



International Journal of **A**dvanced **R**esearch in **E**ducation and **T**echnolog**Y** (IJARETY)

Volume 13, Issue 2, March-April 2026

Impact Factor: 8.152



INTERNATIONAL
STANDARD
SERIAL
NUMBER
INDIA



Sustainable Nutrition as a Business Strategy: An ESG-Based Analysis of How Nutrition/Food Companies Position, Govern, and Measure Sustainable Nutrition

Nevan Jasra

Dhirubhai Ambani International School, Mumbai, Maharashtra, India

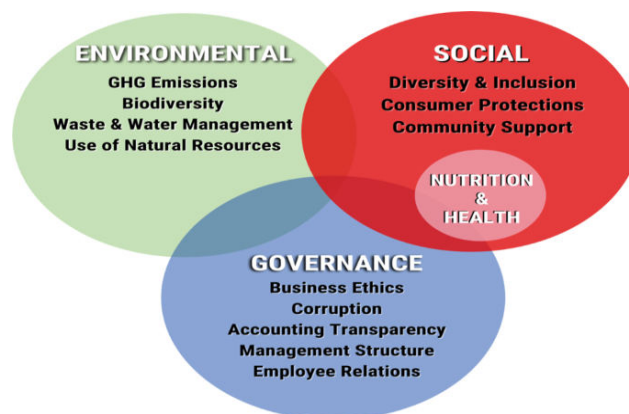
ABSTRACT: This paper discusses sustainable nutrition as a corporate strategy using Environmental, Social, and Governance (ESG) framework in the food and nutrition sector. The paper examines the positioning, governing and measurement of sustainable nutrition initiatives by companies using secondary data through academic literature, corporate ESG reports and international guidelines. The results indicate that sustainable nutrition is now a strategic requirement that has an effect on corporate value generation, population health, and environmental practise. Nonetheless, there are still issues of consistency in governance, standardisation of metrics and transparency of reporting. This paper concludes that strong systems of governance and acceptable systems of measurement are a necessary mechanism of entrenching sustainable nutrition as a long-term, ESG-based business strategy.

KEYWORDS: Sustainable Nutrition, ESG Framework, Corporate Governance

I. INTRODUCTION

Sustainable nutrition is a new corporate approach in which the human health and environmental stewardship are incorporated in the primary tasks of food and nutrition companies (Lavinson, 2023). In its most basic forms, sustainable nutrition is about creating and marketing nutrition allowing the fulfilment of nutritional requirements without necessarily diminishing natural resource base or depriving future generations of the capacity to nourish themselves, through balancing nutrient density, reduced food waste, lower carbon footprints, and fair access to healthy foods.

Sustainable nutrition is similar to Environmental, Social, and Governance (ESG) frameworks, which are becoming the choice of many firms to use in the business institution to reduce risks and ensure long-term value creation. Nutrition-related targets, including enhancing healthiness of products, affordability and accessibility, and responsible marketing practises have become more prevalent in ESG strategies in the food sector (Askew, 2022b). This change correlates with increased consumer expectation in terms of ingredient and sourcing transparency, regulatory and investor demand of quantifiable sustainability results.



Environmental, Social, and Governance (ESG) investing framework: a need to add nutrition and health (O’Hearn et al., 2022)

Integrating sustainable nutrition into corporate strategy does not only provide answers to challenges in society like malnutrition and environmental degradation, it also benefits brands and the capacity to innovate and to build resiliency in global food systems (O’Hearn et al., 2022). Consequently, those companies that govern and measure sustainable nutrition systematically are in a better position to fulfil the expectations of the stakeholders and play a role in creating global sustainable development objectives.

II. RATIONALE AND OBJECTIVE

The food and nutrition sector in the world is becoming increasingly pressurised in order to overcome interdependent problems concerning climate change, human health, and social inequalities. Global greenhouse gas emissions can be directly attributed to food systems which contribute to about one-third of the total, and simultaneously poor diets are also a major risk factor on non-communicable disease on earth (O’Hearn et al., 2022). These issues have made the stakeholders more demanding on the role that the food and nutrition companies play beyond profit-making. This has seen the introduction of sustainable nutrition as a business strategy in which environmental sustainability, social welfare and corporate governance are scientifically incorporated in product development, and corporate decision-making.

