

GC Advanced COP Self-Assessment

Updated 19 August 2016

Please enter a short title for your submission.

Nestlé Advanced COP Self-Assessment 2018

The Communication on Progress is in the following format:

- ☐ Stand-alone document
- ☒ Part of a sustainability or corporate (social) responsibility report
- ☒ Part of an annual (financial) report

What is the time period covered by your COP?

Start date: 1 January 2018

End date: 31 December 2018

Does your COP contain a statement by the CEO (or equivalent) expressing continued support for the Global Compact and renewing your company's ongoing commitment to the initiative and its principles? Yes

Does your COP contain a description of actions and policies related to the following issue areas?

Human Rights	Labour	Environment	Anti-Corruption
Yes	Yes	Yes	Yes

Does your COP include qualitative and/or quantitative measurement of outcomes illustrating the degree to which targets/performance indicators were met? Yes

How does your organization share its COP with stakeholders?

- ☐ Through the UN Global Compact website only
- ☐ COP is easily accessible to all interested parties (e.g., via its website)
- ☐ COP is actively distributed to all key stakeholders (e.g., investors, employees, consumers, local community)
- ☒ Both b) and c)

How is the accuracy and completeness of information in your COP assessed by a credible third-party?

⊕ *The Global Compact recognizes that there are various options in terms of external assessment. High-quality external assessment should ideally encompass qualitative and quantitative information and performance data in the COP, as well as an explanation of the management systems and processes that foster their credibility. A credible third party is defined as groups or individuals external to the reporting organization who are demonstrably competent in the subject matter and eligible to provide feedback on the basis of their role towards the company and their independent position. For guidance on the assurance process, companies may refer to [Your Path to External Assessment](#).*

- ☐ The COP describes any action(s) that the company **plans to** undertake to have the credibility of the information in its COP externally assessed, including goals, timelines, metrics, and responsible staff
- ☐ Information is reviewed by multiple stakeholders (e.g., representatives of groups prioritized in stakeholder analysis)
- ☐ Information is reviewed by a panel of peers (e.g., members of the same industry, competitors, benchmarked leaders, others organized via Global Compact Local Network)
- ☐ Information is assured by independent assurers (e.g., accounting or consulting firm) using their own proprietary methodology
- ☒ Information is assured by independent assurers (e.g., accounting or consulting firm) against recognized

- assurance standard (e.g., ISAE3000, AA1000AS, other national or industry-specific standard)
- ☒ Other established or emerging best practices
- i** Please use the text box below to publicly share any other best practices. 255 characters or less, including spaces.

Our 2018 report is aligned with the GRI Standards: Comprehensive option and the GRI Food Processing Sector Supplement. It has been externally verified by Bureau Veritas in alignment with the 'in accordance with comprehensive' level of the GRI Standards.

The COP incorporates the following high standards of transparency and disclosure:

- ☒ Applies the GRI Sustainability Reporting Guidelines
- └ Is 'in accordance - core' with GRI standards
- ☒ Is 'in accordance - comprehensive' with GRI standards
- └ Applies elements of the International Integrated Reporting Framework
- ☒ Provides information on the company's profile and context of operation
- i** Such as: Legal, group and ownership structure. Countries and scale of operation. Markets served (geographic/sector breakdown, types of customers/beneficiaries). Primary brands/products/services. Supply chain. Commitments to external initiatives.

Which of the following Sustainable Development Goals (SDGs) do the activities described in your COP address? [Select all that apply]

- ☒ SDG [1](#): End poverty in all its forms everywhere
- ☒ SDG [2](#): End hunger, achieve food security and improved nutrition and promote sustainable agriculture
- ☒ SDG [3](#): Ensure healthy lives and promote well-being for all at all ages
- ☒ SDG [4](#): Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- ☒ SDG [5](#): Achieve gender equality and empower all women and girls
- ☒ SDG [6](#): Ensure availability and sustainable management of water and sanitation for all
- ☒ SDG [7](#): Ensure access to affordable, reliable, sustainable and modern energy for all
- ☒ SDG [8](#): Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- ☒ SDG [9](#): Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- ☒ SDG [10](#): Reduce inequality within and among countries
- ☒ SDG [11](#): Make cities and human settlements inclusive, safe, resilient and sustainable
- ☒ SDG [12](#): Ensure sustainable consumption and production patterns
- ☒ SDG [13](#): Take urgent action to combat climate change and its impacts
- ☒ SDG [14](#): Conserve and sustainably use the oceans, seas and marine resources for sustainable development
- ☒ SDG [15](#): Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
- ☒ SDG [16](#): Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
- ☒ SDG [17](#): Strengthen the means of implementation and revitalize the global partnership for sustainable development

[If you answered the previous question, the following appears]

With respect to your company's actions to advance the Sustainable Development Goals (SDGs), the COP describes: [Select all that apply]

- ☒ Opportunities and responsibilities that one or more SDGs represent to our business

- ❗ *E.g., new growth opportunities; risk profiles; improved trust among stakeholders; strengthened license to operate; reduced legal, reputational and other business risks; resilience to costs or requirements imposed by future legislation.*
- ☑ **Where the company's priorities lie with respect to one or more SDGs**
 - ❗ *Conducting an assessment on the current and potential, positive and negative impacts that your business activities have on the SDGs throughout the value chain can help you identify your company's priorities.*
- ☑ **Goals and indicators set by our company with respect to one or more SDGs**
 - ❗ *Setting specific, measurable and time-bound sustainability goals helps foster shared priorities and drive performance. To do this: Define scope of goals and select KPIs; define baseline and select goal type; set level of ambition; announce commitment to SDGs; select indicators and collect data.*
- ☑ **How one or more SDGs are integrated into the company's business model**
 - ❗ *Integrating sustainability has the potential to transform all aspects of the company's core business, including its product and service offering, customer segments, supply chain management, choice and use of raw materials, transport and distribution networks and product end-of-life. It involves anchoring sustainability goals within the business up to the board level, embedding sustainability across all functions, and engaging in partnerships.*
- ☑ **The (expected) outcomes and impact of your company's activities related to the SDGs**
 - ❗ *Example: For a food company that sells nutritionally balanced breakfasts and lunches to primary schools, an output is the number of meals served. An outcome is the rate of malnutrition among children served. Impact is the company's contribution to SDG Target 2.1, "end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round."*
- ☑ **If the companies' activities related to the SDGs are undertaken in collaboration with other stakeholders**
 - ❗ *E.g., United Nations agencies, civil society, governments, other companies*
- ☑ **Other established or emerging best practices**
 - ❗ *Please use the text box below to publicly share any other best practices. 255 characters or less, including spaces.*

We map our material issues against SDGs. All 36 CSV commitments and 3 global initiatives: *Nestlé for Healthier Kids*, *Nestlé Needs YOUNG* and *Caring for Water* support the SDGs. Nestlé is founding patron of the UNGC Action Platform for advancing SDG 16.

Summary of Criteria

Implementing the Ten Principles into Strategies & Operations

Criterion 1: The COP describes mainstreaming into corporate functions and business units

Criterion 2: The COP describes value chain implementation

Robust Human Rights Management Policies & Procedures

Criterion 3: The COP describes robust commitments, strategies or policies in the area of human rights

Criterion 4: The COP describes effective management systems to integrate the human rights principles

Criterion 5: The COP describes effective monitoring and evaluation mechanisms of human rights integration

Robust Labour Management Policies & Procedures

Criterion 6: The COP describes robust commitments, strategies or policies in the area of labour

Criterion 7: The COP describes effective management systems to integrate the labour principles

Criterion 8: The COP describes effective monitoring and evaluation mechanisms of labour principles integration

Robust Environmental Management Policies & Procedures

Criterion 9: The COP describes robust commitments, strategies or policies in the area of environmental stewardship

Criterion 10: The COP describes effective management systems to integrate the environmental principles

Criterion 11: The COP describes effective monitoring and evaluation mechanisms for environmental stewardship

Robust Anti-Corruption Management Policies & Procedures

Criterion 12: The COP describes robust commitments, strategies or policies in the area of anti-corruption

Criterion 13: The COP describes effective management systems to integrate the anti-corruption principle

Criterion 14: The COP describes effective monitoring and evaluation mechanisms for the integration of anti-corruption

Taking Action in Support of Broader UN Goals and Issues

Criterion 15: The COP describes core business contributions to UN goals and issues

Criterion 16: The COP describes strategic social investments and philanthropy

Criterion 17: The COP describes advocacy and public policy engagement

Criterion 18: The COP describes partnerships and collective action

Corporate Sustainability Governance and Leadership

Criterion 19: The COP describes CEO commitment and leadership

Criterion 20: The COP describes Board adoption and oversight

Criterion 21: The COP describes stakeholder engagement

Criteria, Best Practices and Explanation

Implementing the Ten Principles into Strategies & Operations

⊕ The term 'value chain', for purposes of this self-assessment, refers to an organization's business partners both upstream (including suppliers and subcontractors) and downstream (e.g. for transport of finished products).

Criterion 1: The COP describes mainstreaming into corporate functions and business units

Indicate which of the following best practices are described in your COP:

- └ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - ⓘ This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.
- ☑ Place responsibility for execution of sustainability strategy in relevant corporate functions (procurement, government affairs, human resources, legal, etc) ensuring no function conflicts with company's sustainability commitments and objectives
- ☑ Align strategies, goals and incentive structures of all business units and subsidiaries with corporate sustainability strategy
- ☑ Assign responsibility for corporate sustainability implementation to an individual or group within each business unit and subsidiary
- ☑ Design corporate sustainability strategy to leverage synergies between and among issue areas and to deal adequately with trade-offs
- ☑ Ensure that different corporate functions coordinate closely to maximize performance and avoid unintended negative impacts
- ☑ Other established or emerging best practices
 - ⓘ Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).

This is the fourth year Nestlé has responded to the UNGPRF. The UNGPRF is fully integrated into our existing human rights management structures. For 2018, independent auditors, Bureau Veritas, assured our human rights reporting against this framework.

