

EMBEDDING WORKFORCE NUTRITION WITHIN ESG FRAMEWORKS: INSIGHTS FROM THE EU AND INDIAN REPORTING REQUIREMENTS

The business case for workforce nutrition

Workforce nutrition is an important topic falling at the intersection between public health, corporate responsibility, and sustainability. Although rarely labelled as a standalone material issue in ESG reporting and disclosure requirements, it is increasingly recognised as a cross-cutting lever at the intersection of employee and suppliers' health, workplace well-being, and working conditions.

A growing body of evidence – including from the Global Alliance for Improved Nutrition (GAIN), the Workforce Nutrition Alliance, and the Access to Nutrition Initiative (ATNI) – demonstrates the positive returns of workforce nutrition programmes at multiple levels.¹ For individuals, these programmes are associated with improved physical and mental health, healthier dietary patterns, and higher job satisfaction. For companies, workforce nutrition programs can significantly reduce absenteeism, turnover rates, while improving productivity, and employee and supplier engagement. At a systemic level, well-designed workforce nutrition initiatives can reduce healthcare costs, strengthen labour stability, and contribute to national development goals by supporting the health of vulnerable groups, such as low-income workers, women, and migrant employees.

Despite this growing body of evidence, workforce nutrition remains largely absent from most ESG disclosures. This paper argues that there is a compelling case for better integration, both as a matter of employee and supplier wellbeing, and as a strategic component of corporate resilience, and long-term value creation.

Beyond these operational benefits, several frameworks have emerged to help companies structure their workforce nutrition efforts. One of the most comprehensive is the Culture of Health for Business (COH4B) framework, developed by the Global Reporting Initiative and the Robert Wood Johnson Foundation. It outlines 16 business practices that link employee health and well-being to long-term value creation and responsible governance. This paper builds on COH4B to identify concrete metrics and disclosure pathways, further detailed in the Annex.

To facilitate the integration of workforce nutrition into mainstream ESG reporting practices, the paper presents a set of practical metrics that companies can use to assess, monitor, and report on workforce nutrition. These indicators are designed to help companies strengthen the business case for action by measuring impact and outcomes over time. The metrics are then mapped onto existing ESG disclosure frameworks; specifically, the EU's Corporate Sustainability Reporting Directive (CSRD), and India's Business Responsibility and Sustainability Report (BRSR), to show where and how workforce nutrition can be embedded into current reporting practices.

Mapping workforce nutrition in EU sustainability disclosures

This section introduces the European Sustainability Reporting Standards (ESRS), which were not covered in the previous version of this paper. Since their formal adoption by the European Commission in July 2023, the ESRS provide a harmonised structure for sustainability disclosures under the Corporate Sustainability Reporting Directive (CSRD), including mandatory reporting on double materiality, risks and opportunities, and workforce-related indicators.

¹ Global Alliance for Improved Nutrition (GAIN), 2019. "The evidence for workforce nutrition programmes". [Full text available here](#).

Workforce nutrition is not identified as a standalone material topic in the ESRS; however, its relevance is embedded across key social disclosures. In particular, it intersects with ESRS S1 (Own Workforce), S2 (Value Chain Workers), and G1 (Business Conduct) through its links to working conditions, health and safety, and equal treatment.

The table below illustrates how workforce nutrition can be embedded within current ESRS disclosures. It identifies the types of material topics to which workforce nutrition contributes – many of which have already appeared in companies’ pre-ESRS sustainability reports – allowing for continuity in disclosure practices, while aligning with the new regulatory structure. It also highlights the stakeholder groups companies should engage with to assess risks, and presents examples of quantitative and qualitative KPIs monitor and evaluate the impact. Lastly, it outlines the kinds of workforce-nutrition-related risks that may fall under CSRD’s mandatory disclosure requirements. The stakeholder column reflects the diversity of actors that may understand, influence or be affected by workforce nutrition practices – including employees, suppliers, HR teams, occupational health staff, trade unions, and, in some contexts, local service providers. Particular attention should be paid to intersectionality, as workforce nutrition interventions may affect workforce sub-groups differently depending on gender, employment status, income level, or geographic location – for instance, workers living in underserved rural areas or urban food deserts may face limited access to nutritious food outside the workplace.

