

GC Advanced COP Self-Assessment

Please enter a short title for your submission.

Nestlé Advanced COP Self-Assessment 2020

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 2020

End date: 31 December 2020

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 2020 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 G4
 - Is 'in accordance - comprehensive' with GRI G4
 - 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
 - ❶ 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
 - ❶ 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
 - ❶ 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
 - ❶ 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
 - ❶ 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
 - ❶ E.g., United Nations agencies, civil society, governments, other companies*
- Other established or emerging best practices
 - ❶ 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 all SDGs. All 36 CSV commitments and three global initiatives – Nestlé for Healthier Kids, Nestlé Needs YOUTH and Caring for Water – align with 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
- 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.*
- 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
- 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).*

This is the sixth year Nestlé has responded to the UNGPRF. The UNGPRF is fully integrated into our existing human rights management structures. External auditors Bureau Veritas assure our human rights reporting against this framework.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group 2020</p> <p>CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure location

<p>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</p>	<p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Governance and policies</p>
<p>Align strategies, goals and incentive structures of all business units and subsidiaries with corporate sustainability strategy</p>	<p>CGR: Board of Directors p6–12</p> <p>CSV and SR 2020 Appendix: About our reporting p2</p> <p>Web: Governance and policies</p>
<p>Assign responsibility for corporate sustainability implementation to an individual or group within each business unit and subsidiary</p>	<p>CSV: Enhancing rural development and livelihoods p28</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>CSV: Workplace health and safety p42</p> <p>CSV: For the planet p43</p> <p>CSV: Caring for water p44</p> <p>CSV: Acting on climate change p49</p> <p>CSV: Safeguarding the environment p52</p> <p>Web: Rural livelihoods</p> <p>Web: Respecting human rights</p> <p>Web: Employment and diversity</p> <p>Web: Workplace health and safety</p> <p>Web: Caring for water</p> <p>Web: Acting on climate change</p> <p>Web: Safeguarding the environment</p> <p>Web: Governance and policies</p>
<p>Design corporate sustainability strategy to leverage synergies between and among issue areas and to deal adequately with trade-offs</p>	<p>CSV: Our 2020 commitments and progress p8</p> <p>CSV and SR 2020 Appendix: Focusing on our material issues p8</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Our ambitions</p> <p>Web: Our commitments</p> <p>Web: Progress at a glance</p> <p>Web: Our approach</p> <p>Web: Materiality</p> <p>Web: Governance and policies</p>
<p>Ensure that different corporate functions coordinate closely to maximize performance and avoid unintended negative impacts</p>	<p>CSV: Our 2020 commitments and progress p8</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Our approach</p> <p>Web: Governance and policies</p>

<p>Other established or emerging best practices</p>	<p>AR: Principal risks and uncertainties p60–62</p> <p>CSV: A message from our Chairman and CEO p2</p> <p>CSV: Our 2020 commitments and progress p8</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>CSV and SR 2020 Appendix: Our key performance indicators p5–6</p> <p>CSV and SR 2020 Appendix: Materiality and the SDGs p11</p> <p>Web: Progress at a glance</p> <p>Web: Our approach</p> <p>Web: Materiality</p> <p>Web: Ethical business</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>Web: Governance and policies</p> <p>Integrating the UN Guiding Principles Reporting Framework into our Creating Shared Value and Sustainability Report</p> <p>Nestlé was one of the first companies to adopt the UN Guiding Principles Reporting Framework (UNGPRF) as part of our reporting, as outlined in the UN Guiding Principles on Business and Human Rights. Our 2020 Creating Shared Value and Sustainability Report is the sixth 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 UN Guiding Principles Assurance Framework. See:</p> <p>CSV and SR 2020 Appendix: About our reporting p2</p> <p>CSV and SR 2020 Appendix: Independent assurance statement p4</p> <p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</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
- 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 apply our Theory of Change approach to identify the issues that matter most in agricultural communities. We then measure our progress and continuously test our assumptions about allocating resources and developing local farmer support strategies.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group 2020</p> <p>CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure location
Analyse each segment of the value chain carefully, both upstream and downstream, when mapping risks, opportunities and impacts	CSV: Our 2020 commitments and progress p8 CSV: For our communities p27 CSV: Enhancing rural development and livelihoods p28–33 CSV: Respecting and promoting human rights p34–38 CSV: Empowering women p41 CSV: For the planet p43 CSV: Caring for water p44 CSV: Engaging with our suppliers p47 CSV: Access to water, sanitation and hygiene p48 CSV: Acting on climate change p49 CSV: Safeguarding the environment p52 CSV and SR 2020 Appendix: Reporting, strategy and governance p3 CSV and SR 2020 Appendix: Focusing on our material issues p8

