



# Roadmap and Recommendations for Sustainability Reporting in Food Manufacturing

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**Client:** Albertsons Companies, Inc. (ACI)

## PROBLEM & OBJECTIVE



With the global food system accounting for a third of the world's greenhouse gas emissions, companies in the food industry are receiving pressure to track and measure their environmental impacts across supply chains and disclose progress through sustainability reports. Albertsons Companies Inc. (ACI), is one of the largest food and drug retailers in the US, is experiencing these pressures from business-to-business (B2B) customers and regulatory bodies to track and report sustainability metrics within its company-owned food manufacturing facilities. However, there is no industry-adopted framework for food manufacturing reporting, making it difficult to navigate a reasonable path to proceed. The objective of this project is to recommend a reporting strategy that enables ACI to effectively communicate its manufacturing sustainability efforts while remaining competitive.

## APPROACH

We conducted multiple analyses to identify opportunities for ACI to integrate sustainability reporting measurements within its manufacturing operations. We first analyzed surveys received by ACI from B2B customers, categorizing the most common and pertinent requests for information. We then quantified facility-level resource usage, energy intensities, and CO<sub>2</sub>e calculations. Further, we reviewed the reports of peer and competitor companies, researched the landscapes of food manufacturing and white labeling, and uncovered industry frameworks as a means of benchmarking ACI's efforts. Concurrently, we identified and tracked relevant legislation to ensure alignment with evolving policy requirements for reporting.

## KEY FINDINGS

**Below are the key findings from our project, highlighting broader food industry, food manufacturing, and ACI-specific insights.**



### **Data**

Data serves as the foundation for sustainability reporting. ACI tracks key manufacturing metrics across its facilities and has an opportunity to develop a comprehensive data strategy. The existing data streams position ACI to utilize the BRIDGE dashboard, a tool designed to aggregate, visualize, and share manufacturing sustainability data.

### **B2B Customer Survey Analysis**

Survey analysis revealed key ESG information requests from B2B customers. These priorities shaped the BRIDGE dashboard structure and the design of customer-facing infographics that communicates ACI's sustainability actions.

### **Peer Benchmarking**

Leading food manufacturers with retail components report comprehensively on manufacturing impacts. ACI is well-positioned to expand its Recipe for Change with manufacturing-specific content.

### **Policy**

Tracking of emerging policies (e.g., SB 253, SB 261, SB 54, OR SB 582) highlight upcoming disclosure requirements related to climate risk, packaging, and upstream emissions. These informed our regulatory timeline and the recommended sequence of implementation in the roadmap.

### **Frameworks & Coalitions Analysis**

Our review of industry frameworks and coalitions identified opportunities for ACI to align with external standards and certifications, supporting future regulatory reporting.



## RECOMMENDATIONS AND ROADMAP

Our recommendations for sustainability reporting in food manufacturing are formatted as a roadmap with short-, mid-, and long-term implementation across three focus areas: Data & Performance, Communication, and Policy & Management.



For Data & Performance, BRIDGE (B2B Reporting Integration for Data and Goal Evaluation) was introduced as an interactive dashboard conceptualized to streamline data collection, facilitate customer-facing data sharing, and support scalability over time.



Communication efforts begin with a team-designed infographic showcasing ACI's current sustainability practices, with future initiatives focused on manufacturing-sustainability programs, certifications, and coalition engagement.



In Policy & Management, we created a regulatory timeline to highlight the evolving climate risk disclosure requirements and packaging waste regulations at both state and federal levels.



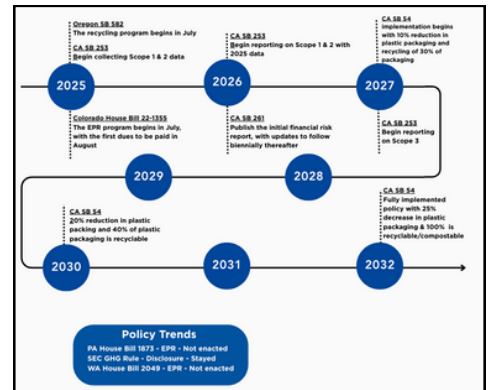
### Data & Performance



### Communication



### Policy & Management



## IMPACT

This project empowers ACI to meet demands for transparency from various stakeholders. Implementing a sustainability reporting strategy in food manufacturing enhances transparency of the environmental impacts from manufacturing operations, retains B2B customers, and ensures preparedness for evolving regulations.

As a permanent pillar of society, the food industry must shift sustainability across the supply chain—including manufacturing—to continue responsibly feeding generations.

