there is no greenwash.

The small companies on the whole are not communicating about nutrition, the important question at this point is what are they doing about nutrition? Is this a communication gap as identified by Wickert et al (2016) or are they not making attempts to make their products healthier?

### *7.3 Theoretical discussion*

Having critiqued what companies are saying about nutrition in their CSR reports and online it is important to consider the possible motivations behind what companies say about nutrition from a theoretical perspective. One theory often used with regards to the motives behind corporate behaviour is institutional theory. Institutional theory relates to the institutions whose 'beliefs, values and norms' are taken on board by the company in question. These institutions could be the stock market, government, religion or family. (Berthod 2018 and Lammers and Garcia 2017). Companies may find that their behaviour is guided by these institutions or individuals with the organisations might find that the beliefs of one of these institutions impacts on their decision making.

There were just three companies publishing annual CSR reports, Kellogg's, Princes and KP (Intersnack) two of these are listed companies whereas one is privately owned. It is no surprise that Kellogg's who are listed on the NYSE produce a CSR report. As on the major stock exchanges it is now the norm to produce an annual CSR report and companies of this size would feel the pressure from the institution of the market to do so. It is surprising that Premier Foods with an LSE listing does not produce a CSR report just a one-page CSR journey. However, they are classed as a FTSE250 company and it may be this ranking that means they do not feel the same pressure as a FTSE100 company to produce a report. They are also owned 17.3% by Japanese firm Nissin Foods. The other listed company is Prince's they are owned by Mitsubishi who are on the Tokyo stock exchange where CSR reporting has been slower to become established than in the West. However, Suzuki et al (2009) found that CSR was becoming more institutionalised in Japan due to foreign investment. Prince's do produce an annual report. The third company that produce a CSR report is KP although the report is produced by their owner Intersnack this is a German company and is privately owned. Therefore, to some extent market pressures may be responsible for the CSR reports produced.

## 7.4 Summary

Overall, the large companies did not display a positive message about the nutritional quality of their products. There were many examples of changes they had made, e.g., reducing sugar or salt in products. However, when these were compared to other brands and supermarket own brands in many cases there was little difference. This doesn't mean that the changes haven't been made but does suggest that what they are doing is no different to anyone else. Whether this is driven by the market, i.e., they don't want to spend more than required or by government, i.e., they comply with legal requirements so why should they do more? It is not possible to say from this information.

As expected, the small companies say very little, usually their websites contain little if anything on CSR and this also applies to nutrition. This is not really a surprise and reflects the findings of much prior research (Fassin 2008, Nielsen and Thomsen 2009). Just because small companies do not communicate does not mean that they do nothing, it is possible that they are suffering from the communication gap identified by Wickert et al (2016). This is discussed more in Chapter Nine.

Whilst interpreting the websites and CSR reports of the companies tells a particular story, it must be remembered that these public documents are designed to serve a particular audience. To find out more about what large companies say about nutrition and to find out anything about what small companies say, a more personal approach is needed. The next chapter examines the views of both large and small companies when they are interviewed about nutrition and decision making.

## 8 Chapter Eight – Discussion - A critique of what companies say when interviewed

### 8.1 Introduction

The previous chapter examined what companies say regarding nutrition on their websites and in CSR reports. However, websites and CSR reports (if produced) will only say so much, it is important to talk to decision makers from food manufacturers to obtain a fuller picture. The original research involved exploratory interviews with ten companies, three of these were very large companies. The ten companies interviewed were not selected as any of the twenty for the rest of the research. This was to ensure anonymity for the companies involved. Also, several of the smaller companies do not sell through supermarkets so they did not meet the criteria for selection. Whilst these are different companies to the main sample their views are still important. This chapter is a thematic review of these interviews.

### 8.2 Interviews

The interviews were conducted for the earlier project but many of the questions are relevant to this current research. The interview questions were about decision making and the factors that each interviewee felt were most important to their company. This initially started as a general decision-making question and was then honed specifically to decision making regarding the nutritional quality of their products. It is important to contextualise the comments about nutrition with the earlier answers to the introductory questions, especially as some companies in response to the nutrition questions said it was no different to the other types of decision making.

Thematic analysis was carried out for all interviews and Table 8.1 shows the main factors that emerged. As can be seen their responses are quite limited being focussed on customers, profits, legislation, PR, and education for large companies. With smaller companies being concerned with customers, themselves as owners, ethics, quality and resources. For the purposes of this research the top themes that have relevance are discussed. These are customers for almost all companies, profits, legislation and PR for large companies. Themselves as owners and ethics for small companies. In addition, their views on CSR and nutrition are discussed as these are the core of this research.

### 8.2.1 Who were the Interviewees?

Interviewee one had worked for at least 6 very large food manufacturers but was now working as a consultant to the food industry. Their observations were very valuable as they covered several large companies and gave a broad view of the industry.

Interviewee two worked as a nutritionist in one of the major supermarkets.

Interviewee three worked at a large frozen food manufacturer, they had worked there for several years and were in a senior position in production.

Interviewee four was a family business and they had been making ready meals for several years. These were sold through local outlets.

Interviewee five was a manufacturer of cake which was sold to cafés, coffee shops and pubs.

Interviewee six had worked in food manufacturing for many years before finally setting up his own business. He made juice and was highly dependent on one main customer.

Interviewee seven had travelled extensively and had returned to the UK and started her business to bring the foods she had eaten overseas to the UK. She made a range of ready meals and crackers which were sold to health food shops and wholesalers.

Interviewee eight was a family business who didn't manufacture themselves but contracted out the manufacturing based on their recipes and requirements. They made a range of vegan products for health food shops.

Interviewee nine made coconut products which were sold through health food shops and wholesalers.

Interviewee ten made milk and cereals and sold through supermarkets and health food shops.

**Table 8.1 Main Factors affecting decision making**

Interviewee	1	2	3	4	5	6	7	8	9	10
Size	L	L	L	S	S	S	S	S	M	S
<b>Factors</b>										
Customers	X	X	X	X	X	X		X	X	X
Profits	X	X	X		X			X		
Themselves/Owners				X	X	X		X	X	
Ethics				X		X		X	X	X
Quality				X			X		X	X
Resources				X	X	X	X			
Legislation/Govt	X	X						X		
PR		X	X	X						
<b>Other issues</b>										
Education	X	X					X			
Charity			X	X	X					
LT Suppliers				X		X		X		
CSR=Good Bus	X				X	X				

First response

One of the first questions in the interview was “What do you consider to be the most influential factors when making decisions?” In some interviews this led to some discussion about the type of decision I was referring to, but all interviewees gave what they

considered to be the most important factor with no prompting. The first responses are shown in Table 8.2.

**Table 8.2 Most influential factor for decision making**

1	L	Regulation, legislation then price
2	L	People at the top of company
3	L	Tonnage out the door, keeping lines moving
4	S	What’s popular
5	S	Will it sell, can I make a profit
6	S	Gut feeling
7	S	Trying to sell the company
8	SE	That we do the right thing, we are ethical
9	ME	Suppliers must treat staff well, not cheap, need quality
10	SE	Clarity of thinking

For both company one and three it is the ability to make profits that is most important, see Table 8.2). They may have worded it differently but that reflects their roles; one a CSR advisor and the other a production manager. Interviewee two said that the importance of different factors could change depending on who was leading the company and that the importance of nutrition which impacted her role varied due to this. The view that those in charge are most influential fits with institutional theory which says that the actors within the firm and their beliefs will impact on decision making (Delmas and Burbano 2011).

Table 8.2 shows that the first response of the smaller companies was more varied, with only one, company 5, specifically mentioning profit and one saying what’s popular, company 4, which relates to sales and hence profits. Two of the companies, 8 and 9 made statements that would fit with ethics being their priority. The others all gave very different answers.

### 8.3 Themes

The main themes that are relevant to this research project of customers, profits, legislation, PR, themselves as owners and ethics are now briefly discussed as they provide the background to the decision making within these companies. Views on CSR and nutrition are also considered.

#### 8.3.1 Customers

As interviewee one has worked both with supermarkets and manufacturers, she gave views on customers from both a final consumer perspective and a business to business perspective. With regards to the final consumer "You have to make sure the customer wants to buy it, that it tastes good and is at the right price" Although it looks as if the requirements of the customer are being put first here, I think the key factor is that it is at the right price. This is because a further comment was "the first thing is can we meet all of the regulations/legislation and the second bit is can we do it at the right price point and then it moves on to are we satisfying all of the customer needs." If you are a major top 10 supermarket you determine what goes on the shelves and customers simply come through the door and buy whatever is available. This does not mean that customers have no say as if a product isn't selling it will quickly be delisted however the reality is that customers are not creating the demand in a neo-classical economics perspective as there are many customers and few retailers and those retailers can influence the market. In terms of the influence of the retailers on the food manufacturers she said "Massive and again it goes from our customers want this, this, this, at this price point and this is our margin on it. So, the retailer will tell you what the customers want and they know the customers really well."

This was also shown in the response from interviewee three to the influence of customers he said, "the customer is always right so if they want things to change erm we will change them and that's from food service companies that we deal with, some of the larger fast food companies, the restaurant trade" and "we are not big enough to say no we aren't going to bother." Although this was a very large company some of their customers are at least as big if not bigger, so they were not in a position to turn down requests from customers and worked together to reach a satisfactory conclusion. He did also mention final consumers who buy their branded goods "yes we listen to consumers absolutely because again without customers we won't be in business for long" this was in terms of reviewing consumer complaints and possible making changes if they received enough

complaints about a particular product. Ultimately, I suspect that this company decide what they are going to make and sell and only if there are complaints will they make any changes. The company are not at the mercy of the market but can sell what they make.

A slightly different view was suggested by interview two when she said, "I think where sometimes people misunderstand what drives a business this size, they think we will sell anything to make money and actually that is not true we will sell anything that customers want to buy." What this interviewee, who is a nutritionist, fails to grasp is that selling anything that makes money and selling what the customer wants to buy can be one and the same thing. Yes, shelf space will be filled with what the consumer wants but it will also all be priced to make money for both the retailer and manufacturer. From some of her comments it can be seen that nutrition is the most important aspect for her. However, she is aware that this is not the most important aspect for consumers "taste is first, price is maybe second, nutrition and health comes lower down the list but taste is always number one." So, the challenge for the company is to provide great tasting products at the right price so that the consumer will want to buy them. However, as one of the top 10 supermarkets in the UK they ultimately decide what goes on their shelves and create demand for the products through extensive marketing.

For all small companies except one, customers are a key factor in decision making. Every company was asked about the influence of customers and interviewee seven did say that they were important. However, all the others brought customers up without any prompting showing that for them customers are a very important influence.

The owner of company five felt that customers were very important not just to his company but in his decision making when asked about the main influences he said "customers, customers because they ultimately determine the price you can charge" and "as far as I am concerned all decisions are made by the customer." He felt that he made exactly what the customer wanted to buy, if he couldn't sell something he wouldn't make it, but it went beyond that. He made products because customers had asked for them, in some cases these were special products that they wouldn't put on general sale because it "wasn't really viable to put on as a mass-produced product." Although he did later say that all decisions were down to him it was clear that his decision making was influenced by the reaction of his customers to the products and the price he was charging.

Another small company that echoed this was interview six. The owner here said about customers “For us they probably have more influence than anything else because we’ve got to keep them happy.” This company probably felt this acutely as they had one main customer which was where the vast majority of their sales came from. Without this customer they would struggle to stay in business. Company four also felt this same pressure but for them it was more about customers suggesting meals they could provide and therefore them gaining more sales through this. But they knew that they were at the mercy of the market and if people did not want to buy their product, then they would have to change the products.

There were, however, some differing views. Company nine said “if the retailer doesn’t want to sell the products, we wouldn’t change anything because that is not why we are here because we are not here to make them happy you know. If they don’t like it we will go somewhere else.” For this company their product is very important to them and they will not change it due to demand from supermarkets. They feel that they will find a market for their product elsewhere and will still be able to sell it even without the support of the supermarkets. Company ten said “we will not react to any kind of calorie led change in the market. So, if someone comes up and says everything has to be below 100 calories we will not change as a result of that.” (100 calories is the PHE recommendation for snacks UK Government 2018). This company had such confidence in their product that they will not make changes to it, they believe they can sell it as it is.

Company eight offers a slightly different view although when asked he said “Am I driven by the marketplace? Yes, I am. Am I driven by my trade customers? Yes, I am.” He also made it clear that his customers are looking for a specific product “But in the end I am looking to satisfy my consumers and the consumers I am looking at are vegan, vegetarian, organic those type of people that are looking for a sort of provenance in the product, are looking for things that are going to change either themselves or the world in a broader sense like organic.” So, he is driven by consumer demand as the other small companies are but as he knows exactly what his ethical customers are looking for it makes it much easier for him to provide the right products which will therefore sell.

Even from the small number of interviews here it would appear that the relationships the different companies have with their customers and hence the market, are showing the clear distinction that might be expected. Smaller companies are in a position where the

market and consumer demand can make or break them. Larger companies have much more control over the market and can to some extent determine what they make and sell. However, some of the companies although small and therefore to some extent at the mercy of the market will not let the market determine what they do. Their beliefs are strong enough that they control the products they make and are not driven by the market to the same extent as the other small companies. Whilst all these companies say that they are influenced by customers for some it would appear that the real influence is how customers affect sales and ultimately profit.

### 8.3.2 Profits

It has been suggested that profits may be the most important aspect of decision making. (Crook 2005) All of the large companies demonstrated this but may have expressed it differently. For the small companies, profits are important but for some there is acknowledgement that they are not the most important factor. Spence and Rutherford (2001) found that SMEs pursue both profit and non-profit goals.

Looking at the large companies, it is maybe unsurprising that profits were seen as a very important factor as they have shareholders to satisfy and therefore different priorities to the small companies. This is another example of institutional theory at work as the stock market creates pressure for returns and decision makers in companies often respond to this. However, large companies dominate the market and therefore have a much bigger impact than the smaller ones especially when considering nutrition and quality of diet.

Interviewee one said that for food manufacturers in terms of factors affecting decision making “regulation, legislation and then price, that’s it, nothing else, nothing else will do it.” And in terms of reformulation of products “it’s price, price or price and then we react to legislation as it comes along.” This reflects the views of Benabou and Tirole (2010) who suggested that it is not for companies to prevent bad practice but for governments (legislation). It is a very different view to that of the smaller businesses some of whom said they would not reformulate for cost or that they bought more expensive ingredients because they wanted a good reliable source. She followed this up with,

“the margins if you go to a normal food manufacturer big or small you are looking at a 2% margin. If you go to a branded one you are looking at 15% margins, so if you are on a 2% margin and you’ve got a supermarket who doesn’t pay you for

anywhere between 90 and 120 days what's your biggest driving factor? Price.”

Interviewee 1.

This is an example of the use of power within the industry. If supermarkets are not paying for 90-120 days they are exerting their power over the suppliers (Hall 2007, Kollwe 2015). In addition, this has a big impact on the manufacturer as they have to work backwards from the price to see how much profit they can make, if they can cut costs they make a slightly bigger margin and as they may only be on 2% this is vital. Unfortunately cutting costs may well impact on nutritional quality.

For retailers it is slightly different as they are usually not producing anything, but it still comes down to profit “it is that blunt if we have given you one metre of space and we have given your competitor one metre of space who is selling more, who is making us more money?” This confirms that if you are a supplier to a supermarket you are going to be focussed on price as this is what will sell your product and you don't want to lose that shelf space. To keep price low, it is likely that costs will be cut, this could be detrimental to the nutritional quality of the product.

