

SASB reference table

The Sustainability Accounting Standards Board (SASB) is an independent, private-sector standards-setting organization dedicated to enhancing the efficiency of the capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs. This table references the issues which SASB has identified as financially and/or operationally material for Food Retailers and Distributors as of Version 2018-10.

This is UNFI's second year reporting against the SASB framework. While we cannot yet report on all activity metrics in this framework, we are using it as a roadmap for future disclosure. We continue our efforts to evolve and improve our disclosure.

Whenever possible, we have indicated where these gaps are in the "Data/Response" column for context and transparency.

TABLE 1 | ACCOUNTING METRICS

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
FLEET FUEL MANAGEMENT						
FLEET FUEL MANAGEMENT	FB-FR-110a.1	Fleet fuel consumed	Quantitative	Gigajoules (GJ)	2,957,939.01 GJ This amount does not include a small number of compressed natural gas (CNG) tractors operating out of Riverside, CA. In FY21, the company saw a 2% improvement in fuel efficiency. UNFI is incentivizing customers to consolidate orders, so it can further optimize deliveries, cut back on delivery frequency, and more efficiently map drop-off routes -- all of which will help minimize fuel consumption.	Energy Efficiency, pg. 53-54
FLEET FUEL MANAGEMENT	FB-FR-110a.1	Percentage renewable	Quantitative	Percentage (%)	0% The company does not currently track whether fuel is renewable, as defined by the U.S. Renewable Fuel Standard (U.S. 40 CFR 80.1401).	Energy Efficiency, pg. 53-54
AIR EMISSIONS FROM REFRIGERATION						
AIR EMISSIONS FROM REFRIGERATION	FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Quantitative	Metric tons (t) CO2-e	42,683 (t)CO2-e In FY21, Retail was the only segment of operations with a centralized system to track refrigerant emissions. We are working to expand our tracking systems to include our distribution centers and transportation fleet.	Climate Action, pg. 31-32
AIR EMISSIONS FROM REFRIGERATION	FB-FR-110b.2	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	Percentage (%)	75% The largest source of all ozone-depleting substances originates from HCFC-22 in some retail locations.	Climate Action, pg. 31-32

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
AIR EMISSIONS FROM REFRIGERATION	FB-FR-110b.3	Average refrigerant emissions rate	Quantitative	Percentage (%)	4%	Climate Action, pg. 31-32
ENERGY MANAGEMENT						
ENERGY MANAGEMENT	FB-FR-130a.1	(1) Operational energy consumed	Quantitative	Gigajoules (GJ)	2,725,516 GJ Please note that operational energy excludes energy from fleet vehicles. To better serve the needs of our stakeholders, we also report energy consumption in MWh.	Energy Efficiency, pg. 37-38
ENERGY MANAGEMENT	FB-FR-130a.1	(2) Percentage grid electricity	Quantitative	Percentage (%)	75%	Energy Efficiency, pg. 39-40
ENERGY MANAGEMENT	FB-FR-130a.1	(3) Percentage renewable	Quantitative	Percentage (%)	1%	Energy Efficiency, pg. 39-40
FOOD WASTE MANAGEMENT						
FOOD WASTE MANAGEMENT	FB-FT-110b.2	Amount of food waste generated	Quantitative	Metric tons	17,684 metric tons This amount reflects food waste generated in distribution centers only. During FY21, our internal waste audit team identified a number of issues that affected UNFI's waste reporting, including that a) vendor agreements and receipts had classification errors and missing data, b) there were issues in how estimates were calculated, and c) there were inconsistencies in how distribution centers and haulers were tracking waste data. UNFI has since switched to new vendors, has a new method of spot checking data on a more regular basis, and now monitors data from haulers at the corporate level. These changes were in place for approximately the last six months of FY21.	Waste Reduction, pg. 63-64
FOOD WASTE MANAGEMENT	FB-FT-110b.2	Percentage diverted from the waste stream	Quantitative	Percentage (% of total)	50%	Waste Reduction, pg. 63-64