	<p>Web: Materiality</p> <p>Web: Governance and policies</p> <p>Web: Implement responsible sourcing</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Empowering women</p> <p>Web: Safeguarding the environment</p> <p>Web: Responsibly sourcing our 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 and grains</p> <p>Web: Hazelnuts</p> <p>Web: Meat, poultry and eggs</p> <p>Web: Fish and seafood</p> <p>Web: Vegetables</p> <p>Web: Spices</p> <p>Web: Coconut</p>
<p>Communicate policies and expectations to suppliers and other relevant business partners</p>	<p>Web: Rural livelihoods</p> <p>Web: Implement responsible sourcing</p> <p>Web: Responsibly sourcing our raw materials</p> <p>PDF: Code of Business Conduct</p> <p>PDF: Corporate Business Principles</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p> <p>PDF: Child Labour Infographic</p> <p>PDF: Nespresso AAA Sustainable Quality™ Program</p> <p>PDF: Palm Oil Responsible Sourcing at Nestlé: 2020 Progress Report</p>
<p>Implement monitoring and assurance mechanisms (eg. audits/screenings) for compliance within the company's sphere of influence</p>	<p>CSV: Delivering impact through Farmer Connect p29</p> <p>CSV: Responsible coffee sourcing p32</p> <p>CSV: <i>Nestlé Cocoa Plan</i> p33</p> <p>CSV: Assess and address human rights impacts p35</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV: Grievance mechanisms and remediation p38</p> <p>CSV: Empowering women p41</p> <p>CSV: Safeguarding the environment p52</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: Assessing and addressing human rights impacts</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Empowering women</p> <p>Web: Safeguarding the environment</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p>
<p>Undertake awareness-raising, training and other types of capacity building with suppliers and other business partners</p>	<p>CSV: For our communities p27</p> <p>CSV: Delivering impact through Farmer Connect p29</p> <p>CSV: Improving farmers’ diets p30</p> <p>CSV: Responsible coffee sourcing p32</p> <p>CSV: <i>Nestlé Cocoa Plan</i> p33</p> <p>CSV: Protecting workers and children p36</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV: Grievance mechanisms and remediation p38</p> <p>CSV: Opportunities for young people p40</p> <p>CSV: Engaging with our suppliers p47</p> <p>CSV and SR 2020 Appendix: Our key performance indicators p5–6</p> <p>Web: Our commitments</p> <p>Web: Rural livelihoods</p> <p>Web: Implement responsible sourcing</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Improving farmers’ diets</p> <p>Web: Empowering women</p> <p>Web: Responsibly sourcing our 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: Meat, poultry and eggs</p> <p>Web: Fish and seafood</p> <p>Web: Spices</p> <p>Web: Coconut</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 Labor 2019 Report</p>

Other established or emerging best practices	CDP Global Supply Chain Report 2020: Nestlé is one of 30 food and beverage companies included in the CDP's Supplier Engagement Leaderboard, which recognizes companies proactively working with suppliers to ensure that sustainability is present in every part of their value chain.
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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
- 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.
 - X 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)
- i** 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
 - X 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)
 - X Statement of policy stipulating human rights expectations of personnel, business partners and other parties directly linked to operations, products or services (BRE 1)
 - x 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)
 - x 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).