Interview two was with the nutritionist and as might be expected she was very focussed on nutrition. However, she acknowledged that “cost will always be a factor” and “there are lots of factors and I cannot simply consider the nutrition factor because I will be laughed out of town, I have to be aware of the commercial impact of it as well.” She said that profit was not always the most important as whether something drives sales also has an impact. I suspect this is in terms of market share which in a very competitive market the top companies are always vying for.

For interviewee three who was a production manager one of the most important factors was tonnage of product and keeping the production lines running. He said “basically it boils down to cost. We go through the cost statements every morning and see where we have made against budget or lost against budget, but basically up time is our biggest one because we'll have obviously 250 people stood doing nothing if the line breaks down.”

Although he didn't specifically mention profit his concerns were around cost which reduces the profits made especially if you have staff being paid for doing nothing when the line is down. He also said that “looking at changes we have made over the years, a lot of it is cost driven obviously because we are a profitable company that are here to make money.”

Reinforcing that both long- and short-term decisions are profit based.

The views of the smaller companies differ slightly. For example, company four said “not the most important thing but it has to be in the equation.” Whereas company six said that profitability influences them “quite a bit” even though this was the company paying staff for hours they didn’t work. Company seven recognised that profitability comes with volume and as a small business it can take time to reach the volume needed for new products she said that profitability is “medium to high, I mean if, as I say as we are doing food development I’ve got a cost sheet and I am looking at the costs all the time but I recognise that at launch until you get those volumes you might be running at a loss.” Company eight said “If I talk from a MDs point of view ... we are here to make money so there is a level at which we say profitability decides many decisions.” However, the ethics discussion (see Section 8.3.6) suggests that this company will make decisions that reduce profitability if they feel it is the right thing to do. He also said: “We very rarely reformulate because of the cost” suggesting that like company four quality was more important than cost and therefore profits. For these smaller companies they sell on their reputation some locally, others nationally but for all of them quality of product was very important. This is because it is what brings people back to repurchase and that is how they increase sales and hence profits. However, this would be rather cynical as talking to them it was very clear that for many, they wanted to make a really good quality product that they could be proud of.

This also applies to companies nine and ten. Company nine said that profits “definitely influence yes” and company ten: “we don’t sell products that don’t make profits so we certainly look at the cost of goods and what price we can justify in the market.” However, both companies placed a big emphasis on quality.

These views show a great contrast to those of the large companies interviewed. With the large companies it was clear that profits and costs were the number one priority. Here for many of these businesses they know they need to sell at a profit to stay in business but there are often other factors that they see as being more important. Some of them would sacrifice profits for their beliefs, not something found in the larger companies. This is maybe a good illustration of institutional theory, the market expects profits, owners can choose to take less profit so as not to compromise their beliefs.

### 8.3.3 Legislation

All of the large company interviewees mentioned legislation as being important in their decision making, none more so than interviewee one who said “Regulation and legislation that’s it. Regulation, legislation and then price, that’s it, nothing else, nothing else will do it.” When asked about companies reducing salt she said, “The regulations have changed.” In response to the follow up question, the regulation and nothing else? She firmly said “Yes”. She was very clear that “the first thing is, if you are a reputable manufacturer, can we meet all of the regulations/legislation and the second bit is can we do it at the right price point and then it moves on to are we satisfying all of the customer needs.” She also felt that the only thing that would bring about future changes was “regulation.” This corroborates the situation with the Sugar Tax on soft drinks. The new regulations meant that all manufacturers reformulated products to keep the sugar below 5g per 100g so that the tax was not imposed on their product, therefore, maintaining a cheaper price. Whilst there are still full sugar drinks available the vast majority now conform to the lower sugar requirement. If regulations are passed companies will strive to make the changes, without regulation little happens.

Interviewee two acknowledged the importance of regulations when she said that their policies are “largely driven by legal and other commitments so the responsibility deal type commitments also there are a lot of legal restrictions A lot of our policies are driven by what is legally permitted.” She also went further saying that it is not just the legislation but also the government influence citing the Responsibility Deal as an example.

“So government is hugely influential. At the minute of course we have the PHE sugar reduction targets, we are not obliged they are not legally required but as a responsible, as a business our size we can’t turn round and say we are not doing that so that has a massive impact.” Interviewee 2.

This also suggests that the business understand the impact bad PR could have if they choose to ignore the targets even though they are voluntary. Although this interviewee suggests that government influence is important and cites the Responsibility Deal, it was established in Section 2.6.3 that this deal had been a failure for various reasons (Knai et al 2018). Whilst some may have felt the influence of government overall it hasn’t made any difference to food products other than soft drinks due to new legislation.

Interviewee three also mentioned legislation and tied it in with PR (see Section 8.3.4). Only one of the small companies mentioned legislation.

### 8.3.4 Public Relations

Interestingly interviewee one did not mention anything that would have been classed as PR. Although her focus was very much on profits she felt that CSR was the right thing to do because it made the company profits as well as being what customers wanted and did not see it as a PR opportunity. This is in stark contrast to much of the literature which suggests that much of the CSR carried out is just a PR opportunity (Gary and Milne 2002, Frankental 2001, Crook 2005, Girod and Michael 2003). However, the other interviewees did do so. Interviewee two in talking about reducing sugar said, "It's the perception as well you don't want to be seen as the one business who is not taking this seriously." This is another example of institutional theory at work as DiMaggio and Powell (1983) suggested that institutional pressures can be 'mimetic', that is companies copy each other as they don't want to be seen to not be doing something if everyone else is. She also acknowledged that being customer facing did impact retailers more than manufacturers "Yes. I think retailers do get hammered more if we are not doing the right thing than the big brands, they do seem to get away with it a bit more. And actually, they engage less, with some notable exceptions, but they do engage less with these sorts of programmes salt reduction and so on." This confirms the findings of Action on Salt from Section 2.6.2. As a retailer they are aware that they need to have the right public image and need good PR to develop and sustain their reputation. Interviewee three who is a manufacturer said,

"we act on legislation and we act on our own good name as well so to speak you know (laughing) with social media as it is these days if you do something out the normal or something that is within legislation but would be seen as not the right thing to do it is not where we need to be or want to be so we are quite conscious of that." Interviewee 3.

Showing an awareness of how poor PR could be detrimental to the company.

### 8.3.5 Owners (themselves)

It is maybe unsurprising that of the six owners interviewed five said that they themselves were a big influence on decision making. In addition, the managing director of company ten said that the owners were still around and did have a say in decision making. For the large

companies, all of whom were PLCs there was no mention or discussion of owners which is maybe what you would expect as a disparate group of many shareholders are unlikely to be that influential when making decisions. Institutional theory would suggest that in smaller companies with owner managers it is highly likely that it will be the norms and beliefs of the owner that dominate decision making. What these are will depend on which institutions have the biggest influence on the owner, family, religion or some other factor.

Even across the smaller companies there was some difference in the emphasis that the owners placed on their own influence. From the rather joyful "(Owner 1) Other than that (legislation) nobody tells us what to do (laughing) (Owner 2) anybody who knows us wouldn't dare (laughing)" from company four to the somewhat fatalistic "the buck stops with me in the end" from company nine.

When the interviewees in company four were asked if their own personal beliefs had an impact, they said, "a big impact" and "we do us thing" everything is done exactly how they like it to be done with no external influence. They were very animated at this point showing the extent to which they saw this as their business, they made the decisions and accepted the responsibility if anything went wrong. This reflects the findings of Quinn (1997) that the personal characteristics of the owners play a crucial role. It is also what would be expected from an institutional theory perspective.

The owner of company five in relation to making decisions said "the final decision really is down to me" although he had suggested that "all decisions are made by the customer" he knew that, he was responsible and he made those decisions. Even though he had earlier said that customers determine what he sells he also said, "we're not making that because I can't be arsed anymore, it's not profitable or whatever" showing that it isn't always the customers' decision there can be products that he just doesn't want to make anymore and he then makes that decision.

For company six the owner said that in terms of decisions "probably a lot is driven by me and knowing what interests me and what I want us to be doing has sort of influenced the decisions that we make." "A lot is because that is what we want to do not because it is necessarily the right thing for the business" This shows that for this company the personal decision making of the owner is more important than many other factors.

All these businesses tend to have one or two owners and company eight is no exception when asked about making decisions he said: “The end decision is broadly with me as the MD, do I take a lot of notice to what my wife says as the company secretary, absolutely.” He also talked about involving the other two employees in the decision making and ensuring they understood the culture of the organisation so that they identified with the business he also admitted that “sometimes I get outvoted and I go with them.” Whilst there were two owners the message seemed to be very clear that they had a vision for their company and wanted to ensure that was understood and followed by all but that this vision came from them.

Although company nine sounded rather fatalistic with his “the buck stops with me” he liked being in control and making his own decisions he said: “I left a large company to start this business because I wanted to do things my way you know.” In terms of decision making, he said:

“there are no restrictions it’s my choice. Sometimes you know that you shouldn’t do it you know, like at the moment I’m desperate to experiment with coconut-based rum but I know it’s not the right thing to do but I might still do it I am not sure. It’s not the right thing to do, it’s a crowded market and it’s not really something that would take off you know but I think it is completely down to us yes.” Interviewee 9.

He is aware that from a profitability perspective this may not be the right time to introduce such a product, but he wants to do so and I wouldn’t be surprised to see a coconut rum with his brand on the shelf in the next few years.

All these examples reflect Quinn’s (1997) findings that management characteristics play a crucial role in decision making. They also concur with the findings of Murillo and Lozana (2006) who said that the values of the owner were most important in terms of social responsibility. Here the owners are not talking about social responsibility, but it is their own views and values that predominate.

### 8.3.6 Ethics

It would have been possible to combine owners and ethics into one theme, however, for one of the companies it was clear that ethics were very important yet the owners, although still around, now took a back seat in terms of the managing of the business. In another

business the owner was very influential, but ethics did not come across as a key factor in decision making. If the owners are influential then their beliefs and values, their ethics, are going to drive the business and the institutions that influence them most will impact on that decision making. Some of the companies had been established with clear ethical beliefs (e.g., vegan/vegetarian, organic) and not surprisingly these all demonstrated that ethics were very important in their decision making. However, some of the other small companies had strong ethical beliefs and used them in decision making even though they had not created their companies on an ethical belief. Of the seven small companies five made it clear that ethics were important to them when making decisions. There was no impression from the large companies that ethics were a factor in decision making.

Whilst ethics was often brought up by these companies with no prompting all were asked if their ethical beliefs impacted on decision making. There were some interesting responses to this from “(long pause) my ethical standards (laughing), you might be better asking these ladies that (pointing in the direction of his staff)” (company five) to “Ethical, Gawd now there’s an interesting word isn’t it” from company six after a few moments thought he continued “massively it probably influences more than anything else purely because I am stubborn.” This reiterates the findings of Quinn (1997) that the characteristics of the owner are crucial, it also confirms the role owners have according to institutional theory.

Several of the companies talked about loyalty and honesty with company eight saying “we do the thing we have been taught to do which is about honesty and credibility.” Company four said “(Owner 1) I think that if you are loyal to people, they will be loyal back to you, hopefully, (Owner 2) doesn’t work (laughing). (Owner 1) It does with some folk.” And company six “Also we’d like to think we deal with people with a degree of honesty, your word is your bond type of thing and then it annoys you when you get some companies who sometimes abuse that.” Both quotes suggest that these companies have not received the expected level of benefits from other companies. It also shows that even in normal business some small companies behave as they do because they feel it is the right thing to do. Jenkins (2009) found that this was the reason many small companies were involved in CSR: it was seen as the right thing to do.

In terms of ethics, different aspects were picked up by different interviews. For example, company six was concerned with how he looked after his staff to the extent that he sometimes paid them for hours they didn’t work.

“So, when we set up, we said there was going to be no zero hours’ contracts because we don’t believe in them. People have to know how much they are earning to budget and live off, so we don’t do that. Everybody gets paid 40 hours a week even if we don’t have the work 40 hours a week, they get paid 40 hours a week.”

Interviewee 6.

He is putting his ethical beliefs before profitability I am sure many companies would have staff on fewer hours as standard and increase those hours when required. In fact, he had worked in bigger business where staff had not been dealt with in such a considerate way. He gave an example from when he worked at a large food manufacturer where a member of staff had complained. The response was a CV placed on a notice board with a message that said, ‘we get many of these every week, if you don’t like your job we can replace you’. He was appalled that any company would treat their staff in such a way and had decided that his staff would be treated well. In addition to paying them for hours they haven’t worked the company also have a staff barbecue in the summer and a Christmas trip to London all paid for by the company (the secretary who was in the same office as us confirmed these events). These factors show that within this company there is very much a view that this is the ‘right thing to do’ as suggested by Enderle (2004), it also confirms the findings of Spence et al (2003) and Spence and Rutherford (2001) about the way small companies treat employees.

For the women in company four it was much more about being local and trying to ensure that they not only helped the local economy but also knew where their ingredients had come from. They said “we’re a local business we want to deal with local people, we want to deal with local suppliers. I mean we use a local farmer; the chicken is all local, it comes from just down road.” This company did not employ any staff (except for office cover when on holiday) so for them decisions were mostly around ensuring supplies are available and who they sell to. They said: “we deal with local people where we are obtaining quality at a good, reasonable price, not cheap but we can keep control of us standards that way by dealing with local people.” As they sold locally having a good quality product was very important for them and by using suppliers they could visit, if need be, they felt that they were receiving the quality they desired. This isn’t entirely altruistic as quality will affect their sales and profits but the way they spoke about it and the fact they were not paying the lowest price suggested the importance of being local to them.

Both cases confirm the findings of Vyakarnam et al (1997) who said that owners in small companies often show loyalty towards the different stakeholder groups. Also, Spence et al (2003) and Spence and Rutherford (2001) found that small business owners are often involved in the local community and see themselves as suppliers of employment. Jenkins (2009) found that small companies who were supporting the local community and providing employment saw themselves as being socially responsible.

Whilst several of the companies did mention employees this was sometimes taken further to include all stakeholders.

Interviewee eight said,

“We feel that we have a duty to our employees. When I was taught at University, we were taught that a company has stakeholders, not shareholders, stakeholders. That includes my suppliers, customers, the people that I employ and my consumers and that we have a responsibility to balance the needs of all of those stakeholders, I totally believe in that.”

And the stakeholders of their suppliers “it is important for us that they treat their staff well” this was company nine who source their coconuts overseas in countries where business practices may differ significantly from the UK. This owner understood his suppliers may desperately need the trade with the UK, but he wasn’t prepared to be involved with any one if “it doesn’t really feel like it is a good fit” and if “I really don’t feel comfortable with this person. And we say you know what it is better to walk away from this.” He knew he might pay more for goods but was prepared to do this to ensure that his ethics were upheld. This company also thought about the environment but said a policy “it is easy to write one down but it’s more important I think you know to bear that in mind on a day-to-day basis.” Suggesting that thinking about the environment when making decisions is what matters, it isn’t just PR. This quote goes to the heart of this research, having a policy, the rhetoric is only one part of the issue, the policy must be acted upon, the reality. Saying you will do something and then never acting upon it is greenwashing.

However, there was also a more pervasive belief that as a company you had to do the right thing, confirming the findings of Enderle (2004). Company eight said “we want to feel like we have done the right thing and that means what we are really saying is that if we have made decisions can we hold them up to the light of day and say we are quite happy for

people to know that we made that decision” and company nine “if you wouldn’t do it yourself why would your company do it?” This supports the view of Jenkins (2009) that SMEs usually undertake CSR for moral reasons and Fassin (2008) who says SMEs are often responsible but don’t tell people about it. It is maybe to be expected that this is shown more strongly in the companies that were established with a specific ethical objective than in the small businesses even though the small businesses are often operating in an ethical way.