Table 1 Workforce Nutrition within ESRS Disclosures: Material Topics, Stakeholders, KPIs, and Risks

ESRS	Related material topics	Stakeholders (to consult)	Example KPIs (quantitative)	Example KPIs (qualitative)	Nutrition-related risks (disclosable under CSRD)
ESRS S1: Own Workforce	- Working conditions - Occupational health and safety - Equal treatment and opportunities - Suppliers’ working conditions - Livelihood - Diversity and inclusion	- Employees (across job categories and contract types) - Occupational health professionals - Human resources - Trade unions/worker committees	% of employees with access to nutritious meals or food subsidies % of workforce covered by workforce nutrition policies - Number/% of workers screened for diet-related risks or conditions % of women returning to work after maternity leave (as a proxy for supportive environment)	- Existence of a workforce nutrition policy or strategy (Y/N) - Inclusion of nutrition in workplace wellbeing frameworks - Evidence of employee consultation on food-related needs - Training or information materials provided on healthy eating - Perceptions of food availability/affordability at work (via employee survey)	- Productivity losses linked to undernutrition or poor diet - Absenteeism associated with nutrition-related conditions - Inequity or discrimination in food provision (e.g., between contract types or genders) - Reputational risk from poor workplace health practices - Long-term health cost liabilities (insurance, turnover)²

² These risks refer to the potential for perceived or actual inequity arising when nutrition programmes are not equally accessible to all employees; particularly, if such disparities coincide with differences in income level, employment status (such as contractors versus full-time staff), gender, or geographic location, which can create perceptions or realities of unfair or unequal access to these programmes among employees

ESRS	Related material topics	Stakeholders (to consult)	Example KPIs (quantitative)	Example KPIs (qualitative)	Nutrition-related risks (disclosable under CSRD)
ESRS S2: Workers in the Value Chain	- Working conditions - Occupational health and safety in the value chain - Livelihood and sustainable sourcing - Social protection - Fair remuneration and non-discrimination	- Value chain workers (suppliers, contractors) - Tier 1 and tier 2 suppliers - Procurement and sourcing practitioners - Third party auditors/certification bodies - NGOs working with informal or low wage workers	% of suppliers offering nutritious meals, food subsidies, or rest breaks % of supplier sites complying with workplace health and safety frameworks that incorporate nutrition-relevant components (e.g., ISO 45001 extended with workforce wellbeing measures; company-led audits) % of contracts that include nutrition-related clauses or expectations - Number of grievances related to food, meals or working conditions (value chain level)	- Existence of supplier code of conduct including workforce nutrition - Inclusion of nutrition in supplier audits or social compliance programmes - Existence of supplier training on worker wellbeing and nutrition - Evidence of dialogue with suppliers on improving working conditions through nutrition	- Operational disruptions due to poor worker health in the supply chain - Reputational risks linked to poor nutrition and labour practices at supplier level - Legal exposure through procurement-related human rights violations - Inability to meet responsible sourcing or buyer requirements due to inadequate worker support.
ESRS G1: Business Conduct	- Human rights due diligence - Ethical business practices - Fair treatment of workers and communities - Corporate integrity and	- ESG and compliance officers - Civil society organisations focused on food justice, labour rights, or gender equity	Number of grievance cases related to inadequate food provision, poor canteen hygiene, or denial of breaks for meals	- Explicit mention of nutrition or food access in the company's code of conduct or human rights policy - Availability of internal grievance	Breach of human rights standards due to neglect of food access, affordability, or culturally appropriate meals

