

INTEGRATING WORKFORCE NUTRITION (WFN) INTO ESG FRAMEWORKS IN INDIA

WHITE PAPER

By
**School of Business Environment,
Indian Institute of Corporate Affairs**

Supported by

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Improved Nutrition (GAIN)**

**Access to Nutrition Initiative
(ATNi)**

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Message from the Director General & CEO, Indian Institute of Corporate Affairs



It is with great satisfaction that I present this white paper titled “Integrating Workforce Nutrition into ESG Frameworks in India”, an initiative led by the Indian Institute of Corporate Affairs (IICA) in close collaboration with the Global Alliance for Improved Nutrition (GAIN) and the Access to Nutrition Initiative (ATNi). As we advance into an era where sustainability is no longer aspirational but indispensable, the corporate ecosystem must embrace a more holistic understanding of value creation, one that places human well-being at the very heart of responsible business conduct. While environmental and governance considerations have long occupied a central place in corporate sustainability discourse, the social dimension, particularly the health, nutrition, and dignity of the workforce, warrants greater recognition and structured integration into corporate decision-making.

Under the leadership of the Ministry of Corporate Affairs (MCA), Government of India, the country has emerged as a global frontrunner in advancing responsible business conduct through landmark initiatives such as the National Guidelines on Responsible Business Conduct (NGRBC) and the Business Responsibility and Sustainability Report (BRSR) framework. These pioneering initiatives have significantly strengthened corporate accountability by encouraging businesses to integrate environmental, social, and governance (ESG) considerations into their governance systems, business strategies, and public disclosures. As these frameworks continue to evolve, there is an important opportunity to further strengthen the social dimension by recognising workforce nutrition as a strategic element of employee well-being, human capital development, and sustainable enterprise. This white paper seeks to contribute to that evolving discourse by exploring practical pathways for integrating Workforce Nutrition into India's responsible business and sustainability reporting ecosystem.

Workforce nutrition is one such dimension. Often overlooked in ESG narratives, it carries profound implications for organisational productivity, employee well-being, resilience, and national development outcomes. This white paper seeks to illuminate this vital yet underrepresented aspect of corporate practice. It is the result of rigorous research, extensive stakeholder consultations, and a shared commitment to developing practical recommendations that support the continued evolution of India's ESG ecosystem while remaining aligned with the principles of the NGRBC and the reporting architecture of the BRSR.

At IICA, we remain steadfast in our role as a premier institution of thought leadership, policy research, and capacity building under the aegis of the Ministry of Corporate Affairs. Our mandate extends beyond supporting regulatory frameworks to fostering progressive business practices that contribute to the vision of Viksit Bharat. Through this document, we hope to encourage businesses to recognise workforce nutrition not merely as a welfare initiative, but as a strategic investment in human capital, organisational resilience, and sustainable value creation.

I commend the School of Business Environment for leading this important initiative and extend my sincere appreciation to our partners, collaborators, and stakeholders whose expertise and commitment have enriched this work. I am confident that this white paper will serve as a valuable resource for policymakers, regulators, businesses, investors, and sustainability practitioners, while also contributing to the continued strengthening of India's responsible business ecosystem through a more comprehensive and human-centric approach to ESG. May it serve as a meaningful step towards building healthier workplaces, more resilient enterprises, and a more inclusive model of sustainable development in India.

***Shri Gyaneshwar Kumar Singh, Director General & CEO,
Indian Institute of Corporate Affairs, Ministry of Corporate Affairs,
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Message from the Head, School of Business Environment, Indian Institute of Corporate Affairs



The School of Business Environment, Indian Institute of Corporate Affairs, is pleased to present this white paper, "Integrating Workforce Nutrition into ESG Frameworks in India", developed in close collaboration with the Global Alliance for Improved Nutrition (GAIN) and the Access to Nutrition Initiative (ATNi). This paper reflects the School's continued endeavour to widen the lens of ESG discourse in India by drawing attention to a dimension of the "S" pillar that has, until now, remained largely invisible within corporate sustainability reporting: the nutrition and well-being of the workforce.

The study brings together primary and secondary research to build an evidence base for this emerging area. Three multi-stakeholder consultation workshops, drawing participation from over 150 individuals, together with a structured questionnaire that elicited 20 detailed company responses, allowed us to capture ground-level perceptions, practices, and challenges directly from industry. This was complemented by a secondary review of disclosures from leading FMCG firms and organisations certified under FSSAI's Eat Right Campus initiative, lending the findings both breadth and rigour. Together, these inputs have shaped a set of practical recommendations for embedding Workforce Nutrition indicators within India's existing BRSR and broader ESG reporting architecture.

This work would not have been possible without the sustained partnership of GAIN and ATNi, and I am grateful to our colleagues at both organisations for their expertise and collaborative spirit throughout this journey. I also thank the research team at the School of Business Environment for their commitment to this initiative. It is my hope that this white paper encourages companies, regulators, and investors alike to recognise workforce nutrition not as a peripheral welfare concern, but as a strategic, reportable, and material element of responsible business conduct in India.

***Dr. Garima Dadhich,
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Foreword

In an age defined by rapid transformation, where global imperatives converge with local aspirations, the corporate world finds itself at a defining inflection point. As environmental concerns grow more urgent, social expectations more vocal, and governance more scrutinised, the Environmental, Social, and Governance (ESG) framework has emerged as a vital architecture for aligning enterprise with equity, growth with responsibility, and profit with purpose.

Yet, ESG is an evolving concept, constantly responding to the dynamic interplay of planetary crises, shifting policy landscapes, and the voices of communities, workers, and investors alike. Within this landscape, social issues such as workforce well-being, inclusivity, and human capital development are now rightfully being recognised as essential markers of a company's long-term sustainability and ethical standing.

It is within this larger landscape that the Indian Institute of Corporate Affairs (IICA), in partnership with the Global Alliance for Improved Nutrition (GAIN) and the Access to Nutrition Initiative (ATNi), has undertaken the development of this white paper, "Integrating Workforce Nutrition into ESG Frameworks in India." The endeavour seeks to illuminate a theme that, though historically underrepresented, carries deep relevance for both public health and corporate resilience, nutrition in the workplace.

This document is the product of meticulous research, informed by stakeholder dialogues, case-based inquiry, and contextual policy analysis. It attempts to position workforce nutrition not merely as an act of corporate benevolence, but as a strategic and reportable element within the ESG paradigm, one that contributes to a more humane and sustainable model of enterprise.

The Indian Institute of Corporate Affairs extends its appreciation to Dr. Garima Dadhich, Head, School of Business Environment at IICA for her intellectual leadership in shaping this paper. We also gratefully acknowledge the collaboration of Ms. Bhuvaneswari Balasubramanian (Country Director, GAIN India), Mr. Tarun Vij (former Country Director, GAIN India), Mr. Christian Board (ATNi), Mr. Vivek Arora (Senior Advisor, ATNi), Dr. Smriti Pahwa (Representative, ATNi), Ms. Shivangi Vashishta (Chief Programme Executive, IICA), and Ms. Aishwarya Choubey (Technical Advisor, GAIN), whose insights enriched both the scope and substance of this work.

It is our hope that this white paper serves not only as a reference guide for companies, regulators, and practitioners, but also as a catalyst for embedding the often-overlooked but deeply transformative principle of workforce nutrition into the fabric of corporate sustainability discourse in India.