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DATA SECURITY						
DATA SECURITY	FB-FT-230a.1	(1) Number of data breaches	Quantitative	Number (#)	Unavailable Publicly disclosed separately, as required.	N/A
DATA SECURITY	FB-FT-230a.1	(2) Percentage involving personally identifiable information (PII)	Quantitative	Percentage (%)	Unavailable Publicly disclosed separately, as required.	N/A
DATA SECURITY	FB-FT-230a.1	(1) Number of data breaches	Quantitative	Number (#)	Unavailable Publicly disclosed separately, as required.	N/A

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
DATA SECURITY	FB-FR-230a.2	Description of approach to identifying and addressing data security risks	Discussion and Analysis	N/A	<p>UNFI's Cyber Security team is a standalone organization led by a Chief Information Security Officer (CISO) that reports under the direction of the Chief Operating Officer. The primary function is to manage risk to acceptable levels against the ongoing and growing threat of cyber-attacks and disruption. The program is based on the NIST framework utilizing developed policies and standards.</p> <p>UNFI also utilizes a Cyber Security Executive Steering Committee that meets quarterly to review current strategy, emerging risks, and program direction. The Cyber Security team has developed a set of monthly dashboards that continuously mature to provide a quantitative view of the organization's cyber risk posture.</p> <p>The key functional areas under the direction of the CISO, include:</p> <ul style="list-style-type: none"> • Policy and Standards (provides the foundational guidance for the program based on NIST framework) • Compliance (controls management with specific focus on PCI (Payment Card Industry) and SOX) • Assessments (continuously monitors internal and external risk of significant areas) • Reporting (provides actionable intelligence on areas of risk and remediation progress) • Governance (oversees cyber security design for IT projects and initiatives, as well as third-party reviews and assessments) • Cyber Response (provides 24-7 monitoring and response for organization cyber security posture) • Engineering (supports selected areas with technical tools and capabilities requiring critical focus; examples include: email security, Identity and Access Management, Endpoint security, log/event management, and certificate/encryption) 	More information can be found on pg. 16-17 of UNFI's FY21 10-K.

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
FOOD SAFETY						
FOOD SAFETY	FB-FR-250a.1	High-risk food safety violation rate	Quantitative	Rate	Unavailable UNFI does not publicly provide this information. UNFI's Food Safety & Quality Assurance leaders in each region are responsible for managing food safety practices and making sure all the right checks and balances are in place. Part of that includes performing internal risk assessments at least once per year to identify any concerns or gaps in compliance with emerging regulations, so that it can quickly remedy any issues.	Customer Health & Safety, pg. 51-52
FOOD SAFETY	FB-FR-250a.2	(1) Number of recalls	Quantitative	Number (#)	Unavailable UNFI is unable to provide information on recalls at this time. The company continues to drive food safety culture within the organization and with its suppliers. The Internal Food Safety Dashboard is updated monthly.	Customer Health & Safety, pg. 51-52
FOOD SAFETY	FB-FR-250a.2	(2) Number of units recalled	Quantitative	Number (#)	Unavailable UNFI is unable to provide information on the total number of units recalled at this time. The company continues to drive food safety culture within the organization and with its suppliers. The Internal Food Safety Dashboard is updated monthly.	Customer Health & Safety, pg. 51-52
FOOD SAFETY	FB-FR-250a.2	(3) Percentage of units recalled that are private-label products	Quantitative	Percentage (%)	Unavailable UNFI is unable to provide information on private-label product recalls at this time. The company continues to drive food safety culture within the organization and with its suppliers. It conducts on-site visits to assess food safety compliance at individual supplier locations, where possible, relies heavily on proper labeling and certifications, including Global Food Safety Initiative (GFSI) and Good Manufacturing Practices (GMP), and monitors regulatory requirements to help suppliers stay up to speed, including regular reviews of product recalls and the issuance of warning letters.	Customer Health & Safety, pg. 51-52