Company eight brought in a comparison between themselves and bigger businesses when they said,

“The Plcs’ decision-making process is driven by its shareholders. Now in a private limited company it is also driven by its shareholders it’s xx\* and I. We can actually make decisions that may reduce the profitability of our company, but we feel ethically better about that decision and that is the power that we have because we don’t have to report to anybody bar ourselves.”

\* name removed for anonymity

Their ethics are paramount in decision making whereas those with shareholders to satisfy are more restricted in their ability to make decisions as they have other targets to meet. This could be why in bigger businesses CSR must have a business case (Du et al 2010, Baron 2001, Wood 2010).

### 8.3.7 Corporate Social Responsibility

There is much in the literature to support CSR as being good for business for example Baron (2001), Wood (2010), Rana et al (2008) all suggest that being socially responsible increase profits. One of the interviewees made it very clear that they saw CSR as being good for business and others made comments that implied the same.

Starting with interview one the message in this interview was very strongly for CSR being the business case rather than being the right thing to do. This interviewee has experience of many large companies in this sector and was very clear when she said, “Listen you always have to do CSR as a business case.” When asked if companies were doing CSR just because other companies where she said, “That is where it started from but then people worked out that when they did the right thing, they made more money so why not keep doing the right thing? The business case is proven again and again and again.” This confirms the results of

Baron (2001) and Wood (2010) who both concluded that companies who take on CSR are more profitable, it is also another confirmation of the mimetic pressure from institutional theory. For this interviewee it was very much the case that if a company was involved in CSR it needed to make money for the company because if you didn't have to do it "why would you? Why would you put yourself at a competitive disadvantage if you don't have to?" The suggestion here is that if the CSR costs money and will not create more profits you wouldn't do it, this confirms the view of Crook (2005) that "when commercial interests and social welfare collide profit comes first." It also links to the food industry view of needing a level playing field, why would you do it and put yourself at a disadvantage (Durand et al 2015, McGregor 2020). When asked about companies advertising about being socially responsible when they had been required to make changes by law (for example the sugar tax, or salt reduction) she said, "Yes and absolutely it doesn't have to be one or the other it can be both we are doing it because of the regulations are making us but we are going to dress it up in nice clothes". This shows that many of the retailers and manufacturers are quite content to use any nutritional changes that have been imposed on them to generate interest in their company and hence increase sales. This is also potentially one of the seven sins of greenwash, the sin of irrelevance, this is a claim that is true but unhelpful. As everyone had to reduce sugar in soft drinks playing on this in advertising to make you sound like a company who cares is irrelevant, as all companies have done the same by law.

In terms of making nutritional changes, she said "people in the food industry will not be first movers if it is more expensive." This is a clear indication that what matters is profit not the nutritional quality of the product, echoing the views of Crook (2005) and Friedman (1970). Improving quality will not happen if it is more expensive therefore government needs to regulate to ensure these changes happen. Although in agreement with Lutz et al (2000) she does suggest that sometimes companies pre-empt legislation. It also suggests that there may be two levels at work here, what manufacturers say on their websites in terms of CSR and nutrition may not be voluntary changes but ones that they have no choice to make although sometimes they do make them slightly ahead of the legislation. This leads to questions about the amount of transparency in the food industry, if the reasons that the companies are giving for the changes cannot be trusted. Possibly another situation when the CSR is good PR (Gray and Milne 2002).

She gave an example of a food manufacturer who decided to change to sustainable palm oil, they talked to one of the big retailers who they made biscuits for who were keen for

this to happen. The retailer offered them gondola ends and more shelf space, so the manufacturers sales went up which increased profit. However, at the same time they negotiated with the supplier and received the sustainable oil for the same price as the non-sustainable, ensuring the same profit margin which on higher sales gives a bigger absolute profit figure. She said this happened because their procurement team were “bloody good” and she considered this a win-win for the manufacturer. This she said is “how you use CSR.” This reflects the views of Du et al (2010). One key fact that she didn’t seem to consider is that if sustainable palm oil costs more, yet they are paying the same price, someone is losing out. Presumably the growers who are taking the trouble to ensure their palm oil is sustainable but not earning any extra money for it. This may be good CSR for the retailer and manufacturer, but it certainly isn’t for the grower.

She felt that CSR was all about customer trust, if you have a good CSR policy customers will trust that you have made all the decisions for them and they can buy your products without having to worry about these issues, this was also the finding of Pivato et al (2008). You know that “we have ticked all the boxes we know that it is produced in the most ethical, least harm to the environment, least harm to the animals, the cheapest possible way all the way down.” The question is whether as consumers it is possible to trust the companies to ensure that products are sourced ethically and have done least harm. The final comment in the above quote is interesting “cheapest possible way all the way down.” This suggests that she believes that price is far more important to the consumer than the ethical issues and she may be right for many consumers. However, it leads to questions about what companies are doing in their decision making and whether ethical consumers of which there is a growing number can really trust them to make these decisions for them. Harris (2001) suggested that consumers avoid companies who have a poor CSR record and Pivato et al (2008) said that communicating your CSR policy led to a level of trust between the company and its consumers.

I asked if the CSR was because it is the right thing to do or was to influence customers to buy their products. She felt very strongly that it was both, saying that she thinks CSR is the new business model. This echoes the views of KPMG (2013), Baron (2001) and Wood (2010) in Section 3.3.

“I have done more (CSR) projects than I care to think about with ‘large retailer\*’ supply chain, ‘large manufacturer\*’, ‘large manufacturer\*’ and every single project I

have ever done has shaken money out hundreds and thousands by just taking it this way and everyone goes oh right so therefore by doing the right thing you make more money therefore why would you not do the right thing?" Interviewee 1.

\* She named the retailer and manufacturers, but the names have been removed for anonymity.

"You always have to have some evangelical people who think it's the right thing to do but then you have the rest of us going yeah it's the right thing to do but if we do it this way it also makes you more money so it is certainly the right thing to do because they are businesses they are not charities, they have got to make shareholder returns." Interviewee 1.

Enderle (2004) also suggests that there are those who believe it is the right thing to do, whereas Wood (2001) would agree with the comment about it being profitable so you should do it. One final comment from this interview in terms of CSR: "All the companies I have worked with it has always been based on the business case. So, if the numbers don't stack up, we ain't doing it if the numbers do, we will." Rana et al (2008) found that global food companies believed CSR to be business logic due to the benefits that it brought.

This interview embodies much of the previous research around large companies who want to be seen to do the right thing, but it is all about making a profit. If the CSR generates more profit they will do it, but if it just costs them money, they do not want to do it and will only do so if legislation requires it (Wood 2010, Gray and Milne 2002).

The other two large companies interviewed did not explicitly say that CSR was good business, however, the interviews were with a nutrition consultant and a production manager so CSR and its implications may not be upper most in their minds. They did, however, say things that show implicitly that these businesses see CSR as being good for business. In interview two when talking about making nutritional changes to foods in terms of sugar and salt she said, "it's the perception as well you don't want to be seen as the one business who is not taking this seriously because it is really important to customers." To some extent the changes are driven by the image this creates compared to competitors and ultimately the impact this may have on sales. She went on to say, "if customers are telling us that we don't want to buy unhealthy stuff anymore we will gradually stop selling it because there is not point putting it on the shelves if no one is picking it up." The reason for

the change is not necessarily because it is the right thing to do but because the products won't sell otherwise. This suggests that the profit motive may be more important for the company even though for this person as a nutritionist the quality of the food was paramount. She did understand the impact of profit as she said: "I cannot simply consider the nutrition factor because I will be laughed out of town, I have to be aware of the commercial impact of it as well."

During interview three social media and its impact was mentioned several times for example

"We act on legislation and we act on our own good name as well so to speak you know (laughing) with social media as it is these days if you do something out the normal or something that is within legislation but would be seen as not the right thing to do it is not where we need to be or want to be so we are quite conscious of that." Interviewee 3.

Suggesting that their good name may be the most important factor here, rather than doing something because it is the right thing to do. Good name goes hand in hand with sales and profits. He also said when talking about environmental issues: "So you can't sit here with your head in the sand thinking none of this will affect us as a company as it does all come round to you at some point ." The efforts that they are making in terms of for example, recycling may not be because it is the right thing to do but because at some point it will be expected of you. It was not made clear who would expect it but from an institutional theory perspective it could be any of various actors, however, the market and consumers are probably the most likely.

Although only three small companies had much to say about CSR, maybe not surprising as they do not have the same focus as large companies. One of the small companies said that CSR was a business case and one acknowledged the business benefit. Interview five made it clear from the start that profits were the most important aspect to him so it may be no surprise that he advocated the business case for CSR, linking with the findings of Baron (2001) and Wood (2010). When I mentioned CSR, he did know what I meant but his views were very much business based, he said "we does us best is that socially responsible?" He talked about looking after his employees, customers and suppliers but in terms of needing to have a good relationship as he does business with them. He said, "I don't' see it as socially responsibility but as business responsibility." Although he mentions several

stakeholders as did the interviewees of Jenkins (2009) the similarity stops here as the companies she interviewed gave ethical arguments for what they do whereas the views of this company were those of Friedman (1970). He complained about now having to pay extra for recycling and said if he has a skip on site, he puts his cardboard in there, so he doesn't have to pay for the recycling. Suggesting a profit bias over environmental activities supporting the claim of Crook (2005).

When asked about corporate social responsibility, interviewee six said that he did not have a policy. He had come across them when working for large manufacturers, but he felt that in "big businesses it is policy for marketing sake." These views are also held by Gray and Milne (2002) and Frankental (2001). His belief is that you should "treat people how you would like to be treated yourself." This is a very similar view to the owners who managed company four (see Section 8.3.6). He was very confident in his belief that he did operate in a socially responsible way. In fact, he was sure he was much better than the large companies but "we don't go out there and promote ourselves." This confirms the findings of Fassin (2008) and Jenkins (2009) who both found that SMEs felt they were very responsible, but they do not tell anyone about it as to them it is not PR but the right thing to do. He also said "to me it's a good way of doing business" suggesting that whilst he did have a clear ethical stance (see Section 8.3.6) he did also acknowledge that it was good for his business.

When interviewees four were asked if they had a corporate social responsibility policy, they were unsure what this meant. Once explained to them they felt that they operated in an ethical way even though they didn't have a CSR policy. This is similar to the findings of Jenkins (2009). For example, they said "everything's local (meat), it isn't all about the profit, it's about the quality, we're a local business and we want to deal with local people, we want to deal with local suppliers, we use a local farmer." They use the same suppliers every week, knowing they are not the cheapest but knowing that they will receive the quality they are after and be in control and that is more important to them. One of them said "if you are loyal to people, they will be loyal to you, hopefully," the other interrupted with "Doesn't work" first replies "no does with some folk not others" then they laughed. Jenkins (2009) also found that SMEs put a lot of emphasis on supporting the local community and used ethical arguments to explain why they did certain things.

None of the companies who had been established with an ethical objective suggested that CSR was based on the business case. Throughout their interviews their ethical beliefs were clear and it was obvious that they all felt that they operated in the way they did as it was the right thing to do. Company eight said: “We believe we have a greater responsibility than to just make profit” and “we can actually make decisions that may reduce the profitability of our company, but we feel ethically better about that decision.” Jenkins (2009) found that SMEs did not undertake CSR for the business benefits but because it was the right thing to do and that mostly holds true here, I would say except for company five. Whilst knowledge of CSR was sketchy in some cases, most of the small businesses undertook activities that would be classed as CSR because they felt it was the right thing to do.

Having established the views of the interviewees regarding decision making and CSR the question that is most important for this research was asked, what factors affect their decision making when it comes to the nutritional quality of their products?

### 8.3.8 Nutrition

Interviewees one and two had a lot to say about nutrition, whereas interviewee three felt that there wasn't much he could say about their products, although this may have related to the nature of the products made by his company.

It is already clear that interviewee one sees regulation as being most important. It is her view that the only reason salt has been reducing in products is due to regulations. In terms of nutrition, she said,

“As far as nutrition is concerned, they will do an awful lot as far as the taste, the feel, how it looks, they will spend an awful lot of time doing that but as far as the nutritional value that will be down to regulation and that's it.” Interviewee 1.

When asked which factors, she felt affected the nutrition profile of products,

“Regulation and legislation are big and then the price because the margins if you go to a normal food manufacturer big or small you are looking at a 2% margin. If you go to a branded one you are looking at 15% margins, so if you are on a 2% margin and you've got a supermarket who doesn't pay you for anywhere between 90 and 120 days what's your biggest driving factor? Price.” Interviewee 1.

So, there is the believe that legislation is the most important factor affecting nutrition. If the sugar tax on soft drinks is considered the evidence suggests that this works (British Soft Drinks Online). This would imply that if government want to make changes to diet then legislation is the most likely way to bring about those changes.

In terms of consumers being interested in the nutritional values of food she seemed to think that this wasn't relevant.

“You have to make sure the customer wants to buy it, that it tastes good and is at the right price point the customer does not give a tinker's toss about nutritional value, (laughing) they don't care. That has been proven so many times, whether you put red, green or amber traffic lights on whether you put all the spiel on they don't know, they don't care, they don't want to know. They are busy, they just want to know that 'name of supermarket\*' have produced for them a nice set of food that they can pick up and eat.” Interviewee 1.

\* – Name has been removed for anonymity.

Whilst this view may be correct for some consumers the research (Gray 2021) would suggest that there is a growing pressure from consumers for better quality food, in terms of nutritional values (less sugar, fat and salt). Also, research suggests that they understand the labels and their purchases are mediated by them (Croker et al 2020, Hodgkins et al 2015). If manufacturers really do have this view, then there will be little improvement in the nutritional quality. As has already been seen in Chapter Seven the changes that are being championed by manufacturers are not always what they seem and may be little more than greenwash.

She did later acknowledge that some people look at the nutritional information when buying food but believes that many have other things in mind when choosing what to buy.

“The people that understand nutrition are not the people who are buying the stuff. You are not buying it for it to be good for you, you are buying it for your lifestyle, for ease for speed, for difference, for change. You're not really going into a supermarket looking at nutrition. Sorry very few people are going into a supermarket looking at the nutritional value of food. Therefore, as long as it hits the regulations it will stay where it is unless you open up a specialist market which

it has to have the volume to go through it. So by its very nature if it is a niche specialist market, you ain't going to do it." Interviewee 1.

To a great extent she is right, many people do shop based on factors related to lifestyle and time. However, if the industry knows this, doesn't it then give them more responsibility to create products that not only fit with a busy lifestyle but also provide the required nutrients? An example would be a ready meal. Many may expect that this would provide the nutrition needed but as was seen in Chapter Six most do not.

In terms of niche markets, she continued,

"You have to look at the food programmes as well. So, when they go on about super foods this year it is anything that is red and purple and so on and so forth that's got a big influence on it. So, if you can suddenly say to a retailer 'oh look our egg and cress sandwiches have some of the purple stuff in as well' so you can label it as a superfood they might put it in a different place, it might sell more for a few more weeks who knows." Interviewee 1.

Our final discussion around nutrition related to the obesity crisis where she had very firm views.

"It's like people saying to Mars you're responsible for the obesity epidemic. Well actually you're not. You are responsible for making chocolate. You didn't make people eat them and you didn't make people sit in front of a computer and not walk round a bit. Everything is balance so it's how do you get that balance." Interviewee 1.

This is the view of many from within the industry and was found on the websites of several of the companies selected for this research. Whilst it is true that any food can be eaten as part of a balanced diet, many people do not eat these foods in this way. In terms of the evidence on ultra-processed foods discussed in Section 2.3.2, this may not be the fault of the individual. To reject all responsibility and lay it at the feet of the individuals eating the products is an aggregation of the social responsibility of the firm. However, many do not see nutrition as being part of CSR.