ESRS	Related material topics	Stakeholders (to consult)	Example KPIs (quantitative)	Example KPIs (qualitative)	Nutrition-related risks (disclosable under CSRD)
	- responsible sourcing - Grievance mechanisms and remedy - Transparency	- Community-based health or nutrition initiatives - Worker collectives and trade unions	% of supplier audits that explicitly assess nutrition and food-related working conditions % of operations with human rights due diligence processes that include workforce wellbeing or access to food - Number of stakeholder consultations (e.g., with CSOs or community reps) where nutrition or food access is discussed	- mechanisms covering food-related working conditions or nutrition-related complaints - Disclosure of escalation and remediation procedures for violations of nutrition or wellbeing standards - Evidence of training or awareness-building on food rights, especially in relation to vulnerable workers (e.g., migrants, women)	- Litigation or reputational harm related to unsafe or discriminatory food practices (e.g., exclusion of women or religious groups) - Breakdown in supplier relations or loss of certification (e.g., Fair Trade) due to failure to provide adequate worker nutrition - Investor backlash or index downgrades if poor workforce conditions are linked to broader governance failures

As of 2024, the ESRS framework is still evolving and the European Financial Reporting Advisory Group (EFRAG) is currently developing:

- **Sector-specific standards**, despite this workstream being temporally paused, pending the outcome of current legislative negotiations, the need for sector-specific disclosures (similarly to the sector-specific GRI disclosures) might become a priority in the longer term.
- Dedicated **standards for small-medium enterprises (SMEs)**, which may include simplified disclosure formats.

These developments suggest growing opportunities for companies to report on workforce nutrition in a more structured and comparable way. Nutrition is increasingly recognised not only as a workplace benefit, but as a strategic lever for stakeholder engagement and growth. These developments suggest growing opportunities for companies to report on workforce nutrition in a more structured and comparable way. Nutrition is increasingly recognised not only as a workplace benefit, but as a strategic lever for stakeholder engagement and growth; for example, by strengthening social dialogue with workers, reinforcing supply chain partnerships, and enhancing a company's position in ESG indices and procurement processes. This can take the form of public commitments to improve worker wellbeing, inclusion of nutrition criteria in supplier assessments, or integration of food access metrics into enterprise risk and performance dashboards.

Mapping workforce nutrition in Indian sustainability disclosures

In India, workforce nutrition is not named explicitly in the National Guidelines for Responsible Business Conduct (NGRBC) or in the Business Responsibility and Sustainability Report (BRSR) framework. However, its underlying dimensions, such as health, well-being, safety, and equality, are core to several NGRBC principles and related BRSR requirements. In parallel, India's Occupational Safety, Health and Working Conditions Code (OSH Code 2020) mandates that establishments with more than 100 employees must provide canteen facilities and ensure basic health protections, creating additional regulatory entry points for workforce nutrition practices (regardless of whether the employer is publicly listed).³

Despite the absence of explicit references to workforce nutrition in Indian disclosure requirements, some companies have started reporting on overlapping dimensions through sustainability or business responsibility channels.

For example, **Tata Steel** has included food safety measures in its industrial canteen operations as part of its occupational health and safety commitments.⁴ **Infosys**, in its 2022–23 ESG report, highlighted the provision of nutritious meals across its campuses through its “Health Assessment and Lifestyle Enrichment” (HALE) programme.⁵ These examples, while not labelled as workforce nutrition, reflect components aligned with the four pillars defined by the Workforce Nutrition Alliance: access to healthy food, nutrition education, breastfeeding support, and health checks.

Additional insights are provided by the India Spotlight Index 2020, which assessed the 16 largest food and beverage manufacturers in the country. According to the report, only four companies were found to have formal workforce nutrition programmes in place. While the summary does not identify them by name, it notes that initiatives include subsidised meals, access to health services, and support for breastfeeding. This demonstrates that implementation is feasible, even if rare, and highlights the potential for broader uptake — particularly if supported by clearer regulatory alignment and stronger materiality signals under BRSR.