Sustainable nutrition is especially applicable in terms of ESG since it traverses the three ESG dimensions (Askew, 2022b). At the environmental level, the companies are expected to minimise emissions, reduced resource consumption, and food waste besides reformulating products so that they can have fewer environmental impacts. On a social level, the companies are becoming more responsible to enhance the quality of nutrition, affordability of food and responsible marketing. In terms of governance, investors and regulators would want companies to incorporate nutrition objectives in corporate governance system, performance indicators and adequate reporting systems.

Even as the use of ESG frameworks grows, it is still unclear how the issue of sustainable nutrition is strategically placed and managed by food and nutrition companies, how the results are measured and reported (Askew, 2022b). The given research is, therefore, significant because it offers an organised ESG-oriented examination of the sustainable nutrition as a business strategy and adds to academic literature and provides practical suggestions to managers, policymakers, and investors attempting to assess the sustainability performance of corporations operating in the food industry.

Objectives:

1. To examine how food and nutrition companies strategically position sustainable nutrition within their overall ESG frameworks.
2. To analyse the governance mechanisms used by companies to oversee and integrate sustainable nutrition into corporate decision-making.
3. To evaluate the metrics and indicators used by companies to measure and report sustainable nutrition performance.
4. To assess the business and societal implications of adopting sustainable nutrition as a long-term ESG-driven strategy.

III. METHODOLOGY

In this paper, the qualitative approach is taken to study sustainable nutrition as a business strategy in an ESG context by using secondary data. The information presented is based solely on reputable secondary sources like peer-reviewed academic journals, sustainability and ESG reports of major food and nutrition corporations, policy statements of such international organisations like the World Health Organisation and the FAO, and ESG rating frameworks by such organisations as GRI and SASB. These sources are credible in terms of corporate positioning, corporate governance systems, and performance measurement practises.

There is a systematic literature review strategy that is used to identify, screen and analyse the related sources. The search of scholarly studies on sustainable nutrition, ESG integration, and food system sustainability is carried out in academic databases (Scopus, Google Scholar). Document analysis is used to analyse corporate disclosures to examine the ways a firm is expressing nutrition commitments, governance accountability, and performance indicators in ESG reporting. Thematic analysis is subsequently used to generalise patterns occurring in the dimensions of environmental, social and governance.

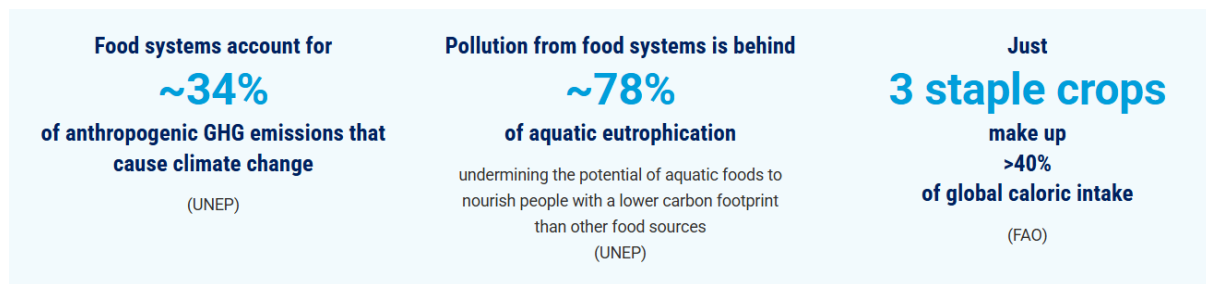
The secondary data will guarantee methodological rigour, cross-firm comparability, as well as practicability in the context of the project, and it will not pose ethical threats as in primary data collection. But the use of publicly available data might restrict the access to internal decision-making processes which is admitted to be a weakness.