Disclosure mapping

The following abbreviations are used for relevant content and documents:

- CSV – [Creating Shared Value Progress Report 2018](#)

Content on our CSV [website](#) is indicated as follows:

- Web: <https://www.nestle.com/csv>

The following abbreviations are used for our [annual report](#) documents:

AR: [Annual Review 2018](#)

CFS: [Consolidated Financial Statements of the Nestlé Group](#)

CGR: [Corporate Governance Report 2018](#)

Best practice

Disclosure location

Place responsibility for execution of sustainability strategy in relevant corporate functions (procurement, government affairs, human resources, legal, etc) ensuring no function conflicts with company's sustainability commitments and objectives	CSV: Reporting and governance p. 55 Web: Governance and policies
Align strategies, goals and incentive structures of all business units and subsidiaries with corporate sustainability strategy	CGR: Board of Directors p. 4-12 CSV: Reporting and governance p. 55 Web: Governance and policies
Assign responsibility for corporate sustainability implementation to an individual or group within each business unit and subsidiary	CSV: Enhancing rural development and livelihoods p. 25 CSV: Respecting and promoting human rights p. 31 CSV: Promoting fair employment and diversity p. 36 CSV: Workplace safety and health p. 39 CSV: For the planet p. 40 CSV: Caring for water p. 41 CSV: Acting on climate change p. 46 CSV: Safeguarding the environment p. 49 Web: Rural development and enhancing livelihoods Web: Respecting and promoting human rights Web: Promoting fair employment and diversity Web: Workplace safety and health Web: Caring for water Web: Acting on climate change Web: Safeguarding the environment Web: Governance and policies
Design corporate sustainability strategy to leverage synergies between and among issue areas and to deal adequately with trade-offs	CSV: Creating shared value p. 3 CSV: Focusing on our material issues p. 4 CSV: Our 2020 commitments and progress p. 5 CSV: Reporting and governance p. 55 Web: Our ambition Web: Our commitments Web: Progress at a glance Web: Our approach Web: Materiality Web: Governance and policies
Ensure that different corporate functions coordinate closely to maximize performance and avoid unintended negative impacts	CSV: Creating shared value p. 3 CSV: Focusing on our material issues p. 4 CSV: Reporting and governance p. 55 Web: Our approach Web: Governance and policies
Other established or emerging best practices	AR: Principal risks and uncertainties p54 -55 CSV: A message from our Chairman and CEO p. 2 CSV: Our 2020 commitments and progress p. 5 CSV: Respecting and promoting human rights p. 31 CSV: Reporting and governance p. 55

	<p>CSV: Our key performance indicators p. 58</p> <p>Web: Progress at a glance</p> <p>Web: Our approach</p> <p>Web: Ethical business</p> <p>Web: Governance and policies</p> <p>Web: Public policy and advocacy</p> <p>Web: Materiality</p> <p>Web: Stakeholder engagement</p> <p>Web: Partnerships and collective action</p> <p>Web: UN Global Compact</p> <p>Web: Contributing to the global goals</p> <p>PDF: Materiality and the Sustainable Development Goals</p> <p>Integrating the UN Guiding Principles Reporting Framework into our Creating Shared Value report</p> <p>Nestlé is an early adopter of the UN Guiding Principles Reporting Framework (UNGPRF), and our 2018 Creating Shared Value is the fourth year we have responded to the UNGPRF. As part of our evolving reporting in this area this year we have received independent third-party assurance from Bureau Veritas against the new UN Guiding Principles Assurance Framework. See:</p> <p>CSV: About this report p. 56</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: 2018 Independent assurance statement</p> <p>PDF: Nestlé's UNGPRF index of answers 2018</p>
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Criterion 2: The COP describes value chain implementation

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
- i** *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Analyze each segment of the value chain carefully, both upstream and downstream, when mapping risks, opportunities and impacts
- ☒ Communicate policies and expectations to suppliers and other relevant business partners
- ☒ Implement monitoring and assurance mechanisms (e.g. audits/screenings) for compliance within the company's sphere of influence
- ☒ Undertake awareness-raising, training and other types of capacity building with suppliers and other business partners
- ☒ Other established or emerging best practices
- i** *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

We use diagnostic tools and apply Theory of Change to assess the sustainability of farmer livelihoods. This supports our direct sourcing approach, engaging with farmers to develop supply chains that meet our social, environmental and ethical requirements.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value Progress Report 2018 • Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
Analyze each segment of the value chain carefully, both upstream and downstream, when mapping risks, opportunities and impacts	<p>CSV: Creating shared value p. 3</p> <p>CSV: Focusing on our material issues p. 4</p> <p>CSV: Our 2020 commitments and progress p. 5</p> <p>CSV: For our communities p. 24</p> <p>CSV: Enhancing rural development and livelihoods p. 25-30</p> <p>CSV: Respecting and promoting human rights p. 31-35</p> <p>CSV: Empowering women p. 38</p> <p>CSV: For the planet p. 40</p> <p>CSV: Caring for water p. 41</p> <p>CSV: Engaging with our suppliers p. 44</p> <p>CSV: Access to water, sanitation and hygiene p. 45</p> <p>CSV: Acting on climate change p. 46</p> <p>CSV: Safeguarding the environment p. 49</p> <p>CSV: Reporting and governance p. 55</p> <p>Web: Implementing responsible sourcing</p>

	<p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Gender Balance</p> <p>Web: Safeguarding the environment</p> <p>Web: Raw materials</p> <p>Web: Coffee</p> <p>Web: Cocoa</p> <p>Web: Dairy</p> <p>Web: Palm Oil</p> <p>Web: Pulp and paper</p> <p>Web: Soya</p> <p>Web: Sugar</p> <p>Web: Cereals</p> <p>Web: Hazelnuts</p> <p>Web: Vanilla</p> <p>Web: Meat, poultry and eggs</p> <p>Web: Fish and seafood</p> <p>Web: Vegetables</p> <p>Web: Spices</p> <p>Web: Governance and policies</p> <p>Web: Materiality</p>
Communicate policies and expectations to suppliers and other relevant business partners	<p>Web: Rural development and enhancing livelihoods</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Raw materials</p> <p>PDF: Code of Business Conduct</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labour 2017 Report</p> <p>PDF: Child Labor Infographic</p>
Implement monitoring and assurance mechanisms (eg. audits/screenings) for compliance within the company's sphere of influence	<p>CSV: Delivering impact through Farmer Connect p. 26</p> <p>CSV: Coffee > Ensuring workers' labor rights are respected p. 29</p> <p>CSV: Nestlé Cocoa Plan > Tackling child labor p. 30</p> <p>CSV: Assess and address human rights impacts > Giving palm oil workers a voice p. 32</p> <p>CSV: Our culture of integrity > Measuring compliance through our CARE audits p. 34</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>CSV: Empowering women > Developing a tool to help women become coffee farmers p. 38</p> <p>CSV: Safeguarding the environment > Our contribution p. 49</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Coffee</p> <p>Web: Cocoa</p> <p>Web: Palm oil</p> <p>Web: Vegetables</p> <p>Web: Spices</p> <p>Web: Human rights impacts</p> <p>Web: Our culture of integrity</p> <p>Web: Grievance mechanisms and remediation</p>

	<p>Web: Gender balance</p> <p>Web: Safeguarding the environment</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labour 2017 Report</p>
Undertake awareness-raising, training and other types of capacity building with suppliers and other business partners	<p>CSV: For our communities p. 24</p> <p>CSV: Delivering impact through Farmer Connect p. 26</p> <p>CSV: Improving farmers' diets p. 27</p> <p>CSV: Coffee p. 29</p> <p>CSV: Nestlé Cocoa Plan p. 30</p> <p>CSV: Protecting children and workers p. 33</p> <p>CSV: Our culture of integrity p. 34</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>CSV: Opportunities for young people p. 37</p> <p>CSV: Engaging with our suppliers p. 44</p> <p>CSV: Our key performance indicators p. 58</p> <p>Web: Our commitments</p> <p>Web: Rural development and enhancing livelihoods</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Improving farmers' diets</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Gender balance</p> <p>Web: Raw materials</p> <p>Web: Coffee</p> <p>Web: Cocoa</p> <p>Web: Dairy</p> <p>Web: Palm Oil</p> <p>Web: Pulp and paper</p> <p>Web: Soya</p> <p>Web: Sugar</p> <p>Web: Hazelnuts</p> <p>Web: Vanilla</p> <p>Web: Meat, poultry and eggs</p> <p>Web: Fish and seafood</p> <p>Web: Spices</p> <p>Web: Progress at a glance</p> <p>Web: Stakeholder engagement</p> <p>Web: Partnerships and collective action</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labour 2017 Report</p>
Other established or emerging best practices	<p>CDP Global Supply Chain Report 2018:</p> <p>We are one of only 59 companies included in CDP's Supplier Engagement leader board (see the Global Supply Chain report)</p>

Robust Human Rights Management Policies & Procedures

⊕ Criteria and best practices under human rights implementation have been modified to reflect the [Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework](#) (the Guiding Principles), as well as the [Human Rights COP Reporting Guidance](#). Best practices reflect specific reporting elements of the latter guidance, either Basic (numbers starting with BRE) or Advanced (numbers starting with ARE).

Criterion 3: The COP describes robust *commitments, strategies or policies* in the area of human rights

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - ⓘ This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Commitment to comply with all applicable laws and respect internationally recognized human rights, wherever the company operates (e.g., the Universal Declaration of Human Rights, Guiding Principles on Human Rights) (BRE1 + ARE1)
 - ⓘ The Guiding Principles suggest that this should include a commitment to treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever the company operates*
- ☒ Integrated or stand-alone statement of policy expressing commitment to respect and support human rights approved at the most senior level of the company (BRE 1 + BRE5 + ARE 1 + ARE 5)
- ☒ Statement of policy stipulating human rights expectations of personnel, business partners and other parties directly linked to operations, products or services (BRE 1)
- ☒ Statement of policy publicly available and communicated internally and externally to all personnel, business partners and other relevant parties (BRE 1 + BRE 5 + ARE 1 + ARE 5)
- ☒ Other established or emerging best practices
 - ⓘ Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

We have an integrated approach to human rights management and reporting that is based on the UNGP Reporting Framework. Management of the issues identified through the Framework has been integrated into our existing management structures.

Disclosure mapping

The following abbreviations are used for relevant content and documents:

- CSV – [Creating Shared Value Progress Report 2018](#)

Content on our CSV [website](#) is indicated as follows:

- Web: <https://www.nestle.com/csv>

The following abbreviations are used for our **annual report** documents:

AR: [Annual Review 2018](#)

CFS: [Consolidated Financial Statements of the Nestlé Group](#)

CGR: [Corporate Governance Report 2018](#)

Best practice	Disclosure location
Commitment to comply with all applicable laws and respect internationally recognised human rights, wherever the company operates (e.g., the Universal Declaration of	CSV: Our 2020 commitments and progress p. 5 CSV: For our communities p. 24 CSV: Respecting and promoting human rights p. 31-35 CSV: Access to water, sanitation and hygiene p. 45 CSV: About this report p. 56 CSV: Our key performance indicators p. 60

<p>Human Rights, Guiding Principles on Human Rights) (BRE1 + ARE1)</p>	<p>Web: Our commitments Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity Web: Performance and reporting Web: Progress at a glance Web: Governance and policies Web: Raw materials</p> <p>PDF: Nestlé's UNGPRF index of answers 2018</p>
<p>Integrated or stand-alone statement of policy expressing commitment to respect and support human rights approved at the most senior level of the company (BRE 1 + BRE5 + ARE 1 + ARE 5)</p>	<p>CSV: Our 2020 commitments and progress p. 5 CSV: For our communities p. 24 CSV: Respecting and promoting human rights p. 31-35</p> <p>Web: Our commitments Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Performance and reporting Web: Governance and policies</p> <p>PDF: Corporate Business Principles PDF: Responsible Sourcing Standard PDF: Commitment to child labor in agricultural supply chains PDF: Nestlé's UNGPRF index of answers 2018</p>
<p>Statement of policy stipulating human rights expectations of personnel, business partners and other parties directly linked to operations, products or services (BRE 1)</p>	<p>CSV: Respecting and promoting human rights p. 31-35 CSV: Reporting and governance p. 55</p> <p>Web: Human rights impacts Web: Our salient human rights issues Web: Our culture of integrity Web: Governance and policies</p> <p>PDF: Corporate Business Principles PDF: Responsible Sourcing Standard PDF: Commitment to child labor in agricultural supply chains PDF: Tackling Child Labour Report PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Modern Slavery and Human Trafficking Report 2017 PDF: Nestlé's UNGPRF index of answers 2018</p>
<p>Statement of policy publicly available and communicated internally and externally to all personnel, business partners and other relevant parties (BRE 1 + BRE 5 + ARE 1 + ARE 5)</p>	<p>CSV: Respecting and promoting human rights p. 31-35 CSV: Reporting and governance p. 55</p> <p>Web: Human rights impacts Web: Our salient human rights issues Web: Our culture of integrity Web: Governance and policies</p>