Building on this momentum, the table below identifies how workforce nutrition can be meaningfully reflected within India's BRSR framework. It maps key elements of nutrition-related workplace practices against relevant BRSR disclosure areas — including indicators under the “Leadership Indicators” section — and highlights where companies can already begin to report. The table also identifies the stakeholders involved in implementation or oversight (such as canteen contractors, HR managers, trade unions, and public health actors), suggests potential quantitative and qualitative indicators, and outlines nutrition-related risks that companies may wish to disclose as part of their materiality assessments. Rather than requiring new categories, this mapping illustrates how workforce nutrition can be integrated through existing themes such as health, working conditions, supply chain responsibility, and social equity.

Particular attention should be paid to intersectionality, as workforce nutrition interventions may affect different worker groups unequally depending on factors such as gender, contract type, income level, or geographic location — especially in underserved or informal employment contexts.⁶ The table below maps relevant NGRBC principles and BRSR indicators to workforce nutrition.

³ Section 24(1)(v) of the Occupational Safety, Health and Working Conditions Code (2020).

⁴ Source: https://www.tatasteel.com/corporate/our-organisation/hr-old/?utm_source=chatgpt.com

⁵ Source: Infosys ESG Report 2022-2023, pp. 45-47. Full text available at: <https://www.infosys.com/sustainability/documents/infosys-esg-report-2022-23.pdf>

⁶ *This paper draws on frameworks such as Crenshaw's theory of intersectionality and its applications in the Indian context, particularly in labour and gender studies (e.g. Deshpande and Ramachandran, 2019; Mahajan, 2021), which emphasise how overlapping identities—including caste, class, gender, and location—shape differential access to workplace rights and, as a consequence, nutrition and health services.*

Table 2 Relevant NGRBC principles and BRSR indicators to workforce nutrition

NGRBC Principle	Relevant BRSR indicator	Related material topics	Stakeholders to consult	Example KPIs (quantitative)	Example KPIs (qualitative)
Principle 3: Promote Employee Well-Being	Section C (3, 5, 10) <i>"Details of health and safety management systems"</i>	• % of employees with access to nutritious meals or food subsidies • Occupational health and wellbeing • Access to nutritious food at work • Safe and inclusive working conditions • Gender equity and maternal health • Employee engagement and retention • Supply chain working conditions (for contract or value chain workers)	• Human Resources (HR) teams • Occupational health and safety officers • Canteen managers and contractors • Women's groups or employee networks • Facility or operations managers • Nutrition and health-focused NGOs or service providers • Labour inspectors or local regulatory officials	• % of employees with access to nutritious meals or food subsidies • % of supplier or factory sites with canteens providing healthy meals • % of employees covered by annual health screening (e.g. BMI, haemoglobin, blood sugar) • % of employees referred to follow-up counselling after nutrition-related check • % of employees receiving nutrition education (in person or digital) • % of new joiners trained on healthy eating during onboarding • % of eligible employees using breastfeeding breaks or parental entitlements • % of workplaces with	• % Existence of a workforce nutrition strategy or policy • Availability of culturally appropriate and affordable food choices in canteens • Integration of nutrition topics into workplace wellness or safety programmes • Inclusion of breastfeeding and maternal health support in HR or DEI policies • Existence of employee consultation mechanisms on food access and quality • Provision of educational materials tailored to literacy level and language of workers • Documentation of actions taken to improve food services based on worker feedback