When asked about this responsibility and how hard it is for people to stick to only purchasing what they need due to the advertising of the big brands and supermarkets she replied with,

“That’s their job. Their job is to get the money out of your pockets. That’s their job, which is why you are always told don’t go when you are hungry and make sure you have made a list and 9 times out of 10 most of us do but then you are always going to get something else because that’s their job. Their job isn’t just to sell you what it is that will keep you alive, food isn’t about keeping you alive. Food to you and I isn’t just about keeping alive it’s having fun.” Interviewee 1.

This statement would concur with the views of Friedman (1970) that the only social responsibility of business is to make profits. It also reflects the views of the Competition Commission (2008) and Jones et al (2009) that retailers are simply trying to sell as much as possible. She didn’t find any incongruity with saying it is an individual’s responsibility and then saying it is the job of the retailers to take your money. Whoever you are and whatever knowledge you have about nutrition it is incredibly difficult to not be tempted by the offers in store and to buy more than you need. These offers are almost always on products that are high in either fat, sugar or salt, exactly the products that the government intends to ban promotions on in 2022. As many of these products are sold on high margins, prices can be cut with ease. Unlike the 2% margins that many goods operate on (see Section 8.3.2). There is the addition issue that many who buy these products because they are so cheap will be in the lower socioeconomic groups who need the most help, having offers on such products to ‘get the money out of your pockets’ is only going to make the situation worse. Maybe it is time for government to legislate against such offers as only legislation will change anything. Whilst this interviewee is not calling for more legislation many have, something that has so far fallen on deaf ears. (Gowdy and McKenna 1994, Marriott 2020, McGregor 2020, Mahase 2020).

You would expect that interviewee two would have a lot to say on nutrition as she is a nutritionist, before looking at what she said about the company’s views, a good place to start is what she feels are the views of consumers.

“When you look at the customer research, why do you buy a product, taste is first, price is maybe second, nutrition and health comes lower down the list but taste is always number one which is the challenge for reformulation. But actually, the

challenge I always think it is a bit lazy to assume that piling in more salt and fat is the way to make it taste great because I don't think it is, but I think historically that has been the shortcut. I think we realise now that is a lazy way to do it but yes taste is the customer's first concern." Interviewee 2.

This maybe reveals the reason for some of the current issues, adding more salt and/or fat (and probably sugar although not mentioned here) makes the products taste better and taste is what sells the product. She acknowledges that this has been the lazy way to do this and as a nutritionist I am sure is aware of the impact this has had. It is the addition of fats and salts to create a certain taste that is seen as being one of the issues with ultra-processed foods.

She talked at length about their involvement with the PHE Responsibility Deal and the changes that have already been made with regards to salt and how they have responded to these changes:

"We have a policy on salt reduction so this would be communicated to suppliers and its part of their contract with us. If they are producing food for us to sell, then they must adhere to our policies and among those policies is salt reduction targets, so they are expected to hit 2017\* salt reduction targets. They can't always for lots of different reasons and I would be involved at that stage to say it is acceptable that you don't meet on this occasion or not. So sometimes you say sorry your product simply isn't good enough other people can make the product with less so why can't you? Go away and sort it out. And other times you know that it is in line with the market and I get that technically, the whole thing is going to fall to bits if we take the salt out. We can't meet the target fair enough. And what you do in that case is say for a year we will have it at this level but during that year you'd work on ways to get that salt down." Interviewee 2

\* This interview took place in 2016

Supermarkets have made much greater efforts to reduce salt than brands (see Section 2.6.2) and this explanation may go some way to understanding this. There is an acceptance that levels might be as low as possible now but if they haven't reached the target, they expect more experimentation to enable them to do so in the future. Also, if their salt levels

are higher than others this is seen as unacceptable. It is unsurprising that supermarkets have much lower salt levels in many products than branded goods.

She also talked about their healthier range,

“What we also have is our healthier brand which is called ‘xxx’\*. There are various elements of it but one of them is that we do something called an endorsement, so we put a nutrition claim on it. So, we will be involved then with the developers and suppliers and say you need to develop a product that can make a low-fat claim or a five a day claim, but I don’t get physically involved with it. It is all in the policy here you go here are our policies go away and produce food.” Interviewee 2.

\* Name removed for anonymity.

Whilst the company has this range which can provide products that people are looking for, such as low fat and low sugar. In Chapter Seven when critiquing some of the company claims on websites, it was shown that having these claims does not necessarily make a product better nutritionally. It depends on what you replace the fat or sugar with. In many cases the calories are almost the same regardless of the claims.

She did talk about how the industry are reacting to changes, being proactive and helping retailers make changes before required, but this is only reacting to changes that are expected to be imposed at some point.

“So if you have a really good cereal supplier they will come to you and say we know sugar reduction is coming up, we know salt it too high here is our plan and then the developers and the buyers will need to, it’s this balance again, so they need to taste those products and say great work it still tastes great so let’s go ahead or you’ve gone too far I don’t think this tastes very good it is nowhere near as good as ‘name of supermarket’\* or whatever we are not going to sell that so bump it back up again.” Interviewee 2.

\* Name removed for anonymity.

At the time of this interview, the PHERD was well under way and companies were anticipating what changes would be rolled out next. This was just before the sugar tax on soft drinks and she said, “we are really closely involved with the Public Health England programme so at the minute they have got sugar, and they are extending their sugar

reduction targets to drinks, now that is coming up and following that there will be saturated fat targets and calorie reduction targets.”

Unfortunately, PHE no longer have responsibility for nutrition and the reductions that were being made have stalled (McGregor et al 2015). At the time of the interview, it was expected that these would continue and the interviewee said “after that well crikey we have taken everything out, I am not sure what is left in the product that we can actually sell. But they are the key ones, I would hope from our point of view we will start to look at positive reformulation, so fibre is a really important one.”

Looking at positive reformulation would lead to improvements in products, all the effort has been on taking things out of products but putting better, healthier ingredients into products would be a move in the right direction although better still might be creating new products that were made to be healthy from the start.

The discussion moved on to the targets set by PHE, (in section 2.6.2 the issues with the salt targets were discussed and the problems these raised Action on Salt). I asked if mandatory targets would have been better.

“Yes, I think what we called for as a retail industry when they started talking about sugar targets, we said please make them mandatory because if all UK retailers say ‘OK we’ll do it’ and big brands don’t for example, we are really putting ourselves at a commercial disadvantage, it’s not a level playing field. And the difficulty we have also with the 20% reduction figure it is quite an arbitrary base line of 2015 if a big retailer had done a load of work in 2014 on a particular category, they are still expected to reduce by 20% which is clearly crazy you know but that is how it is so we have to say OK we will try and make this work somehow. If we had clearly defined absolute targets which were applicable across the whole of the industry brilliant because we are all aiming for the same thing.” Interviewee 2.

This reflects the issues raised by Durand et al (2015) regarding the PHERD. These issues were discussed in Section 2.6.3 and the lack of legislation around the issue and the insistence of voluntary arrangements is not doing anything to improve public health. Many in the industry want the changes to be voluntary as it gives them the ability to make changes or not, but at a time with a public health crisis voluntary agreements are not enough (Nahase 2020). I asked about the sugar tax and she made a very valid point.

“It’s fair yes and you are penalised through the tax if you don’t hit it so fine, we get that. As it is we don’t have to take out sugar no one has to, you know, if you are prepared to ride the wave of bad PR then that is your business decision. Well, that is not helpful for public health is it. So yes, I think mandatory targets have a place, the difficulty would be what are those targets?” Interviewee 2.

Whilst the sugar tax has reduced the sugar in soft drinks significantly (British Soft Drinks) being able to leave it in is not ‘helpful for public health’. However, at this point very difficult discussions about freewill and the control of the state are entered into, therefore, a tax such as the sugar tax is probably the best solution at the moment. If people want to pay more to have a drink with sugar, they can, but most soft drinks on supermarket shelves now do not contain more than 5% sugar (the threshold at which the tax starts). This is because price is so important as discussed in Section 8.3.2.

In terms of responsibility for nutrition it is maybe not surprising that a nutritionist would have a different view to that of interviewee one, but even then, she acknowledges that not everyone may feel the same.

“I think the business does as a whole, but sometimes that is difficult to drive through the individuals who are managing specific categories of food because if you are managing cakes, you will with your dying breath insist that customers do not care about the nutritional value of a cake and you may be right. And they really don’t like to be asked to make their cakes healthier and I get it because it is an indulgent product and no one is under any illusions when they buy a cake. Having said that I think something like a muffin I don’t think most people would know that they contain nearly 500 calories. .... Yes they are enormous aren’t they and the healthy ones are the same calorie wise aren’t they, they may have got less fat. So, we say that customers know what they are buying but I don’t think that they always do. Which is where I think reformulation comes in and portion size and stuff like that.” Interviewee 2.

This is witnessing the recognition of the earlier discussion around products with less fat or sugar often still having the same calories (see Section 7.2.3 and 7.2.9). There is also understanding that people do not always realise that some products can have so many calories. This suggests that the industry knows full well that the products they are promoting as reduced fat or sugar are no better than the original, suggesting that they may

be misleading the public which is a clear form of greenwash. There is also the suggestion that it is the food manufacturers who need to make changes to help people make better choices through reformulation and changes to portion size.

There was some discussion about FOPTLL and how retailers all use the TL system, but some manufacturers do not this led to discussion of the information that is displayed.

“There are discussions about putting things like teaspoons of sugar on front of pack so we can’t do that legally now but post Brexit we can do what we want can’t we. So there maybe be something whereby labels change, personally I think that is a terrible idea a green traffic light on sugar shows you it is low in sugar number one and number two sugar is not the only thing to look out for when you are consuming food I think we should take a whole diet approach and I think calling out one nutrient is absolutely bonkers but that may be the way we go.” Interviewee 2.

It is maybe not surprising here that a nutritionist would recognise the issue of treating each nutrient separately as the PHERD did. It is this way of treating them that leads to products being reduced sugar but just as many calories. If a more holistic view was taken, then products may start to improve nutritionally rather than replacing one type of calorie with another (Clinton et al 2020).

With regard to labelling there is consideration of the fact that businesses are just a group of individuals and they may have different opinions. This is important as it can often be the dominant individuals whose voices are heard.

“You buy something out of the home, like at Pret and the labels are tiny. If you peer really closely you can see what horror is in store for you if you eat that thing. It’s a meals worth of calories in one little thing that you won’t even remember you have eaten. We sell that stuff as well so yes as a business we feel it is important but there are individuals within a business - I don’t mean specifically here - but a business is made up of individuals isn’t it so each of those individuals might have his or her own opinion.” Interviewee 2.

Usually, the role of individuals is much more prominent for small companies, larger ones, especially PLCs often find that the (stock) market is more dominant, or at least the views of what it is thought the market wants.

The final large company interviewee said little on nutrition but as a frozen food manufacturer they have a more limited range than other companies. They make a mix of products included their own well-known brand and products for supermarkets and restaurants. He said that “all the branded stuff we supply to supermarkets they are pretty much set in stone so the nutritionals, the quality side as in size, defects etc are all ... we have a spec to run to so they don’t change so we have to change our process to fit the spec errmmm so that doesn’t alter.”

In terms of salt and fats (sugar is not an issue for this company due to its products) he said,

“Errrrmm well we don’t we don’t actually put we don’t add salt to any of our products errrrmm fatswise we brought in the traffic light system and was one of the leading ones in putting that on the system, so we have the low, the 5% fat products so we do work around that. We do cook 100% sunflower, so we did change our oils used and things like that so yes we have reacted to certain things.”

Interviewee 3.

This interviewee could not be drawn to say anything else about nutrition, in fact, it was difficult to persuade him to say much at all. He was very worried that he would be in trouble if anyone knew he had conducted the interview.

The small companies had a range of views on nutrition. Company four made ready meals but took pride in the fact that they were not like other ready meals “our stuff is not high fat, high sugar or high salt.” “I mean there is a Slimmer’s World range in Iceland and all ours is lower than theirs.” They felt that the ranges of ready meals available in supermarkets and the press about them was detrimental to their products. “You hear it all the time on TV about ready meals and processed food ours isn’t processed food yet it’s a ready meal.” They are referring to what would be called ultra-processed food. Their ready meals, however, are made in large pans in a normal, but large, kitchen, just as you would make them at home. They also mentioned how low their salt is compared to other ready meals. Whilst this company do not communicate about the nutritional quality of their product it was something that they cared about.

Similarly, interviewee 7 said “100% natural and healthy food based on pulses so all of our development work is informed by that” “we try to keep the fat levels down, not including

sugar if we can avoid it etc. There is no salt.” In terms of processing: “we are using whole food ingredients, you know, we try to avoid processed food basically.” This company does have some information on their websites about the health benefits of pulses. Therefore, it is a small company that seems to be turning their ‘talk’ into reality.

Interviewee 8 compared themselves with large manufacturers “OK, we know where people want to be with sugar, salt levels and fat levels we strive when we originate products with the manufacturers, that have the same recommendations from the government and from the marketplace to reduce those levels.” Suggesting that all companies are bound by the same recommendations, but some take them more seriously than others. He continued the comparisons by saying,

“Some savoury products have a lot of sugar and salt. It is there because it is a cheaper flavour extender, that’s why it is there and I guess, I am being quoted on that now, but there you go. Yes, that’s why and that’s why people put it into composite meals and things. We’ve got some canned ready meals, vegan ones so tagines and things like that and all of those salt levels are all on green as far as I can remember. So, we do take notice” Interviewee 8.

He was emphasising the fact that big manufacturers use cheap enhancers such as salt to make foods taste better, but this is not what he does. This company was established to produce vegetarian and vegan foods and therefore the market served is different to the mainstream one. He said: “it sounds really twee, because the market is the one that determines, if I go out with a product that’s full of fat, in my marketplace, nobody is going to buy it.” One of the reasons that 9 of the 10 companies said customers are important is that they know they must provide the sort of product customers want otherwise it won’t sell. This company are proud that many of their products have a good nutritional composition and want to provide healthy meals. They are, however, very aware of the requirements of their market and this, along with the owners own beliefs impact significantly on what they produce.

Another company where the owners’ beliefs impact on the nutritional quality of their products is interviewee 9. In terms of the products he makes, he said: “Of course you know it’s like things that I would eat myself, you know, and I am quite healthy in terms of what I eat. I wouldn’t eat things that are processed or are not wholesome.” His views are echoed by interviewee 10 “we make things that are living, that are nutrient dense compared to I

suppose dead or over processed stuff.” “One of the principals that we have is that someone can turn around a pack and look at the ingredients and they would recognise every ingredient from their kitchen.” This is an important statement as it relates to ultra-processed foods. It is suggested that one way of identifying ultra-processed food is to see if the product contains any ingredients that you would not find in your own kitchen. Many food products that are readily available to purchase will contain ingredients that people may not have heard of. Interviewee 10 went even further saying “So I think the other thing that might influence us, is if we saw that there was a higher standard, that has slightly stronger principles. We would potentially support that so again that might influence our nutritional quality decision making as well.” Here he is saying that they would follow higher standards to improve their products further, not something that is evidenced by the large companies.

Most of the small companies sounded very passionate about nutrition, they had gone into this area of business to create good quality, healthy products. There was however, one exception. Interviewee 5 said: “We make cake, there is no nutritional benefit. Unless you are on a high calorie, low fibre diet and everybody should be on a high calorie, low fibre diet. (laughing) The answer to your question is I couldn’t give a shit about nutritional information, no not at all.” Whilst he is right that cake has no nutritional benefit, it is also possible to make healthier cakes and there is a market for these. However, this is the interviewee who agreed with Friedman (1970) about the purpose of business (see Section 3.3).

