

# Zero Hunger Private Sector Pledge Reporting Framework

This document presents the reporting framework of the Zero Hunger Private Sector Pledge (the "Pledge"), which aims to assess progress on the implementation of commitments made as part of the initiative.

## Background

### Context

As of the beginning of 2025, and since the launch of the Zero Hunger Private Sector Pledge (the "Pledge") in 2021, 68 companies have successfully submitted a pledge towards aligning their investment to address UN SDG Goal 2: Zero Hunger. In their submission, these companies committed to "being able to report on resources allocation, progress, impact and challenges in the context of the agreed collaboration."

### Scope

The reporting framework forms the basis for the reporting exercise, which aims to publish a report with aggregated data on all commitments of over USD 1 million. This means that:

- All companies with a commitment of at least USD 1 million are required to participate in the reporting exercise, including submitting acceptable means of verification as evidence of the implementation of their commitment. Additionally, they are invited to provide case studies and stories reflecting how they are achieving outcomes or impact through their pledged project/programme.
- Companies with a commitment of less than USD 1 million are not required to participate in the reporting exercise. They are encouraged to submit, on a voluntary basis, stories and case studies reflecting how they are implementing their pledged project/programme.

### Objective

The reporting framework is a first step in accountability and long-term impact for all companies with commitments of at least USD 1 million. It provides a guideline and methodology to verify that companies are implementing their commitment through proof of disbursement. It serves as a high-level instrument which can be used to hold pledging companies to account and establish proof of concept for the Pledge, so that more companies join the initiative.

### Roles and responsibilities

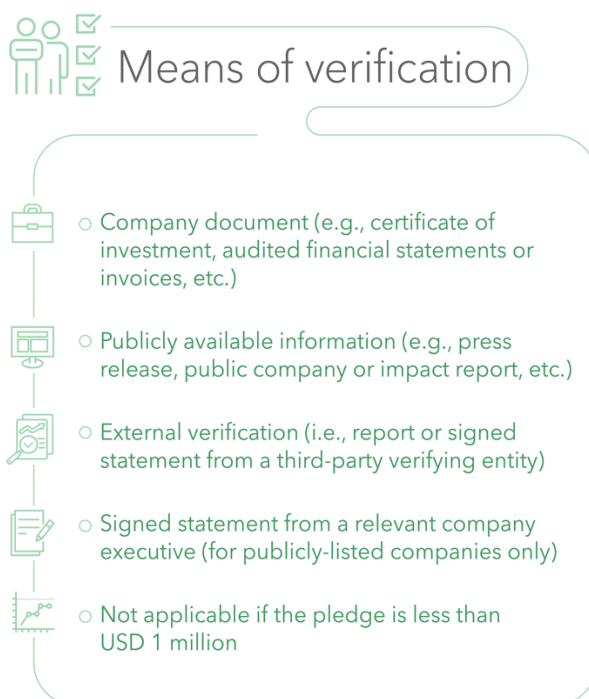
**Pledge Coordinator** oversees and coordinates the reporting process. The reporting process itself will be carried out by independent consultants, under the supervision of the ZHP coordinator.

**External evaluators** will carry out the reporting process, including data collection and analysis, working under the guidance of the Pledge Coordinator and in close coordination with companies and verifying entities.

**Pledging companies** will be the first point of contact during the reporting process. They will be responsible to propose an adequate means of verification for the implementation of their pledge. They can decide to report directly on the implementation of their pledge. In this case, they shall submit internal means of verification or can refer to a verifying entity (see below) for an accepted means of verification.

**Verifying entities** may be solicited to confirm progress towards implementation of a company's pledge. They are designated by pledging companies to provide external means of verification and could be:

- An external partner in the project
- A separate/philanthropic arm of the company: foundation, charity, fund
- A third-party (reporting) organisation
- A local, regional or national authority/government
- Project beneficiaries



## Timeline



## Data collection and analysis

### Data points

In the submission form (Jotform), pledging companies provide information as listed in the table below. The same data points are also included in the reporting process and will be compared to information provided at the time of the submission to correct for any changes.