NGRBC Principle	Relevant BRSR indicator	Related material topics	Stakeholders to consult	Example KPIs (quantitative)	Example KPIs (qualitative)
				dedicated breastfeeding rooms or lactation corners • % of women returning to work within 3 months of maternity leave • % of grievances submitted related to meals, food quality, or dietary discrimination	
Principle 4: Stakeholder Responsiveness	Section C – Leadership Indicator 4: <i>"Details of stakeholder consultations"</i> Section B – disclosure of partnerships and community engagement activities Section C – Leadership Indicator 8: <i>"Collaboration with value chain partners or public bodies"</i>	• Social dialogue and worker engagement • Inclusive consultation with value chain workers • Access to services for vulnerable groups • Responsiveness to local food security and health concerns • Multi-stakeholder collaboration on workforce wellbeing	• Internal: internal worker representatives, HR and operations teams • External: trade unions, canteen contractors, public health departments, nutrition-focused NGOs, local community groups, worker housing authorities, and government food initiatives (e.g., Eat Right India) • Value chain: supplier leadership, local sourcing partners, labour contractors	• Number of stakeholder consultations where food, nutrition or workforce wellbeing was discussed • % of workers (including in supply chains) engaged through surveys or focus groups on wellbeing • % of supplier sites where nutrition-related issues were raised or addressed • Number of partnerships with NGOs, public agencies, or community groups	• Evidence and processes for stakeholder feedback informing nutrition programme design or implementation • Description of partnerships with public authorities (e.g. Eat Right Campus) • Inclusion of nutrition in stakeholder mapping or materiality assessment processes • Mechanisms in place to engage vulnerable or underrepresented workforce segments (e.g., female workers, migrant labourers) • Case studies of collaborative

NGRBC Principle	Relevant BRSR indicator	Related material topics	Stakeholders to consult	Example KPIs (quantitative)	Example KPIs (qualitative)
				focused on nutrition % of employees reporting satisfaction with consultation on workplace services (including food)	initiatives targeting food access or nutrition equity
Principle 5: Respect and Promote Human Rights	Section C – Leadership Indicator 5: <i>"Details of access to grievance mechanisms, redressal of human rights violations"</i> Section C – Leadership Indicator 6: <i>"Inclusion of human rights in the company's policies and due diligence mechanisms"</i> Additional disclosures under value chain welfare (Section B).	- Right to adequate food and water - Non-discrimination and dignity at work - Working conditions in supply chains - Support to vulnerable workers (e.g., migrants, women, informal workers) - Equity in access to facilities and benefits	- Legal and compliance teams - CSR and sustainability officers - Worker grievance officers or ombudspersons - Labour rights NGOs and human rights experts - Worker representatives and trade unions - Community-based organisations (especially for migrant and rural workers) - Supply chain and procurement managers	% of supplier audits that include nutrition and food provision indicators % of workers with access to safe food and clean drinking water % of grievances received and resolved on nutrition or food-related working conditions % of migrant or informal workers covered by canteen or meal benefits % of work sites offering meals that respect cultural and dietary diversity % of employees with access to breastfeeding	- Inclusion of food access and workforce wellbeing in human rights policy or code of conduct - Integration of nutrition risks in human rights due diligence (HRDD) or risk mapping - Description of grievance mechanisms that address food-related concerns - Examples of remedy actions taken in response to workforce nutrition gaps - Reference to nutrition in supplier code of conduct or contract clauses - Inclusion of gender-sensitive nutrition support in human rights audits or training

NGRBC Principle	Relevant BRSR indicator	Related material topics	Stakeholders to consult	Example KPIs (quantitative)	Example KPIs (qualitative)
				support under human rights or welfare provisions	
Principle 8: Inclusive Growth and Equitable Development	Section C – Leadership Indicator 10: <i>"Disclosure of support to vulnerable and marginalised stakeholders"</i> Section B – metrics on outreach to value chain workers, informal employees, gig workers Any voluntary disclosures on social equity or community partnerships	• Inclusion and equity in access to health and nutrition benefits • Support to informal, gig, and migrant workers • Community wellbeing around large sites or industrial zones • Local economic development and food security • Gender equity and maternal health	• Informal and gig workers, labour contractors, and worker collectives • NGOs focused on food justice, gender equity, and migrant support • Community health centres, local food vendors, or cooperative kitchens • State authorities on nutrition, housing, women and child development • Urban planning or development agencies (e.g., for food desert mitigation)	• % of informal, contract, or gig workers covered by any workforce nutrition intervention • % of community kitchens or cooperatives supported by the company for nutrition provision • % of local procurement from vendors meeting healthy food criteria • % of migrant workers offered access to culturally appropriate meals • Number of partnerships with public programmes (e.g., Eat Right India)	• Description of workforce nutrition initiatives targeting vulnerable workers • Inclusion of nutrition equity in community investment or CSR strategy • Examples of action taken to address gender gaps in access to breastfeeding support or nutrition services • Documentation of food accessibility or affordability challenges around operational sites • Reference to local consultations or needs assessments informing workforce nutrition rollout