	PDF: Corporate Business Principles PDF: Responsible Sourcing Standard PDF: Commitment to child labor in agricultural supply chains
Other established or emerging best practices	<p>Integrating the UN Guiding Principles Reporting Framework into our Creating Shared Value report</p> <p>Nestlé is an early adopter of the UN Guiding Principles Reporting Framework (UNGPRF), and our 2018 Creating Shared Value is the fourth year we have responded to the UNGPRF. As part of our evolving reporting in this area this year we have received independent third-party assurance from Bureau Veritas against the new UN Guiding Principles Assurance Framework. See:</p> <p>CSV: About this report p. 56 Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: 2018 Independent assurance statement PDF: Nestlé's UNGPRF index of answers 2018</p>

Criterion 4: The COP describes effective *management systems* to integrate the human rights principles

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - i This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Process to ensure that internationally recognized human rights are respected
- ☒ On-going due diligence process that includes an assessment of actual and potential human rights impacts (BRE 2 + BRE 3 + ARE 2 + ARE 3)
 - i The Guiding Principles suggest that the assessment:*
 - Include the risk of impacts the business enterprise may be involved in through its own activities, business relationships, and country and/or industry context
 - Involve meaningful consultation with potentially affected groups and other relevant stakeholders to assess actual and potential impacts as well as risks
 - Be ongoing and evolving, adapted to size and complexity
 - Be included in risk management systems
 - The Guiding Principles also suggest that risks should not be limited to the risks to the company itself (material) but should also include risks to right-holders. Lastly the Guiding Principles suggest that findings from impact assessments should be integrated across relevant internal functions and processes.*
- ☒ Internal awareness-raising and training on human rights for management and employees
- ☒ Operational-level grievance mechanisms for those potentially impacted by the company's activities (BRE 4 + ARE 4)
- ☒ Allocation of responsibilities and accountability for addressing human rights impacts
- ☒ Internal decision-making, budget and oversight for effective responses to human rights impacts
- ☒ Processes to provide for or cooperate in the remediation of adverse human rights impacts that the company has caused or contributed to (BRE 3+ BRE 4 + ARE3 + ARE 4)
- ☒ Process and programs in place to support human rights through: core business; strategic philanthropic/social investment; public policy engagement/advocacy; partnerships and/or other forms of collective action (BRE 6 + ARE 6)
- ☒ Other established or emerging best practices
 - i Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

An integrated approach to human rights management, based on UNGPRF. Our Human Rights Due Diligence program is aligned with UN Guiding Principles on Business and Human Rights. In 2018 we launched a human rights training tool and CARE audit protocol.

Disclosure mapping

The following abbreviations are used for relevant content and documents:

- CSV – [Creating Shared Value Progress Report 2018](#)

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- Web: <https://www.nestle.com/csv>

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CGR: Corporate Governance Report 2018	
Best practice	Disclosure location
Process to ensure that internationally recognized human rights are respected	<p>CSV: Respecting and promoting human rights p. 31-35 CSV: Reporting and governance p. 55</p> <p>Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity Web: Performance and reporting Web: Governance and policies</p> <p>PDF: Corporate Business Principles PDF: Responsible Sourcing Standard PDF: Commitment to child labor in agricultural supply chains PDF: Tackling Child Labour Report PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Modern Slavery and Human Trafficking Report 2017</p>
On-going due diligence process that includes an assessment of actual and potential human rights impacts (BRE 2 + BRE 3 + ARE 2 + ARE 3)	<p>CSV: Respecting and promoting human rights p. 31-35</p> <p>Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity</p>
Internal awareness-raising and training on human rights for management and employees	<p>CSV: Assess and address human rights impacts p. 32</p> <p>Web: Human rights impacts</p>
Operational-level grievance mechanisms for those potentially impacted by the company's activities (BRE 4 +ARE 4)	<p>CSV: Our culture of integrity p. 34 CSV: Grievance mechanisms and remediation p. 35</p> <p>Web: Respecting and promoting human rights > Our Human Rights Due Diligence Strategy Web: Human rights impacts Web: Our salient human rights issues Web: Grievance mechanisms and remediation Web: Gender balance Web: Palm oil Web: Hazelnuts</p>
Allocation of responsibilities and accountability for addressing human rights impacts	<p>CSV: Respecting and promoting human rights p. 31-35 CSV: Reporting and governance p. 55</p> <p>Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers</p>

	Web: Our culture of integrity Web: Performance and reporting Web: Governance and policies PDF: Corporate Business Principles
Internal decision-making, budget and oversight for effective responses to human rights impacts	CSV: Respecting and promoting human rights p. 31-35 CSV: Reporting and governance p. 55 Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity Web: Grievance mechanisms and remediation Web: Performance and reporting Web: Governance and policies PDF: Corporate Business Principles PDF: Nestlé's UNGPRF index of answers 2018
Processes to provide for or co-operate in the remediation of adverse human rights impacts that the company has caused or contributed to (BRE 3+ BRE 4 + ARE3 + ARE 4)	CSV: Respecting and promoting human rights p. 31-35 CSV: Reporting and governance p. 55 Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity Web: Grievance mechanisms and remediation Web: Performance and reporting Web: Governance and policies PDF: Corporate Business Principles PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé's UNGPRF index of answers 2018
Process and programs in place to support human rights through: core business; strategic philanthropic/social investment; public policy engagement/advocacy; partnerships and/or other forms of collective action (BRE 6 + ARE 6)	CSV: Enhancing rural development and livelihoods p. 25 - 30 CSV: Respecting and promoting human rights p. 31-35 CSV: Caring for Water p. 41 CSV: Engaging with our suppliers p. 44 CSV: Access to water, sanitation and hygiene p. 45 Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity Web: Caring for water Web: Raw materials Web: Coffee Web: Cocoa

	<p>Web: Dairy Web: Palm Oil Web: Pulp and paper Web: Soya Web: Sugar Web: Cereals Web: Hazelnuts Web: Vanilla Web: Meat, poultry and eggs Web: Fish and seafood Web: Vegetables Web: Spices Web: Public policy and advocacy Web: Partnerships and collective action</p> <p>PDF: Corporate Business Principles PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé's UNGPRF index of answers 2018</p>
Other established or emerging best practices.	<p>Integrating the UN Guiding Principles Reporting Framework into our Creating Shared Value report Nestlé is an early adopter of the UN Guiding Principles Reporting Framework (UNGPRF), and our 2018 Creating Shared Value is the fourth year we have responded to the UNGPRF. As part of our evolving reporting in this area this year we have received independent third-party assurance from Bureau Veritas against the new UN Guiding Principles Assurance Framework. See:</p> <p>CSV: About this report p. 56 Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: 2018 Independent assurance statement PDF: Nestlé's UNGPRF index of answers 2018</p>

Criterion 5: The COP describes effective *monitoring and evaluation mechanisms* of human rights integration

Indicate which of the following best practices are described in your COP:

- ┘ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - ❗ *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☑ System to monitor the effectiveness of human rights policies and implementation with quantitative and qualitative metrics, including in the supply chain (BRE3 + ARE3)
 - ❗ *The Guiding Principles also suggest that such monitoring should be based on qualitative and quantitative indicators*
- ☑ Monitoring drawn from internal and external feedback, including affected stakeholders
- ☑ Leadership review of monitoring and improvement results
- ☑ Process to deal with incidents the company has caused or contributed to for internal and external stakeholders (BRE 4 + ARE 4)
- ☑ Grievance mechanisms that are legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue (BRE4 + ARE4)
- ☑ Outcomes of integration of the human rights principles
 - ❗ **- Outcomes of due diligence process**
Suggested GRI Indicators: HR2 Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken. HR10 Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.)
- External and formal reporting of operations or operating contexts that pose risks of severe human rights impacts. *The Guiding Principles suggest that communications should:*
 - (a) Be of a form and frequency that reflect an enterprise's human rights impacts and that are accessible to its intended audiences;
 - (b) Provide information that is sufficient to evaluate the adequacy of an enterprise's response to the particular human rights impact involved;
 - (c) In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality.
 - Disclosure of main incidents involving the company.** *The Global Compact Office acknowledges that providing such details may be counterproductive for various reasons related to the protection of human rights, and that confidentiality may, at times, be more effective in alleviating human rights abuses.*
 - Outcomes of remediation processes of adverse human rights impacts** *(Suggested GRI Indicator: HR11 Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.)*
- ☑ Other established or emerging best practices
 - ❗ *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

In 2018 we launched our CARE Audit Protocol to monitor human rights issues in our operations and dedicate resources to most salient issues. We complete human rights impact assessments (HRIAs) in supply chain, have grievance and other monitoring systems in place.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> • Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
System to monitor the effectiveness of human rights policies and implementation with quantitative and qualitative metrics, including in the supply chain (BRE3 + ARE3)	<p>CSV: Enhancing rural development and livelihoods p. 25 - 30</p> <p>CSV: Respecting and promoting human rights p. 31-35</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>CSV: Reporting and governance p. 55</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Protecting children and workers</p> <p>Web: Our culture of integrity</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Gender balance</p> <p>Web: Palm oil</p> <p>Web: Hazelnuts</p> <p>Web: Governance and policies</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
Monitoring drawing from internal and external feedback, including affected stakeholders	<p>CSV: Our culture of integrity p. 34</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>CSV: Improving water efficiency p. 42</p> <p>CSV: Reporting and governance p. 55</p> <p>Web: Respecting and promoting human rights > Our Human Rights Due Diligence Strategy</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Gender balance</p> <p>Web: Palm oil</p> <p>Web: Hazelnuts</p> <p>Web: Stakeholder engagement</p>
Leadership review of monitoring and improvement results	<p>CSV: Enhancing rural development and livelihoods p. 25 - 30</p> <p>CSV: Respecting and promoting human rights p. 31-35</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>CSV: Reporting and governance p. 55</p>

	<p>Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity</p> <p>Web: Grievance mechanisms and remediation Web: Governance and policies</p>
Process to deal with incidents the company has caused or contributed to for internal and external stakeholders (BRE4 + ARE4)	<p>CSV: Assess and address human rights impacts p. 32 CSV: Protecting children and workers p. 33 CSV: Our culture of integrity p. 34 CSV: Grievance mechanisms and remediation p. 35 CSV: Caring for water p. 41</p> <p>Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity Web: Grievance mechanisms and remediation</p>
Grievance mechanisms that are legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue (BRE4 + ARE4)	<p>CSV: Our culture of integrity p. 34 CSV: Grievance mechanisms and remediation p. 35</p> <p>Web: Respecting and promoting human rights > Our Human Rights Due Diligence Strategy Web: Human rights impacts Web: Our salient human rights issues Web: Grievance mechanisms and remediation Web: Gender balance Web: Palm oil Web: Hazelnuts</p>
Outcomes of integration of the human rights principles	<p>CSV: Enhancing rural development and livelihoods p. 25 - 30 CSV: Respecting and promoting human rights p. 31-35 CSV: Our key performance indicators p. 58 – 60</p> <p>Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Our culture of integrity Web: Caring for water Web: Raw materials Web: Coffee Web: Cocoa Web: Dairy Web: Palm Oil Web: Pulp and paper Web: Soya Web: Sugar</p>

	Web: Cereals Web: Hazelnuts Web: Vanilla Web: Meat, poultry and eggs Web: Fish and seafood Web: Vegetables Web: Spices Web: Progress at a glance PDF: Labour Rights in Agricultural Supply Chains: A Roadmap
Other established or emerging best practices	In 2018 we launched our CARE Audit Protocol which uses independent assessments to measure compliance with key principles. We continue to learn and improve our human rights activities through our Human Rights Due Diligence Program and through our Human Rights Impact Assessments (HRIAs), of which we performed 4 in 2018. Respecting and promoting human rights p. 31. Web: Respecting and promoting human rights

Robust Labour Management Policies & Procedures

Criterion 6: The COP describes robust *commitments, strategies or policies* in the area of labour

Indicate which of the following best practices are described in your COP:

- ┐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - ❗ *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☑ Reference to principles of relevant international labour standards (ILO Conventions) and other normative international instruments in company policies
 - ❗ *While the 10 Global Compact principles are based on international conventions, organizations are encouraged to reference these documents explicitly to show detailed understanding of the Global Compact principles' underlying meaning.*
- ☑ Reflection on the relevance of the labour principles for the company
 - ❗ *The company should reflect on (1) significant labour-related social and economic impacts of the enterprise and (2) whether such impact could substantively influence the assessments and decisions of the organization's stakeholders.*
- ☑ Written company policy to obey national labour law, respect principles of the relevant international labour standards in company operations worldwide, and engage in dialogue with representative organization of the workers (international, sectoral, national).
- ☑ Inclusion of reference to the principles contained in the relevant international labour standards in contracts with suppliers and other relevant business partners
- ☑ Specific commitments and Human Resources policies, in line with national development priorities or decent work priorities in the country of operation
 - ❗ *Examples: Inclusion of vulnerable/discriminated groups in the workforce (e.g., women, disabled, migrant, HIV/AIDS, older/younger workers); equal pay for work of equal value; contribution to national strategies to eliminate child/forced labour, etc.*
- ☑ Participation and leadership in wider efforts by employers' organizations (international and national levels) to jointly address challenges related to labour standards in the countries of operation,

possibly in a tripartite approach (business – trade union – government).