<b>Data points collected at the time of the pledge submission (through Jotform)</b>	
Project/programme title	(Text field)
Financial commitment	In USD or local currency. The exchange rate will be calculated based on the <a href="#">World Bank</a> official exchange rates for the year(s) covered in the reporting period.
Type of financial commitment	<ul style="list-style-type: none"> <li>• Core business investment</li> <li>• In-kind contribution</li> <li>• Subsidised contribution</li> <li>• Cash contribution</li> </ul>
Geographic alignment	<a href="#">List of priority countries</a> as identified in the Ceres2030 report
Thematic alignment	<a href="#">List of investment areas</a> for alignment as identified in Ceres2030
Disbursement timeline	Period of implementation of the project/programme (e.g., 2021, 2021-2030, etc.)
Means of verification	<ul style="list-style-type: none"> <li>• Company document (e.g., certificate of investment, audited financial statements or invoices, etc.)</li> <li>• Publicly available information (e.g., press release, public company or impact report, etc.)</li> <li>• External verification (i.e., report or signed statement from a third-party verifying entity)</li> <li>• Signed statement from a relevant company executive (for publicly listed companies only)</li> <li>• N/A, pledge &lt; USD 1 million</li> </ul>
Commitment to comply with host state laws and regulations as well as internationally agreed principles	

<b>Additional data points collected as part of the reporting process</b>	
Project/programme description	(Text field)
Amount disbursed	<p>Amount disbursed during the reporting period. For pledges submitted during the reporting period, amount disbursed from the Jotform submission date to the end of the current reporting period.</p> <p>If the Pledge's reporting cycle does not match that of the company, the amount disbursed can be calculated on a prorated basis.</p>

	The amount disbursed is verified by means of verification (see below) and the amounts will be verified in the currency used for the company's pledge submission.
Means of verification	Option to upload documents and/or insert links to relevant web pages/sites.
Impact indicator	Identification of at least one indicator corresponding to the Ceres2030 area of the company's commitment.
Renewed commitment to comply with host state laws and regulations as well as internationally agreed principles	
Additional evidence of implementation (optional; cannot substitute the accepted means of verification listed above)	<ul style="list-style-type: none"> <li>• Photos and/or videos (dated)</li> <li>• Interviews and/or statements from beneficiaries, partners, and/or other third parties</li> <li>• Geo-mapping data</li> </ul>
Impact case study (optional)	<p>Narrative developed/verified by an external entity (not the company itself) on the outcome and impact achieved through the pledged project/programme, using the Most Significant Change (MSC) framework:</p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Situation</li> <li>• Changes that have been realised (planned/unplanned)</li> <li>• Analysis (significance of the change/attribution/long-term implications.)</li> <li>• Lessons/recommendations</li> <li>• Evidence (documents from third party verifiers, photographs, videos, media links, direct quotes or testimonials)</li> </ul>

## Reporting requirements

### Updating pledge information, as necessary

-  ○ Project/programme title
-  ○ Financial commitment
-  ○ Type of financial commitment
-  ○ Geographic alignment
-  ○ Thematic alignment
-  ○ Disbursement timeline
-  ○ Means of verification
-  ○ Commitment to comply with host state laws and regulations as well as internationally agreed principles

### Submitting reporting data:

-  ○ Project/programme description
-  ○ Amount disbursed
-  ○ Means of verification
-  ○ Renewed commitment to comply with host state laws and regulations as well as internationally agreed principles
-  ○ Additional evidence of implementation (optional)
-  ○ Impact case study (optional)

### *Pledge implementation partner(s)*

Description of the partnerships involved in the implementation of the pledge: business entities, partner companies, NGOs, community organisations, etc.

### *Reporting Entity / Data Evidence*

The Pledge states that “the company must name the partners it will work with to achieve the action: these could include one of the implementing organisations; another international or regional organisation; the local, regional, or national government; or another civil society organisation.”