#### ***8.4 Summary***

From the interviews discussed here there is evidence that many of the small companies are concerned about the nutritional quality of their products. They are proud that their products are low in fat, sugar and salt and are very aware of the requirements of their market. Most, however, do not communicate about the nutritional quality of their products. Suggesting that the communication gap presented by Wickert et al (2016) is present with regards to the nutritional quality of food products.

It can be seen from the large company interviews that profit and legislation are very important in decision making. The nutritional quality of food is driven by what is required by law and which ingredients allow it to meet the price point, rather than any real desire to

improve products. Also, even if there is desire, no one wants to go it alone, a level playing field is required which can only be brought about through legislation.

Having analysed the interviews, the next chapter brings together the results and the discussion from Chapters Six, Seven and Eight.

## 9 Chapter Nine Discussion

### 9.1 Introduction

The previous three chapters covered the analysis and discussion of the different forms of data collected. Chapter Six presented the quantitative results; Chapter Seven critically analysed the company websites and CSR reports. Chapter Eight analysed the interviews. This chapter combines the results from these three chapters to identify the main findings from this research and discusses their originality and importance considering the wider literature.

### 9.2 Access

Possibly one of the most significant findings of this research is the reluctance of most in the industry to talk about nutrition. As discussed in Chapter Five the initial intention was to collect data through interviews and a questionnaire. This had to be changed due to the lack of responses from the industry. It was expected that some companies may not be keen to talk, Blythman (2015) said that “you hit a wall of secrecy” (p4) and this was the case with this research. It may be unsurprising that it was difficult to progress past the switchboard in many companies as there are articles online sharing tips of how to be the gatekeeper of a switchboard to ensure cold callers are not put through to waste someone’s time (Front House online) There are also webpages offering advice of how to talk to someone if a firm has a no names policy, something that was found with this research (e.g. MTD online).

This resonates with interviewee one who said that people don’t have the time to talk and there was no point pursuing an interview strategy. However, is it just that they do not have the time, or does it go deeper than that? One company did transfer the call to someone who they thought would help, this person was spoken to on three separate occasions and was very keen to talk. However, the last time he said he couldn’t as his CEO wouldn’t let him. He was concerned about what his customers would think. One of the interviews that was conducted was with a production manager in a very large manufacturer. He agreed to the interview as a favour to his sister-in-law who the researcher knew. It was very clear through the entire interview that he was very nervous. He was concerned that that neither his, nor the company name should appear anywhere as he shouldn’t be doing the interview without permission. Due to this the interviewer asked several times if he wanted to

continue with the interview, he insisted that he was happy to undertake the interview as long as his name and the company name were not mentioned. Whilst an interview was gained with a large supermarket this was with the nutrition specialist. She had no success trying to find someone with more commercial knowledge to agree to be interviewed. These responses all suggest that it is not time that is necessarily the issue, but an unwillingness by those at the top of organisations to allow staff to talk about nutrition to an outsider. The reasons for this are not clear but as Blythman (2015) says “they hid behind the creed of commercial confidentiality” (p5) and certainly some of the firms did use the excuse that their customers wouldn’t like it.

Whilst there was more success with the smaller companies, probably as the owner sometimes answered the phone, it still wasn’t easy to persuade people to agree to the interview. For many of these, time may well have been an issue. It is notable that of the smaller companies who were interviewed four listed a lack of resources, of which time was one, as a factor impacting their ability to make decisions and changes to products.

It may well be that phoning is not the best approach when looking for interviewees. This was recognised and letters were sent to senior staff in large companies. The letters were specific to each company and included information about the changes they had already made. Companies were praised for being progressive by making these improvements. This only elicited two responses both saying that the company does not involve itself in research. Whilst there is evidence suggesting that it can be difficult to access companies for information (Brennan and Solomon 2008), the literature suggests that many companies do help with research, even food manufacturers. The only difference between this research and that which is in the literature is that this looks at the nutritional content of their products, something that large companies apparently do not want to discuss. The question has to be asked, why will they not discuss it?

### ***9.3 Nutrition***

The Dimpleby report (2021) has highlighted the issues with the current high fat, sugar and salt diet in the UK. However, this is not new, in 1993 Popkin referred to the changes in diet as the ‘nutrition transition’ (Popkin 2006). He described the speed of change as ‘astounding’. Whilst the industry has been aware of this for many years the nutrient figures used in the research would suggest that little has changed. Many of the companies have products that are high in fat, sugar and salt (see Chapter Six Figures 6.6 – 6.30) and 14 out

of 18 were placed on the 'bad' side of the Delmas and Burbano (2011) model when it is used for nutrition performance as opposed to environmental performance (see Figure 6.34) suggesting that there are improvements that can be made.

The NDNS of 2014 showed that regardless of age and sex all ate more saturated fat and sugar than the daily requirements and every group, except girls age 7-10, ate too much salt. The most recent figures for 2016-19 (NDNS 2020) show the same results for both saturated fat and sugar, although sugar intake had decreased it was still above the guidelines in all age groups. The 2018/19 salt figures show that all adults eat more than the current recommendation and that the figures are rising (figures for children are not available). This research does not have the nutrient data of the products from earlier years to compare. But the fact that across all age groups and sexes there is no change in saturated fat consumption, a rise in salt consumption and only a small fall in sugar consumption suggests that the nutritional content of the diet of the nation and hence, the food available has not changed over the time period.

Across all 251 products in the sample 36% have labels in the red category (Figure 6.1), these products were selected as those that are commonly eaten daily in the UK. It is therefore unsurprising that dietary intakes have not changed. As discussed in Chapter Six the amber category has a very wide range, meaning that many products in that category have quite high fat, sugar or salt content. Of the products selected 36% have amber labels (Figure 6.1), whilst some of these may be at the lower end others are not. This means that 72% of the fat, saturated fat, sugar or salt within these 251 products are either red or amber traffic light labelled and just 28% are green (Figure 6.1). If the individual nutrients are considered, then 86% of the products have a red or amber label for fat (Figure 6.2). 71% are red or amber for saturated fat (Figure 6.3). Just 37% are red or amber for sugar (Figure 6.4) and 93% are red or amber for salt (Figure 6.5). From a CSR perspective it might be expected that companies, especially big household names, would be improving the nutritional quality of their products but this research would suggest otherwise. Whilst they have been reformulating products (this is evident from their websites) it is often not to improve the nutritional content. Blythman (2015) in referring to the food industry 'clean label' operation said it is "less like a thorough spring clean of factory food than a superficial tidy up" (p 71).

In 2008, the Sustainable Development Commission issued a report saying that government needed to work with food businesses and people to support healthier eating. The data for fat, saturated fat and salt would suggest that little has changed in the last 13 years.

### 9.3.1 Salt

It is worth exploring salt further, as this is an area that the government have been trying to improve since 2006 with the salt reduction programme. Initially managed by the FSA and then PHE under the Responsibility Deal. As discussed in Chapter Two salt reduction started well with a 10% reduction by 2008. However, after responsibility for nutrition moved from the FSA to the DoH in 2010 few improvements were made. Salt intake had fallen, due to the reduction programme, to a low of 8g per day in 2016, this is now at 8.4g per day for 2020 (Action on Salt 2020). It is maybe no surprise that levels have risen again when the nutrient data for the 251 products in this sample are considered. Just 7% having a green label for salt is incredibly low and demonstrates that most of these everyday products are contributing to the excess salt intake of the nation's population.

### 9.3.2 Sugar

The RD was criticised for not including any sugar targets and it wasn't until 2016 with the publication of the Action Plan on Childhood Obesity that sugar reduction targets were first introduced. It was this that finally brought about the sugar tax on soft drinks. On the websites of companies who produce soft drinks there was information about how they had reduced the amount of sugar. None of them mentioned that they did this because of the sugar tax, although some did say they had done this in advance of the tax becoming law. However, this is not a surprise as the origins of this tax were in the 2016 Action Plan and many companies started reformulation well in advance so that their products complied by the time the tax came into existence in 2018. This was not voluntary as they seem to be suggesting. It also confirms interviewee one's views that companies comply with regulations and will make changes in advance of them becoming law.

The Action Plan also included voluntary targets on sugar reduction in a range of products. As discussed in Chapter Two these targets have not been met. Two of the categories were biscuits and cakes both used in this research. From Figures 6.25 and 6.26 the biscuit companies in the sample have very high sugar content. Fox's products are all red for sugar and Border has red labels on 92% of its products for sugar. Both cake companies have 100% red labels for sugar (Figures 6.29 and 6.30). Whilst biscuits and cakes are expected to be

high in sugar, a comparison to the supermarket equivalent product shows that two thirds of the supermarket biscuits have less sugar than the branded versions and 90% of the supermarket cakes have less sugar than the brands. Whilst the supermarket products are mostly still red labelled, the comparison demonstrates that it is possible to have lower sugar content if manufacturers decide accordingly.

### 9.3.3 Front of pack labelling

Another area linked to nutrition is the front of pack traffic light labelling. Table 6.1 shows that compliance with the voluntary traffic light labelling is inconsistent. Just five of the companies fully comply with traffic light labels online and on the packaging, these are Kellogg's, Grant's, Young's, Fox's and Cake Crew. Both Chicago Town and KP have front of pack labelling, on pack and online, but it is not traffic light coloured. Whereas Border have traffic light colours online but not on the product and McVities have the information online, but it is not traffic light coloured. The remaining 11 companies do not display the information online or on pack. As Hodgkins (2015) found that people did use the front of pack labelling to make healthier choices it is concerning that over half of the companies in this sample do not use FOPL.

### 9.3.4 Supermarket comparison

As mentioned above a sample of the products selected were compared with the supermarket equivalent product. The first analysis was a simple comparison per 100g to see which was better: - branded or supermarket own brand. When all products are considered, the supermarket version is much better for salt. Branded products are a little better for sugar and there is little difference in fats (Figure 6.31). These results were then analysed using t-tests and the results are shown in Table 6.2. The results confirm the findings of Action on Salt that supermarkets have made a bigger improvement in salt reduction than the brands. For all products the t-tests had a significant result at the 1% level for salt but not for any other nutrient. What was interesting about the results was the differences seen when large and small companies are examined separately.

Figure 6.32 shows that supermarkets outperform large brands for every nutrient, however, it is still only salt that is significant, at the 1% level (Table 6.3). A different picture emerges when small company products are compared (Figure 6.33). The supermarket products are still better for salt, but the difference is not significant (Table 6.4). However, the small brands outperform the supermarkets for all the other nutrients. As this is an under

researched area it is difficult to conclude if this is the case for most small companies. However, it certainly resonates with much of the CSR literature on small companies. For example, Fassin (2008) and Jenkins (2009) both found that SMEs were responsible but didn't advertise the fact, meaning they were silent but did the right thing. They did not consider nutrition and this research shows that this is also the case regarding nutrition.

It is possible to use the interview data to triangulate with what companies say on their websites and in CSR reports with what they do. It was shown that these small companies do not communicate about nutrition, but many of their products had a better nutritional profile than the large companies. The interviews with small companies, albeit different companies, showed that the nutritional quality of their products was very important to them. This would suggest that although small companies are not communicating, they are often doing something to improve their products. This is a good example of the Wickert et al (2016) communication gap. Whereas the large companies communicated about nutrition, but this did not lead to improved products.

### **9.3.5 Nutrition conclusion**

Whilst there are some companies with products that have a good nutrient profile (see Section 6.4) overall the profile of the 251 products in this research is not good. The quantities of fat, saturated fat and salt are too high in a considerable number of the products. Many of the companies are not stating anything about nutrition but they are also failing to improve their products. The industry has suggested for many years that they are in a good position to make changes (Gassin 2001) but the wait has been too long. The Dimpleby report (2021) makes it clear that change is needed quickly and that will only come about through legislation. The current CSR literature does not address this issue of nutrition and what companies are doing about it. This research analyses 251 products from 20 companies, it reveals that regarding the current situation, with regards to the nutritional quality of some major food brands, there is still a lot of work to be done. This type of nutrient analysis does not seem to have been completed before within the business/CSR literature, therefore, this research is an important first contribution to an emerging field that will prove a fruitful research topic in the years to come.

## ***9.4 Corporate social responsibility and greenwash***

Food ethics and CSR in the food industry, especially relating to nutrition are under researched areas. This research is both confirming and adding to the limited amount of

current literature that exists. Like many industries, the food sector now considers CSR to be a part of its core business (Jones et al 2005). However, as has been shown by the lack of nutrition in the CSR literature and by the number of silent companies in this research this does not seem to include nutrition for many in the sector. The greenwash literature also has little mention of nutrition, much of the literature considers polluting industries and even that which does look at the food sector seems to ignore nutrition. This research is some of the first to be completed to attempt to find whether companies engage in greenwash with regards to nutrition.

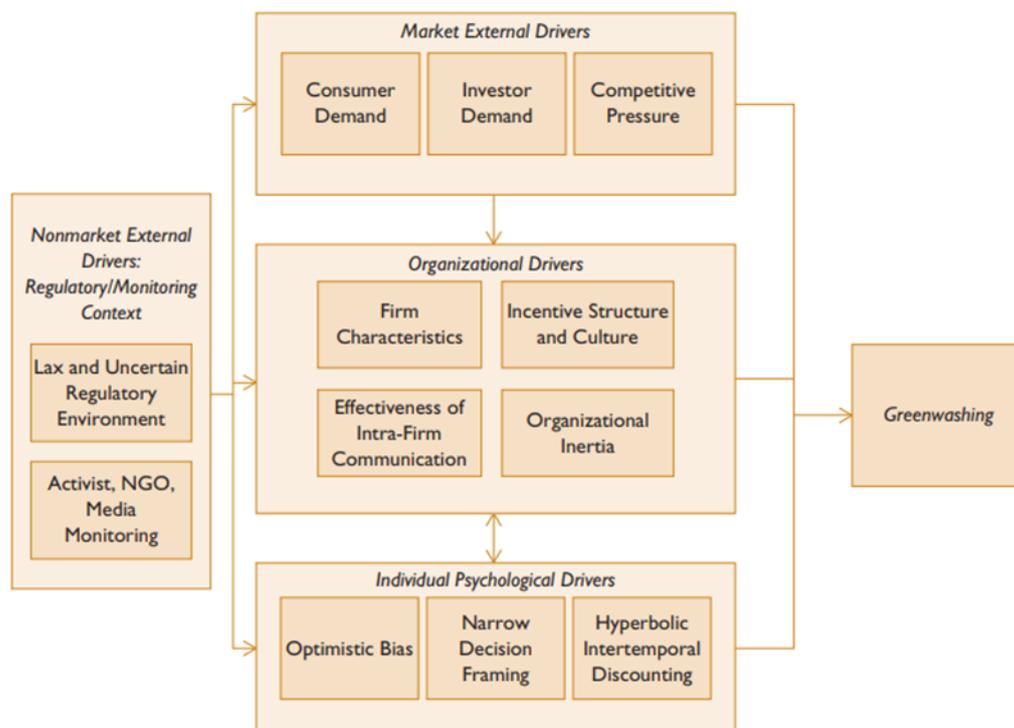
TerraChoice (2007) describes greenwash as “the act of misleading consumers regarding the environmental practices of a company or the environmental benefits of a product.” If ‘environmental benefits’ was changed to ‘nutritional quality’ it can be seen how companies could greenwash with regards to their products. The websites and CSR reports were critically discussed in Chapter Seven, this included all aspects relating to greenwash. Table 6.6 in Chapter Six shows that there are few companies who positively communicate about nutrition, just 6, and those that do all show signs of greenwash. Whilst they may be making positive communication that does show they are improving their products they are also guilty of breaking several of the seven sins of greenwash. What may be surprising is how many of the companies,  $n=12$ , do not communicate at all about nutrition. This means that two thirds of the companies in the sample are not communicating about nutrition. When the importance of nutrition is considered, this seems very surprising. Although 9 of the companies who are not communicating are SMEs, they are all big enough to supply supermarkets and are brands that people would recognise. They all have websites advertising their products with a range of information but nothing about the nutrition of their products. However, Nyilasy and Gangadharbatla (2014) found that green advertising could be harmful and concluded that firms might benefit from staying silent. This could be the case here with companies deciding that it is better to say nothing with regards to nutrition rather than possibly expose themselves if they have some poorly performing products. As many of the food companies are silent it would seem acceptable to do so. That is, there is not the pressure from competitors to copy and talk about nutrition.