- ☑ Structural engagement with a global union, possibly via a Global Framework Agreement
- ☑ Other established or emerging best practices

❶ Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).

To support our overarching business principles and supplier code, we have targeted policies addressing land rights, child labour and labour rights in our agricultural supply chain.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> • Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
Reference to principles of relevant international labour standards (ILO Conventions) and other normative international instruments in company policies	<p>CSV: Coffee p. 29</p> <p>CSV: Nestlé Cocoa Plan p. 30</p> <p>CSV: Respecting and promoting human rights p. 31</p> <p>CSV: Assess and address human rights impacts p. 32</p> <p>CSV: Protecting children and workers p. 33</p> <p>CSV: Promoting fair employment and diversity p. 36</p> <p>CSV: Opportunities for young people p. 37</p> <p>CSV: Empowering women p. 38</p> <p>CSV: About this report p. 56</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Protecting children and workers</p> <p>Web: Engaging with our people</p> <p>Web: Gender balance</p> <p>Web: Governance and policies</p> <p>PDF: The Nestlé Corporate Business Principles p. 9</p> <p>PDF: The Nestlé Employee Relations Policy p. 1</p> <p>PDF: Nestlé Responsible Sourcing Standard p. 6</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Tackling Child Labour</p> <p>PDF: Report: Harvesting the Future (Pilot in collaboration with the US Department of Agriculture and the FLA)</p>

Reflection on the relevance of the labour principles for the company	<p>CSV: Protecting children and workers p. 33 CSV: Promoting fair employment and diversity p. 36 CSV: Opportunities for young people p. 37 CSV: Empowering women p. 38</p> <p>Web: Promoting fair employment and diversity Web: Protecting children and workers</p> <p>PDF: The Nestlé Corporate Business Principles p. 9 PDF: The Nestlé Employee Relations Policy p. 1 PDF: Nestlé Responsible Sourcing Standard p. 6 PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: Tackling Child Labour PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
Written company policy to obey national labour law, respect principles of the relevant international labour standards in company operations worldwide, and engage in dialogue with representative organization of the workers (international, sectoral, national)	<p>CSV: Protecting children and workers p. 33 CSV: Promoting fair employment and diversity p. 36 CSV: Opportunities for young people p. 37 CSV: Empowering women p. 38</p> <p>Web: Promoting fair employment and diversity Web: Protecting children and workers Web: Governance and policies</p> <p>PDF: The Nestlé Corporate Business Principles p. 9 PDF: The Nestlé Employee Relations Policy p. 1 PDF: Nestlé Responsible Sourcing Standard p. 6 PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: Tackling Child Labour</p>
Inclusion of reference to the principles contained in the relevant international labour standards in contracts with suppliers and other relevant business partners	<p>CSV: Promoting fair employment and diversity p. 36 CSV: Protecting children and workers p. 33</p> <p>Web: Engaging with our people Web: Protecting children and workers</p> <p>PDF: Nestlé Responsible Sourcing Standard PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: The Nestlé Corporate Business Principles p. 11</p>
Specific commitments and Human Resources policies, in line with national development priorities or decent work priorities in the country of operation	<p>CSV: Protecting children and workers p. 33 CSV: Promoting fair employment and diversity p. 36 CSV: Opportunities for young people p. 37 CSV: Empowering women p. 38</p> <p>Web: Promoting fair employment and diversity Web: Protecting children and workers Web: Governance and policies PDF: Nestlé's UNGPRF index of answers 2018</p>

	<p>PDF: The Nestlé Corporate Business Principles p. 9</p> <p>PDF: The Nestlé Employee Relations Policy p. 1</p> <p>PDF: Nestlé Responsible Sourcing Standard p. 6</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Tackling Child Labour</p>
Participation and leadership in wider efforts by employers' organizations (international and national levels) to jointly address challenges related to labour standards in the countries of operation, possibly in a tripartite approach (business – trade union – government)	<p>CSV: Respecting and promoting human rights p. 31</p> <p>CSV: Assess and address human rights impacts p. 32</p> <p>CSV: Protecting children and workers p. 33</p> <p>CSV: Delivering impact through Farmer Connect</p> <p>CSV: Promoting fair employment and diversity p. 36</p> <p>CSV: Opportunities for young people p. 37</p> <p>CSV: Empowering women p. 38</p> <p>CSV: Access to water, sanitation and hygiene p. 45</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Protecting children and workers</p> <p>Web: Stakeholder engagement</p> <p>Web: Engaging with our people</p> <p>Web: Gender balance</p> <p>Web: Public policy and advocacy</p> <p>Web: Partnerships and collective action</p> <p>Web: UN Global Compact</p> <p>PDF: The Nestlé Corporate Business Principles</p> <p>PDF: The Nestlé Employee Relations Policy</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Tackling Child Labour</p> <p>PDF: Nestlé's UNGPRF index of answers 2018</p>
Structural engagement with a global union, possibly via a Global Framework Agreement	<p>CSV: Respecting and promoting human rights p. 31</p> <p>CSV: Promoting fair employment and diversity p. 36</p> <p>CSV: Water stewardship advocacy p. 43</p> <p>CSV: About this report p. 56</p> <p>Web: Engaging with our people</p> <p>Web: Governance and policies</p> <p>Web: Public policy and advocacy</p> <p>Web: Partnerships and collective action</p> <p>Web: UN Global Compact</p> <p>PDF: The Nestlé Corporate Business Principles</p> <p>PDF: The Nestlé Employee Relations Policy</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>

	PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: Tackling Child Labour PDF: Nestlé's UNGPRF index of answers 2018
Other established or emerging best practices	Web: Our commitments Web: UN Global Compact

Criterion 7: The COP describes effective *management systems* to integrate the labour principles

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
- i** *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Risk and impact assessments in the area of labour
- ☒ Dialogue mechanism with trade unions to regularly discuss and review company progress in addressing labour standards
- ☒ Allocation of responsibilities and accountability within the organization
- ☒ Internal awareness-raising and training on the labour principles for management and employees
- ☒ Active engagement with suppliers to address labour-related challenges
- ☒ Grievance mechanisms, communication channels and other procedures (e.g., whistleblower mechanisms) available for workers to report concerns, make suggestions or seek advice, designed and operated in agreement with the representative organization of workers
- ☒ Other established or emerging best practices
- i** *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

Partner with FLA to assess upstream supply chain and inform our human rights work. In 2018 launch of CARE Audit Protocol - independent assessments to raise human rights issues. We have root cause analysis (RCA) systems for reporting compliance breaches.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
Risk and impact assessments in the area of labour	CSV: Focusing on our material issues p. 4 CSV: Delivering impact through Farmer Connect p. 26 CSV: Improving farmers' diets p. 27 CSV: Respecting and promoting human rights p. 31


	<p>CSV: Assess and address human rights impacts p. 32 CSV: Protecting children and workers p. 33 CSV: About this report p. 56</p> <p>Web: Our commitments > Where we have impact Web: Delivering impact through Farmer Connect Web: Implementing responsible sourcing Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Grievance mechanisms and remediation Web: Workplace safety and health</p> <p>PDF: The Nestlé Corporate Business Principles PDF: The Nestlé Employee Relations Policy PDF: Nestlé Responsible Sourcing Standard PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: Tackling Child Labour</p>
Dialogue mechanism with trade unions to regularly discuss and review company progress in addressing labour standards	<p>CSV: Protecting Children and Workers p. 33 CSV: Promoting fair employment and diversity p. 36</p> <p>Web: Our salient human rights issues Web: Engaging with our people</p> <p>PDF: The Nestlé Corporate Business Principles PDF: The Nestlé Employee Relations Policy PDF: Nestlé Responsible Sourcing Standard PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p>
Allocation of responsibilities and accountability within the organisation	<p>CSV: Reporting and governance p. 55</p> <p>Web: Governance and policies</p> <p>PDF: Nestlé's UNGPRF index of answers 2018</p>
Internal awareness-raising and training on labour principles for management and employees	<p>CSV: Respecting and promoting human rights p. 31 CSV: Assess and address human rights impacts p. 32 CSV: Our culture of integrity p. 34 CSV: Workplace safety and health p. 39</p> <p>Web: Respecting and promoting human rights Web: Human rights impacts Web: Our culture of integrity Web: Promoting fair employment and diversity Web: Engaging with our people Web: Gender balance Web: Workplace safety and health</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>

Active engagement with suppliers to address labour-related challenges	<p>CSV: Enhancing rural development and livelihoods p. 25 - 30</p> <p>CSV: Respecting and promoting human rights p. 31-35</p> <p>Web: Engaging with our suppliers</p> <p>Web: Rural development and enhancing livelihoods</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Protecting children and workers</p> <p>Web: Stakeholder engagement</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>PDF: GRI Content Index: Labor/Management relations p 35</p>
Grievance mechanisms, communication channels and other procedures (e.g., whistleblower mechanisms) available for workers to report concerns, make suggestions or seek advice, designed and operated in agreement with the representative organization of workers	<p>CSV: Our culture of integrity p. 34</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Gender balance</p> <p>Web: Palm Oil</p> <p>Web: Hazelnuts</p> <p>Web: Fish and seafood</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Responsible sourcing palm oil action plan</p>
Other established or emerging best practices	<p>CSV: Enhancing rural development and livelihoods p. 25 - 30</p> <p>CSV: Respecting and promoting human rights p. 31-35</p> <p>Web: Promoting fair employment and diversity</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Respecting and promoting human rights</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>

Criterion 8: The COP describes effective monitoring and evaluation mechanisms of labour principles integration

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff

 This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.