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List of Abbreviations

Abbreviation	Full Form
ATNi	Access to Nutrition Initiative
BRSR	Business Responsibility and Sustainability Report
BMI	Body Mass Index
CSR	Corporate Social Responsibility
ESG	Environmental, Social, and Governance
FSSAI	Food Safety and Standards Authority of India
FMCG	Fast-Moving Consumer Goods
GAIN	Global Alliance for Improved Nutrition
GRI	Global Reporting Initiative
HUL	Hindustan Unilever Limited
ICAI	Institute of Chartered Accountants of India
IICA	Indian Institute of Corporate Affairs
ISSB	International Sustainability Standards Board
LMICs	Low- and Middle-Income Countries
MSMEs	Micro, Small, and Medium Enterprises
NGRBC	National Guidelines on Responsible Business Conduct
NTPC	National Thermal Power Corporation
PSU	Public Sector Undertaking
SASB	Sustainability Accounting Standards Board
SDG	Sustainable Development Goal(s)
SEBI	Securities and Exchange Board of India
SME	Small and Medium Enterprise
WASH	Water, Sanitation and Hygiene
WFN	Workforce Nutrition

1. EXECUTIVE SUMMARY

Workforce Nutrition (WFN) represents a strategic set of workplace-based interventions aimed at improving access to, and consumption of, safe and nutritious food among employees. These interventions are known to yield both individual health benefits such as improved dietary outcomes and reduced risk of non communicable diseases as well as organisational advantages, including reduced absenteeism, enhanced productivity, and improved employee morale (GAIN, 2023). Despite this growing body of evidence, WFN remains largely invisible within prevailing Environmental, Social, and Governance (ESG) frameworks in India, such as the Business Responsibility and Sustainability Report (BRSR), Global Reporting Initiative (GRI), and Sustainability Accounting Standards Board (SASB). Crucially, this gap represents more than a reporting omission; it is a material blind spot in how Indian companies account for human capital risk. Poor workforce nutrition is increasingly understood as a driver of absenteeism, reduced productivity, and workforce attrition, all of which carry direct financial consequences for enterprises and are of growing interest to institutional investors evaluating long-term organisational resilience. Positioning WFN within ESG disclosures therefore aligns with the broader global shift toward treating human capital as a dual-materiality issue, one that affects both enterprise value and employee health outcomes.

This white paper is a part of an initiative led by the Indian Institute of Corporate Affairs (IICA), supported by the Global Alliance for Improved Nutrition (GAIN), and the Access to Nutrition Initiative (ATNi). It examines the current status of WFN adoption and reporting practices among Indian companies and identifies gaps and opportunities for embedding WFN-specific indicators into ESG disclosure frameworks. The study is informed by both primary research, comprising two multi stakeholder consultation workshops and a structured corporate questionnaire, and secondary analysis of disclosures from leading FMCG firms and organisations certified under FSSAI's Eat Right Campus initiative.

Findings from these consultations and research streams indicate a substantial disconnect between corporate WFN practices and their formal reporting. Many companies have implemented nutrition-related initiatives, yet these efforts remain undocumented in ESG reporting, partly due to the absence of standardised metrics or regulatory expectations. The white paper concludes with a set of proposed indicators

for integrating WFN into the BRSR framework, alongside strategic recommendations for policy makers, regulators, and industry leaders to institutionalise workforce nutrition within India's sustainability reporting landscape.

2. BACKGROUND OF STUDY

Workforce Nutrition (WFN) refers to a suite of workplace interventions designed to improve employees' access to, and intake of, safe and nutritious food, that this Paper will cover in detail moving forward. A growing evidence base has demonstrated the benefits of these interventions, both from a public health and business standpoint. Companies that invest in workforce nutrition frequently report enhanced employee health outcomes, improved retention and morale, reduction in absenteeism, and decreased healthcare costs (Dhillon & Ortenzi, 2023; GAIN, 2023).

Beyond its public health relevance, workforce nutrition carries direct implications for business continuity and risk management. Evidence increasingly links employee well-being interventions to measurable reductions in absenteeism and attrition, alongside productivity and revenue gains (McKinsey Health Institute, 2024). A recent structured literature review similarly found that improved worker nutrition operates through two principal business pathways - reduced absenteeism through better concentration and energy, and enhanced productivity and work quality. However, evidence from low- and middle-income country contexts such as India remains comparatively limited (Quak, Ebata & Barnett, 2025). This reinforces the case for treating WFN not as a discretionary welfare measure, but as a material social and human capital issue warranting structured ESG disclosure.

Despite these positive outcomes, workforce nutrition remains a peripheral concern within prevailing ESG frameworks in India as well as globally. Key sustainability standards such as the GRI, SASB, ISSB, and India's BRSR, acknowledge occupational health in broad terms but fall short of mandating or guiding disclosures specific to nutrition. This absence of defined indicators limits visibility, standardization, and ultimately, the scale-up of effective WFN practices in the corporate sector. This disconnect between positive on-the-ground practices and their near-invisibility in ESG narratives underscores the need to reimagine how workplace health is conceptualized within corporate sustainability frameworks.

The integration of WFN into ESG reporting is, therefore, not only timely but essential for ensuring accountability and institutional sustainability. Moreover, India's labour context lends particular urgency to this dimension. With a substantial share of the country's workforce engaged through informal, contractual, or value-chain arrangements rather than direct employment, nutrition-related vulnerabilities are often most acute precisely where regulatory visibility is weakest (NCEUS, 2007; ILO, 2023). GAIN's own workforce nutrition programming in India, including initiatives among tea estate and supply-chain workers undertaken with Unilever and the Sustainable Trade Initiative (IDH), illustrates both the scale of this vulnerability and the feasibility of extending nutrition interventions beyond direct payroll employees (GAIN, 2024). This reinforces the relevance of Principle 5 of the NGRBC, which calls on businesses to respect and promote human rights, and Principle 3, which extends well-being commitments to workers across the value chain, not only those directly employed.

To address this policy and practice gap, the Indian Institute of Corporate Affairs (IICA), in collaboration with the Global Alliance for Improved Nutrition (GAIN) and the Access to Nutrition Initiative (ATNi), has initiated a research effort aimed at developing context specific WFN indicators suitable for ESG frameworks, particularly India's BRSR. The research adopts a mixed-methods approach, combining structured questionnaires, multi stakeholder consultation workshops, and secondary reviews of corporate disclosures. Till date, three consultation workshops have been conducted: first in NSE India, Mumbai on April 30, 2025, second in ICAI, BKC, Mumbai on June 3, 2025, and third on June 24, 2025 in New Delhi, drawing participation from regulators, industry leaders, ESG practitioners, and corporate representatives from across sectors.

These workshops have served both diagnostic and deliberative functions by assessing the current landscape of WFN implementation, identifying barriers to disclosure, and validating preliminary indicator frameworks proposed for ESG integration. The ensuing sections of this paper present the findings from this research effort, along with a set of actionable recommendations for mainstreaming WFN within India's corporate sustainability architecture.

3. LITERATURE REVIEW

Workforce Nutrition (WFN) refers to a strategic and structured set of workplace interventions designed to enhance employees' access to, and demand for safe, nutritious food (GAIN, 2023). These interventions generally cover four areas: access to nutritious food in the workplace, holding nutrition education sessions, assisting with health screenings related to nutrition, and supporting breastfeeding among working mothers by giving them dedicated space. According to the Global Alliance for Improved Nutrition (GAIN, 2023), WFN is not merely a public health concern but a business imperative. A growing body of empirical evidence supports the argument that effective workforce nutrition programs can lead to substantial improvements in employee health outcomes, organisational productivity, and long-term financial performance.

A comprehensive literature review conducted by Dhillon and Ortenzi (2023) synthesized findings from 26 studies, including systematic reviews, randomized controlled trials, and meta-analyses published between 2010 and 2021. The review concluded that integrated nutrition interventions, those combining individual-level education with systemic environmental modifications, were consistently more effective in achieving both health and business outcomes. Key observed impacts included reductions in body mass index (BMI), improvements in blood pressure and dietary patterns, enhanced workforce morale, and significant decreases in absenteeism. Furthermore, certain targeted interventions, especially those aimed at high-risk populations such as individuals with pre-diabetic conditions or obesity, demonstrated impressive returns on investment, ranging from 2.7:1 to 6:1, underscoring the financial viability of these programs (Dhillon & Ortenzi, 2023).

Terry (2023) underscores the importance of embedding workforce health initiatives, such as nutrition, within systemic corporate and societal structures rather than relying solely on individual behaviour change. Drawing on historical public health successes, he emphasizes that population-wide strategies, such as smoke-free building mandates and tobacco taxation, have been more impactful in reducing smoking rates than individual cessation counselling alone. Similarly, while many programs teach individuals to manage hypertension through diet and exercise, Terry cites evidence that organisational-level changes, such as modifying food availability

at worksites or instituting preventive health policies, yield more substantial and sustained improvements in blood pressure control. These examples support his broader assertion that corporate wellness programs are most effective when designed as systemic interventions. By embedding nutrition into organisational culture and infrastructure, companies not only promote healthier behaviours but also cultivate environments that enable and sustain those behaviours, thereby improving overall workforce health, reducing long-term healthcare costs, and enhancing productivity.