This lack of communication may help to explain why nutrition has not been a key consideration of CSR research relating to food companies. If they are not communicating it will not be noticed by business researchers who are not necessarily particularly knowledgeable about nutrition.

### 9.4.1 Drivers of greenwash

It may be important to consider why the companies greenwash and why they do not communicate. Delmas and Burbano (2011) established several drivers of greenwash, these were discussed in Chapter Four, their model is reproduced below for convenience.

**Figure 9.1 Drivers of Greenwashing (Delmas and Burbano 2011 p 68)**



Starting at the left-hand side of Figure 9.1 with the nonmarket external factors, one of the drivers is a lax or uncertain regulatory environment. The discussion about government actions in Chapter Two makes it clear that there has been little leadership with regards to the nutritional content of products. Until 2018 all attempts to make improvements were voluntary and the industry, whilst making a lot of claims about engaging with the various initiatives, has done very little. As discussed above, reductions were made with salt but since the end of the RD in 2016 salt consumption has increased. There are few regulations about the content of food, some products must be fortified, e.g., flour, but, other than that, companies are free to make whatever products they choose. There are also few regulations around the marketing of the products. The ASA does have some rules and some companies

are prosecuted (see Chapter Four) but it is easy for companies to promote products that are not healthy as such without fear of prosecution.

The other nonmarket driver is activism. Whilst there is some activism relating to nutrition it mainly comes from Action on Salt and Action on Sugar who are very small voices compared to the volume of advertising. When the FSA had responsibility for nutrition, they pushed through the salt reduction programme and did have some success. However, as soon as this was removed from their remit any influence they had disappeared.

The non-market external drivers relating to nutrition are weak and this can lead to a rise in greenwash by companies. It is surprising that more companies do not greenwash, but this seems to be because they prefer to remain silent which is discussed later in the chapter.

The market external drivers can also help to explain the situation with food companies. As discussed in Chapter Four it is possible that firms greenwash due to the demand for green products (Horiuchi et al 2009). There is evidence that consumers are demanding healthier products (Gray 2015) and the industry has reacted to this demand. Unfortunately, they have not always created truly healthy products and this can lead to greenwash. A good example would be Mr Kipling Angel Slices (Premier Foods) or KP Hula Hoop Puft both discussed in Chapter Seven. The companies are advertising their products as reduced sugar for the Angel Slices and permissible snack for the Hula Hoop Puft. Neither product is necessarily healthier than the normal version as the calories per 100g are virtually the same. The companies are trying to create what seems to be a healthier product to meet the demands from the market, but closer inspection suggests that consumers are being misled.

Jacob (2009) found that firms were more likely to greenwash if there was demand from not just consumers but also investors. It is often suggested that the market is one of the main institutions that drives company behaviour. Interestingly in the food industry very few of the companies, even the global ones, are Plcs. In this research only three of the companies are stock exchange listed so whilst there may not be pressure from the market causing greenwash, there is also no pressure from the market to stop greenwash occurring.

The other external pressure is competition and in a market with such low profit margins (interviewee 1) competition is important. Institutional theory, which underlies the Delmas and Burbano model, suggests that institutional pressures can cause organisations to mimic each other, this can however, sometimes be a good thing. In the food industry most major

breakfast cereal manufacturers fortify their cereals. Unlike flour, this is completely voluntary, however, almost all do it. This may well be companies mimicking each other but may also relate to consumer pressure as people want to ensure they feed their children 'healthy' cereal. As discussed in Chapter Seven regarding Kellogg's, unfortunately, added vitamins and minerals doesn't change the amount of sugar and salt in some cereals.

The final major drivers to be considered are the organisational ones. The main aim of the original thesis was to identify the drivers of decision making related to the nutritional content of products. It was felt that the best way to do this was to ask those making the decision using interviews and questionnaires. The problems of access to the industry discussed at the start of this chapter made this impossible, therefore it is difficult to consider the extent to which the different firm characteristics impact on these decisions. However, there is a difference between the nutritional results of the large and small companies suggesting that firm characteristics do play a part. Many of these smaller firms are family owned and it could be that it is this owner decision-making that results in better nutritional products. This would reflect the results in other industries such as those found by Kim et al (2017) for polluting industries. It is, however, the first time this has been considered in the CSR literature regarding nutrition. However, several of the large companies in the sample are still family owned and have poor nutritional quality so this may not be the only explanation.

According to Lyon and Maxwell (2011) firms who greenwash tend to have a "middling environmental reputation, imperfect internal environmental management systems and relatively weak environmental activists" (cited by Lyon and Montgomery 2015 p 235). Considering the four main greenwashing firms in this research, namely Kellogg's, Premier Foods, Chicago Town and KP. In terms of nutrition, they all have products that are poor but also others that are much better. For example, Kellogg's has several cereals that are high in sugar but also produces cereals with no added sugar. The rating completed in Chapter Six does not mean that every product they produce is poor nutritionally but for the products in this research they could do a lot better. Therefore, they may be middling in terms of nutrition. There is no way of knowing about their management systems that deal with nutrition, and weak activism has already been discussed. Although nutrition is a very different aspect of CSR and one that is currently mostly being ignored both in the industry and by academics, it does appear that there may be some crossover between the more general CSR results and those in this research relating to nutrition.

All the greenwashing firms in this research were large. These results add to the greenwash literature which has not, so far, considered nutrition information as a form of greenwash. It may be unsurprising that it was large firms that were found to greenwash regarding nutrition. This has been found in other industries and confirms the findings of Kim and Lyon (2014) that the larger the firm the more greenwash they exhibited. They thought this was due to more interaction with stakeholders. All the Plcs are either greenwashing or borderline greenwashing. The other greenwashing companies are privately owned, two of them being family companies. Although being a plc may bring about more interaction with stakeholders, it is also likely that simply being a company the size of say KP, McVitie's or Dr Oetker (Chicago Town) may bring about a similar level of interaction and this could lead to the greenwash.

Enderle (2004) suggested that the burden on larger companies to make improvements from a CSR perspective is much greater than that placed on smaller companies. However, Baden et al (2008) found that large companies are then exerting this pressure down the supply chain to the small companies. This means that it may be expected that if there is pressure to make improvements to nutrition from activists, the media or even supermarkets that both large and small companies are likely to feel this pressure. The evidence presented in Chapter Six suggests that if there is any pressure it is not leading to a significant change in the nutritional content of the products commonly purchased in the UK

Although some of these firms are talking positively about nutrition, they tend to report on what they have done and there is much less about what they are going to do. Walker and Wan (2012) found that companies in polluting industries who talked about what they intended to do had a poorer performance (from a profitability/market perspective), but if they talked about what they had done this did not affect performance. This could explain why the companies who do talk about nutrition tend to do so based on changes already made, rather than those they hope to make. There is also evidence from the literature that stakeholders external to the organisation, such as consumers, cannot tell the difference between the green walk and green talk and therefore can be fooled by greenwash (Schons and Steinmeier 2016). This may well be the case with nutrition, labels such as reduced fat or no added sugar can lead people to think that these products are low in fat and sugar and that is often not the case (Action on Sugar 2020). The confusion of the consumer was also found by Pargeul et al (2011) and that has certainly been the case in the food industry.

It was suggested by Ramus and Montiel (2005) that companies will only implement environmental changes if it is profitable to do so. This was shown by interviewee 1 who said that when reformulating products, it was “price, price, price”, she also said that there has to be a ‘business case’ to undertake CSR. One of the reasons that food contains the nutrients it does is down to price. It is outside the scope of this research to examine price partly because the pricing of a product does not necessarily reflect the cost of the product. It is cost that is important as this determines how much profit can be made. Just taking a couple of examples from the products in the sample Thai Red Curry, the Soulful version is priced at £6.58 per kg compared to £9.28 per kg for the Charlie Bigham version. Yet the Soulful product has less calories, fat, saturated fat and salt; only being higher in sugar. The Soulful version is also advertised as having ‘2 of your 5 a day’. Overall, the nutritional quality of the Soulful product is better and it is cheaper. Another example would be Border Viennese whirls and Fox’s Viennese whirls. The Border product has less calories, fat, saturated fat, sugar and salt and is also cheaper. This would suggest that it is possible to produce better products for a competitive price, but it could be that these companies are taking less profit and other manufacturers may not want to do so.

The review of the company websites and CSR reports found no negative comments relating to nutrition, companies either said nothing or promoted the positives. This adds to the literature on CSR communication, Aghashahi et al (2013) found that 10 of the biggest global food companies “only disclose the positive impacts” (p757) regarding CSR. They, however, like many did not include nutrition in their research.

#### 9.4.2 Is it greenwash?

Having suggested that some of these companies are greenwashing, the idea that it might not be deliberate and therefore not greenwash must be considered. As discussed in Chapter Four it may not always be greenwash. Wickert et al (2016) suggest that many large companies engage with CSR talk, as has been found here with 6 of the 9 large companies having positive communication about nutrition. Larger companies can engage in talk as it is cheap and easy to do, however, implementing product changes is more difficult due to their size, so the talk does not materialise into walk. Whether this is the case with food manufacturers remains to be seen, without access to the companies it is very difficult to say if this is true. However, nutrition is a very specific area, most companies have test kitchens for the development of new products and reformulation of old ones. If a change in product ingredients and nutritional content is decided upon it must be relatively straight forward to

implement. It was shown in Chapter Seven that companies have reformulated (Kellogg's coco pops with less sugar) and launched new products (Mr Kipling reduced sugar Angel slices), however, these are not always as healthy as may be expected. Changes can be made but these do not necessarily bring about the improvements that are being sought. This would suggest that implementation may not be such a problem with regards to nutrition and that the problem lies elsewhere.

It has already been suggested that small companies have a communication gap (see Section 4.4.4), that is they are involved in CSR but don't tell anyone (Wickert et al 2016). This may be the case for some of the small companies, three of the small companies were classified as 'silent green firms' according to the Delmas and Burbano (2011) typology. These companies have products that perform well compared to others for nutrient content, but they are not advertising the fact. For small firms the fact that CSR talk costs money may well mean that they don't bother telling anyone as they do not have the resources. Also, many small firms often feel that they are simply doing the right thing and there is no need for them to tell people about it. Both the resource issue and doing the right thing were found in some of the small company interviews in Chapter Eight. For example, interviewee 8 said "we want to feel like we have done the right thing" whilst interviewee 9 said "if you wouldn't do it yourself, why would your company do it?". Whilst the small companies in the sample were not communicating (websites or CSR reports) about nutrition that does not mean they don't consider it or deliver nutritious products.

Christensen et al (2013) would suggest that a difference in what companies say and do may not be an issue, as their actions may eventually catch up with what they say. Suggesting that there may be a delay in saying and doing, but that if the company eventually do what is promised then what was greenwash at the time was finally acted upon. Unfortunately, with regards to nutrition and the health of the nation it could be suggested that the time for action is now, any delay at this point is not acceptable. Companies have known about this issue for several years and actions should now be taking place.

### 9.4.3 Greenwash conclusion

This research found that some of the large companies were involved in greenwash, whereas all the small companies were silent with regards to nutrition. It is surprising how little there was on the specifics of nutrition on the websites, even the companies who did talk about it often did so in very general terms. To date CSR research around the food

industry has mostly neglected nutrition. With little research or activism, the industry is not, so far, being held to account for the consequences of the food they produce that we all eat. In terms of the industry policing itself and improving the nutritional content of food, the evidence presented throughout this thesis would suggest that this is very unlikely to happen. If the food available to purchase is going to improve then it will have to be a government led initiative.

## ***9.5 Government***

Over the years the government has had several initiatives relating to nutrition (discussed in Chapter Two). However, the evidence from this research would suggest that, so far, they have made little difference. Some of those initiatives are discussed considering the results presented in Chapter Six.

### **9.5.1 Salt reduction**

Although the government salt reduction programme started well it lost momentum when the responsibility for nutrition was taken away from the FSA and given to the DoH. The PHERD took up salt reduction but that was itself disbanded in 2016, since then salt consumption has risen. The PHE current voluntary targets are set for 2024, however, like their predecessor within the RD it is difficult to see how they will be met. For example, the target for breakfast cereal is an average of 0.48g of salt per 100g or a maximum of 0.9g per 100g. The average is based on a weighted average of sales for all products in the category. Whilst it is not possible to calculate the average of the 27 Kellogg's products in this research (product sales figures would be needed), only 3 are less than 0.48g per 100g and therefore the average must be higher than this. However, all 8 of the Deliciously Ella products are significantly below this figure already. This demonstrates that it is possible to make cereals that have very low salt, however, the types of cereal sold by Kellogg's, especially those targeted at children, would struggle to keep to these low salt figures. The sort of change needed to bring levels down would have to be mandatory for the companies to comply. This would most likely lead to consumer pressure, as many of the products that are sold today would no longer be available, as they couldn't meet the targets and still produce a palatable product. (this was mentioned by interviewee 2) This helps to demonstrate the difficulty of the task facing government, but it is one that needs tackling.

## 9.5.2 Government failure

The failure of the PHE Responsibility Deal has already been discussed in detail in Chapter Two. As Knai et al (2018) said the deal was doomed to failure from the start due to the way it was established. In fact, Gornall (2015) went as far as to say that “the deal isn’t failing industry.” He suggested that the deal did exactly what industry wanted by making them look good for signing up to it but without them having to make changes that would cost them money. This view was expressed by interviewee one who said that companies wouldn’t do something if it cost them money, there had to be a ‘business case’. One of the reasons for this was that the pledges made by companies were “largely driven by the interests of the partners” (Knai et al 2018 p 11) that is the food industry itself.

A similar situation arises when the Childhood Obesity Plan (HM Government 2016) is considered, as was mentioned in Chapter Two this was reduced from 37 pages to just 16 (Davies 2016) due to pressure from the industry. Part of this plan was to reduce sugar in key products by 20% (discussed in Chapter Two), this has also failed with some reductions in some categories but little of substance. In three years the one-year targets were not even met. As was discussed above the sugar levels in this research are low but that is due to the nature of the products, when biscuits and cakes are considered, the problem becomes apparent. Also reducing sugar does not necessarily bring about a reduction in calories as was discussed in Chapter Seven with regards to the Mr Kipling reduced sugar Angel Slices.

The most recent government initiative is a policy document issued in 2020 in response to the knowledge that those who are obese are more likely to be seriously ill from Covid-19. However, this was instantly criticised by those in the profession as not tackling the causes of obesity and for “passing the buck” to the individual instead of “stand(ing) up to industry” (Marriott cited by Mahase 2020).

The constant government failures around nutrition could lead to a conclusion that the government itself is greenwashing with regards to nutrition. Whilst saying they are going to take action to make improvements and then doing no such thing. If the Delmas and Burbano (2011) drivers of greenwash model (Figure 9.1) is used for government, there is a huge amount of pressure from the market (i.e. the food industry). Not to make improvements but to retain the status quo. The voice of the food industry is far stronger

than any activists pushing for change, it is that food industry voice that, so far, is being heard by government.