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
PRODUCT HEALTH & NUTRITION						
PRODUCT HEALTH & NUTRITION	FB-FR-260a.1	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Quantitative	Reporting currency (USD)	Unavailable UNFI does not have a standardized way of reporting this activity at this time.	Customer Health & Safety, pg. 59-60
PRODUCT HEALTH & NUTRITION	FB-FR-260a.2	Discussion of the process to identify and management products and ingredients related to nutritional and health concerns among consumers	Discussion and Analysis	N/A	<p>UNFI follows the standards of the Codex Alimentarius (CODEX), Federal Food, Drug & Cosmetic Act (FFDCA), and other relevant agencies in the development of its products and labels. For its Wild Harvest brand, it has established a list of ingredients which are not allowed in the formulation of the product to improve their nutritional quality. This ingredient list is generated from industry groups, competitors, and consumer feedback. On a quarterly basis, UNFI reviews this listing with Marketing and Product Development to ensure it remains valid, relevant, and holistic. Legacy Conventional utilizes the Consumer Brands Association's (formerly Grocery Manufacturer's Association) Facts-Up-Front program which was developed to convey more meaningful nutritional information to consumers with the goal of impacting their dietary choices.</p> <p>Across its portfolio, suppliers are Global Food Safety Initiative (GFSI) certified and our packages bear several types of certifications: USDA Organic, Non-GMO Project Verified, Gluten Free Certified, National Celiac Association, and Kosher.</p>	Responsible Procurement, pg. 23-24 Customer Health & Safety, pg. 51-52, 59-60

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
PRODUCT LABELING & MARKETING						
PRODUCT LABELING & MARKETING	FB-FR-270a.1	Number of incidents of non-compliance with industry or regulatory labeling and/ or marketing codes	Quantitative	Number (#)	Unavailable UNFI does not publicly provide this information.	N/A
PRODUCT LABELING & MARKETING	FB-FR-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Quantitative	Reporting currency (USD)	Unavailable UNFI does not publicly provide this information.	N/A
PRODUCT LABELING & MARKETING	FB-FR-270a.3	Revenue from products labeled as (1) containing genetically modified organisms (GMOs)	Quantitative	Reporting currency (USD)	Unavailable UNFI does not have information on products labeled as GMO.	Responsible Procurement, pg. 23-24
PRODUCT LABELING & MARKETING	FB-FR-270a.3	Revenue from products labeled as (2) non-GMO	Quantitative	Reporting currency (USD)	\$5,647,785,388.51	Responsible Procurement, pg. 23-24

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
LABOR PRACTICES						
LABOR PRACTICES	FB-FR-310a.1	(1) Average hourly wage	Quantitative	Reporting currency (USD)	UNFI does not publicly disclose this information. UNFI's median employee's total compensation was \$54,114.	Associate Safety & Well-Being, pg. 49-50
LABOR PRACTICES	FB-FR-310a.1	(2) Percentage of in-store and distribution center employees earning minimum wage, by region	Quantitative	Percentage (%)	UNFI does not publicly disclose this information.	Associate Safety & Well-Being, pg. 49-50
LABOR PRACTICES	FB-FT-310a.2	Percentage of active workforce covered under collective bargaining agreements	Quantitative	Percentage (%)	39% This is down from 42% in FY20.	Associate Safety & Well-Being, pg. 41-42
LABOR PRACTICES	FB-FR-310a.3	(1) Number of work stoppages	Quantitative	Number (#)	0 This is down from 2 in FY20.	Associate Safety & Well-Being, pg. 41-42, 49-50
LABOR PRACTICES	FB-FR-310a.3	(2) Total days idle	Quantitative	Number (#)	0	Associate Safety & Well-Being, pg. 41-42, 49-50
LABOR PRACTICES	FB-FR-310a.4	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	Quantitative	Reporting currency (USD)	UNFI monetary losses as a result of legal proceedings associated with labor law violations and employment discrimination were not material in FY21.	N/A

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
MANAGEMENT OF ENVIRONMENTAL & SOCIAL IMPACTS IN THE SUPPLY CHAIN						
MANAGEMENT OF ENVIRONMENTAL & SOCIAL IMPACTS IN THE SUPPLY CHAIN	FB-FR-430a.1	Revenue from products third-party certified to environmental or social sustainability sourcing standard	Quantitative	Reporting currency (USD)	Unavailable UNFI relies on 52 third-party certifications to evaluate its environmental and social sourcing standards. Since many products may contain one or more environmental or social sustainability certifications, total revenue cannot be provided at this time.	Responsible Procurement, pg. 23-24
MANAGEMENT OF ENVIRONMENTAL & SOCIAL IMPACTS IN THE SUPPLY CHAIN	FB-FR-430a.2	Percentage of revenue from (1) eggs that originated from a cage-free environment	Quantitative	Percentage (%)	Unavailable UNFI does not publicly disclose this information.	Responsible Procurement, pg. 23-24
MANAGEMENT OF ENVIRONMENTAL & SOCIAL IMPACTS IN THE SUPPLY CHAIN	FB-FR-430a.2	Percentage of revenue from (2) pork produced without the use of gestation crates	Quantitative	Percentage (%)	Unavailable UNFI does not publicly disclose this information.	Responsible Procurement, pg. 23-24