IV. LITERATURE REVIEW

Theme 1: Conceptualising Sustainable Nutrition

Sustainable nutrition is commonly accepted as a concept with a wide range of applications, involving the combination of human health, environmental sustainability, and social-economic equity in food systems. Basic definitions used by both Food and Agriculture Organisation (FAO) and the World Health Organisation (WHO) define sustainable diets as nutritionally complete, safe, and healthy, and also with low environmental effects, and food and nutrition security to the current and future generations (Mazac et al., 2022). This definition reflects that the results of nutrition cannot be disconnected to the production, distribution and consumption of food in different parts of the world.

Empirical studies have established that food systems contribute about 30-34 per cent of the global greenhouse gas emissions and land use, freshwater and biodiversity degradation (UN Nutrition, 2023). As a result, scholarly research has brought forth more arguments that sustainable nutrition needs to go beyond the intake of nutrients to include other environmental parameters like the carbon intensity, water footprints, and agriculture. Indicatively, life-cycle assessment research invariably demonstrates that the environmental impact of diets can be reduced through the consumption of more plant-based foods and fewer animal foods that are estimated to consume more resources, though without compromising nutritional adequacy (Yinuo, 2023).



(UN Nutrition, 2023)

The social aspect of sustainable nutrition is also highly present in literature. Affordability, accessibility, and cultural appropriateness, according to scholars, are important elements, and healthier and more sustainable diets are less affordable and reachable by lower-income groups (Chen, Chaudhary and Mathys, 2022). This has seen more focus on corporate responsibility in solving inequalities of diet in food through pricing policies, product reformulation and inclusive distribution schemes.

Sustainable nutrition has more recently been redefined as a business strategy as opposed to being considered a matter of public policy. Larger food and nutrition corporations are increasingly affecting the eating habits using product portfolios, marketing activities, and innovation (fao.org, 2021). Companies like Unilever and Nestle are publicly aligning nutrition improvement to their sustainability strategies and are attributing the provision of healthier products to their long-term growth and their ESG performance. Consequently, sustainable nutrition is increasingly becoming a topic of debate as a strategic instrument that firms can use to translate the goal of promoting the general health of the population with the long-term sustainability of the environment and the current demands of the stakeholders.

Theme 2: Sustainable Nutrition and the Environmental (E) Dimension of ESG

Sustainable nutrition is directly related to the environmental aspect of ESG because the food systems across the world have a large ecological footprint. As per well-known statistics, nearly one-third of world greenhouse gas emissions are generated due to agriculture and food production, freshwater is the largest consumer of this resource, and this activity is one of the leading causes of deforestation and biodiversity erosion (Kusakina et al., 2022). This has led to the growing idea among scholars that nutrition policies embraced by food companies have direct effects to the environment especially in sourcing of ingredient, formulation of products and waste.

Literature on academic topics emphasises the use of plant-based nutrition as one of the environmental levers. Comparative environmental measurements have indicated that plant-based food products have a significantly reduced carbon footprint and use less land and water to produce as compared to animal products yet they still satisfy many of the nutritional needs. Therefore, environmentally favourable are the strategies of sustainable nutrition promoting the inclusion of plant-based products in products portfolios, the use of alternative proteins, and the decrease of resource-

consuming components (Yinuo, 2023). Moreover, food waste minimization has become one of the key areas of emphasis because about a third of all food manufactured in the world is wasted, which leads to the production of unwarranted emissions and loss of resources.