### 9.5.3 Front of pack labelling

There have been calls for many years to include front of pack traffic light labelling on products to help consumers make healthy purchase decisions. (Lawrence 2006, Scott-Thomas 2015, Gallagher 2017) This has been contested by many in the industry, especially those who might have products with red labels, suggesting they may have something to hide. (Lawrence 2006). This research suggests that the voluntary scheme that has been in place in the UK for many years is not effective. With only five companies fully complying, the other companies are not helping consumers make informed decisions.

### 9.5.4 Can government make a difference?

The sugar tax on soft drinks shows unequivocally that government action can work and that the industry will comply when regulated, this type of direct action is also supported by the literature (Atkins et al 2015). Whilst there are still some sugary drinks for sale (at a higher price due to the tax), all manufacturers reformulated most of their products to reduce the sugar to less than 5% so that the tax does not apply. As sugary drinks contributed significantly to sugar consumption of children (Chapter Two) this will make some difference. It is, however, just one small change in an industry that thrives on selling products that are high in fat, sugar and salt.

It has become very clear over the last 10 years that voluntary agreements are not improving products, whereas the only mandatory requirement has. During the interviews some of the interviewees mentioned government as being important with no prompting, saying that they would always comply with regulations. Interviewee one said that it is “regulation, legislation and then price” suggesting that the many companies she has been involved with will ensure they comply first and then look at cost. Even the companies who did not mention legislation all said it was very important when asked about it. To be seen to not comply is much more damaging to a company than the cost of complying. It is therefore clear that if government wants to take action to change the nutritional quality of products it could easily do so.

There may still be those who feel that this issue is one of personal choice and that government should not be involved. However, it needs to be remembered that as Pickard

(2004) says it is the responsibility of government to protect the people. In addition, the Sustainable Development Commission (2008) made it clear that they felt that government had a role to play in the nutrition and health of the nation (Chapter Two). In 2009 Alves suggested that government or third-party regulations were needed to ensure firms complied with CSR, this could also be applied to the nutritional content of food.

### 9.5.5 Government conclusion

The nation is currently at a point where real leadership is needed, unfortunately the last 18 months of the pandemic raise questions about such leadership in the UK. With the recent publication of the Dimbleby report raising, once again, the issues around diet and health, significant changes are needed for improvements to be seen. The government response to the Dimbleby report does not suggest any immediate changes are likely. With regards to many factors, they say they are going to issue consultation documents, or continue to monitor the voluntary agreements. Legislation is promised to stop promotions of high fat, sugar and salt (HFSS) products but is still awaited (UK Government 2021b).

## 9.6 Summary

This chapter has brought together the information about what companies say about nutrition on their websites and CSR reports and the nutrition information gathered about their products. These have been compared to see if the companies in this research are “walking the walk” or just “talking the talk”. Unfortunately, the findings suggest that a lot of what they say may just be rhetoric, with little evidence of action. Where possible this information has been triangulated with the interview data to support the assertions being made. Whilst the only way to ensure that food manufacturers make the necessary changes to products is legislation, the evidence presented here suggests that it seems unlikely that this will happen. The next chapter concludes the thesis, addressing each research question and discussing the limitations of the research and the potential for future research in this emerging area.

## 10 Chapter Ten - Conclusion

### *10.1 Introduction*

The previous chapter brought together the various threads of the research and discussed the main findings. This chapter considers the answers to the research questions. The contribution that this research has made to the existing literature. The importance of the personal research journey that has been taken throughout this project. Finally, both the limitations of the research and the scope for future research are discussed.

### *10.2 Research Questions*

#### **10.2.1 What do food manufacturers say about nutrition on websites and in CSR reports?**

Some of the companies do talk positively about nutrition, whilst many are silent on the subject. However, some of the food manufacturers reporting positively are greenwashing in relation to nutrition. This research found that Kellogg's, Chicago Town, Premier and KP all had statements on their websites that could be aligned with one of the seven sins of greenwash. Prince's had signs of greenwash but have much better products and therefore cannot be accused of true greenwash. However, the other companies, large and small, were silent on nutrition. There have been campaigns for many years by government to try to improve diet and health, it therefore, may be expected that companies would have something to say on nutrition. Linked with the access issues discussed in Section 9.2, there is evidence that companies are avoiding the topic deliberately. Whilst this applies to large and small companies, the interview evidence in Chapter Eight suggests that small companies are making better decisions regarding nutrition.

#### **10.2.2 Are food manufacturers producing products of good nutritional quality?**

The figures presented in Chapter Six for each company show a mixed picture regarding the nutritional quality of their products (Figures 6.11 - 6.30). In many categories there are a high number of red labels. Figure 6.1 shows that of the total 251 products 36% have red TLL and 36% amber. Taking the discussion on the size of the amber band (see Section 6.7) into consideration, the products used here cannot be classed as healthy. The results of the t-tests in Chapter Six (Table 6.2) show that overall supermarkets have reduced the salt content of their products significantly (1% level) compared to manufacturers. However,

when the comparison is conducted for large and small companies separately, a different result is found. The supermarket products are still significantly (1% level) lower than manufacturers for large companies (Table 6.3). The difference for small companies is not statistically significant (Table 6.4), although their products do have more salt than the supermarket. In terms of the other nutrients the supermarket outperforms the large manufacturers on fat, saturated fat and sugar, although the differences are not statistically significant. Whereas the opposite is the case for small companies, with supermarkets only performing better for salt, there is no statistical significance for any of the nutrients when considering small companies. This evidence suggests that retailers are making better choices than large companies even if the results are not significant (except salt). However, small companies are making better choices with regards to fat, saturated fat and sugar. This is echoed in the interviews in Chapter Eight, where the small companies showed that the nutritional quality of their product was important to them.

### **10.2.3 Do food manufacturers show signs of greenwash?**

As discussed in 10.2.1 some of the large companies in the sample showed clear signs of greenwash. Whereas all the small companies were silent. The silence of the small companies was expected, although some greenwash was expected among the large companies, half of them showing signs is high. This is only the greenwash with regards to nutrition, if other social and environmental factors had been considered the numbers could have been even higher. Whilst the companies may well have been making statements that were true, they were often irrelevant, had no proof, there was a hidden trade off or were vague. The analysis showed that Kellogg's, Chicago Town, Premier Foods, KP and Prince's, all well-known brands, showed signs of greenwash with regards to nutrition. The other large companies did not show signs of greenwash because they were silent.

### **10.2.4 Who should be accountable for the nutritional quality of the nations' diet?**

Responsibility lies with government, manufacturers and individuals. The evidence shown here would suggest that leaving the nutritional quality of products in the hands of supermarkets and large food manufacturers is unlikely to bring about significant changes. Whilst smaller companies are often making nutritionally better products, their market share is small. Retailers have shown that they can make changes when challenged to, as was seen with salt. However, it is a slow process and change is required now. Therefore,

the conclusion from the research presented here is that government need to play the lead role if the quality of the nation's diet is to change. The only government intervention that has had an impact on the nutritional quality of food is the sugar tax on soft drinks. Whilst companies did not have to comply, they could add sugar and pay the tax, all of them have complied. This has led to a significant reduction in the sugar from soft drinks shown by the latest NDNS (2020). The salt reduction programme, whilst voluntary, did have some success but in the last few years salt consumption has started to rise which is concerning.

Government legislation has been shown to work and will work in the future if government is prepared to enforce change on industry. The current government has started to make changes with the new legislation on BOGOF offers due to come into effect in 2022. Much more is needed to encourage the food industry to produce healthier products. Some of the smaller companies in this research are already making healthier choices, large business need to be persuaded to do the same. However, legislation is not enough, there also needs to be a dedicated education programme so that individuals not only understand what a healthy diet looks like, but also have the skills to cook healthy meals. Neither the food industry nor individuals will make these changes alone, government intervention is needed to improve people's health.

### **10.2.5 What actions need to be taken to improve the quality of the nation's diet?**

There is now much evidence (discussed in Chapter Two) showing that poor diet, especially consuming large amounts of ultra-processed food, leads to health problems. If government wants a healthier nation and to reduce the costs to the NHS it needs to act. The sugar tax illustrated that companies do comply with regulation and consumers will adjust to the new version of their favourite products. The interviews demonstrated that regulation is very important and companies will ensure they follow any changes. Government needs to regulate on items such as serving size of products, the amount of fat, saturated fat, sugar and salt allowed in a single portion, they need to ensure a level playing field so as not to discourage or disadvantage the companies already making voluntary changes. FOPL needs a full overhaul and should be compulsory. Consideration should be given to including health warnings on products that do not meet the new nutrition requirements and having a star rating system to make it easier for consumers to assess the healthiness of a product. In addition to this there needs to be a long-term plan for educating the nation. This should start in schools but also needs to extend into the community to ensure that all adults can

learn about diet, health and cooking. The problems of access to the industry suggest that government involvement is needed if more research is going to be conducted in this area.

### ***10.3 Contribution***

This thesis has contributed to the literature in various ways. There is currently no evidence in the literature that food companies are difficult to gain access to. Several researchers have used interviews and questionnaires with food manufacturers and have not reported any issues. The difference between that research and this is the subject, nutrition. Not only are companies not talking about nutrition on their websites, they also do not want to talk about it in person. For most industries nutrition has no relevance, but for food manufacturers it may be expected that this would be near the top of their priorities. The problems with access found in this research suggest otherwise. Further, what has been exposed here is an internal corporate culture which not only values secrecy but appears to thrive using it.

The literature on greenwash includes some research on the food sector. However, this is related to greenwash, scepticism and purchase behaviour. There is no research on nutrition. Therefore, this research is the first attempt to consider if food manufacturers are greenwashing when making nutritional claims about their products. This is an area that needs much further research especially considering the recently published Dimpleby report (2021).

There has been little comparison of branded and supermarket own brand products in the nutrition literature. However, there has been none in the CSR literature. This research is the first to compare the nutrients of British supermarket products with equivalent branded products from a CSR perspective. It is also the first to compare both large and small company products to the supermarket own brand. This comparison has been used to judge the performance of the branded firms in terms of nutritional quality.

The greenwash findings and nutrient comparison findings have then been used to classify food manufacturers on the Delmas and Burbano (2011) typology in terms of nutrition. This classified the companies as greenwashing firms, silent brown firms, silent green firms or vocal green firms. This is the first time this type of classification has been carried out for nutrition and is an original contribution.

#### *10.4 Personal journey*

This research project started life as a quantitative study, something the researcher is familiar and comfortable with. Due to the access problems already discussed it became a mostly qualitative project. Qualitative research is not something that would have been chosen, but it was the only way to progress the thesis. This has created a whole new learning opportunity that had never been intended. Therefore, one of the major outcomes of this research is a personal one. I have developed as a researcher into an area I would probably not have gone willingly. As such it would be fair to say that I am now a more well-rounded researcher with experience of both quantitative and qualitative research techniques. This experience also caused me to reflect on my research philosophy, having always thought it was positivist, I now acknowledge that I am a pragmatist. It was this realisation that made the change in the research topic possible.

#### *10.5 Limitations of the research*

In common with all research projects this one has some limitations. It is not felt that these impact on the results, however, controlling for these problems would produce a better project.

Due to the access issues encountered only ten interviews were carried out. The themes that came out of these interviews were very clear. Also, the differences between the large and small companies came through almost every interview. However, it is still difficult drawing conclusions from just ten interviews and more should be conducted. For this reason, the interviews have been used as additional material in this thesis but are not the main area of research.

There were problems identifying enough small companies for the sample. Criteria were established but for two of the food categories the only small companies that could be found both had production in Italy. Therefore, two of the companies did not meet all the criteria. As small companies are purchased by their larger rivals this is likely to become a bigger issue in future research.

Although 20 companies were originally selected and their nutrient data analysed, this had to be reduced to 18 for the supermarket comparison. It would have been better if all the companies selected had supermarket equivalents. As this research project evolved out of the first failed attempt it was progressive. The 20 companies and their data had been

selected before a decision was made to compare to a supermarket product. This meant it wasn't possible to select different companies and the analysis had to be done for just 18.

The research used the data per 100g, it was felt that this would give the best comparison. In many ways it does as you are comparing like with like. This analysis is not an issue; however, the research could have been improved if a similar analysis had been carried out using the serving size data. As mentioned in Section 6.8 the serving sizes can vary, an analysis based on this may have highlighted other differences that have not been found with the current analysis.

Collecting data for 20 companies resulted in 251 products, for the comparison this reduced to 84, both are quite small numbers. It would have been better if more products were selected, however, this would have required more food categories to be selected and more manufacturers. The list of products used in Appendix One shows that it was a wide range of popular everyday products and as such provides a snapshot of the nutritional quality of the food many in the UK eat.

### *10.6 Future research recommendations*

This research is a first exploratory venture into CSR, greenwash and nutrition. As such it demonstrates that this is a potentially fruitful area of research for the future. There are a range of possible future research topics that could be explored.

A larger study of this type could be carried out with a much wider range of products.

This research used the nutrients that are known to link to poor health if eaten in excess, fat, saturated fat, sugar and salt. A future study could also consider beneficial nutrients such as fibre and fortification.

Products could be identified as being either minimally processed or ultra-processed as this distinction was not made here.

Whilst the information on product packaging was used in the discussion a more detailed consideration of packaging as visual data could be carried out from a nutrition perspective.

The possibility of greenwashing relating to nutritional comments on websites could be explored for a much larger number of manufacturers. Also, retailers' websites could be analysed.

A more sophisticated tool for classifying companies as 'good' or 'bad', in terms of nutritional performance, could be developed. This could include whether the product is ultra-processed and the level of beneficial nutrients.

The Delmas and Burbano (2011) typology has been used here, other CSR models, that are used currently for environmental performance, could be used for nutrition performance.

The data collected from this project could be compared, in say five years' time, with the nutrient information of the same products. This would show if these 20 companies have made the improvements some are saying they will.

The data could be used with serving size to see if this shows different results between the large and small companies and the supermarkets.

A more detailed interdisciplinary study could be carried out on the main issues addressed here. Ultra-processed food, individual purchase decisions, education, impact of labelling on purchase decisions and the role of taxation and legislation. This would enable government to decide the best way to implement some of the suggestions in Section 10.2.4.

## *10.7 Summary*

The journey to the end of this PhD has been an eventful one, partly caused by the reluctance of the industry itself to be involved in research on nutrition. However, the research has highlighted several areas where there is currently little research. As these are areas that are very topical, these are going to be fruitful areas to explore in the coming years. The research has made several contributions to the literature in terms of access to the industry and introducing nutrition research to the CSR arena. It is hoped that this so far neglected research area will in the future elicit the engagement from researchers that it needs. Collaboration of business researchers with nutrition ones is likely to form a route to research that has impact on the health of the nation.

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## Appendix One

List of Products used in the Research. Those used for supermarket comparison are shown in italics.