Despite the growing recognition of workforce nutrition's value, its integration within formal Environmental, Social, and Governance (ESG) reporting frameworks remains minimal. The prevailing ESG reporting frameworks & Standards, such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and India's Business Responsibility and Sustainability Reporting (BRSR) framework, acknowledge occupational health and safety, yet fall short in incorporating explicit nutrition-related indicators (GAIN, 2023). Terry (2023) argues that this omission reflects a broader issue within the ESG movement which is a lack of clear metrics and accountability in domains of health promotion. As a result, many companies either underreport or fail entirely to disclose data on internal nutrition initiatives, which not only obscures impact but limits scalability and replication.

The lack of nutrition indicators in ESG frameworks is especially notable given the increasing demand for meaningful disclosures on employee well-being from institutional investors and sustainability auditors. Recent initiatives, such as the Workforce Nutrition Alliance's four-pillar scorecard and guidance documents developed by GAIN and the Access to Nutrition Initiative (ATNi), aim to address this gap by offering standardized tools for assessing organisational performance in nutrition (GAIN, 2023; Workforce Nutrition Alliance, 2022). These instruments provide both qualitative and quantitative benchmarks that companies can use internally and disclose externally through ESG channels. Nevertheless, uptake remains uneven, particularly outside of the food and beverage sector and among companies headquartered in the Global South (Nourishing ESG India, 2023).

Several pathways for integrating workforce nutrition into ESG frameworks

have emerged in both academic and policy discourse. One prominent approach is the alignment of workforce nutrition indicators with existing occupational health standards. For example, GRI Standard 403 (Occupational Health and Safety) includes indicators on the promotion of worker health that could be expanded to include data on healthy food provision, nutrition education participation, and maternal support. Similarly, the BRSR framework in India already includes disclosures on employee well-being, return-to-work rates post-parental leave, and health and safety systems, all of which could feasibly accommodate nutrition-sensitive metrics (GAIN, 2023). ATNi's mapping of nutrition to ESG standards further illustrates how policies on food environments, employee access to nutritious meals, and WFN governance structures can be embedded within ESG disclosure templates (ATNi & GAIN, 2023).

However, the operationalization of WFN in ESG frameworks faces several challenges. Chief among them is the absence of standardized, sector-agnostic nutrition metrics that are adaptable across diverse organisational contexts. Furthermore, while tools such as the Workforce Nutrition Alliance scorecard provide a useful starting point, they require customization and substantial data infrastructure that many companies, especially small and medium enterprises, may lack (Workforce Nutrition Alliance, 2022). There is also a paucity of longitudinal data from low-and-middle-income countries (LMICs), where workforce nutrition may be most needed but is least systematically evaluated (Fanzo et al., 2015). These gaps not only hinder rigorous impact assessments but also limit investor confidence in using nutrition metrics as a basis for decision-making.

Nonetheless, several enabling factors suggest a favourable policy and institutional environment for WFN-ESG integration. The global regulatory landscape is evolving, with the European Union's Corporate Sustainability Reporting Directive (CSRD) and India's mandatory BRSR filings pushing companies toward more comprehensive, non-financial disclosures (Nourishing ESG India, 2023).

At the same time, investors are increasingly attentive to social metrics, including employee well-being and human capital management. A recent study by O'Hearn, Gerber, Cruz & Mozaffarian (2022) emphasized that including WFN in ESG would not only contribute to the Sustainable Development Goals (SDGs),





particularly SDG 3 (Good Health and Well-being) and SDG 8 (Decent Work and Economic Growth), but also enhance companies' ability to attract socially responsible investors.

The literature demonstrates strong empirical and theoretical support for workforce nutrition as a driver of improved health, productivity, and financial performance. However, the integration of WFN into ESG frameworks remains limited, largely due to conceptual ambiguity, lack of standardized indicators, and underdeveloped reporting tools. Bridging this gap requires multi-stakeholder engagement, spanning businesses, investors, regulators, and public health experts, for establishing consensus on metrics, building capacity for data collection, and institutionalising WFN as a core component of ESG disclosures. Doing so will not only enhance corporate accountability but also contribute to more resilient, health promoting work environments across sectors and geographies.

4. RESEARCH METHODOLOGY

This study adopted a mixed-methods approach combining both primary and secondary research to assess the landscape of Workforce Nutrition (WFN) practices in Indian corporates and to explore the feasibility of integrating WFN-specific indicators into ESG reporting frameworks.

4.1. Primary Research

The primary research component included three stakeholder consultation workshops and a structured questionnaire assigned to participating companies.

4.1.1 Stakeholder Consultation Workshops

The primary research component included three stakeholder consultation workshops and a structured questionnaire assigned to participating companies. Three multi-stakeholder workshops were conducted as part of this initiative. The first workshop took place on 30th April 2025 in Mumbai and saw participation from a diverse group of stakeholders, including representatives from regulatory authorities (e.g., SEBI), industry associations (e.g., PHDCCI), ESG experts, and approximately 50 food and non-food corporates. International partners from the Global Alliance for Improved Nutrition (GAIN) and Access to Nutrition Initiative (ATNi) also participated.

The second workshop, held on 3rd June, 2025 aimed to build upon insights from the first workshop and further refine the proposed WFN reporting metrics. This session involved focused discussions with a subset of identified companies and key collaborators (GAIN, ATNi and IICA), emphasizing industry readiness, reporting challenges, and indicator relevance. The third consultation workshop, held on 24th June, 2025 in New Delhi witnessed a diverse set of stakeholders. Apart from the industry experts, corporates, and regulatory bodies, it had representation from trade unions for incorporating perspectives from the vantage point of workers.

4.1.2 Structured Questionnaire

During the workshops, a structured questionnaire was circulated among participants to gather granular information on existing WFN-related practices, policies, and perceptions within companies. The questionnaire was designed to capture data on company awareness, food environments, nutrition governance, inclusivity, reporting practices, and future outlooks. Following the workshop, 20 complete responses were received, representing a cross-section of companies by size and sector. These responses provided both quantitative and qualitative insights into the current status of workforce nutrition in India's corporate ecosystem, especially in relation to ESG disclosure practices.

4.2. Secondary Research

The secondary research involved two parallel analytical exercises:

4.2.1 Review of Top FMCG Companies

A desktop review of 50 FMCG companies was conducted (including both food and non-food sectors), and these were selected from the top 1000 listed companies on the Bombay Stock Exchange (BSE) as of 31st December, based on market capitalization. This analysis examined publicly available documents such as annual reports, ESG disclosures, sustainability reports, and corporate websites to assess the visibility and institutionalization of WFN-related initiatives.

4.2.2 Analysis of 'Eat Right Campus' Certified Companies

A separate review was conducted of approximately 40 companies or business units certified under the Food Safety and Standards Authority of India's (FSSAI) 'Eat Right Campus' initiative. These included both public sector undertakings (e.g., NTPC) and private companies (e.g., Marico, Tata Motors, JSW Steel, and ITC Hotels). The goal was to assess whether companies with demonstrated operational excellence in nutrition and food safety were integrating these achievements into their ESG and sustainability governance systems. This secondary analysis relied on publicly disclosed policy documents, company websites, ESG filings, sustainability reports, and available media or press releases.

4.3. Limitations of the Study

While the study offers valuable insights into the current state of Workforce Nutrition (WFN) practices across Indian corporates, several limitations were encountered that should be acknowledged:

Limited Availability of Public Data:

A significant barrier was the lack of publicly disclosed information on WFN initiatives. Most companies do not include workforce nutrition in their ESG or annual reports, making it difficult to comprehensively assess the scope and quality of initiatives.

Challenges in Corporate Engagement:

Direct engagement with corporate representatives proved challenging. Many companies were unresponsive or cautious about participating in detailed consultations, limiting the depth of primary data collection.