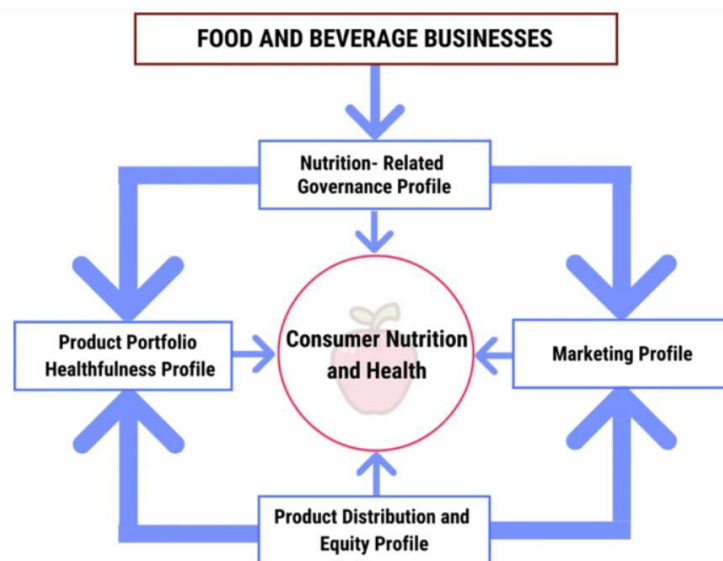
The research of life-cycle assessment (LCA) holds an important place in the assessment of the environmental performance of nutrition strategies. LCA helps businesses and scientists to determine the environmental effects of the whole food value chain which includes the agricultural inputs, processing and packaging and consumption (Chen, Chaudhary and Mathys, 2022). Empirical data show that product reformulation based on nutrition can enhance and simultaneously change environmental performance and nutrition quality that require a reduction of sugar/fat or animal content.

Corporately, sustainable nutrition projects are becoming more consistent with more comprehensive environmental policies, such as net-zero goals and science-based emissions cuts. Nevertheless, the risk of greenwashing has also been raised in the literature, especially where claims involving nutrition and environmental parameters are not presented in transparency or verified by a third party (O’Hearn et al., 2023). Thus, researchers point towards the necessity of strong, standardised environmental indicators in ESG frameworks where sustainable nutrition will provide quantifiable and authentic benefits to the environment as opposed to optimal compliance.

Theme 3: Social Responsibility, Public Health, and Nutrition (S Dimension)

Social pillar of the ESG makes nutrition central to the corporate responsibility especially with regard to the population health outcomes and community well-being. Inappropriate dietary habits have been generally accepted to be a major cause of non-communicable diseases (NCDs) including obesity, type 2 diabetes, and cardiovascular disease (Quak, Ebata and Barnett, 2025). The global health research shows that tens of millions of untimely deaths are caused by unhealthy diets annually, which increases the interest in the impact of food and nutrition companies on the eating habits of consumers. These corporations are key players in the determination of the quality of diet on an industrial scale as key food producers and marketers.

The literature on health nutrition in the country pointed out product reformulation as one of the most important corporate reactions to the pressure of the social responsibilities (O’Hearn et al., 2023). The high saturation of foods with sugar, salt, and saturated fat has been decreased in many large food companies as a result of national dietary guidelines and other health goals of the people. To give an example, voluntary sugar-reduction programme in a number of countries has made manufacturers re-formulate packaged food to allow it to enhance nutritional content without reducing its consumer acceptability. These efforts are more often being contextualised in sustainable nutrition approaches which associate business resilience in the long term with its health outcomes.



A proposed conceptual framework of ESG + Nutrition investing profiles to characterize how consumer facing food and beverages businesses impact consumer nutrition and health (O’Hearn et al., 2022)

Another social issue that is crucial in the ESG frameworks is responsible marketing practises. Researchers also highlight the moral duty of firms to restrict the marketing of unhealthy foods, especially to the children and other vulnerable groups (Robinson et al., 2023). Clearly displayed front-of-pack warning and nutrition information is always cited as the key to helping consumers make informed purchases and to improving the corporate responsibility.

The element of equity and access also play a large role in the literature on sustainable nutrition. It has been demonstrated that the healthier and more sustainable diets are not always cheaper and more accessible to those who have lower incomes and bring about the issue of social exclusion and food inequality (UN Nutrition, 2023). Firms utilising a combination of affordability, inclusive pricing, and extensive distribution as a part and parcel of their nutrition policy are thus considered more socially aligned with the ESG goals. All in all, the literature presents sustainable nutrition as a very important interface between corporate strategy, betterment of the health of citizens, and social responsibility.