Nestlé was an early adopter of the UN Guiding Principles Reporting Framework. Our Human Rights Due Diligence program focuses on revising 18 different corporate policies and commitments to incorporate the most impactful human rights elements and language.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group 2020</p> <p>CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure location
Commitment to comply with all applicable laws and respect internationally recognised	CSV: Our 2020 commitments and progress p8 CSV: For our communities p27 CSV: Respecting and promoting human rights p34–38

<p>human rights, wherever the company operates (e.g., the Universal Declaration of Human Rights, Guiding Principles on Human Rights) (BRE1 + ARE1)</p>	<p>CSV: Access to water, sanitation and hygiene p48 CSV and SR 2020 Appendix: About our reporting p2 CSV and SR 2020 Appendix: Our key performance indicators p5–6 CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Our commitments Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Protecting workers and children Web: Our culture of business ethics and integrity Web: Governance and policies Web: Performance and reporting Web: Progress at a glance Web: Responsibly sourcing our raw materials</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 p8 CSV: For our communities p27 CSV: Respecting and promoting human rights p34–38 CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Our commitments Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Governance and policies Web: Performance and reporting</p> <p>PDF: Corporate Business Principles PDF: Nestlé Responsible Sourcing Standard PDF: The Nestlé Commitment on Child Labour in Agricultural Supply Chains</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 p34–38 CSV and SR 2020 Appendix: Reporting, strategy and governance p3 CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Our culture of business ethics and integrity Web: Governance and policies</p> <p>PDF: Corporate Business Principles PDF: Nestlé Responsible Sourcing Standard PDF: The Nestlé Commitment on Child Labour in Agricultural Supply Chains PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</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>PDF: Modern Slavery and Human Trafficking Report 2019</p> <p>CSV: Respecting and promoting human rights p34–38 CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Our culture of business ethics and integrity Web: Governance and policies</p> <p>PDF: Corporate Business Principles PDF: Nestlé Responsible Sourcing Standard PDF: The Nestlé Commitment on Child Labour in Agricultural Supply Chains</p>
<p>Other established or emerging best practices</p>	<p>Integrating the UN Guiding Principles Reporting Framework into our Creating Shared Value and Sustainability Report</p> <p>Nestlé was one of the first companies to adopt the UN Guiding Principles Reporting Framework (UNGPRF) as part of our reporting, as outlined in the UN Guiding Principles on Business and Human Rights. Our 2020 Creating Shared Value and Sustainability Report is the sixth 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 UN Guiding Principles Assurance Framework. See:</p> <p>CSV and SR 2020 Appendix: About our reporting p2 CSV and SR 2020 Appendix: Independent assurance statement p4 CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights</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).

In 2020, we continued to review our 11 salient human rights issues to determine how we can focus for the most positive impact. By the end of 2020, we had achieved our objective of completing six human rights impact assessments in our upstream 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 and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group 2020</p> <p>CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure location
Process to ensure that internationally recognized human rights are respected	<p>CSV: Respecting and promoting human rights p34–38</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Our culture of business ethics and integrity</p>

	<p>Web: Governance and policies</p> <p>Web: Performance and reporting</p> <p>PDF: Corporate Business Principles</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: The Nestlé Commitment on Child Labour in Agricultural Supply Chains</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>PDF: Modern Slavery and Human Trafficking Report 2019</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 p34–38</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Our culture of business ethics and integrity</p>
Internal awareness-raising and training on human rights for management and employees	<p>CSV: Assess and address human rights impacts p35</p> <p>Web: Assessing and addressing human rights impacts</p>
Operational-level grievance mechanisms for those potentially impacted by the company’s activities (BRE 4 +ARE 4)	<p>CSV: Respecting and promoting human rights p34–38</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV: Grievance mechanisms and remediation p38</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Empowering women</p> <p>Web: Palm oil</p> <p>Web: Hazelnuts</p>
Allocation of responsibilities and accountability for addressing human rights impacts	<p>CSV: Respecting and promoting human rights p34–38</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Governance and policies</p> <p>Web: Performance and reporting</p> <p>PDF: Corporate Business Principles</p>
Internal decision-making, budget and oversight for effective responses to human rights impacts	<p>CSV: Respecting and promoting human rights p34–38</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p>