### **Kellogg's**

All bran Prebiotic original  
All Bran Prebiotic Almond  
All Bran original  
*Bran Flakes*  
Fruit and Fibre  
Sultana bran  
All Bran berry crunch  
All Bran Golden crunch  
*Cocoa pops*  
Cocoa pops rocks  
White choc cocoa pops  
Crunchy nut clusters  
Crunchy nut granola (CNG)  
*Crunchy nut granola fruit*  
Clusters milk choc  
Crunchy nut cornflakes  
CN Granola hazlenut and choc  
CN Granola pistachio and choc  
Frosties  
*Cornflakes*  
*Rice Krispies*  
Rice Krispies multigrain  
Special K  
Special k red berry  
Special k oats and honey  
Special k peach and apricot  
Special k milk choc

### **Deliciously Ella**

*Original Granola*  
*Nutty Granola*  
*Berry Granola*  
Buckwheat Granola  
*Bircher Muesli*  
*Fruit and Nut Muesli*  
Multigrain Flakes  
Cacao and Almond Porridge

### **Prince's**

*Hot chicken curry*  
*Mild chicken curry*  
*Mild Chilli con carne*  
Hot chilli con carne  
*Beef stew*  
Chicken casserole  
*Chicken in white sauce*

### **Grant's**

*Beef bolognese*  
*Irish stew*  
Chicken casserole  
*Beef casserole*  
*Chicken curry*  
*Beef curry*

### **Premier Foods**

Tomato and herb pasta bake  
Chilli sauce  
Tomato and bacon pasta bake  
Tuna pasta bake  
Curry sauce  
*Cheese and bacon pasta bake*  
Texan chilli  
Tomato and basil  
*Tomato and chilli*  
Tomato and garlic  
Tomato and red pepper  
Puttanesca  
Chargrilled veg  
*Bolognese*  
No Added Sugar tomato chilli  
*No Added Sugar tomato basil*  
No Added Sugar bolognese  
*Tikka masala*  
Korma  
Balti  
Bhuna  
Green thai  
Red thai

### **Sacla**

Artichoke sauce  
*Arrabbiata sauce*  
*Mac n cheese*  
Mac n cheese with truffle  
*Roasted pepper*  
Spicy chilli and mozzarella  
Red onion and gorgonzola  
*Tomato and garlic*  
Tomato and mascarpone  
Tomato and olive  
Whole cherry tomato nduja  
*Whole cherry tomato basil*  
Whole cherry with burrata  
Whole cherry chilli  
Whole cherry with parmesan  
Whole cherry with puttanesca

### **Young's**

Salmon dinner  
Tempura fish and chips  
Cod, spinach and cheese gratin  
Admiral's pie  
Fisherman's pie  
Classic fish pie

### **Summit**

Breakfast wrap  
Ham and cheese toastie  
Cheese burger and chips  
Donner kebab  
Donner meat and chips  
Breakfast muffin

### **Crosta and Mollica**

*Margherita*  
Rustica  
*Fiorentina*  
*Spicy Salami*  
*Imperio*  
Pizzetta

**Chicago Town**

Deep Dish American BBQ  
*Deep Dish Chicken*  
 Deep Dish Four cheese  
*Deep Dish Ham and pineapple*  
*Deep Dish Mega meaty*  
 Deep Dish Pepperoni  
 Tiger Crust cheesy ham and bacon  
 Tiger Crust Cheese medley  
*Tiger Crust double pepperoni*  
 Deep Pan double pepperoni  
 Deep Pan triple cheese  
 Thin Crispy double pepperoni  
 Thin and Crispy meat feast  
 Thin and Crispy triple cheese  
 Sub cheese and tomato  
 Sub meat supreme  
 Cheese Stuff Crust pepperoni  
*Cheese Stuffed Crust cheese*  
 Tom Stuffed Crust pepperoni  
 Tomato Stuffed Crust cheese  
 Tom SC Manhattan meaty  
 Tom Stuffed Crust sticky BBQ  
 Tom Stuff Crust BBQ Jackfruit  
 Tom SC chicken bacon melt

**Pieminster**

Steak and ale  
*Chicken ham leek*  
*Cheese sweet potato spinach*  
*Chicken and bacon*  
 Steak and stilton  
*Steak and kidney*  
*Chicken and mushroom*  
 Mushroom and asparagus  
 Vegan chicken  
 Vegan mushroom and tomato

**McVitie's**

*Jaffa cake bars*  
 Jaffa blackcurrant  
 Zesty orange  
*Hobnob flapjack*  
*Hobnob fudge flapjack*  
*Millionaire slices*  
*Choc digestive slices*

**Charlie Bigham**

*Beef Bourguinonne*  
 Beef Stroganoff  
*Spag bolognese*  
 Chicken and mushroom risotto  
 Moroccan chicken tagine  
 Chicken Jalfrezi  
 Paella

**Chilli**

*Chicken Korma*  
 Chicken Tikka Masala  
 Spaghetti Carbonara  
 Chicken in white wine  
 Meatballs  
 Thai Red Curry  
 Thai Green Curry  
 Spinach and Ricotta Cannelloni  
 Spanish chicken  
*Sweet and sour chicken*  
 Cauliflower and Paneer curry  
 Goan Fish  
 Moroccan chicken and bulgur  
*Sweet potato and bean chilli*  
 Paneer tikka masala

**Fox's**

*Crunch creams*  
*Jam n cream*  
 Crinkle crunch  
 Viennese  
 Party rings  
*Chunky cookies*  
*Chocolatey*  
*Chocolate Viennese*

**The Cake Crew**

*Rainbow*  
 Mini blueberry  
*Mini strawberry*  
*Mini lemon*  
*Mini chocolate*  
 Mini rocky road  
 Mini salted caramel  
*Unicorn*

**Soulful**

Thai green jackfruit curry  
 Moroccan seitan tagine  
 Cajun spiced jackfruit stew  
 Butternut lentil spinach hotpot  
*Bean and sweet potato chilli*  
 West African peanut chickpea  
*Sri Lankan cauliflower curry*

**Brazilian tomato black bean**

*Thai red vegetable curry*  
*North Indian vegetable dhal*  
 Persian tomato lentil chickpea  
 Pulled jackfruit chilli  
 Chestnut mush stroganoff

**Pukka Pies**

*All Steak*  
*Steak and kidney*  
 Steak and ale  
*Chicken and mushroom*  
 Chicken and gravy  
 Minced beef and onion  
 Vegan minced steak and onion  
 Vegan chicken and mushroom  
*Cheese leek and potato*  
*Chicken ham and leek 2*  
 Steak and red wine 2  
 Cheddar and leek 2

**Border Biscuits**

*Dark choc gingers*  
 Milk choc gingers  
 Dark choc ginger and orange  
 Lemon drizzle melts  
*Light choc Viennese whirls*  
 Butterscotch crunch  
 Strawberry drizzle melts  
 Buttery sultana melts  
 Chocolate crumbles  
 Light buttery Viennese whirls  
*Ginger crunch*  
*Golden oat crumbles*

**Proper Snacks**

*Sea salt*  
 BBQ  
 Salt and vinegar  
 Sweet chilli  
*Sour cream and chive*

**KP**

McCoys

*Flame grilled steak*

Salt and vinegar

*Cheese and onion*

King prawn

Ready salted

Thai sweet chicken

Hula Hoops

*Original*

Salt and vinegar

BBQ beef

Cheese and onion

Flavourings

Cheese

Salt and vinegar

Spicy

Hula Hoops Puft

Salted

Sweet chilli

Salt and vinegar

Beef

Tyrell's

*Lightly salted*

*Salt and vinegar*

Cheddar and chive

Sweet chilli and red pepper

Roast chicken

Salted furrows

Cheese pickled onion furrows

## Appendix Two

### Examples of Interview Thematic Analysis

“Massive and again it goes from our customers want this, this, this, at this price point and this is our margin on it. So, the retailer will tell you what the customers want and they know the customers really well.”

This was classified as customers, price and profits. Price was merged with profits on final review.

“Am I driven by the marketplace? Yes, I am. Am I driven by my trade customers? Yes, I am. But in the end I am looking to satisfy my consumers and the consumers I am looking at are vegan, vegetarian, organic those type of people that are looking for a sort of provenance in the product, are looking for things that are going to change either themselves or the world in a broader sense like organic.”

Classified as markets, customers, consumer satisfaction, type of product. Markets and customers were merged at final review.

“Regulation, legislation and then price, that’s it, nothing else, nothing else will do it.” And in terms of reformulation of products “it’s price, price or price and then we react to legislation as it comes along.”

Regulation, legislation (these were ultimately merged) and price.

“The margins if you go to a normal food manufacturer big or small you are looking at a 2% margin. If you go to a branded one you are looking at 15% margins, so if you are on a 2% margin and you’ve got a supermarket who doesn’t pay you for anywhere between 90 and 120 days what’s your biggest driving factor? Price”

Margins, size, own brand vs big brand, delay in payment and price. Margins and price were included in profits.

“So government is hugely influential. At the minute of course we have the PHE sugar reduction targets, we are not obliged they are not legally required but as a responsible, as a business our size we can't turn round and say we are not doing that so that has a massive impact.”

Government, nutrition, voluntary, size and market pressure. Government was included in legislation.

“There are no restrictions it's my choice. Sometimes you know that you shouldn't do it you know, like at the moment I'm desperate to experiment with coconut-based rum but I know it's not the right thing to do but I might still do it I am not sure. It's not the right thing to do, it's a crowded market and it's not really something that would take off you know but I think it is completely down to us yes.”

Free choice, not the right thing but due to market (profits) and customers.

“We deal with local people where we are obtaining quality at a good, reasonable price, not cheap but we can keep control of us standards that way by dealing with local people.”

Local, quality, price and standards (quality).

“We feel that we have a duty to our employees. When I was taught at University, we were taught that a company has stakeholders, not shareholders, stakeholders. That includes my suppliers, customers, the people that I employ and my consumers and that we have a responsibility to balance the needs of all of those stakeholders, I totally believe in that.”

Employees, suppliers, customers, stakeholders. Ultimately, he is describing his own ethics and how he thinks people should do business.

“I have done more (CSR) projects than I care to think about with ‘large retailer\*’ supply chain, ‘large manufacturer\*’, ‘large manufacturer\*’ and every single project I have ever done has shaken money out hundreds and thousands by just taking it this way and everyone goes oh right so therefore by doing the right thing you make more money therefore why would you not do the right thing?”

CSR, retailers, manufacturers, money, right thing to do. Only the right thing as it generated money/profits.

“100% natural and healthy food based on pulses so all of our development work is informed by that” “we try to keep the fat levels down, not including sugar if we can avoid it etc. There is no salt.” In terms of processing: “we are using whole food ingredients, you know, we try to avoid processed food basically.”

Natural, healthy, basis of product development, nutrition and not UPF. These all combine under the nutrition theme.

“We make things that are living, that are nutrient dense compared to I suppose dead or over processed stuff.” “One of the principals that we have is that someone can turn around a pack and look at the ingredients and they would recognise every ingredient from their kitchen.”

Nutrition, not processed, recognisable ingredients. All combine as nutrition.

## Appendix Three

Brief discussion of classification on the Delmas and Burbano (2011) typology

### Cereals

When looking at the nutrients in Kellogg's cereals Figure 6.11 shows that they have several products that have red traffic light labels. Of their products in this research 30% are red for sugar whilst 15% are red for both fat and saturated fat. In contrast the cereals produced by Deliciously Ella do not have any red traffic light labels for any nutrient. In the comparison with supermarket own brands for the four main nutrients 60% of the supermarket products had lower figures than Kellogg's products. Placing Kellogg's on the Delmas and Burbano (2011) typology they are in the top left quadrant meaning that they would be classed as a 'brown' company with regards to nutrition but one that is being quite vocal about the nutrition of its products, making it a 'greenwashing firm'. Deliciously Ella as mentioned above have no red traffic light labels and compared to the supermarket products 80% of figures were lower for the DE products. As mentioned in Chapter six they do not communicate on nutrition on their website. In terms of the Delmas and Burbano typology they would be in the lower right quadrant, being a 'silent green firm' for nutrition.

### Tinned Ready Meals

Both Prince's and Grant's produce a range of products that do not have any red traffic light labels, for these products at least, their nutrient content is good. In Chapter Seven Prince's are shown to be reasonably vocal with regards to nutrition and this is supported by the product information. There were only two digressions with regards to greenwash both in the same greenwash category. These related to their salt reduction claim for Branston Beans and sugar reduction in soft drinks both discussed in Chapter Seven. Of all the companies Prince's is the only one that could be moving towards the top right quadrant of the typology as a 'vocal green' firm. However, due to the small amount of greenwash identified they have been placed across the boundary. Also, as 65% of the supermarket products are better than Prince's they have room for improvement in terms of nutrition. This 65% should put them in the 'brown firm' category however, they have zero red traffic light labels and therefore have been placed across the bad/good performance boundary. Grant's like many of the small companies is silent and would be in the lower right quadrant as a 'silent green firm'.

## Jars of Sauce

Premier foods include a lot of information about what they are doing without quantification as discussed in Chapter Seven. Although their sauces do have a better overall profile than Sacla, especially for fat, they do have more products with higher saturated fat than Sacla. There is clear evidence of greenwash as discussed in Chapter Seven and combined with their nutrient profile, 85% of categories worse than supermarket, it would be fair to say that Premier foods would be in the top left quadrant of the typology as a 'greenwashing firm'. Sacla with a worse nutrient profile are also a brown firm but they are silent with no information on nutrition on their website.

## Pizza

Chicago Town said little about nutrition on their website, but they did have a small amount of information that could be classed as greenwash, although it could be argued that this wasn't specifically nutrition based. In addition, 80% of the nutrients in the research sample have a worse profile to the supermarket equivalent. This certainly makes them a 'brown firm' and probably a 'greenwashing firm'. Crosta Mollica on the other hand were silent about nutrition and their products are equal with the supermarkets for nutrients. However, as 63% of the nutrients in the Crosta Mollica sample are in the red traffic light category they are classed as a 'silent brown firm'.

## Chilled Ready Meals

Charlie Bigham is a silent company as they do not say anything about nutrition on their website, therefore do not greenwash. However, when nutrition performance is considered 65% of the nutrients in their products are worse than the supermarket equivalent and 61% of their products have a red traffic light label making them bad for performance. This places Charlie Bigham in the bottom left quadrant as a 'silent brown firm'. Soulful however, whilst also being a silent firm have 56% of their nutrients as worse than the supermarket (less than the 60% cut off for brown), they also only have 29% of products with a red label for nutrients. Hence, Soulful are in the bottom right-hand quadrant as a 'silent green firm'.

## Chilled Pies

Both Pukka and Pieminster are silent firms in terms of nutrition with no discussion about this on their websites. Pukka are a 'brown firm' with regards to nutrition as 65% of their

nutrients are worse than the supermarket and 65% of their nutrients have red traffic light labels. Pieminster, however, only have 25% of their nutrients as worse than the supermarket but as 63% of those nutrients have a red traffic light label they also class as a 'brown company'. This means that both pie companies are in the lower left quadrant as 'silent brown firms.'

#### Biscuits

Although a very large brand Fox's are silent when it comes to nutrition. As they make biscuits it is expected that they will have a large number of red nutrients especially for fat and sugar. It is therefore not surprising that 72% of their nutrients have red traffic light labels. In comparison to the supermarket biscuits 60% of the supermarket nutrients are better making Fox's a 'silent brown firm'. Border also have a large number of nutrients that have red traffic light labels, 69% and it is this that makes them a brown firm as they have a better nutrient profile than the supermarket with only 44% of the supermarket nutrients being better. They also say nothing about nutrition on their website making Border a 'silent brown firm.'

#### Crisps

Crisps are usually high in both fat and salt and the products in this research are no exception. However, both companies could do much better when compared to supermarket equivalents. The supermarket has 60% better nutrients than KP and 63% better than Properchips, making both companies brown firms. KP did exhibit some greenwash on their website, positioning them in the top left quadrant of the typology as a greenwashing firm. Whereas Properchips had no greenwash putting them in the bottom left quadrant as a 'silent brown firm.'

#### Cakes

The final category is cake, another food that is high in both fat and sugar. It is therefore no surprise that both companies are classed as 'brown' for nutrition. McVities has 57% of its nutrients as red traffic light labels, whilst Cake Crew has 75%. Cake crew is also brown based on supermarket comparison with the supermarket being better for 70% of nutrients. As a small company Cake Crew are silent, making then a 'silent brown firm.' McVities do show some signs of greenwash but their website contained far more that was marketing

rather than being deliberately misleading. Therefore, they have been placed across the positive/no communication boundary.