Theme 4: Governance Structures and Strategic Integration of Sustainable Nutrition

The corporate governance is critical in defining the extent to which sustainable nutrition commitments are incorporated in the business strategy or in symbolism. The literature of governance demonstrates that integration of ESG works best when the sustainability and nutrition goals are supervised at the board of directors and are associated with accountability of the executives (Robinson et al., 2023). With established ESG or sustainability committees, companies tend to implement organised nutrition policies, have measurable goals, and track their advancement. Board-level control is a strategic indicator and assists in the incorporation of nutrition into the long-term risk management and value creation process.

According to scholars, effective governance has a role in the translation of sustainable nutrition into operational decisions at product portfolios and supply chains. The incorporation of nutrition objectives may demand co-ordinated efforts of the research and development, procurement, marketing, and sustainability divisions (fao.org, 2021). Indicatively, a trade off of reformulating products to enhance the nutritional value and still remain cost effective and not altering their taste will require governance processes to be explicit. The research has shown that a poor or disjointed governance system may lead to uneven execution with the nutrition programmes being isolated under corporate social responsibility departments as opposed to being integrated across the entire business units.

The fundamental themes in the research studies concerning ESG governance include transparency and accountability. The literature points out the sensitivity of clearly defined policies on nutrition, targets that are timely and regular publicity reporting as means to increase credibility (FAO and WHO, 2019). Conformity to the accepted reporting standards, including the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) are broadly considered best practise, with these standards ensuring consistency and comparability in ESG reporting. The second strategy enhancing the governance of the organisation is the external assurance of sustainability and nutrition data, which helps to minimise information asymmetry and stakeholder trust (Venturelli et al., 2022).

Nonetheless, researchers also warn that a lot of governance structures concerning sustainable nutrition are on a voluntary basis. This poses the question of biased disclosure and inadequate enforcement (Ivashura et al., 2022). Consequently, this has led to more literature that proclaims the need of further regulatory control and setting of standards to go hand in hand with corporate self-governance such that sustainable nutrition commitments are converted into business like actions and not aspirations.

Theme 5: Measurement, Reporting, and ESG Performance Metrics

The literature is well informed with measurement and reporting as vital issues in the translation of sustainable nutrition commitments into the measurable ESG performance. In contrast to environmental indicators, including greenhouse gas emissions, energy use, and other such metrics, which have the advantage of being relatively standardised, nutrition-related measures are inconsistent, with the application of these measurements spread unevenly throughout the food industry (O'Hearn et al., 2022). According to scholars, such lack of standardisation restricts comparability among firms and also undermines accountability to investors, regulators and consumers.

Scholarly sources point to a number of methods that are employed to evaluate the sustainable nutrition performance. Models of nutrient profiling developed to measure the amount of sugar, salt, fat, and other important micronutrients are often used at product level to measure healthfulness (Mazac et al., 2022). At the portfolio level, companies are more and more stating the percentage of products, which match internally set nutrition or health standards. Other companies also follow investments in nutritional research and development or provide reports on reformulation progress over a

period. Nevertheless, the literature warns that transparency can be lowered by specific company definitions of what constitutes a healthy or nutritious product that minimises the adverse effects of nutritional content.

ESG reporting frameworks have started to cover this gap by promoting more steady nutrition-related disclosures. Such frameworks as Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) suggest reporting about the health and safety of the products sold, marketing practises, and information about the consumers (Askew, 2022a). However, such frameworks still provide little advice on harmonised nutrition indicators, which results in a difference in the extent and quality of reporting.

The latest literature focuses on the increased role of the institutional investors and the ESG rating agencies in determining the corporate behaviour. Shareholders are pushing harder to have evidence-based information that nutrition strategies are associated with risk management and value creation in the long term (Askew, 2022a). Strong measurement systems thus have not only accountability but also strategy roles, where they help companies to track their progress, reputational and regulatory risks, and be able to report believable sustainability performance. In its turn, the literature identifies effective measurement and transparent reporting as the keys to the legitimisation of sustainable nutrition as a long-term, ESG-based business strategy (Calandra et al., 2023).