- ✓ System to track and measure performance based on standardized performance metrics
- ✓ Dialogues with the representative organization of workers to regularly review progress made and jointly identify priorities for the future
- ✓ Audits or other steps to monitor and improve the working conditions of companies in the supply chain, in line with principles of international labour standards
- ✓ Process to positively engage with the suppliers to address the challenges (i.e., partnership approach instead of corrective approach) through schemes to improve workplace practices
- ✓ Outcomes of integration of the Labour principles
 - ❗ *To report main incidents involving the company, disclosure that your organization had no labour-related abuses in the past year satisfies this best practice where providing details may be counterproductive. Suggested GRI Indicators: LA4, HR4-7.*
- ✓ Other established or emerging best practices
 - ❗ *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

Partner with FLA to assess upstream supply chain and inform our human rights work. In 2018 launch of CARE Audit Protocol - independent assessments to raise human rights issues. We have root cause analysis (RCA) systems for reporting compliance breaches.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
System to track and measure performance based on standardized performance metrics	CSV: Our 2020 commitments and progress p. 5 CSV: Delivering impact through Farmer Connect p. 26 CSV: Implement responsible sourcing p. 28 CSV: Coffee p. 29 CSV: Respecting and promoting human rights p. 31 CSV: Assess and address human rights impacts p. 32 CSV: Protecting children and workers p. 33 CSV: Our culture of integrity p. 34 CSV: Empowering women p. 38 CSV: Workplace safety and health p. 39 CSV: Our key performance indicators p. 58-60 Web: Progress at a glance
Dialogues with the representative organization of workers to regularly review progress made and jointly identify priorities for the future	CSV: Protecting children and workers p. 33 Web: Engaging with our suppliers Web: Engaging with our people Web: Stakeholder engagement

	<p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
<p>Audits or other steps to monitor and improve the working conditions of companies in the supply chain, in line with principles of international labour standards</p>	<p>CSV: Delivering impact through Farmer Connect p. 26</p> <p>CSV: Implement responsible sourcing p. 28</p> <p>CSV: Coffee p. 29</p> <p>CSV: Nestlé Cocoa Plan p. 30</p> <p>CSV: Respecting and promoting human rights p. 31</p> <p>CSV: Assess and address human rights impacts p. 32</p> <p>CSV: Protecting children and workers p. 33</p> <p>CSV: Our culture of integrity p. 34</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Protecting children and workers</p> <p>Web: Coffee</p> <p>Web: Cocoa</p> <p>Web: Palm oil</p> <p>Web: Sugar</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Tackling Child Labour</p> <p>PDF: Responsible sourcing palm oil action plan</p>
<p>Process to positively engage with the suppliers to address the challenges (i.e., partnership approach instead of corrective approach) through schemes to improve workplace practices</p>	<p>CSV: Delivering impact through Farmer Connect p. 26</p> <p>CSV: Implement responsible sourcing p. 28</p> <p>CSV: Coffee p. 29</p> <p>CSV: Nestlé Cocoa Plan p. 30</p> <p>CSV: Respecting and promoting human rights p. 31</p> <p>CSV: Assess and address human rights impacts p. 32</p> <p>CSV: Protecting children and workers p. 33</p> <p>CSV: Our culture of integrity p. 34</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our salient human rights issues</p> <p>Web: Protecting children and workers</p> <p>Web: Engaging with our people</p> <p>Web: Stakeholder engagement</p> <p>Web: Partnerships and collective action</p> <p>Web: Coffee</p> <p>Web: Cocoa</p> <p>Web: Palm oil</p> <p>Web: Sugar</p>

	PDF: Nestlé Responsible Sourcing Standard PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: Tackling Child Labour PDF: Responsible sourcing palm oil action plan
Outcomes of integration of the Labour principles	CSV: Delivering impact through Farmer Connect p. 26 CSV: Implement responsible sourcing p. 28 CSV: Coffee p. 29 CSV: Nestlé Cocoa Plan p. 30 CSV: Respecting and promoting human rights p. 31 CSV: Assess and address human rights impacts p. 32 CSV: Protecting children and workers p. 33 CSV: Our culture of integrity p. 34 CSV: Our key performance indicators p. 58 Web: Delivering impact through Farmer Connect Web: Respecting and promoting human rights Web: Human rights impacts Web: Our salient human rights issues Web: Protecting children and workers Web: Stakeholder engagement Web: Partnerships and collective action Web: Coffee Web: Cocoa Web: Palm oil Web: Sugar Web: Hazelnuts Web: Progress at a glance PDF: Nestlé Responsible Sourcing Standard PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: Tackling Child Labour PDF: Responsible sourcing palm oil action plan PDF: GRI Content Index: Labor/Management relations p 35
Other established or emerging best practices	Web: Creating Shared Value in action > Case studies

Robust Environmental Management Policies & Procedures

Criterion 9: The COP describes robust *commitments, strategies or policies* in the area of environmental stewardship

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - i** This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.
- ☒ Reference to relevant international conventions and other international instruments (e.g. Rio Declaration on Environment and Development)
 - i** While the 10 Global Compact principles are based on international conventions, organisations are encouraged to reference these documents explicitly to show detailed understanding of the Global Compact principles' underlying meaning.
- ☒ Reflection on the relevance of environmental stewardship for the company
 - i** In making that determination, the company should consider (1) if it has potentially significant environmental impacts and (2) whether such impact could substantively influence the assessments and decisions of the organisation's stakeholders.
- ☒ Written company policy on environmental stewardship
- ☒ Inclusion of minimum environmental standards in contracts with suppliers and other relevant business partners
- ☒ Specific commitments and goals for specified years
- ☒ Other established or emerging best practices
 - i** Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).

To support our overarching environmental sustainability policy, we have targeted policies addressing climate change, biofuels, water stewardship, natural capital, food loss and waste and deforestation.

Disclosure mapping

The following abbreviations are used for relevant content and documents:

- CSV – [Creating Shared Value Progress Report 2018](#)

Content on our CSV [website](#) is indicated as follows:

- Web: <https://www.nestle.com/csv>

The following abbreviations are used for our **annual report** documents:

AR: [Annual Review 2018](#)

CFS: [Consolidated Financial Statements of the Nestlé Group](#)

CGR: [Corporate Governance Report 2018](#)


Best practice	Disclosure location
Reference to relevant international conventions and other international instruments (e.g. Rio Declaration on Environment and Development)	<p>Acting on climate change p. 46</p> <p>Proactive engagement on climate change p. 48</p> <p>About this report p. 56</p> <p>Web: Acting on climate change</p> <p>Web: Proactive engagement on climate change</p> <p>Web: Contributing to the global goals</p> <p>Web: UN Global Compact</p> <p>PDF: Materiality and the Sustainable Development Goals</p>
Reflection on the relevance of environmental stewardship for the company	<p>CSV: For the planet p. 40</p> <p>CSV: Caring for water p. 41</p> <p>CSV: Acting on climate change p. 46</p>

	<p>CSV: Safeguarding the environment p. 49</p> <p>Web: Caring for water</p> <p>Web: Acting on climate change</p> <p>Web: Safeguarding the environment</p> <p>PDF: Nestlé Policy on Environmental Sustainability</p>
Written company policy on environmental stewardship	<p>CSV: For the planet p. 40</p> <p>CSV: Caring for water p. 41</p> <p>CSV: Acting on climate change p. 46</p> <p>CSV: Safeguarding the environment p. 49</p> <p>Web: Caring for water</p> <p>Web: Acting on climate change</p> <p>Web: Safeguarding the environment</p> <p>PDF: Nestlé Policy on Environmental Sustainability</p> <p>PDF: Nestlé Corporate Business Principles p. 12</p>
Inclusion of minimum environmental standards in contracts with suppliers and other relevant business partners	<p>CSV: Engaging with our suppliers p. 44</p> <p>Web: Engaging with our suppliers</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Nestlé Policy on Environmental Sustainability</p>
Specific commitments and goals for specified years	<p>CSV: Our 2020 commitments and progress p. 5</p> <p>Web: Our commitments</p>
Other established or emerging best practices	<p>Web: Our commitments</p>

Criterion 10: The COP describes effective *management systems* to integrate the environmental principles

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff

 *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*

- ☒ Environmental risk and impact assessments
- ☒ Assessments of lifecycle impact of products, ensuring environmentally sound management policies
- ☒ Allocation of responsibilities and accountability within the organisation
- ☒ Internal awareness-raising and training on environmental stewardship for management and employees
- ☒ Grievance mechanisms, communication channels and other procedures (e.g. whistleblower mechanisms) for reporting concerns or seeking advice regarding environmental impacts
- ☒ Other established or emerging best practices

- ❶ Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).
- ❷ privacy, competitive advantage).




All our sites use the Nestlé Environmental Management System, which conforms to ISO 14001:2004. We aim for ISO certification at all our factories through independent accredited bodies. In 2018, we launched the Caring for Water global initiative enabling AWS certification of our operations.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> • Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
Environmental risk and impact assessments	<p>CSV: Focusing on our material issues p. 4</p> <p>CSV: For the planet p. 40</p> <p>CSV: Caring for water p. 41</p> <p>CSV: Water stewardship advocacy p. 43</p> <p>CSV: Acting on climate change p. 46</p> <p>CSV: Safeguarding the environment p. 49</p> <p>CSV: Promoting sustainable consumption p. 53</p> <p>CSV: Protecting natural capital p. 54</p> <p>Web: Caring for water</p> <p>Web: Water stewardship advocacy</p> <p>Web: Engaging with our suppliers</p> <p>Web: Acting on climate</p> <p>Web: Climate change leadership</p> <p>Web: Safeguarding the environment</p> <p>Web: Promoting sustainable consumption</p> <p>Web: Protecting natural capital</p>
Assessments of lifecycle impact of products, ensuring environmentally sound management policies	<p>CSV: Caring for water p. 41</p> <p>CSV: Acting on climate change p. 46</p> <p>CSV: Safeguarding the environment p. 49</p> <p>CSV: Tackling plastic waste p. 50</p> <p>CSV: Improving packaging performance p. 51</p> <p>CSV: Reducing food loss and waste p. 52</p> <p>CSV: Promoting sustainable consumption p. 53</p> <p>Web: Caring for water</p> <p>Web: Acting on climate change</p> <p>Web: Safeguarding the environment</p> <p>Web: Improving packaging performance</p> <p>Web: Our packaging ambition</p> <p>Web: Reducing food loss and waste</p>

	Web: Promoting sustainable consumption
Allocation of responsibilities and accountability within the organization	<p>CSV: Reporting and governance p. 55 CSV: Caring for water p. 41 CSV: Acting on climate change p. 46 CSV: Safeguarding the environment p. 49</p> <p>Web: Governance and policies Web: Caring for water Web: Acting on climate change Web: Safeguarding the environment</p> <p>PDF: Nestlé Policy on Environmental Sustainability PDF: Nestlé Corporate Business Principles p. 12</p>
Internal awareness-raising and training on environmental stewardship for management and employees	<p>Web: Effective water treatment Web: Reducing food loss and waste</p> <p>PDF: Nestlé Policy on Environmental Sustainability p. 1 and 3</p>
Grievance mechanisms, communication channels and other procedures (e.g. whistleblower mechanisms) for reporting concerns or seeking advice regarding environmental impacts	<p>CSV: Grievance mechanisms and remediation p. 35 CSV: Our culture of integrity p. 34</p> <p>Web: Grievance mechanisms and remediation Web: Our culture of integrity</p>

Criterion 11: The COP describes effective *monitoring and evaluation mechanisms* for environmental stewardship

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 -  *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ System to track and measure performance based on standardized performance metrics
- ☒ Leadership review of monitoring and improvement results
- ☒ Process to deal with incidents
- ☒ Audits or other steps to monitor and improve the environmental performance of companies in the supply chain
- ☒ Outcomes of integration of the environmental principles
 -  *To report main incidents involving the company, disclosure that your organization had no environmental incidents in the past year satisfies this best practice. Suggested GRI Indicators: EN 1-3, 5-6, 8, 10, 13, 16, 18-20, 26-27.*
- ☒ Other established or emerging best practices
 -  *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