Given the varying partnership structures and levels between companies and the implementing organisation(s) / partner(s) named in their pledge, the first point of contact for this reporting exercise will be the company itself. The company can choose to be the “Reporting Entity” and submit the information directly. In this instance, it will communicate on the provenance and source of information as well as means of verification. The company can also assign the submission of information to the implementing organisation(s) / partners or another external organisation - provided that the said organisation has agreed to provide verification. The submitting entity will be the “Reporting Entity.”

Different means of verification shall be acceptable, depending on the data collection method (self-reporting versus externally provided/validated) and the status of the pledging company (listed versus private company). Verification can be provided by:

- An external partner in the project;
- A separate/philanthropic arm of the company: foundation, charity, fund;
- A third-party (reporting) organisation;
- Project beneficiaries;
- For listed companies, a written signed statement confirming the status of the implementation can be provided. If the data is compiled by a person within the company, they should indicate how they are verifying this data.

### *Project Name(s)/Reference*

We would like to see that the programme can be cross-referenced in a document provided by the reporting entity. If we can find a press release or a mention of this project in one of the company’s reports, we can infer that the project exists and thus the pledge, implemented.

### *Intervention Implementation*

We encourage companies to report specifically on their pledge but accept information gathered through publicly available information - provided it can be directly linked to the pledge commitment. Overview of activities undertaken to fulfill the commitment can be referenced through a variety of sources including:

- Reports;
- Photos (dated);
- Conversation/interviews with beneficiaries or testimonies;
- Geo-mapping;
- Partner statements; and

- Interviews.

### *Amount spent over the period (vs amount committed)*

Amounts deployed from the pledge submission date ([JotForm](#)) until the end of the last reporting period and considering whether the commitment is a single or multi-year commitment. The ambition is not to audit companies' spending but to ensure that their commitment can be verified.

Spending can be referenced through a variety of sources including:

- Certificate of investment;
- Mention in a report / press release ;
- Audited accounts / bank statements / Invoices;
- Reporting by the implementing organisation(s) and/or partner(s): this could be in the form of a statement sent by email attesting to the implementation; and
- For a listed company, a signed written statement.

The amounts will be compiled in the currency used for the company's pledge submission. The exchange rate will be calculated based on the [World Bank](#) official exchange rates for the year(s) covered in the reporting period.

### *Start date of the intervention/ Disbursement date*

Whether this is a revolving/multi-year intervention or a single-year commitment, disbursement must have happened after the Pledge was submitted in order for the intervention to be valid. Evidence can be provided such as:

- Proof of money spent at x date;
- Company announcement of activities deployed;
- Assurance/Reporting by the implementing organisation(s) / partner(s); and
- Written statement by the reporting entity.

### *Commitment to comply with national and international rules and standards*

As part of the Pledge, companies committed to comply with host state laws and regulations as well as internationally accepted principles. We ask companies to confirm that they still comply with host state laws and regulations as well as international agreed principles, namely:

- Principles for Responsible Investment in Agriculture and Food Systems of the Committee on World Food Security (CFS-RAI);
- International Code of Marketing of Breast Milk Substitutes;
- Principles of the UN Global Compact; and
- UN Guiding Principles for Business and Human Rights.

## **Data analysis**

The data collected from all companies concerned by the reporting process will be aggregated before being analysed. The analysis will cover the points outlined below.

## **Companies**

1. [Sectoral](#) distribution

2. Public vs. private companies

### Commitments

1. Commitments above vs. below USD 1 million in commitment
2. Core business investments vs. cash vs. in-kind vs. subsidized contributions

### Disbursements

1. At the company level:
  - a. Amounts disbursed vs. committed
  - b. Time spent vs. time remaining on the project timeline
2. At the aggregate level:
  - a. Geographic distribution:
    - i. By region (Africa vs. Asia vs. Latin America and the Caribbean)
    - ii. By priority level (high vs. medium vs. low priority)
  - b. Thematic distribution:
    - i. By intervention category (Empower the Excluded vs. On the Farm vs. Food on the Move)
    - ii. By intervention area, for each category