Summary

The reviewed literature has indicated that sustainable nutrition is a multidimensional and complex concept that is becoming more embedded in ESG constructs of the food and nutrition sector. It proves that sustainable nutrition does not just focus on health outcomes but also on environmental sustainability, social responsibility and good corporate governance. Available literature reveals that a significant number of food companies have started to incorporate nutrition in their ESG practises by reformulating their products, decreasing their environmental impact, and enhancing transparency. Nevertheless, there are still serious issues. Governance systems tend to be uneven, nutrition and related roles can be dispersed across organisations and comparability and accountability is constrained by lack of standardised measurement systems. Besides that, social equity issues remain that include the affordability and availability of healthy and sustainable diets. Such gaps indicate that, although improvement has been realised, sustainable nutrition is not institutionalised as a business strategy entirely. The literature as such highlights a necessity to conduct more stringent ESG-based analysis, better metrics and enhanced governance mechanisms that will make sustainable nutrition generate quantifiable business and societal value.

V. CONCLUSION

This paper has explored the concept of sustainable nutrition as a business concept based on the ESG analytical paradigm and how food and nutrition enterprises invest more and more in health, sustainability, and governance in their business activities. The analysed literature proves that sustainable nutrition is ceased to be looked at as an issue of only a public or environmental concern, but as a strategic priority that defines corporate positioning, trust with stakeholders, and value creation in the long-term perspective.

Sustainable nutrition strategies can help lower greenhouse gas emissions, resource use, and food waste throughout food systems as an environmental concern. Companies are socially required to advance the quality of their dietary offering, utilise responsible selling, and subsidise fair access to healthy food, integrate their business operations with the aims of societal health and the social anticipation. Governance mechanisms can be seen as the key facilitator, which guarantees that nutrition-related commitments are internalised in corporate decisions by board control, executive responsibility, and open ESR disclosure.

Nevertheless, the analysis also finds out the challenges that remain. Specifically, inadequate standardisation of nutrition-related ESG metrics prevents comparativity and accountability, whereas lax governance frameworks can promote empty or token sustainability indices. Its proper implementation hence needs strong governance models, plausible and transparent measurement tools as well as compliance with the established ESG reporting standards. In general, sustainable nutrition has significant potential as a business approach that would allow achieving a balance between commercial performance and social and environmental accountability, yet its successful implementation over the long-term perspective requires an authentic combination, quantifiable results, and consistent stakeholder review.