Perception of WFN Reporting As An Additional Burden:

Some corporate representatives perceived the inclusion of WFN indicators in ESG frameworks as an additional compliance obligation rather than a value-adding initiative when the companies are already undertaking the WFN initiatives. This initial perception required open dialogue as well as data sharing in some cases, in order to establish the business case.

Absence of Standardized Metrics:

The lack of established or universally accepted WFN metrics across ESG reporting frameworks led to inconsistent interpretation and self-reporting by companies.

Variability Across Sectors:

WFN practices varied widely between sectors and company sizes, limiting the comparability of data and insights across industries.

Despite these limitations, the study provides a critical foundation for advancing WFN integration into ESG frameworks and highlights clear pathways for improvement.

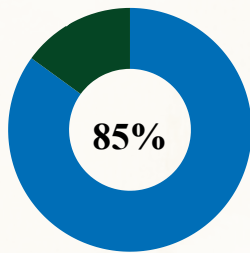
5. STAKEHOLDER CONSULTATIONS AND WORKSHOP INSIGHTS

The consultation workshops saw participation from over 150 individuals, both in-person and online, representing a diverse mix of stakeholders ranging from large listed FMCG companies to smaller unlisted service providers. To gain deeper insights into the current landscape of Workforce Nutrition (WFN) practices in India, a structured questionnaire was circulated among the participants. This instrument was designed to capture fundamental company information, their awareness of WFN, and the nature of initiatives, policies, and reporting mechanisms currently in place. Post-workshops, a total of 20 completed responses were received and analysed. These responses represented a cross-section of industries and company sizes, thereby providing a balanced perspective on prevailing practices and challenges. Given that the primary objective of this research study is to develop and propose relevant metrics that can be incorporated into ESG reporting frameworks such as the Business Responsibility and Sustainability Report (BRSR), particular attention was paid to responses from listed companies. The intention was to extract actionable insights that could feed into the formulation of standardised indicators for corporate WFN disclosure.

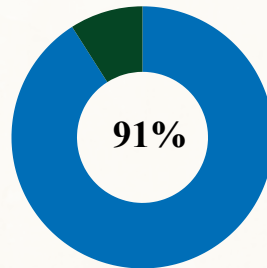
5.1. Awareness and Perception

The responses revealed a generally high level of awareness about the concept of Workforce Nutrition among corporate representatives. However, there was considerable variation in how the term was understood across respondents. While most equated WFN with the provision and accessibility of clean, healthy, and nutritious food options at the workplace, fewer recognised it as a multi-dimensional framework that also includes nutrition education, health screenings, and breastfeeding support. Notably, while awareness levels were high, actual institutionalisation of WFN in the form of formal policies or structured programs remained limited. Only a small subset of companies reported having an officially documented Workforce Nutrition policy. Further analysis of public disclosures such as sustainability reports, websites, or ESG filings, suggested that even among those who claimed to have WFN practices in place, such initiatives were seldom captured or reported publicly.

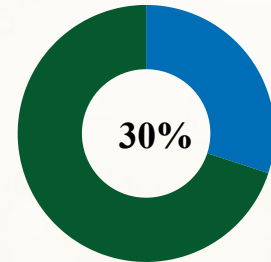
Key findings include:



of respondents indicated that they were familiar with the concept of Workforce Nutrition.



acknowledged that Workforce Nutrition plays a vital role in enhancing employee health and well-being



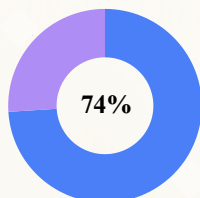
of the companies reported having a formal WFN policy in place, despite this recognition.

Most companies had ad hoc or fragmented initiatives such as periodic health check ups or availability of certain healthy food options without a structured framework or monitoring system.

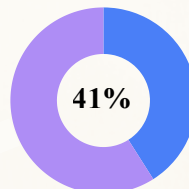
This gap between awareness and implementation underscores the need for clearer guidelines, capacity building, and regulatory encouragement to help companies translate their intent into measurable, reportable action. It also reaffirms the importance of incorporating WFN indicators into ESG frameworks to promote consistency, accountability, and impact across the corporate sector.

5.2. Health and Safety Practices

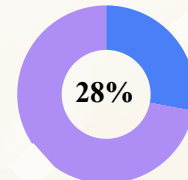
While most companies acknowledged the relevance of employee health, the integration of nutrition within occupational health practices remains inconsistent.



companies conduct general health checkups for employees/workers.



However, only 41% include nutritional screenings (such as BMI, dietary intake, or anaemia checks) as part of these evaluations.

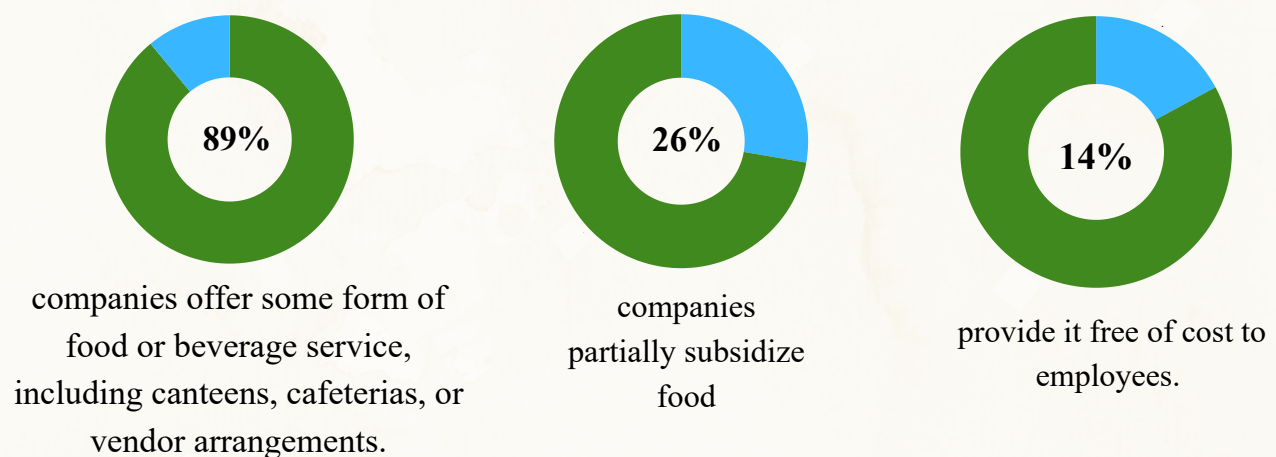


companies provide healthy eating guidance during onboarding, missing a key opportunity to instill awareness early in the employee lifecycle.

Checkups are typically annual or conducted at onboarding. Only a few companies conduct them bi-annually or quarterly, which limits timely intervention for nutrition related concerns.

This indicates a crucial opportunity to enhance the nutritional dimension of occupational health frameworks, especially through standardized protocols and awareness-building tools during recruitment and induction.

5.3. Food Environment at the Workplace



Common offerings include tea, coffee, and snacks and healthier options like salads and fruits are available in only **30–40%** of companies.

Access to food services is mostly restricted to permanent employees. Contract workers, apprentices, and visitors have limited access in many workplaces. This exclusion is particularly significant given that contract and value-chain workers are often more nutritionally vulnerable than their permanent counterparts, owing to lower wages, episodic employment, and weaker access to employer-provided health and welfare benefits (ATNi, 2023).

Despite the high presence of food services, few organisations assess the nutritional quality of the meals provided. This represents a major gap in aligning food access with health promotion.

5.4 Workforce Nutrition Governance

Governance of nutrition-related programs is scattered and poorly defined across most respondent companies.

- Only **22%** of companies had a designated person or department responsible for overseeing Workforce Nutrition.
- Oversight typically resides within HR or Facilities Management, and in rare cases, with Occupational Health teams.
- Notably, WFN is almost never overseen by ESG or Sustainability teams, suggesting a clear disconnect between nutrition and sustainability reporting frameworks.

This governance gap is a core challenge in integrating WFN into ESG disclosures. Without formal accountability or integration into existing ESG structures, nutrition efforts remain uncoordinated and unmeasured.