	<p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Protecting workers and children</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Governance and policies</p> <p>Web: Performance and reporting</p> <p>PDF: Corporate Business Principles</p>
<p>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)</p>	<p>CSV: Respecting and promoting human rights p34–38</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Protecting workers and children</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Governance and policies</p> <p>Web: Performance and reporting</p> <p>PDF: Corporate Business Principles</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
<p>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)</p>	<p>CSV: Enhancing rural development and livelihoods p28–33</p> <p>CSV: Respecting and promoting human rights p34–38</p> <p>CSV: Caring for water p44</p> <p>CSV: Engaging with our suppliers p47</p> <p>CSV: Access to water, sanitation and hygiene p48</p> <p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Caring for water</p> <p>Web: Responsibly sourcing our raw materials</p> <p>Web: Coffee</p> <p>Web: Cocoa</p>

	<p>Web: Dairy Web: Palm oil Web: Pulp and paper Web: Soya Web: Sugar Web: Cereals and grains Web: Hazelnuts Web: Meat, poultry and eggs Web: Fish and seafood Web: Vegetables Web: Spices Web: Coconut Web: Partnerships and collective action</p> <p>PDF: Corporate Business Principles PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
<p>Other established or emerging best practices.</p>	<p>Integrating the UN Guiding Principles Reporting Framework into our Creating Shared Value and Sustainability Report</p> <p>Nestlé is an early adopter of the UN Guiding Principles Reporting Framework (UNGPRF), and our 2020 Creating Shared Value and Sustainability Report is the sixth 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 and SR 2020 Appendix: About our reporting p2 CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: 2020 Independent assurance statement</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

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.

- ☑ 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).*

CARE is our compliance audit program, covering topics like working conditions, human rights and labor practices. During 2020, we implemented a range of new tools that automate the execution of CARE and consolidate audit results and operational results.

Disclosure mapping

The following abbreviations are used for relevant content and documents:

- CSV – [Creating Shared Value and Sustainability Report 2020](#)
- CSV and SR 2020 Appendix – [Creating Shared Value and Sustainability Report 2020 Appendix](#)

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 2020](#)

CFS: [Consolidated Financial Statements of the Nestlé Group 2020](#)

CGR: [Corporate Governance Report 2020](#)

Best practice

Disclosure location

<p>System to monitor the effectiveness of human rights policies and implementation with quantitative and qualitative metrics, including in the supply chain (BRE3 + ARE3)</p>	<p>CSV: Enhancing rural development and livelihoods p28–33 CSV: Respecting and promoting human rights p34–37 CSV: Grievance mechanisms and remediation p38 CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Protecting workers and children Web: Our culture of business ethics and integrity Web: Grievance mechanisms and remediation Web: Empowering women Web: Palm oil Web: Hazelnuts Web: Governance and policies</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
<p>Monitoring drawing from internal and external feedback, including affected stakeholders</p>	<p>CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38 CSV: Improving water efficiency p45 CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Grievance mechanisms and remediation Web: Empowering women Web: Palm oil Web: Hazelnuts Web: Stakeholder engagement</p>
<p>Leadership review of monitoring and improvement results</p>	<p>CSV: Enhancing rural development and livelihoods p28–33 CSV: Respecting and promoting human rights p34–37 CSV: Grievance mechanisms and remediation p38 CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Protecting workers and children Web: Our culture of business ethics and integrity Web: Grievance mechanisms and remediation Web: Governance and policies</p>