In 2018, we retained our place in CDP's annual Climate A list in recognition of our actions during the last year to cut emissions, mitigate climate risks and develop the low-carbon economy.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> • Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
System to track and measure performance based on standardized performance metrics	<p>CSV: Improving water efficiency p. 42</p> <p>CSV: Water stewardship advocacy p. 43</p> <p>CSV: Engaging with our suppliers p. 44</p> <p>CSV: Acting on climate change p. 46</p> <p>CSV: Climate change leadership p. 47</p> <p>CSV: Proactive engagement on climate change p. 48</p> <p>CSV: Safeguarding the environment p. 49</p> <p>CSV: Improve packaging performance p. 51</p> <p>CSV: Reducing food loss and waste p. 52</p> <p>CSV: Promoting sustainable consumption p. 53</p> <p>CSV: Promoting natural capital p. 54</p> <p>CSV: About this report p. 56</p> <p>CSV: Our key performance indicators p. 59-60</p> <p>Web: Improving water efficiency</p> <p>Web: Water stewardship advocacy</p> <p>Web: Effective water treatment</p> <p>Web: Engaging with our suppliers</p> <p>Web: Climate change leadership</p> <p>Web: Safeguarding the environment</p> <p>Web: Improving packaging performance</p> <p>Web: Reducing food loss and waste</p> <p>Web: Promoting sustainable consumption</p> <p>Web: Protecting natural capital</p> <p>Web: Progress at a glance</p> <p>PDF: GRI Content Index: Environmental Standard Series p24</p>
Leadership review of monitoring and improvement results	<p>CSV: Reporting and governance p. 55</p> <p>Web: Governance and policies</p> <p>Web: Improving water efficiency</p> <p>PDF: The Nestlé Policy on Environmental Sustainability</p>

Process to deal with incidents	Web: Acting on climate change Web: Climate change leadership Web: Safeguarding the environment
Audits or other steps to monitor and improve the environmental performance of companies in the supply chain	CSV: Focusing on our material issues p. 4 CSV: Our 2020 commitments and progress p. 5 CSV: Water stewardship advocacy p. 43 CSV: Safeguarding the environment p. 49 CSV: About this report p. 56 CSV: Independent assurance statement p. 57 CSV: Our key performance indicators p. 58 Web: Water stewardship advocacy PDF: GRI Content Index: Environmental Standard Series p24 Nestlé's answers to CDP questionnaires
Outcomes of integration of the environmental principles	CSV: Improving water efficiency p. 42 CSV: Water stewardship advocacy p. 43 CSV: Engaging with our suppliers p. 44 CSV: Acting on climate change p. 46 CSV: Climate change leadership p. 47 CSV: Proactive engagement on climate change p. 48 CSV: Safeguarding the environment p. 49 CSV: Improve packaging performance p. 51 CSV: Reducing food loss and waste p. 52 CSV: Promoting sustainable consumption p. 53 CSV: Promoting natural capital p. 54 CSV: About this report p. 56 CSV: Our key performance indicators p. 59-60 Web: Improving water efficiency Web: Water stewardship advocacy Web: Effective water treatment Web: Engaging with our suppliers Web: Climate change leadership Web: Safeguarding the environment Web: Improving packaging performance Web: Reducing food loss and waste Web: Promoting sustainable consumption Web: Protecting natural capital Web: Progress at a glance PDF: GRI Content Index: Environmental Standard Series p24 Nestlé's answers to CDP questionnaires
Other established or emerging best practices	PDF: GRI Content Index: Environmental Standard Series p24 Nestlé's answers to CDP questionnaires

Robust Anti-Corruption Management Policies & Procedures

i Criteria and best practices under Anti-Corruption implementation have been modified to reflect the [Anti-Corruption Reporting Guidance](#). Best practices reflect specific reporting elements of the guidance, either Basic (numbers starting with B) or desired (numbers starting with D).

Criterion 12: The COP describes robust *commitments, strategies or policies* in the area of anti-corruption

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff

i This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.

- ☒ Publicly stated formal policy of zero-tolerance of corruption (D1)
- ☒ Commitment to be in compliance with all relevant anti-corruption laws, including the implementation of procedures to know the law and monitor changes(B2)
- ☒ Statement of support for international and regional legal frameworks, such as the UN Convention against Corruption (D2)
- ☒ Detailed policies for high-risk areas of corruption (D4)
- ☒ Policy on anti-corruption regarding business partners (D5)
- ☒ Other established or emerging best practices

i Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).

In 2018 Nestlé markets launched a compliance communication plan. In 2019 a corporate toolkit will be developed for training managers on business integrity.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
Publicly stated formal policy of zero-tolerance of corruption (D1)	<p>CSV: Reporting and governance p. 55</p> <p>Web: Ethical business</p> <p>PDF: Code of Business Conduct</p>

	PDF: The Nestlé Corporate Business Principles p. 10 PDF: Nestlé Responsible Sourcing Standard p. 13 AR p. 60
Commitment to be in compliance with all relevant anti-corruption laws, including the implementation of procedures to know the law and monitor changes (B2)	CSV: Creating shared value p. 3 CSV: Our culture of integrity p. 34 CSV: Reporting and governance p. 55 Web: Our approach Web: Our culture of integrity Web: Ethical business PDF: Code of Business Conduct PDF: The Nestlé Corporate Business Principles p. 10 PDF: Nestlé Responsible Sourcing Standard p. 13
Statement of support for international and regional legal frameworks, such as the UN Convention against Corruption (D2)	CSV: Creating shared value p. 3 CSV: Our culture of integrity p. 34 CSV: Reporting and governance p. 55 Web: Our approach Web: Respecting and promoting human rights Web: Our culture of integrity Web: Ethical business Web: Contributing to the global goals PDF: Code of Business Conduct PDF: Nestlé Responsible Sourcing Standard p. 13 PDF: Materiality and the Sustainable Development Goals
Detailed policies for high-risk areas of corruption (D4)	PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé Responsible Sourcing Standard
Policy on anti-corruption regarding business partners (D5)	Web: Ethical business Web: Grievance mechanisms and remediation PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé Responsible Sourcing Standard

Criterion 13: The COP describes effective *management systems* to integrate the anti-corruption principle

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff

i *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*

- ☒ Support by the organization's leadership for anti-corruption (B4)
- ☒ Carrying out risk assessment of potential areas of corruption (D3)
- ☒ Human Resources procedures supporting the anti-corruption commitment or policy, including communication to and training for all employees (B5 + D8)
- ☒ Internal checks and balances to ensure consistency with the anti-corruption commitment (B6)
- ☒ Actions taken to encourage business partners to implement anti-corruption commitments (D6)
- ☒ Management responsibility and accountability for implementation of the anti-corruption commitment or policy (D7)
- ☒ Communications (whistleblowing) channels and follow-up mechanisms for reporting concerns or seeking advice (D9)
- ☒ Internal accounting and auditing procedures related to anticorruption (D10)
- ☒ Other established or emerging best practices

i *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

We continue to embed our culture of integrity, engaging with all employees. Including training and Communications Best Practices toolkits for all our markets. And in 2019 we are launching a business integrity corporate toolkit for managers.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure locations
Support by the organisation's leadership for anti-corruption (B4)	<p>CSV: Creating shared value p. 3</p> <p>CSV: Our culture of integrity p. 34</p> <p>CSV: Reporting and governance p. 55</p> <p>Web: Our approach</p> <p>Web: Our culture of integrity</p>

	<p>Web: Ethical business</p> <p>PDF: Code of Business Conduct</p> <p>PDF: The Nestlé Corporate Business Principles p. 10</p> <p>PDF: Nestlé Responsible Sourcing Standard p. 13</p>
Carrying out risk assessment of potential areas of corruption (D3)	<p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>
Human Resources procedures supporting the anti-corruption commitment or policy, including communication to and training for all employees (B5 + D8)	<p>CSV: Assess and address human rights impacts p. 32</p> <p>CSV: Our culture of integrity p. 34</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Human rights impacts</p> <p>Web: Our culture of integrity</p> <p>PDF: GRI Content Index Anti-corruption p21</p>
Internal checks and balances to ensure consistency with the anti-corruption commitment (B6)	<p>CSV: Assess and address human rights impacts p. 32</p> <p>CSV: Our culture of integrity p. 34</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>Web: Our culture of integrity</p> <p>Web: Ethical business</p> <p>Web: Grievance mechanisms and remediation</p> <p>PDF: GRI Content Index Anti-corruption p21</p>
Actions taken to encourage business partners to implement anti-corruption commitments (D6)	<p>Web: Ethical business</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: GRI Content Index Anti-corruption p21</p>
Management responsibility and accountability for implementation of the anti-corruption commitment or policy (D7)	<p>CSV: Creating shared value p. 3</p> <p>CSV: Our culture of integrity p. 34</p> <p>CSV: Reporting and governance p. 55</p> <p>Web: Our approach</p> <p>Web: Our culture of integrity</p> <p>Web: Ethical business</p> <p>Web: Governance and policies</p> <p>PDF: Code of Business Conduct</p> <p>PDF: The Nestlé Corporate Business Principles p. 10</p> <p>PDF: Nestlé Responsible Sourcing Standard p. 13</p> <p>PDF: GRI Content Index Anti-corruption p21</p>
Communications (whistleblowing) channels and follow-up mechanisms for reporting concerns or seeking advice (D9)	<p>CSV: Our culture of integrity p. 34</p> <p>CSV: Grievance mechanisms and remediation p. 35</p> <p>Web: Our culture of integrity</p> <p>Web: Ethical business</p> <p>Web: Grievance mechanisms and remediation</p>

	PDF: GRI Content Index Anti-corruption p21
Internal accounting and auditing procedures related to anti-corruption (D10)	<p>CSV: Assess and address human rights impacts p. 32 CSV: Our culture of integrity p. 34 CSV: Grievance mechanisms and remediation p. 35 CSV: About this report p. 56</p> <p>Web: Our culture of integrity Web: Ethical business Web: Grievance mechanisms and remediation</p> <p>PDF: GRI Content Index Anti-corruption p21</p>

Criterion 14: The COP describes effective *monitoring and evaluation mechanisms* for the integration of anti-corruption

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - ⓘ This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Leadership review of monitoring and improvement results (D12)
- ☒ Process to deal with incidents (D13)
- ☒ Public legal cases regarding corruption (D14)
- ☒ Use of independent external assurance of anti-corruption programmes (D15)
- ☒ Outcomes of integration of the anti-corruption principle
 - ⓘ Outcomes of assessments of potential corruption (D3) and mechanisms for seeking advice /reporting (D9). Procedures supporting anti-corruption policy. Disclosure that your organization had no incidents suffices where providing details is counterproductive. GRI indicators SO2-4.*
- ☒ Other established or emerging best practices
 - ⓘ Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

To monitor and evaluate our compliance of anti-corruption in accordance with our culture of integrity and Corporate Business Principles we conduct independent assessments (CARE audits). Our CARE Audit Protocol launched in 2018. (See page 32 of CSV report)

Disclosure mapping
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>

Best practice	Disclosure location
Leadership review of monitoring and improvement results (D12)	CSV: Assess and address human rights impacts p. 32 CSV: Our culture of integrity p. 34 CSV: Grievance mechanisms and remediation p. 35 Web: Our culture of integrity Web: Ethical business Web: Grievance mechanisms and remediation PDF: GRI Content Index Anti-corruption p21
Process to deal with incidents (D13)	CSV: Our culture of integrity p. 34 CSV: Grievance mechanisms and remediation p. 35 Web: Our culture of integrity Web: Ethical business Web: Grievance mechanisms and remediation PDF: GRI Content Index Anti-corruption p21
Public legal cases regarding corruption (D14)	Web: Ethical business PDF: GRI Content Index Anti-corruption p21
Use of independent external assurance of anti-corruption programmes (D15)	CSV: About this report p. 56
Outcomes of integration of the anticorruption principle	CSV: Our culture of integrity p. 34 CSV: Our key performance indicators p. 58 Web: Our culture of integrity Web: Ethical business Web: Creating shared value > Our approach Web: Progress at a glance PDF: Code of Business Conduct PDF: The Nestlé Corporate Business Principles p. 10 PDF: Nestlé Responsible Sourcing Standard p. 13 PDF: GRI Content Index Anti-corruption p21

Taking Action in Support of Broader UN Goals and Issues

⊕ "Broader UN Goals and Issues" refers to an array of global issues - based on the most acute or chronic global challenges - including:

Peace & Security
Sustainable Development Goals
Human Rights
Children's Rights
Gender Equality
Health
Education
Humanitarian Assistance

Migration
Food Security
Sustainable Ecosystems and Biodiversity
Climate Change Mitigation and Adaptation
Water Security and Sanitation
Employment and Decent Working Conditions
Anti-Corruption

For a list of further Global Issues that are relevant to the work of the UN as well as business, please refer to business.un.org

Criterion 15: The COP describes core business contributions to UN goals and issues

Indicate which of the following best practices are described in your COP:

- └ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - ❗ This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.
- ☒ Align core business strategy with one or more relevant UN goals/issues
- ☒ Develop relevant products and services or design business models that contribute to UN goals/issues
- ☒ Adopt and modify operating procedures to maximize contribution to UN goals/issues
- ☒ Other established or emerging best practices
 - ❗ Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).