5.5 Special Programs and Inclusions

Inclusive workplace nutrition strategies are essential for ensuring that all segments of the workforce, especially those with distinct health needs are adequately supported. However, the analysis of questionnaire responses reveals that current corporate practices in this area are sparse and often reactive rather than strategic.

A. Evaluation of Nutritional Quality

Only **10%** of companies reported evaluating the nutritional quality of food provided at the workplace. This is a significant concern, considering that nutrition cannot be improved through availability alone and requires assurance of quality, balance, and safety.

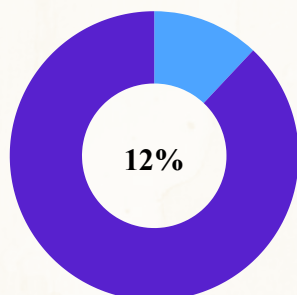
Key Gaps:

- Food services are largely managed for convenience rather than health outcomes.
- Nutritional audits, dietary labelling, or menu planning with expert inputs are virtually absent in most companies.
- Employees may have access to food, but the content may be calorie-dense, low in micronutrients, or overly processed.

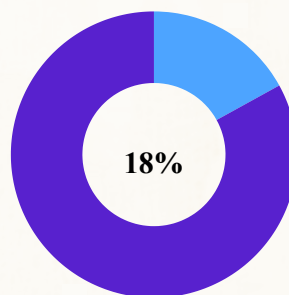
B. Support for Vulnerable Groups: Women and Mothers

Only a small minority of organisations have tailored nutrition programs for groups that require special attention, such as pregnant and lactating women.

Specifically,



companies offer any form of tailored nutrition support for pregnant or lactating employees.



provide dedicated lactation or breastfeeding rooms, which are critical for maternal and infant health, employee retention, and gender-sensitive workplace practices.

Observations:

Support for maternal nutrition remains limited to compliance with maternity leave policies, with little investment in actual health and nutrition support. The lack of lactation rooms reflects not only a gap in infrastructure but also a lack of policy alignment with national and global maternal health recommendations. This is particularly concerning given India's high burden of maternal and child undernutrition.

C. Eat Right Campus Certification

Only one of the participating companies had obtained the 'Eat Right Campus' certification by FSSAI, a robust benchmark for hygiene and nutrition standards in institutional food environments.

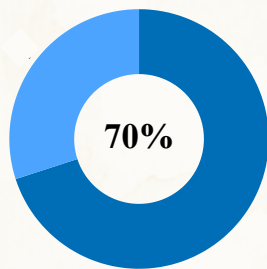
Implications:

Despite awareness, few companies have pursued formal validation of their food environments. The low certification rate points to a broader challenge including lack of incentives, technical support, or internal accountability to pursue such quality markers.

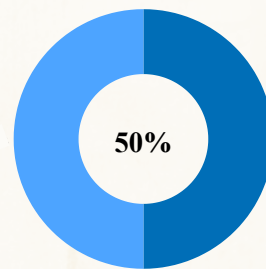
- This also suggests that voluntary initiatives, though well-publicised, may not be enough to catalyse industry-wide change unless linked to ESG performance or investor priorities.

Future Outlook and Support Needs

- **64%** of companies expressed interest in strengthening WFN practices in the next two years.
- Commonly cited challenges included:
 - Lack of technical expertise on nutrition
 - Budgetary limitations
 - Competing business priorities and lack of regulatory direction



companies welcomed external support in the form of training, guidelines, or partnerships.



were interested in peer learning and exposure to best practices from other industries.

6. INDUSTRY FINDINGS FROM SECONDARY RESEARCH

6.1 Analysis from 50 FMCG Companies: Food and Non-food

In addition to the primary data gathered through the consultation workshop, a secondary research study was conducted to further assess the integration of Workforce Nutrition (WFN) practices within Indian corporate frameworks. This exercise aimed to understand the extent to which top Indian FMCG companies, both food and non-food, have acknowledged and institutionalized WFN as part of their operational and sustainability agendas.

6.1.1 Methodology of the Study

The secondary analysis involved a review of 50 FMCG companies, selected from the list of the top 1000 listed companies on the Bombay Stock Exchange (BSE) as of 31 December, 2024 based on market capitalization. This representative sample included a balanced mix of food sector companies (e.g., packaged foods, beverages, dairy, confectionery) and non food FMCG companies (e.g., personal care, hygiene products, consumer goods, and home care).

6.1.2 Key Findings and Observations

A. Food Sector Companies: Policy Strength but Reporting Weakness

It was unsurprising to find that most food-related FMCG companies had well-articulated nutrition policies or guidelines but primarily focused on their consumers rather than employees. These policies often spoke to product reformulation, nutritional labelling, sugar/salt reduction, and consumer awareness. However, what stood out significantly was that:

- None of these food companies publicly disclosed any policies or structured initiatives related to Workforce Nutrition in their Sustainability Reports, ESG filings, Annual Reports, or on their corporate websites.
- There is a clear disconnect between the nutritional standards these companies uphold for their end consumers, and the practices that they have adopted for their own workforce.

This discrepancy is not due to the lack of internal effort, but rather due to an underreporting of workplace nutrition initiatives.

B. Hidden Strengths: GAIN and ATNi Findings

Interestingly, prior research conducted by the Global Alliance for Improved Nutrition (GAIN) and the Access to Nutrition Initiative (ATNi) revealed that many of these companies do, in fact, offer quality nutrition services to their employees. These include the provision of healthy meals, fruits and salads in canteens, regular health checkups with dietary consultations, and in some cases, breastfeeding support for female employees. However, these initiatives are not disclosed or showcased publicly. Companies seem to miss the opportunity to align these impactful efforts with ESG narratives, investor expectations, or employee well-being metrics.

C. Non-Food FMCG Companies: Limited Nutrition Focus

In contrast, the non-food FMCG companies generally lacked both internal policies and external disclosures related to workforce nutrition. For them, the concept of WFN appears to neither be a strategic priority, nor a recognized reporting theme. Reporting on employee well-being in BRSR and Sustainability reports focuses more on diversity, safety, and training, with no references to dietary health, nutrition access, or food quality at the workplace.

Yet, even in non-food companies, internal initiatives may exist such as subsidized meals, vegetarian menu days, or hydration campaigns, again pointing to a reporting gap rather than an activity gap.

6.2 Analysis of the companies with certification of ‘Eat right Campus’

As part of the research initiative to explore how Indian corporates are engaging with Workforce Nutrition (WFN), another secondary study was undertaken focusing on companies certified under the ‘Eat Right Campus’ initiative. This analysis aimed to assess whether companies that have already adopted nationally recognized nutrition standards through certification are also integrating these practices into their governance systems, ESG disclosures, and sustainability reporting frameworks.

6.2.1 About the 'Eat Right Campus' Initiative

The ‘Eat Right Campus’ initiative, launched by the Food Safety and Standards Authority of India (FSSAI), is a flagship program designed to transform India’s institutional food environments. The certification recognizes workplaces, educational institutions, hospitals, and other large campuses that meet benchmarks in providing safe, healthy, and hygienic food to their staff, students, or residents. To qualify, an institution must undergo a rigorous audit process that assesses:

- Compliance with food safety standards
- Availability of healthy food options
- Training of food handlers
- Implementation of hygiene protocols
- Nutrition awareness campaigns

As of the latest data, 2,634 institutions across India have been certified as Eat Right Campuses. While a majority of these are educational institutions, hospitals, and government facilities, there is an emerging trend of private sector participation, particularly among Public Sector Undertakings (PSUs) and large corporates, including those in manufacturing and the FMCG sector.

6.2.2 Scope and Methodology

For this specific analysis, approximately 40 companies or business units from the list of certified Eat Right Campuses were reviewed. This included a mix of:

- Reputed Public Sector Units (PSUs) such as NTPC
- Large private companies like Marico, Tata Motors, JSW Steel Ltd.
- Select units and branches of ITC Hotels and its subsidiaries

These entities were assessed based on:

- Publicly available policy documents
- ESG and Annual Reports
- Company websites and sustainability disclosures
- Press releases and media coverage following Eat Right Campus certification

6.2.3 Key Findings and Insights

A. Lack of Policy Integration and Reporting

Despite having been recognized for their food environment excellence through the Eat Right Campus certification, most companies do not reflect these achievements in their public reports or corporate policies.