<p>Process to deal with incidents the company has caused or contributed to for internal and external stakeholders (BRE4 + ARE4)</p>	<p>CSV: Assess and address human rights impacts p35 CSV: Protecting workers and children p36 CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38 CSV: Caring for water p44</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Protecting workers and children Web: Our culture of business ethics and integrity Web: Grievance mechanisms and remediation</p>
<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>	<p>CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Grievance mechanisms and remediation Web: Empowering women Web: Palm oil Web: Hazelnuts</p>
<p>Outcomes of integration of the human rights principles</p>	<p>CSV: Enhancing rural development and livelihoods p28–33 CSV: Respecting and promoting human rights p34–37 CSV and SR 2020 Appendix: Our key performance indicators p5–6</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Protecting workers and children Web: Our culture of business ethics and integrity Web: Caring for water Web: Responsibly sourcing our raw materials Web: Coffee Web: Cocoa Web: Dairy Web: Palm oil Web: Pulp and paper Web: Soya Web: Sugar Web: Cereals and grains Web: Hazelnuts Web: Meat, poultry and eggs Web: Fish and seafood Web: Vegetables Web: Spices Web: Coconut</p>

	<p>Web: Progress at a glance</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
Other established or emerging best practices	<p>We work closely with external bodies such as the Danish Institute for Human Rights (DIHR) and the Fair Labor Association (FLA) to ensure our human rights policies are aligned with national and international standards and effectively implemented across our business activities. The DIHR has been a key partner in the development and implementation of our Human Rights Due Diligence program, which drives our human rights work. By the end of 2020, we had achieved our objective of completing six human rights impact assessments in our upstream supply chain. They include one for palm oil in Indonesia, two for cocoa in Côte d'Ivoire and three for hazelnuts in Turkey.</p> <p>CSV: Respecting and promoting human rights p34</p> <p>Web: Respecting human rights</p>

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

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 principles of relevant international labour standards (ILO Conventions) and other normative international instruments in company policies

i *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

i *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

i *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).*

We are aware of the relevance of labor principles and have targeted policies and programs addressing child labor and forced labor, living income, youth and women's empowerment among others at the center of our strategy.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020 CFS: Consolidated Financial Statements of the Nestlé Group 2020 CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure location
<p>Reference to principles of relevant international labour standards (ILO Conventions) and other normative international instruments in company policies</p>	<p>CSV: Responsible coffee sourcing p32 CSV: <i>Nestlé Cocoa Plan</i> p33 CSV: Respecting and promoting human rights p34 CSV: Assess and address human rights impacts p35 CSV: Protecting workers and children p36 CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38 CSV: Opportunities for young people p40 CSV: Empowering women p41 CSV and SR 2020 Appendix: About our reporting p2</p> <p>Web: Responsible sourcing Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Protecting workers and children Web: Supporting our people Web: Empowering women</p>

	<p>Web: Governance and policies</p> <p>PDF: Corporate Business Principles p4–5</p> <p>PDF: The Nestlé Employee Relations Policy p1</p> <p>PDF: Nestlé Responsible Sourcing Standard p6</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p> <p>PDF: Report: Harvesting the Future (Pilot in collaboration with the US Department of Agriculture and the FLA)</p>
<p>Reflection on the relevance of the labour principles for the company</p>	<p>CSV: Protecting workers and children p36</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>CSV: Opportunities for young people p40</p> <p>CSV: Empowering women p41</p> <p>Web: Employment and diversity</p> <p>Web: Protecting workers and children</p> <p>PDF: Corporate Business Principles p4–5</p> <p>PDF: The Nestlé Employee Relations Policy p1</p> <p>PDF: Nestlé Responsible Sourcing Standard p6</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p>
<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>	<p>CSV: Protecting workers and children p36</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>CSV: Opportunities for young people p40</p> <p>CSV: Empowering women p41</p> <p>Web: Employment and diversity</p> <p>Web: Protecting workers and children</p> <p>Web: Governance and policies</p> <p>PDF: Corporate Business Principles p4–5</p> <p>PDF: The Nestlé Employee Relations Policy p1</p> <p>PDF: Nestlé Responsible Sourcing Standard p6</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p>
<p>Inclusion of reference to the principles contained in the relevant international labour standards in contracts with suppliers and other relevant business partners</p>	<p>CSV: Protecting workers and children p36</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>Web: Supporting our people</p> <p>Web: Protecting workers and children</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>