We map material issues against SDGs. All 36 CSV commitments correspond to SDGs. The commitments in turn help us towards achieving our three global initiatives: *Nestlé for Healthier Kids*, *Nestlé Needs YOUth* and *Caring for Water*. Nestlé is a founding patron of the UNGC Action Platform for advancing SDG 16.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> • Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
Align core business strategy with one or more relevant UN goals/issues	<p>CSV: Our 2020 commitments and progress p. 5</p> <p>Web: Our commitments</p> <p>Web: UN Global Compact</p> <p>Web: Contributing to the global goals</p> <p>PDF: Materiality and the Sustainable Development Goals</p>
Develop relevant products and services or design business models that contribute to UN goals/issues	<p>CSV: Our 2020 commitments and progress p. 5</p> <p>CSV: Offering tastier and healthier choices p. 7</p> <p>CSV: Inspiring people to lead healthier lives p. 13</p> <p>CSV: Building, sharing and inspiring nutrition knowledge p. 21</p> <p>CSV: Enhancing rural development and livelihoods p. 25</p> <p>CSV: Respecting and promoting human rights p. 31</p> <p>CSV: Promoting fair employment and diversity p. 36</p> <p>CSV: Caring for water p. 41</p> <p>CSV: Acting on climate change p. 46</p> <p>CSV: Safeguarding the environment p. 49</p> <p>Web: Our commitments</p> <p>Web: Offering tastier and healthier choices</p> <p>Web: Inspiring people to lead healthier lives</p> <p>Web: Building, sharing and applying nutrition knowledge</p> <p>Web: Rural development and enhancing livelihoods</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Promoting fair employment and diversity</p> <p>Web: Caring for water</p> <p>Web: Acting on climate change</p> <p>Web: Safeguarding the environment</p> <p>Web: UN Global Compact</p> <p>Web: Contributing to the global goals</p> <p>PDF: Materiality and the Sustainable Development Goals</p>
Adopt and modify operating procedures to maximize contribution to UN goals/issues	<p>CSV: Offering tastier and healthier choices p. 7</p> <p>CSV: Inspiring people to lead healthier lives p. 13</p> <p>CSV: Building, sharing and inspiring nutrition knowledge p. 21</p> <p>CSV: Enhancing rural development and livelihoods p. 25</p> <p>CSV: Respecting and promoting human rights p. 31</p> <p>CSV: Promoting fair employment and diversity p. 36</p> <p>CSV: Caring for water p. 41</p> <p>CSV: Acting on climate change p. 46</p>

	<p>CSV: Safeguarding the environment p. 49</p> <p>Web: Offering tastier and healthier choices</p> <p>Web: Inspiring people to lead healthier lives</p> <p>Web: Rural development and enhancing livelihoods</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Promoting fair employment and diversity</p> <p>Web: Caring for water</p> <p>Web: Acting on climate change</p> <p>Web: Safeguarding the environment</p> <p>Web: Contributing to the global goals</p> <p>PDF: Materiality and the Sustainable Development Goals</p>
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Criterion 16: The COP describes strategic social investments and philanthropy

Indicate which of the following best practices are described in your COP:

- ┐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
- i** *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Pursue social investments and philanthropic contributions that tie in with the core competencies or operating context of the company as an integrated part of its sustainability strategy
- ☒ Coordinate efforts with other organizations and initiatives to amplify—and not negate or unnecessarily duplicate—the efforts of other contributors
- ☒ Take responsibility for the intentional and unintentional effects of funding and have due regard for local customs, traditions, religions, and priorities of pertinent individuals and groups
- ☒ Other established or emerging best practices
- i** *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

Creating Shared Value (CSV) is fundamental to how we do business. It should not be confused with philanthropy, or corporate responsibility and goes beyond sustainability because it cannot be delinked from the normal, regular activity of our value chains.

Disclosure mapping	
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Best practice	Disclosure locations
Pursue social investments and philanthropic contributions that tie in with the core competencies or operating context of the company as	<p>CSV: Supporting breastfeeding p. 18</p> <p>CSV: Delivering impact through Farmer Connect p. 26</p> <p>CSV: Improving farmers' diets p. 27</p> <p>CSV: Coffee p. 29</p>

<p>an integrated part of its sustainability strategy</p>	<p>CSV: Assess and address human rights impacts p. 32 CSV: Protecting children and workers p. 33 CSV: Opportunities for young people p. 37 CSV: Empowering women p. 38 CSV: Caring for water p. 41 CSV: Engaging with our suppliers p. 44 CSV: Safeguarding the environment p. 49 CSV: Reducing food loss and waste p. 52 CSV: Protecting natural capital p. 54</p> <p>Web: Supporting breastfeeding Web: Rural development and enhancing livelihoods Web: Opportunities for young people Web: Gender balance Web: Caring for water Web: Engaging with our suppliers Web: Safeguarding the environment Web: Reducing food loss and waste Web: Protecting natural capital Web: Coffee Web: Cocoa Web: Palm oil Web: Stakeholder engagement Web: Partnerships and collective action</p>
<p>Coordinate efforts with other organizations and initiatives to amplify—and not negate or unnecessarily duplicate—the efforts of other contributors</p>	<p>Web: Stakeholder engagement Web: Partnerships and collective action Web: Public policy and advocacy</p>
<p>Take responsibility for the intentional and unintentional effects of funding and have due regard for local customs, traditions, religions, and priorities of pertinent individuals and groups</p>	<p>Web: Respecting and promoting human rights Web: Human rights impacts</p>

Criterion 17: The COP describes advocacy and public policy engagement

Indicate which of the following best practices are described in your COP:

- ┌ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
- *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☑ Publicly advocate the importance of action in relation to one or more UN goals/issues
- ☑ Commit company leaders to participate in key summits, conferences, and other important public policy interactions in relation to one or more UN goals/issues
- ☑ Other established or emerging best practices
- *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

Nestlé shares its advocacy priorities [online](#). These are: Nutrition and health; Mother and baby in infancy; Youth opportunities; Access to water, Plastic pollution; Food safety. Transparent and proactive engagement in climate policy is also a commitment.

Disclosure mapping

The following abbreviations are used for relevant content and documents:

- CSV – [Creating Shared Value Progress Report 2018](#)

Content on our CSV [website](#) is indicated as follows:

- Web: <https://www.nestle.com/csv>

The following abbreviations are used for our [annual report](#) documents:

AR: [Annual Review 2018](#)

CFS: [Consolidated Financial Statements of the Nestlé Group](#)

CGR: [Corporate Governance Report 2018](#)

Best practice	Disclosure location
Publicly advocate the importance of action in relation to one or more UN goals/issues	<p>CSV: Micronutrient fortification p. 12</p> <p>CSV: Water stewardship advocacy p. 43</p> <p>CSV: Proactive engagement on climate change p. 48</p> <p>Web: Micronutrient fortification</p> <p>Web: Water stewardship advocacy</p> <p>Web: Proactive engagement on climate change</p> <p>Web: Public policy and advocacy</p> <p>Web: Stakeholder engagement</p> <p>Web: Partnerships and collective action</p>
Commit company leaders to participate in key summits, conferences, and other important public policy interactions in relation to one or more UN goals/issues	<p>CSV: Micronutrient fortification p. 12</p> <p>CSV: Supporting breastfeeding p. 18</p> <p>CSV: Building, sharing and applying nutrition knowledge p. 21</p> <p>CSV: Sharing nutrition knowledge throughout life p. 22</p> <p>CSV: For the planet p. 40</p> <p>CSV: Tackling plastic waste p. 50</p> <p>Web: Building, sharing and applying nutrition knowledge</p> <p>Web: Sharing nutrition knowledge throughout life</p>

	Web: Opportunities for young people Web: Human rights impacts Web: Water stewardship advocacy Web: Governance and policies > Nestlé Creating Shared Value Council Web: UN Global Compact
Other established or emerging best practices	Nestlé are implementing the <i>Guide for Responsible Corporate Engagement in Climate Policy</i> developed by CDP, the UN Global Compact, Ceres, The Climate Group, the WWF and the World Resources Institute. (Web: Proactive engagement on climate change)

Criterion 18: The COP describes partnerships and collective action

Indicate which of the following best practices are described in your COP:

- └ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
- ❗ *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Develop and implement partnership projects with public or private organizations (UN entities, government, NGOs, or other groups) on core business, social investments and/or advocacy
- ☒ Join industry peers, UN entities and/or other stakeholders in initiatives contributing to solving common challenges and dilemmas at the global and/or local levels with an emphasis on initiatives extending the company's positive impact on its value chain
- ☒ Other established or emerging best practices
- ❗ *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

Best practice examples of partnerships and collective action are sprinkled throughout our CSV Report and website 2018. An overview can be found here: [Partnerships and collective action](#)

Disclosure mapping	
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Best practice	Disclosure location
Develop and implement partnership projects with public or private organizations (UN entities, government, NGOs, or other groups)	CSV: For individuals and families p. 6-23 CSV: For our communities p. 24-39 CSV: For the planet p. 40-54

on core business, social investments and/or advocacy	Web: Our commitments (and all relevant sub-sections) Web: Raw materials (and all relevant sub-sections) Web: Public policy and advocacy Web: Stakeholder engagement Web: Partnerships and collective action
Join industry peers, UN entities and/or other stakeholders in initiatives contributing to solving common challenges and dilemmas at the global and/or local levels with an emphasis on initiatives extending the company's positive impact on its value chain	CSV: For our communities p. 24-39 CSV: For the planet p. 40-54 Web: Our commitments (and all relevant sub-sections) Web: Raw materials (and all relevant sub-sections) Web: Public policy and advocacy Web: Stakeholder engagement Web: Partnerships and collective action

Corporate Sustainability Governance and Leadership

Criterion 19: The COP describes CEO commitment and leadership

Indicate which of the following best practices are described in your COP:

