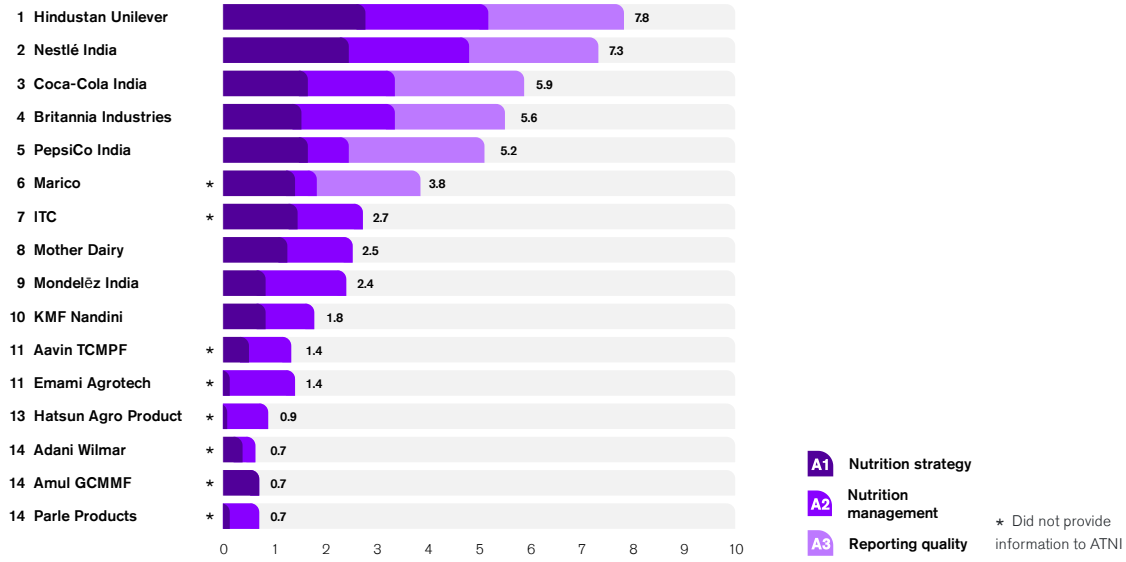
Category A: Governance

Category A consists of three criteria:

A1 Nutrition strategy
A2 Nutrition management
A3 Reporting quality

This category assesses the extent to which a company's corporate strategy includes a specific commitment and focus on health and nutrition in the Indian market. Moreover, it looks at whether the company makes a specific reference to population groups experiencing or at high risk of malnutrition due to a lack of access to a wide variety of healthy foods. Other key facets analyzed include whether the nutrition strategy is thoroughly embedded in its governance and management systems, as well as the quality of its reporting.



Findings

- Although 14 of the 16 companies claim to focus on improving health and nutrition, as expressed in their mission statements or as part of their corporate growth strategy (all except Emami Agrotech and Hatsun Agro Product), only five companies recognize, to some extent, the nutrition and health priorities set out in the National Nutrition Strategy and Vision 2022 and/or *POSHAN Abhiyaan* in their commercial strategy. Nestlé India stands out due to its comprehensive approach; it is the only company to refer to all groups experiencing malnutrition or at risk of malnutrition. However, Hindustan Unilever performs best in this Category due to its public disclosure and quality of reporting on nutrition activities.
- Seven companies state that they have assigned oversight for implementing their nutrition strategy to either a CEO or a committee that reports to the Board. However, Britannia Industries and Hindustan Unilever are the only companies that disclose this publicly. Similarly, only six companies provide formal and regular public reporting on their overall approach to, and progress on, tackling nutrition issues in India.
- Only two companies (Hindustan Unilever and Nestlé India) report that their nutrition strategy is subject to an annual internal audit and/or annual management review.

Recommendations

ATNI recommends that companies:

- Develop a formal nutrition policy or strategy that is part of their overall commercial strategy, including their objectives and activities related to nutrition (specific to India), and disclose the strategy publicly.
- Improve their reporting on nutrition-focused activities in India – either in a separate health and nutrition report or sustainability/corporate social responsibility report, or embedded within other (global) reporting.
- Demonstrate how they support the nutrition and health priorities set out in the National Nutrition Strategy and *POSHAN Abhiyaan* through their commercial operations.