	<p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Corporate Business Principles p11</p>
<p>Specific commitments and Human Resources policies, in line with national development priorities or decent work priorities in the country of operation</p>	<p>CSV: Protecting workers and children p36</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>CSV: Opportunities for young people p40</p> <p>CSV: Empowering women p41</p> <p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Employment and diversity</p> <p>Web: Protecting workers and children</p> <p>Web: Governance and policies</p> <p>PDF: Corporate Business Principles p4–5</p> <p>PDF: The Nestlé Employee Relations Policy p1</p> <p>PDF: Nestlé Responsible Sourcing Standard p6</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p>
<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>	<p>CSV: Delivering impact through Farmer Connect p29</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Assess and address human rights impacts p35</p> <p>CSV: Protecting workers and children p36</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>CSV: Opportunities for young people p40</p> <p>CSV: Empowering women p41</p> <p>CSV: Access to water, sanitation and hygiene p48</p> <p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Responsible sourcing</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Stakeholder engagement</p> <p>Web: Supporting our people</p> <p>Web: Empowering women</p> <p>Web: Partnerships and collective action</p> <p>Web: UN Global Compact</p> <p>PDF: 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: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p>
Structural engagement with a global union, possibly via a Global Framework Agreement	<p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>CSV: Water stewardship advocacy p46</p> <p>CSV and SR 2020 Appendix: About our reporting p2</p> <p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Supporting our people</p> <p>Web: Governance and policies</p> <p>Web: Partnerships and collective action</p> <p>Web: UN Global Compact</p> <p>PDF: 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: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p>
Other established or emerging best practices	<p>Web: Our commitments</p> <p>Web: UN Global Compact</p>

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).*

Since 2011, we have trained 282 532 employees on human rights globally. We also continue to refine and improve our grievance mechanisms to help workers in our supply chains protect their rights.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group 2020</p> <p>CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure location
Risk and impact assessments in the area of labour	<p>CSV: Delivering impact through Farmer Connect p29</p> <p>CSV: Improving farmers’ diets p30</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Assess and address human rights impacts p35</p> <p>CSV: Protecting children and workers p36</p> <p>CSV and SR 2020 Appendix: About our reporting p2</p> <p>CSV and SR 2020 Appendix: Focusing on our material issues p8</p> <p>Web: Our commitments</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Responsible sourcing</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Workplace health and safety</p> <p>PDF: Corporate Business Principles</p> <p>PDF: The Nestlé Employee Relations Policy</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p> <p>PDF: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p>
Dialogue mechanism with trade unions to regularly discuss and review company progress in addressing labour standards	<p>CSV: Protecting workers and children p36</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>Web: Our approach to human rights</p> <p>Web: Supporting our people</p> <p>PDF: 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>
Allocation of responsibilities and accountability within the organisation	<p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>CSV and SR 2020 Appendix: UNGPRF Index of Answers p26–45</p> <p>Web: Governance and policies</p>
Internal awareness-raising and training on labour principles for management and employees	<p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Assess and address human rights impacts p35</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV: Workplace health and safety p42</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Employment and diversity</p> <p>Web: Supporting our people</p> <p>Web: Empowering women</p> <p>Web: Workplace health and safety</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>
Active engagement with suppliers to address labour-related challenges	<p>CSV: Enhancing rural development and livelihoods p28–33</p> <p>CSV: Respecting and promoting human rights p34–38</p> <p>CSV and SR 2020 Appendix: GRI Content Index Labor/management relations p79–80</p> <p>Web: Rural livelihoods</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Responsible sourcing</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Stakeholder engagement</p> <p>PDF: Nestlé Responsible Sourcing Standard</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</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	<p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV: Grievance mechanisms and remediation p38</p> <p>Web: Responsible sourcing</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Grievance mechanisms and remediation</p> <p>Web: Empowering women</p> <p>Web: Palm oil</p>

with the representative organization of workers	Web: Hazelnuts Web: Fish and seafood PDF: Nestlé Responsible Sourcing Standard PDF: Nestlé Commitment on Labour Rights in Agricultural Supply Chains PDF: Nestlé Action Plan on Labour Rights in Palm Oil Supply Chains
Other established or emerging best practices	CSV: Enhancing rural development and livelihoods p28–33 CSV: Respecting and promoting human rights p34–38 Web: Employment and diversity Web: Responsible sourcing Web: Respecting human rights PDF: Nestlé Responsible Sourcing Standard