- └ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
- ❗ *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☑ CEO publicly delivers explicit statements and demonstrates personal leadership on sustainability and commitment to the UN Global Compact
 - ☑ CEO promotes initiatives to enhance sustainability of the company's sector and leads development of industry standards
 - ☑ CEO leads executive management team in development of corporate sustainability strategy, defining goals and overseeing implementation
 - ☑ Make sustainability criteria and UN Global Compact principles part of goals and incentive schemes for CEO and executive management team
 - ☑ Other established or emerging best practices
- ❗ *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

The Board of Directors, Chairman, CEO and Executive Board are responsible for our CSV strategy. They are supported by internal management bodies such as the Nestlé in Society Board and Leadership Committees. See [Governance and policies](#)

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
CEO publicly delivers explicit statements and demonstrates personal leadership on sustainability and commitment to the UN Global Compact	<p>CSV: A message from our Chairman and CEO p. 2</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Ethical business</p> <p>Web: Our packaging ambition</p> <p>Web: Governance and policies > The Nestlé Corporate Business Principles</p> <p>Web: UN Global Compact</p>
CEO promotes initiatives to enhance sustainability of the company's sector and leads development of industry	<p>CSV: A message from our Chairman and CEO p. 2</p>

standards	Web: Providing nutritional information Web: Supporting breastfeeding Web: Health-promoting food environments Web: Implementing responsible sourcing Web: Respecting and promoting human rights Web: Opportunities for young people Web: Gender balance Web: Ethical business Web: Proactive engagement on climate change Web: Reducing food loss and waste Web: Our packaging ambition Web: Governance and policies > The Nestlé Corporate Business Principles Web: UN Global Compact
CEO leads executive management team in development of corporate sustainability strategy, defining goals and overseeing implementation	Web: Governance and policies CGR: Group objectives p42
Make sustainability criteria and UN Global Compact principles part of goals and incentive schemes for CEO and executive management team	Web: Governance and policies CGR: Group objectives p42

Criterion 20: The COP describes Board adoption and oversight

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff

i *This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*

- ☒ Board of Directors (or equivalent) assumes responsibility and oversight for long-term corporate sustainability strategy and performance
- ☒ Board establishes, where permissible, a committee or assigns an individual board member with responsibility for corporate sustainability.
- ☒ Board (or committee), where permissible, approves formal reporting on corporate sustainability (Communication on Progress)
- ☒ Other established or emerging best practices

i *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*

The Nestlé in Society Board is chaired by our CEO. It leads the strategic development and implementation of Creating Shared Value across our business, reverting to the Executive Board for input.

Disclosure mapping	
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Best practice	Disclosure location
Board of Directors (or equivalent) assumes responsibility and oversight for long-term corporate sustainability strategy and performance	CSV: A message from our Chairman and CEO p. 2 Web: Governance and policies CGR
Board establishes, where permissible, a committee or assigns an individual board member with responsibility for corporate sustainability.	Web: Governance and policies
Board (or committee), where permissible, approves formal reporting on corporate sustainability (Communication on Progress)	Web: Governance and policies

Criterion 21: The COP describes stakeholder engagement

Indicate which of the following best practices are described in your COP:

- ☐ Any relevant policies, procedures, and activities that the company **plans to** undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff
 - i** This option is for companies that have not yet begun to implement this criterion, but transparently and thoroughly disclose future plans to progress in this area in their COP.*
- ☒ Publicly recognize responsibility for the company's impacts on internal and external stakeholders
- ☒ Define sustainability strategies, goals and policies in consultation with key stakeholders
 - i** Regular stakeholder consultations in the area of human rights, labour, environment and anti-corruption. List of stakeholder groups engaged by the organization. Develop process for identifying key stakeholders and report on outcomes of consultation.*
- ☒ Consult stakeholders in dealing with implementation dilemmas and challenges and invite them to take active part in reviewing performance
- ☒ Establish channels to engage with employees and other stakeholders to hear their ideas and address their concerns, and protect 'whistle-blowers'
- ☒ Other established or emerging best practices
 - i** Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this criterion but explains the reason for omission (e.g., criterion deemed immaterial, legal prohibitions, privacy, competitive advantage).*


Engaging with stakeholders on important issues lies at the heart of how we do business. We continually seek the advice of the best experts and advocates to improve our policies and commitments, strengthen our business and target our societal investments.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value Progress Report 2018 <p>Content on our CSV website is indicated as follows:</p> <ul style="list-style-type: none"> • Web: https://www.nestle.com/csv <p>The following abbreviations are used for our annual report documents:</p> <p>AR: Annual Review 2018</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group</p> <p>CGR: Corporate Governance Report 2018</p>	
Best practice	Disclosure location
Publicly recognize responsibility for the company's impacts on internal and external stakeholders	<p>CSV: A message from our Chairman and CEO p. 2</p> <p>CSV: Focusing on our material issues p. 4</p> <p>CSV: Providing nutritional information p. 14</p> <p>CSV: Respecting and promoting human rights p. 31</p> <p>Web: Providing nutritional information</p> <p>Web: Rural development and enhancing livelihoods</p> <p>Web: Implementing responsible sourcing</p> <p>Web: Respecting and promoting human rights</p> <p>Web: Our culture of integrity</p> <p>Web: Engaging with our people</p> <p>Web: Protecting natural capital</p> <p>Web: Ethical business</p> <p>Web: Stakeholder engagement</p> <p>Web: Materiality</p>
Define sustainability strategies, goals and policies in consultation with key Stakeholders	<p>CSV: Focusing on our material issues p. 4</p> <p>Web: Stakeholder engagement</p> <p>Web: Materiality</p>
Consult stakeholders in dealing with implementation dilemmas and challenges and invite them to take active part in reviewing performance	<p>Web: Governance and policies</p> <p>Web: Stakeholder engagement</p>
Establish channels to engage with employees and other stakeholders to hear their ideas and address their concerns, and protect 'whistle-blowers'	<p>Web: Engaging with our people</p> <p>Web: Stakeholder engagement</p> <p>Web: Grievance mechanisms and remediation</p>

Tab Title: Women's Empowerment

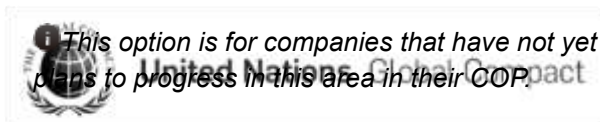
The following gender related COP Self-Assessment questions encourage and support companies to report on their progress towards implementing the Women's Empowerment Principles.

Women's Empowerment Principle 7 highlights the importance of using sex-disaggregated data to measure and report on progress. The final question on sex-disaggregated data refers to data that is collected and presented separately on women and men. It is quantitative statistical information on the differences and inequalities between men and women.

1. The COP describes policies and practices related to supporting women's empowerment and advancing gender equality in the **workplace**:
 - ☒ Achieving and maintaining gender equality in senior management and board positions
 - ☒ Achieving and maintaining gender equality in middle management positions
 - ☒ Equal pay for work of equal value
 - ☒ Flexible work options
 - Access to child and dependent care
 - ☒ Support for pregnant women and those returning from maternity leave
 - ☒ Recruitment and retention, including training and development, of female employees
 - ☒ Gender-specific health and safety issues
 - ☒ Gender-based violence and harassment
 - ☒ Education and training opportunities for women workers
 - ☒ Creating and maintaining workplace awareness of gender equality and, inclusion and non-discrimination for all workers
 - ☒ Mentoring and sponsorship opportunities for women workers
 - No practice for this criterion have been reported
 - ☒ Other established or emerging best practices
 -  Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this but explains the reason for omission (e.g., topic deemed immaterial, legal prohibitions, privacy, competitive advantage).

Announcement at the UNGA to accelerate pace toward equal pay.
In 2018 objective achieved to be gender-balanced company. Since 2011 women in leadership positions increase every year.
Nestlé in the 2019 Bloomberg Gender-Equality Index
See more here.

- Any relevant policies, procedures, and activities that the company **plans to undertake by its next COP** to address this area, including goals, timelines, metrics, and responsible staff



This option is for companies that have not yet begun to implement, but transparently and thoroughly disclose future plans to progress in this area in their COP.



2. The COP describes and practices related to supporting women's empowerment and advancing gender equality in the **marketplace**:

- ☒ Supplier diversity programme
 - Composition of supplier base by sex
- ☒ Support for women business owners and women entrepreneurs
- ☒ Supplier monitoring and engagement on women's empowerment and gender equality including promotion of the Women's Empowerment Principles to suppliers
- ☒ Gender-sensitive marketing
- ☒ Gender-sensitive product and service development
 - No practice for this criterion have been reported
- ☒ Other established or emerging best practices
 - i** *Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this but explains the reason for omission (e.g., topic deemed immaterial, legal prohibitions, privacy, competitive advantage).*

Training on farming, finance and leadership to women throughout raw material supply chains.

Created tool to understand gender equality in coffee suppliers.

Partnered with the FLA to investigate grievance mechanisms for women in cocoa communities.

More [here](#).

- Any relevant policies, procedures, and activities that the company **plans to undertake by its next COP** to address this area, including goals, timelines, metrics, and responsible staff

i *This option is for companies that have not yet begun to implement, but transparently and thoroughly disclose future plans to progress in this area in their COP.*

3. The COP describes policies and practices related to supporting women's empowerment and advancing gender equality in the **community**:

- ☒ Designing community stakeholder engagements that are free of gender discrimination/stereotyping and sensitive to gender issues
- ☒ Gender impact assessments or consideration of gender-related impacts as part of its social and/or human rights impact assessments
- ☒ Ensuring female beneficiaries of community programmes
- ☒ Community initiatives specifically targeted at the empowerment of women and girls
- ☒ Strategies to ensure that community investment projects and programmes (including economic, social and environmental) positively impact women and girls.

- ☒ Strategies to ensure that community investment projects and programmes (including economic, social and environmental) include the full participation of women and girls.

- No practice for this criterion have been reported

- ☒ Other established or emerging best practices

- i** Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this but explains the reason for omission (e.g., topic deemed immaterial, legal prohibitions, privacy, competitive advantage).

We work on 'income-generating activities' for women in Côte d'Ivoire's cocoa-growing regions as a key remediation action for tackling child labor. By empowering women and generating income, risk is reduced and communities' benefit. See more [here](#).

- Any relevant policies, procedures, and activities that the company **plans to undertake by its next COP** to address this area, including goals, timelines, metrics, and responsible staff

i This option is for companies that have not yet begun to implement, but transparently and thoroughly disclose future plans to progress in this area in their COP.

4. The COP contains or refers to sex-disaggregated data:

- ☒ Achieving and maintaining gender equality in senior management and board positions

- ☒ Achieving and maintaining gender equality in middle management positions

- ☒ Equal pay for work of equal value

- ☒ Flexible work options

- Access to child and dependent care

- ☒ Support for pregnant women and those returning from maternity leave

- ☒ Recruitment and retention, including training and development, of female employees

- ☒ Gender-specific health and safety issues

- ☒ Gender-based violence and harassment

- ☒ Education and training opportunities for women workers

- ☒ Creating and maintaining workplace awareness of gender equality and, inclusion and non-discrimination for all workers

- ☒ Mentoring and sponsorship opportunities for women workers

- No practice for this criterion have been reported

- ☒ Other established or emerging best practices

- i** Specify in under 255 characters, including spaces. Alternatively, indicate if your COP does not address this but explains the reason for omission (e.g., topic deemed immaterial, legal prohibitions, privacy, competitive advantage).

- Any relevant policies, procedures, and activities that the company **plans to undertake by its next COP** to address this area, including goals, timelines, metrics, and responsible staff

i *This option is for companies that have not yet begun to implement, but transparently and thoroughly disclose future plans to progress in this area in their COP.*