Recommendations for integration and conclusions

As demonstrated in the previous sections, workforce nutrition aligns with multiple disclosure entry points across both the EU's Corporate Sustainability Reporting Directive (CSRD) and India's Business Responsibility and Sustainability Report (BRSR) framework. While the regulatory environments differ in structure and requirements, both systems create opportunities to embed workforce nutrition-related practices through existing material topics; particularly those linked to health, working conditions, employee wellbeing, and supply chain responsibility.

To support companies in operationalising this alignment, the table below offers a set of high-level recommendations that can guide action across geographies. Each component is designed to strengthen disclosure readiness, support implementation, and promote consistency across reporting systems.

Table 3 Strategic Components for Aligning Workforce Nutrition with ESG Reporting Frameworks

Component	Actionable steps	Key stakeholders to involve	Intended outcome
Clarify reporting entry points	Identify where workforce nutrition aligns with existing disclosure requirements (e.g., ESRS S1/S2, BRSR leadership indicators)	ESG leads, sustainability teams, legal & compliance departments	Improved visibility and consistency in reporting on workforce nutrition
Develop standardised metrics	Establish shared indicators across CSRD and BRSR contexts, covering all four WFN pillars	Global alliances, industry associations, reporting standard-setters	Greater comparability and data usability across jurisdictions
Leverage regulatory momentum	Use new reporting mandates (e.g., ESRS risk disclosures, OSH Code 2020) as entry points for nutrition-related action	Government ministries, business platforms, standard setters	Increased policy coherence and uptake of nutrition as part of ESG compliance
Demonstrate business relevance	Showcase return-on-investment, supplier retention, and employee wellbeing gains through workforce nutrition	Companies with existing programmes, research institutions, multilateral initiatives	Stronger business case for long-term value creation through nutrition investments
Embed equity and intersectionality	Design inclusive programmes that address gender, geography, and informal employment dimensions	Worker groups, DEI officers, local NGOs, public health partners	More equitable outcomes and better alignment with social sustainability goals
Component	Actionable steps	Key stakeholders to involve	Intended outcome

These recommendations provide a shared roadmap for embedding workforce nutrition into ESG systems that are still evolving. Whether through formal reporting requirements or voluntary leadership, companies have the opportunity to act now, turning workforce nutrition from a peripheral welfare activity into a measurable driver of human capital, resilience, and sustainable growth.

Annex

Table 4 Workforce Nutrition Metrics Aligned with the Culture of Health for Business (COH4B) Framework

WFN Pillar	Metric / Indicator from COH4B
Healthy Food at Work	% of operational facilities offering healthy and balanced meals
	% of facilities with third-party food safety/nutrition certification (e.g., Eat Right Campus)
	Frequency of nutritional quality audits conducted on workplace food
	% of food budget allocated to nutritional improvement
	% of workforce receiving nutritionally improved or subsidised meals (disaggregated by gender)
Nutrition Education	Presence of formal nutrition awareness programmes
	% of employees who received nutrition-related training or guidance
	Number of nutrition campaigns or workshops held annually
	% of workforce engaged in interactive nutrition tools or educational materials
Health Checks	% of employees covered by regular health screenings including nutritional parameters (e.g., BMI, anaemia)
	% of screening events that include dietary assessment or counselling
	% of employees flagged in nutritional screenings who receive follow-up or intervention
	Average interval of screenings (onboarding, annual, quarterly, etc.)
Breastfeeding Support	Number of dedicated breastfeeding/lactation rooms at the workplace
	% of campuses with crèche facilities
	% of female employees who return to work post-maternity leave
	Duration and uptake of breastfeeding breaks (in line with labour regulation)
	% of female employees aware of breastfeeding entitlements

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