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
- 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.*
- 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
- i** *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
- 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 work with expert organizations like the Danish Institute for Human Rights, Fair Labor Association, Verité, Earthworm Foundation and ProForest to design and implement interventions for monitoring and improving labor rights in agricultural supply chains.

Disclosure mapping

The following abbreviations are used for relevant content and documents:

- CSV – [Creating Shared Value and Sustainability Report 2020](#)
- CSV and SR 2020 Appendix – [Creating Shared Value and Sustainability Report 2020 Appendix](#)

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 2020](#)

CFS: [Consolidated Financial Statements of the Nestlé Group 2020](#)

CGR: [Corporate Governance Report 2020](#)

Best practice	Disclosure location
<p>System to track and measure performance based on standardized performance metrics</p>	<p>CSV: Our 2020 commitments and progress p8 CSV: Delivering impact through Farmer Connect p29 CSV: Implement responsible sourcing p31 CSV: Responsible coffee sourcing p32 CSV: Respecting and promoting human rights p34 CSV: Assess and address human rights impacts p35 CSV: Protecting workers and children p36 CSV: Our culture of business ethics and integrity p37 CSV: Empowering women p41 CSV: Workplace safety and health p42 CSV and SR 2020 Appendix: Our key performance indicators p5–6</p> <p>Web: Progress at a glance</p>
<p>Dialogues with the representative organization of workers to regularly review progress made and jointly identify priorities for the future</p>	<p>CSV: Protecting workers and children p36</p> <p>Web: Supporting our people Web: Stakeholder engagement</p> <p>PDF: Nestlé Responsible Sourcing Standard 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 p29 CSV: Implement responsible sourcing p31 CSV: Responsible coffee sourcing p32 CSV: <i>Nestlé Cocoa Plan</i> p33 CSV: Respecting and promoting human rights p34 CSV: Assess and address human rights impacts p35 CSV: Protecting workers and children p36 CSV: Our culture of business ethics and integrity p37</p> <p>Web: Delivering impact through Farmer Connect Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our approach to human rights Web: Protecting workers and children Web: Coffee Web: Cocoa 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: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p> <p>PDF: Nestle Action Plan on Labour Rights in Palm Oil Supply Chains</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 p29</p> <p>CSV: Implement responsible sourcing p31</p> <p>CSV: Responsible coffee sourcing p32</p> <p>CSV: <i>Nestlé Cocoa Plan</i> p33</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Assess and address human rights impacts p35</p> <p>CSV: Protecting workers and children p36</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</p> <p>Web: Supporting 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> <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: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p> <p>PDF: Nestle Action Plan on Labour Rights in Palm Oil Supply Chains</p>
<p>Outcomes of integration of the Labour principles</p>	<p>CSV: Delivering impact through Farmer Connect p29</p> <p>CSV: Implement responsible sourcing p31</p> <p>CSV: Responsible coffee sourcing p32</p> <p>CSV: <i>Nestlé Cocoa Plan</i> p33</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Assess and address human rights impacts p35</p> <p>CSV: Protecting workers and children p36</p> <p>CSV: Our culture of business ethics and integrity p37</p>

	<p>CSV and SR 2020 Appendix: Our key performance indicators p5–6</p> <p>CSV and SR 2020 Appendix: GRI Content Index Labor/management relations p79–80</p> <p>Web: Delivering impact through Farmer Connect</p> <p>Web: Respecting human rights</p> <p>Web: Assessing and addressing human rights impacts</p> <p>Web: Our approach to human rights</p> <p>Web: Protecting workers and children</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> <p>Web: Hazelnuts</p> <p>Web: Progress at a glance</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: Nestlé Cocoa Plan: Tackling Child Labor 2019 Report</p> <p>PDF: Nestle Action Plan on Labour Rights in Palm Oil Supply Chains</p>
Other established or emerging best practices	Web: Our stories

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
- 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).*

Nestlé is taking measures to halve its emissions by 2030 and achieve net zero by 2050 – even as the company grows. Our [net zero roadmap](#) outlines how we plan to achieve this.