- Except for a handful of entities, none of the reviewed companies had any formal mention of Workforce Nutrition in their existing HR, wellness, or sustainability policies.
- Even among those that issued a press release or made a public announcement upon receiving the certification, there was no sustained communication or reporting on workforce nutrition efforts in subsequent annual or ESG reports.

This suggests that while the operational implementation of WFN-friendly practices may exist, the strategic alignment and visibility within corporate governance structures remain limited.

B. A Noteworthy Exception – ITC Foods Division

One significant and commendable exception to this trend was identified in the ITC Foods Division. Unlike most others, ITC has articulated a broader "Workforce Wellness Program", which explicitly includes Nutritional Wellbeing as a core component, alongside:

Though this program has not yet translated into detailed nutritional metrics in ESG disclosures, it provides a holistic model for how workforce nutrition can be embedded within larger employee wellness frameworks.

6.2.4 Key Insight: A Gap Between Practice and Disclosure

The overarching insight from this analysis is that companies are already doing meaningful work in workforce nutrition, particularly those that have earned the Eat Right Campus certification. However, these efforts are not being measured, standardized, or reported, which leads to a critical visibility gap. The absence of defined metrics or indicators for WFN in current ESG frameworks contributes to this issue.

- Without clear guidance, companies hesitate to report WFN practices, even when they have strong implementation models.
- If equipped with structured metrics or indicators, most companies in this cohort appear willing and capable of reporting on WFN, as they already possess the operational groundwork.

The secondary study of Eat Right Campus-certified companies underscores a vital opportunity highlighting that these companies have already demonstrated commitment to safe and nutritious food environments, but they lack formal pathways to translate operational success into strategic reporting.

By introducing standardized WFN indicators, particularly within the BRSR framework or under the "S" pillar of ESG, regulators, industry bodies, and sustainability advocates can:

- Enable companies to showcase their workforce nutrition efforts
- Encourage sectoral benchmarking
- Drive improved transparency and accountability
- Create a ripple effect among uncertified companies

In sum, the Eat Right Campus initiative has laid a strong foundation, and with policy alignment and reporting frameworks, it can serve as a launchpad for mainstreaming Workforce Nutrition in corporate India.

7. CASE STUDY: REPORTING ON WORKFORCE NUTRITION

As iterated earlier, many businesses, regardless of size or nature of operations, are carrying out initiatives toward overall Workforce Nutrition. However, reporting of such initiatives in the public domain is negligible. The following three cases were identified through a broader review of public ESG, CSR, and third-party nutrition-benchmarking disclosures (including the Access to Nutrition Initiative's India Index), beyond the companies covered in Sections 6.1 and 6.2, and represent the most substantive public reporting on workforce nutrition currently identifiable in the Indian market.

7.1 ITC Limited:

Mainstreaming Nutrition as a Strategic Priority Across Stakeholders



ITC Limited, one of India's largest diversified companies, has emerged as a notable example of how nutrition can be embedded systematically across products, communities, and internal operations. Recognising the multiple burdens of undernutrition, micronutrient deficiency, and rising lifestyle-related diseases in India, ITC developed a comprehensive '**Help India Eat Better**' framework¹ as a central pillar of its nutrition-first approach. This strategy integrates nutrition into its business model and sustainability commitments through four interlinked pillars:

- **Healthier Product Portfolio** – reformulating products and developing fortified, nutritious offerings
- **Sustainable Food Systems** – enhancing access and affordability of safe, healthy foods

[1] Refer to the ITC microsite for the 'Help India Eat Better' framework
<https://nutrition.itcportal.com/HelpIndiaEatBetter/index.html>

- **Community Health Initiatives** – promoting behavioural change and nutrition awareness in communities
- **Workforce and Consumer Awareness** – strengthening nutrition-focused interventions for employees and consumers alike

The fourth pillar, targeting ITC's workforce, demonstrates a well-rounded commitment to employee health and well-being.

7.1.1 Healthy Food Environments

ITC has established healthier meal options across its major offices and manufacturing sites. Notably, nine manufacturing units have secured FSSAI '**Eat Right Campus**' certifications, reflecting adherence to rigorous standards on hygiene and nutrition. At its headquarters, dedicated facilities such as the '**Give Me 5 Healthy Bar**' provide employees access to salads, fresh fruits and nutritious beverages.

7.1.2 Education and Capacity Building

To foster long-term behavioural change, ITC has implemented structured nutrition education through its internal Nutrition Portal. This includes training modules, webinars, and awareness materials, with a stated commitment to ensure **100% workforce participation** in nutrition and wellness learning initiatives.

7.1.3 Screening and Counselling Services

Employees receive regular health screenings focused on nutrition indicators such as BMI and blood pressure, coupled with access to professional counselling. A 24/7 telehealth platform further supports employees in managing their nutritional and health needs.

7.1.4 Maternal Health and Support Measures

Recognising the importance of maternal and child nutrition, ITC provides dedicated breastfeeding and daycare facilities and offers paid paternity leave. These measures contribute to a supportive and inclusive environment for working parents.

7.1.5 Transparency and Public Disclosure

What sets ITC apart is its proactive disclosure of workforce nutrition policies and targets in publicly accessible reports and policy statements. The company links its nutrition commitments to national priorities such as POSHAN Abhiyaan and the FSSAI Eat Right Movement. In a landscape where most companies remain silent on workforce nutrition in ESG disclosures, ITC's transparency demonstrates how such practices can be embedded as a core component of responsible business conduct.

7.2 Heritage Foods Limited



Heritage Foods Limited has also taken initial steps to include workforce nutrition in its public disclosures. In its recent Annual Report², prepared under India's Business Responsibility and Sustainability Reporting (BRSR) framework, the company briefly describes initiatives to sensitise employees about the importance of nutrition. These efforts are framed as part of broader measures to promote a safe and healthy workplace.

While the level of detail remains limited, Heritage Foods' decision to explicitly reference nutrition awareness in its ESG reporting is noteworthy. It signals an emerging recognition that nutrition is an essential element of employee health, and an area where companies can demonstrate commitment beyond statutory requirements.

[2] Refer to Heritage Foods' Annual Report at <https://www.heritagefoods.in/annual-report/2024/flipbook/110/#zoom=true>

7.3 Hindustan Unilever Limited



Although a dedicated workforce nutrition strategy has not been publicly articulated, Hindustan Unilever Limited (HUL)³ references nutrition within its broader employee well-being framework. HUL reports on efforts to improve diet and health awareness among employees as part of its comprehensive approach to workplace wellness.

In addition, HUL has implemented WASH (Water, Sanitation and Hygiene) initiatives for tea plantation workers, which have contributed to better hygiene and nutrition practices, such as handwashing before meals. Although these community-focused activities are not the same as structured internal workforce nutrition programs, they illustrate how companies can integrate nutrition-sensitive interventions into health and well-being agendas for both direct and indirect workers.

The examples presented in this white paper are limited, but they demonstrate that some Indian companies have begun to formally acknowledge and report on workforce nutrition in their public disclosures. These early movers highlight the potential for greater transparency, accountability, and benchmarking across sectors.

As awareness grows and reporting frameworks evolve, it is essential for more companies to document and communicate their efforts. Doing so will not only strengthen their ESG credentials, but also contribute to healthier, more resilient workforces across India.

³ Refer to Hindustan Unilever Limited's employee well-being framework at <https://www.hul.co.in/sustainability/employee-health-wellbeing/>

8. KEY RECOMMENDATIONS

In order to institutionalize Workforce Nutrition as a measurable and reportable aspect of corporate sustainability, it is recommended that WFN-specific indicators be integrated into existing ESG reporting frameworks, especially BRSR, GRI, SASB, and ISSB.