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TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
MANAGEMENT OF ENVIRONMENTAL & SOCIAL IMPACTS IN THE SUPPLY CHAIN	FB-FR-430a.3	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	Discussion and Analysis	N/A	<p>ENVIRONMENTAL COMPLIANCE</p> <p>UNFI complies with local, state, and federal regulations regarding social and environmental protection. It meets set standards and invites independent audits of its systems, when appropriate. The company recognizes that if its systems are mismanaged, such as those for ammonia systems (part of refrigeration) and stormwater management, then it could pose significant risk to people and communities.</p> <p>SUPPLIER CODE OF CONDUCT</p> <p>UNFI distributes a Supplier and Vendor Code of Conduct to its suppliers. The company's supplier standards include ethical and legal compliance, fair labor practices, workplace safety, and social and environmental responsibility. UNFI doesn't yet require suppliers to verify compliance, but its legal team is working on adding a reference to the Code of Conduct into standard supplier agreements.</p> <p>ANIMAL WELFARE</p> <p>All living things on this planet deserve to be treated with dignity and respect. Over the course of the past year, UNFI engaged with non-governmental industry experts and customers with progressive animal welfare policies to shape what its stance will be on the topic. While the company figures out what these policies look like, it continues to stand behind the internationally-accepted "Five Freedoms" for animals, which include: freedom from hunger and thirst; freedom from discomfort; freedom from pain, injury, and disease; freedom to express normal and natural behavior (e.g. accommodating for a chicken's instinct to roost); and freedom from fear and distress, as laid out by American Humane.</p> <p>WATER</p> <p>We are sensitive about our water consumption and the impact that usage in our distribution centers has on local communities and the environment. We will continue to utilize non-potable water for landscape irrigation when possible, and are on the lookout for investments in water reduction technology to retrofit our facilities.</p>	Responsible Procurement, pg. 23-24, 25-26 Ethics & Compliance, pg. 15-16 Associate Safety & Well-Being, pg. 49-50 Climate Action, pg. 31-34
MANAGEMENT OF ENVIRONMENTAL & SOCIAL IMPACTS IN THE SUPPLY CHAIN	FB-FR-430a.4	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	N/A	<p>UNFI has made traction in its overall waste reduction efforts, but is in the process of fully evaluating how its packaging contributes to its waste footprint holistically. The company is at the beginning of its journey towards more responsible use and disposal of packaging materials.</p>	Waste Reduction, pg. 61-62

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TABLE 2 | ACTIVITY METRICS

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
ACTIVITY						
ACTIVITY	FB-FR-000.A	Number of (1) retail locations	Quantitative	Number (#)	74 Retail locations	UNFI at a Glance, pg. 5-6
ACTIVITY	FB-FR-000.A	Number of (2) distribution centers	Quantitative	Number (#)	57 Distribution Centers	A full list of properties can be found on pg. 23 of UNFI's FY21 10-K.
ACTIVITY	FB-FR-000.B	Total area of (1) retail space	Quantitative	Square meters (m2)	456,246 sq. meters	UNFI at a Glance, pg. 5-6
ACTIVITY	FB-FR-000.B	Total area of (2) distribution centers	Quantitative	Square meters (m2)	57 Distribution Centers	UNFI at a Glance, pg. 5-6
ACTIVITY	FB-FR-000.C	Number of vehicles in commercial fleet	Quantitative	Number (#)	~2,000	UNFI at a Glance, pg. 5-6
ACTIVITY	FB-FR-000.D	Ton miles traveled	Quantitative	Ton miles	Unavailable UNFI is not able to report on total ton-miles at this time.	Energy Efficiency, pg. 53-54