REFERENCES

- 1 Askew, K. (2022a). ‘Empowering companies to measure and communicate positive impact’: Alt protein advocates develop reporting framework to communicate ESG credentials. [online] FoodNavigator.com. Available at: https://www.foodnavigator.com/Article/2022/09/16/Empowering-companies-to-measure-and-communicate-positive-impact-Alt-protein-advocates-develop-reporting-framework-to-communicate-ESG-credentials/?utm_source=chatgpt.com [Accessed 26 Jan. 2026].
- 2 Askew, K. (2022b). ‘The health of people and our planet go hand-in-hand’: How conscientious consumption is driving sustainable nutrition. [online] FoodNavigator.com. Available at: <https://www.foodnavigator.com/Article/2022/06/15/The-health-of-people-and-our-planet-go-hand-in-hand-How-conscientious-consumption-is-driving-sustainable-nutrition/> [Accessed 26 Jan. 2026].
- 3 Calandra, D., Secinaro, S., Massaro, M., Dal Mas, F. and Bagnoli, C., 2023. The link between sustainable business models and Blockchain: A multiple case study approach. *Business Strategy and the Environment*, 32(4), pp.1403-1417.
- 4 Chen, C., Chaudhary, A. and Mathys, A. (2022). Dietary Change and Global Sustainable Development Goals. *Frontiers in Sustainable Food Systems*, 6. doi:<https://doi.org/10.3389/fsufs.2022.771041>.
- 5 FAO and WHO (2019). SUSTAINABLE HEALTHY DIETS GUIDING PRINCIPLES. [online] Available at: <https://iris.who.int/server/api/core/bitstreams/08116cce-1ad5-44cf-bd69-e453322013ef/content> [Accessed 26 Jan. 2026].
- 6 fao.org (2021). Strategic Framework | FAO | Food and Agriculture Organization of the United Nations. [online] StrategicFramework. Available at: <https://www.fao.org/strategic-framework/en> [Accessed 26 Jan. 2026].
- 7 Ivashura, A., Protasenko, O., Mykhailova, E. and Severinov, O., 2022. Study of strategies for sustainable production and consumption in the economic conditions of Ukraine.
- 8 Kusakina, O.N., Kazarova, A.Y., Aydinova, A.T., Rybasova, Y.V. and Baicherova, A.R., 2022, March. Rational Nutrition in Achieving the Sustainable Development Goals. In *International Conference on “Advances in Management, Business and Technology toward Sustainable Development”* (pp. 91-100). Cham: Springer International Publishing.
- 9 Lavinson, J. (2023). Sustainable Nutrition and Healthy Eating | What is a Sustainable Diet. [online] nutritioned.org. Available at: <https://www.nutritioned.org/sustainable-nutrition/> [Accessed 26 Jan. 2026].
- 10 Mazac, R., Meinilä, J., Korkalo, L., Järviö, N., Jalava, M. and Tuomisto, H.L. (2022). Incorporation of novel foods in European diets can reduce global warming potential, water use and land use by over 80%. *Nature Food*, 3(4), pp.286–293. doi:<https://doi.org/10.1038/s43016-022-00489-9>.
- 11 O’Hearn, M., Gerber, S., Cruz, S.M. and Mozaffarian, D. (2022). The time is ripe for ESG + Nutrition: evidence-based nutrition metrics for Environmental, Social, and Governance (ESG) investing. *European Journal of Clinical Nutrition*. doi:<https://doi.org/10.1038/s41430-022-01075-9>.
- 12 O’Hearn, M., Gerber, S., Cruz, S.M. and Mozaffarian, D., 2022. The time is ripe for ESG+ nutrition: evidence-based nutrition metrics for environmental, social, and governance (ESG) investing. *European journal of clinical nutrition*, 76(8), pp.1047-1052.
- 13 O’Hearn, M., Reedy, J., Robinson, E., Economos, C., Wong, J.B., Sacks, G. and Mozaffarian, D. (2023). Landscape analysis of environmental, social and governance (ESG) investing metrics for consumer nutrition and health in the food and beverage sector. *BMJ Nutrition, Prevention & Health*, [online] p.e000600. doi:<https://doi.org/10.1136/bmjnp-2022-000600>.
- 14 Quak, E.J., Ebata, A. and Barnett, I., 2025. A review of the business case for workforce nutrition initiatives. *Frontiers in Public Health*, 13, p.1592601.
- 15 Robinson, E., Chan, J., O’Hearn, M., Dariush Mozaffarian and Sacks, G. (2023). A comparative analysis of nutrition-related assessment criteria and associated nutrition performance scores of food companies across three prominent corporate sustainability assessment tools. *Public Health Nutrition*, pp.1–14. doi:<https://doi.org/10.1017/s1368980023002215>.
- 16 UN Nutrition (2023). Healthy diets from sustainable food systems | UN-Nutrition: the United Nations inter-agency coordination mechanism for nutrition. [online] Unnutrition.org. Available at: <https://www.unnutrition.org/healthy-diets-sustainable-food-systems> [Accessed 26 Jan. 2026].
- 17 Venturelli, A., Caputo, A., Pizzi, S. and Valenza, G., 2022. A dynamic framework for sustainable open innovation in the food industry. *British Food Journal*, 124(6), pp.1895-1911.
- 18 Yinuo (2023). Fast Facts – What are sustainable food systems? - United Nations Sustainable Development. [online] United Nations Sustainable Development. Available at: <https://www.un.org/sustainabledevelopment/fast-facts-what-are-sustainable-food-systems/> [Accessed 26 Jan. 2026].

International Journal of Advanced Research in Education and Technology

ISSN: 2394-2975

Impact Factor: 8.152