8.1. Recommended Indicators for Integration into the BRSR Framework

To support the systematic inclusion of Workforce Nutrition (WFN) into ESG reporting, particularly under the Business Responsibility and Sustainability Report (BRSR), the following indicators are proposed. These indicators align with **Principle 3** of the National Guidelines on Responsible Business Conduct (NGRBC): *Businesses should respect and promote the well-being of all employees, including those in their value chains.*

Suggested Indicators:

- 1. What proportion of operational facilities (plants, offices, or campuses) provide access to healthy and balanced meals for employees and workers?**
- 2. Number and percentage of workplace campuses that have received third-party certification for food safety and nutrition standards (e.g., Eat Right Campus by FSSAI).**
- 3. Are there regular checks conducted to assess the nutritional content of the food being served at the campus against the regulatory benchmarks (If Yes, mention the frequency i.e. Quarterly, Half-yearly, Annually)**
- 4. Percentage of employees and workers, disaggregated by gender and employment type, who are covered under initiatives promoting access to safe and nutritious food at the workplace.**

Employee / Workers	Type of Employment	Gender	Percentage of Employees /
Employees	Permanent	Male	
		Female	
	Contractual	Male	
		Female	
Workers	Permanent	Male	
		Female	
	Contractual	Male	
		Female	

5. **Whether the organisation has a formal policy or internal guideline to promote access to healthy food options at work.** (Yes/No; if Yes, provide a brief description)
6. **Whether the organisation has appointed a nodal officer, department, or team to oversee employee nutritional well-being & grievance redressal.** (Yes/No; if Yes, specify designation or department)
7. **Is there any dedicated private space for breastfeeding or lactating mothers?** (Yes/No)
8. **Does the entity run special dietary programs for:**
- Pregnant employees: () Yes () No
 - Lactating mothers: () Yes () No
9. **Whether information on Workforce Nutrition initiatives is disclosed in the company's sustainability, integrated, or annual report.** (Yes/No; if Yes, specify report and reporting year)

10. Total expenditure incurred on Workforce Nutrition initiatives in the previous financial year:

- Amount in INR
- As a percentage of net profit

These indicators are intended to promote transparency, comparability, and accountability, while also enabling companies to track progress in fostering a healthy work environment.

8.2. Proposed Reporting Standards for Workforce Nutrition (WFN) in Annual Disclosures

To institutionalize Workforce Nutrition (WFN) within ESG frameworks and promote consistent corporate disclosure, it is essential to define minimum reporting standards that are adaptable across industries. While sectoral nuances and operational contexts may vary, a set of core reporting principles can ensure that WFN practices are documented, comparable, and aligned with national and global sustainability goals.

The following standards are recommended for adoption by companies of different sizes and sectors (including MSMEs) seeking to integrate WFN into their annual sustainability, integrated, or business responsibility reports. These can also serve as the basis for alignment with frameworks such as the BRSR, GRI 403 (Occupational Health), and SASB standards on human capital.

8.2.1 Core Reporting Dimensions for WFN

1. Access to Healthy Food

- Proportion of facilities (e.g., offices, plants, campuses) providing access to healthy, balanced meals.
- Nutritional standards followed for menu planning (e.g., FSSAI Eat Right Guidelines).
- Frequency of nutritional quality assessments (e.g., quarterly, annually).

2. Nutrition Education and Awareness

- Number and frequency of nutrition education programs conducted annually.
- Percentage of employees attending at least one session.
- Partnerships with health professionals or nutritionists (if applicable).

3. Nutrition-Focused Health Screening

- Availability and coverage of nutrition-related health check-ups (e.g., BMI, haemoglobin, blood pressure, etc.).
- Data on coverage by gender and employment type (permanent, contractual).
- Frequency of screenings and availability of follow-up counselling.

4. Breastfeeding and Maternal Support

- Availability of dedicated lactation rooms across facilities.
- Programs or resources for pregnant and lactating women (e.g. dietary supplements, flexible schedules).
- Compliance with national maternity and breastfeeding laws.

5. Governance and Reporting

- Presence of a formal WFN policy or internal guideline.
- Designation of a nodal officer or department responsible for WFN.
- Total annual expenditure on WFN as a percentage of CSR or employee welfare budget.
- Mention of WFN in annual reports, sustainability reports, or BRSR filings.

8.2.2 Suggested Disclosure Template (to be included in ESG/Annual Reports)

Indicator Category	Metric/Indicator Description	Data Format
Healthy Food Access	% of sites with healthy food availability	Numeric (%)
	Nutritional audits conducted (Y/N;	Yes/No; Frequency
Nutrition Education	No. of sessions held / % of employees	Numeric; %
	Awareness materials	Quantity / Languages
Health Screening	% of employees receiving annual	% by gender / employment
	Follow-up counselling	Yes/No; Number
Breastfeeding Support	No. of sites with lactation rooms	Numeric
	Special support for pregnant/lactating	Yes/No
Governance and Disclosure	Policy in place for WFN (Y/N)	Yes/No
	WFN budget as % of total employee	%
	WFN disclosures in ESG/BRSR/Annual	Yes/No

8.2.3 Reporting Principles

To ensure data integrity and comparability, companies are encouraged to follow these reporting principles:

- Disaggregate data by gender, employment type (permanent/contract), and site location when feasible.
- Use plain language and visual aids to communicate key WFN efforts to stakeholders.
- Align indicators with national schemes such as Eat Right Campus (FSSAI), POSHAN Abhiyan, and relevant SDGs (SDG 3, SDG 8).
- Ensure third-party verification where possible, especially for certifications and health audits.
- Integrate disclosures within existing ESG structures to avoid duplication (e.g. embed under Principle 3 of BRSR or Human Capital in integrated reports).

8.2.4 Applicability and Adaptation

These standards are designed to be:

- Scalable across large corporations, MSMEs, and public enterprises
- Flexible to accommodate sectoral differences (e.g. manufacturing vs. service sector)
- Incremental by allowing companies to begin with basic reporting and evolve toward comprehensive disclosures over time.

By adopting these minimum standards, Indian companies can demonstrate leadership in employee well-being, align with evolving ESG expectations, and contribute meaningfully to national health goals. Institutionalizing Workforce Nutrition as a formal area of disclosure not only bridges the current implementation–reporting gap but also sends a powerful signal that employee health is integral to sustainable and responsible business conduct.

9. CONCLUSION & FUTURE PATHWAYS

As Indian businesses increasingly align themselves with the global movement toward sustainability, the importance of embedding human-centric indicators within corporate ESG frameworks has become ever more apparent. Workforce Nutrition (WFN), though well-established in public health literature and practice, remains insufficiently institutionalised within ESG reporting mechanisms. This white paper has sought to bridge that gap by highlighting the strategic relevance of WFN, identifying the barriers to its mainstream adoption, and offering a practical roadmap for its integration into India's corporate sustainability architecture.

The research undertaken, comprising stakeholder consultations, corporate surveys, and secondary reviews has underscored a critical paradox: while many companies already implement nutrition-related initiatives, these efforts are rarely codified into formal policy or disclosed as part of sustainability reporting. The absence of standardised metrics, lack of regulatory clarity, and perceived reporting burdens have collectively contributed to the invisibility of workforce nutrition in ESG disclosures. Yet, the growing demand for meaningful social indicators and investor interest in human capital metrics creates a unique opportunity to change this trajectory.

- 1. Voluntary Adoption and Demonstration by Industry Leaders:** Early adoption of WFN reporting by leading corporates can generate proof-of-concept and catalyse a culture of transparency. Showcasing impact stories and best practices can encourage wider uptake, especially among mid-sized enterprises.
- 2. Policy Alignment and Regulatory Support:** While this paper advocates voluntary integration, the incorporation of nutrition-sensitive metrics into national guidelines (e.g. BRSR revisions, sectoral codes of conduct) can accelerate mainstreaming. Alignment with government initiatives such as POSHAN Abhiyaan and Eat Right Campus will enhance legitimacy and operational synergy.

3. **Capacity Building and Technical Support:** Many companies, particularly MSMEs, may require guidance in developing internal frameworks and measurement systems for WFN. The role of technical institutions, industry associations, and think tanks will be critical in bridging this gap through training, toolkits, and advisory services.
4. **Multi-Stakeholder Collaboration:** Continued dialogue between government bodies, corporates, ESG standard-setters, nutrition experts, and labour representatives will be essential to co-create frameworks that are both ambitious and contextually grounded.
5. **Positioning WFN as a Material ESG and Human Capital Lever:** Beyond compliance or social good, companies must recognise workforce nutrition as a material driver of operational efficiency, workforce resilience, and long-term value creation. As investors and regulators increasingly scrutinise human capital management as a marker of enterprise risk, the absence of nutrition-specific indicators represents a meaningful gap in current ESG and BRSR disclosures, one that companies and standard-setters are well positioned to close.

Extending WFN to Contract and Value-Chain Workers: Given India's predominantly informal labour market, future iterations of WFN indicators and reporting standards should explicitly capture coverage of contract, seasonal, and value-chain workers, not only permanent employees. Precedents from GAIN's supply-chain nutrition programming, including with tea and agricultural value chains in India, demonstrate that employer- and buyer-led nutrition interventions can feasibly extend beyond direct payroll relationships.

In conclusion, the integration of Workforce Nutrition into ESG frameworks represents not only a moral imperative but a strategic opportunity. As ESG in India enters its next phase of evolution, it is vital that the well-being of the workforce be treated not as a peripheral concern, but as a foundational element of sustainable business conduct. This white paper aspires to serve as a first step in that direction, and as a resource for reflection, guide for action, and call for deeper commitment to nourishing the people who drive India's economic engine.

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ANNEXURE

RESEARCH ON INTEGRATION OF WORKFORCE NUTRITION (WFN) METRICS INTO ESG REPORTING FRAMEWORKS IN INDIA

QUESTIONNAIRE FOR CORPORATE REPRESENTATIVES

Disclaimer: *The information provided in this questionnaire will be treated as confidential and used solely for research purposes by IICA, GAIN, and ATNi under the project titled Research on Integration of Workforce Nutrition (WFN) metrics into ESG reporting frameworks in India. By submitting this questionnaire, the representative confirms that the information is accurate to the best of their knowledge and that they are authorized to provide it on behalf of their organisation. Participation is voluntary, and data will be aggregated and anonymized unless otherwise agreed. Respondents are advised not to include sensitive information beyond what is requested.*

SECTION A: BASIC COMPANY INFORMATION

1. Registered Entity Name: _____
2. Sector / Industry: _____
3. Head office Based In: _____
4. Nature of Association (Tick only one):
 - ☐ Registered Company
 - ☐ Partnership / LLP
 - ☐ Not-For-Profit / Sec-8 Company
 - ☐ Research Institute / University
 - ☐ Sole Proprietorship
 - ☐ Other (specify): _____
5. Primary Business Activity (Tick all that apply): ☐ Manufacturing ☐ Services
☐ Trading ☐ Other (specify): _____
6. Size: - Number of Full-Time Employees: _____ - Number of Workers
(including contract/outsourced workers): _____
7. Annual Revenue (₹ or USD): _____

8. Export/Import Activity: - Export (Yes/No): _____ If yes, countries: _____
 - Import (Yes/No): _____ If yes, countries: _____

9. Brief description of the supply chain/value chain:

10. Listing Status: () NSE () BSE () Both

11. Do you file a BRSR report? () Yes () No

12. Reporting Boundary: - Group-Level _____ Standalone _____

SECTION B: AWARENESS ABOUT WORKFORCE NUTRITION (WFN)

13. Have you heard about Workforce Nutrition (WFN)? () Yes () No

14. In your understanding, what does Workforce Nutrition mean?

15. Do you perceive Workforce Nutrition as a tool to improve overall health and well-being of the employees in your organisation? () Yes () No

SECTION C: POLICIES AND PRACTICES

16. Does your organisation have a formal Workforce Nutrition Policy? () Yes () No

17. Is WFN included within your Occupational Health and Safety policy? () Yes () No

18. Does your organisation conduct health check-ups of the employees/workers? () Yes () No () Not Sure

19. If yes, do the health check-ups include any evaluation related to nutrition or dietary health? () Yes () No () Not Sure

20. If yes, how often does your organisation conduct health check ups of the employees/workers (Tick all that apply)?

() At the time of joining

() Annually

() Bi-Annually

() Quarterly

() Never

21. Is healthy eating guidance communicated during onboarding? () Yes () No

22. Do you have a designated person or department responsible for employee nutrition? () Yes () No If yes, who? _____

SECTION D: FOOD AVAILABILITY AT THE WORKPLACE

23. Are food and beverage services available at your workplace? () Yes () No

24. Facilities present (tick all that apply):

- ☐ Canteen (Company-run)
- ☐ Vendor-managed Cafeteria
- ☐ Pantry
- ☐ Food Delivery Partnerships
- ☐ Vending Machines
- ☐ Street vendors nearby
- ☐ Others, please specify _____

25. Foods available (tick all that apply):

- ☐ Tea
- ☐ Coffee
- ☐ Milk
- ☐ Fruits
- ☐ Salads
- ☐ Indian Full Meals
- ☐ Fast Food
- ☐ Packaged Snacks
- ☐ Home-style cooked meals
- ☐ Others: _____

26. Who pays for the meals consumed during working hours?

- ☐ Fully paid by company
- ☐ Partially subsidized
- ☐ Fully paid by employee

27. Who can access food services?

- ☐ Permanent employees
- ☐ Contract workers
- ☐ Interns/Apprentices
- ☐ Visitors

SECTION E: NUTRITION AND SPECIAL PROGRAMS

28. Is the food evaluated for nutritional quality?

☐ Yes

☐ No

☐ Don't Know

29. Workplace certified under 'Eat Right Campus' or similar? ☐ Yes ☐ No

30. Special dietary programs for: - Pregnant employees: ☐ Yes ☐ No

- Lactating mothers: ☐ Yes ☐ No

31. Private space for breastfeeding or lactating mothers? ☐ Yes ☐ No

SECTION F: REPORTING AND BUDGETING

32. Is Workforce Nutrition reported in:

- ☐ Annual Report

- ☐ ESG/Sustainability Report

- ☐ Not reported anywhere

33. Who oversees WFN activities?

☐ HR Department

☐ Health and Safety

☐ ESG/Sustainability

☐ Facilities Management

34. Approximate expenditure on Workforce Nutrition: - Total spent last financial

year (₹): _____ - % of Net Profit/Revenue: _____ %

SECTION G: FUTURE PLANS AND FEEDBACK

35. What challenges do you face in offering or maintaining healthy food services at the workplace? (Open-ended)
36. Plans to improve workforce nutrition in the next 2 years? () Yes () No () Maybe
37. What support would help strengthen WFN practices? (Open-ended)
38. Would you be interested in receiving training, guidelines, or external support to improve Workforce Nutrition practices? () Yes () No
39. Would your company like to participate in the ongoing research study of IICA, GAIN & ATNi on reporting on WFN metrics in India? () Yes () No () Maybe
40. Any other comments/thoughts? (Open-ended)

COMPANY REPRESENTATIVE INFORMATION:

NAME:

DESIGNATION:

DEPARTMENT:

EMAIL:

PHONE NO.:



CONTACT

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About IICA & the School of Business Environment

The Indian Institute of Corporate Affairs (IICA) is a premier institution under India's Ministry of Corporate Affairs, dedicated to advancing corporate governance, sustainability, and responsible business conduct. Through research, capacity building, and policy engagement, IICA works to align India's corporate ecosystem with global standards of transparency and accountability.

The School of Business Environment (SBE) has been focusing on promoting the responsible business ecosystem in the country, by supporting the growth of the corporate sector in India especially in the forward-looking areas of Environment-Social-Governance (ESG), Corporate Social Responsibility (CSR) and Business and Human Rights (BHR). The School has emerged as an important catalyst towards policy development, advocacy, research, capacity building and consulting needs pertaining to the Responsible Business Conduct in India.

About GAIN

The Global Alliance for Improved Nutrition (GAIN) is an international organisation working to advance nutrition outcomes by improving the consumption of nutritious, safe food for all people, especially the most vulnerable. GAIN partners with businesses, governments, and civil society to make food systems healthier and more sustainable.

About ATNi

The Access to Nutrition Initiative (ATNi) is a global non-profit that drives corporate accountability on nutrition by independently assessing and benchmarking food and beverage companies' policies and practices. ATNi's research and engagement encourage the private sector to play a stronger role in addressing malnutrition worldwide.

CONTACT

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