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020 CFS: Consolidated Financial Statements of the Nestlé Group 2020 CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure location
Reference to relevant international conventions and other international instruments (e.g. Rio Declaration on Environment and Development)	CSV: Acting on climate change p49 CSV: Proactive engagement on climate change p51 CSV and SR 2020 Appendix: About our reporting p2 CSV and SR 2020 Appendix: Materiality and the SDGs p11 Web: Acting on climate change Web: Proactive engagement on climate change Web: Contributing to the global goals Web: UN Global Compact
Reflection on the relevance of environmental stewardship for the company	CSV: For the planet p43 CSV: Caring for water p44 CSV: Acting on climate change p49 CSV: Safeguarding the environment p52 Web: Caring for water Web: Acting on climate change Web: Safeguarding the environment PDF: The Nestlé Policy on Environmental Sustainability
Written company policy on environmental stewardship	CSV: For the planet p43 CSV: Caring for water p44

	<p>CSV: Acting on climate change p49 CSV: Safeguarding the environment p52</p> <p>Web: Caring for water Web: Acting on climate change Web: Safeguarding the environment</p> <p>PDF: The Nestlé Policy on Environmental Sustainability PDF: Corporate Business Principles p5</p>
Inclusion of minimum environmental standards in contracts with suppliers and other relevant business partners	<p>CSV: Engaging with our suppliers p47</p> <p>Web: Engaging with our suppliers</p> <p>PDF: Nestlé Responsible Sourcing Standard PDF: The Nestlé Policy on Environmental Sustainability</p>
Specific commitments and goals for specified years	<p>CSV: Our 2020 commitments and progress p8</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
- 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.*
- 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
- 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 are aligning our climate reporting with the requirements of the TCFD this year. We also launched our [Net Zero Roadmap](#) in December 2020, specifying our plan to halve Nestlé’s greenhouse gas emissions by 2030 and to achieve net zero by 2050.

The following abbreviations are used for relevant content and documents:

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- CSV and SR 2020 Appendix – [Creating Shared Value and Sustainability Report 2020 Appendix](#)

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CGR: [Corporate Governance Report 2020](#)

Best practice	Disclosure location
Environmental risk and impact assessments	CSV: For the planet p43 CSV: Caring for water p44 CSV: Water stewardship advocacy p46 CSV: Acting on climate change p49 CSV: Safeguarding the environment p52 CSV: Promoting sustainable consumption p55 CSV: Protecting natural capital p56 CSV and SR 2020 Appendix: Focusing on our material issues p.8 Web: Caring for water Web: Water stewardship advocacy Web: Engaging with our suppliers Web: Acting on climate Web: Climate change leadership Web: Safeguarding the environment Web: Promoting sustainable consumption Web: Protecting natural capital
Assessments of lifecycle impact of products, ensuring environmentally sound management policies	CSV: Caring for water p44 CSV: Acting on climate change p49 CSV: Safeguarding the environment p52 CSV: Reducing food loss and waste p54 CSV: Promoting sustainable consumption p55 Web: Caring for water Web: Acting on climate change Web: Safeguarding the environment Web: Improving packaging performance Web: Reducing food loss and waste Web: Promoting sustainable consumption
Allocation of responsibilities and accountability within the organization	CSV: Caring for water p44 CSV: Acting on climate change p49 CSV: Safeguarding the environment p52 CSV and SR 2020 Appendix: Reporting, strategy and governance p3 Web: Governance and policies Web: Caring for water Web: Acting on climate change

	<p>Web: Safeguarding the environment</p> <p>PDF: The Nestlé Policy on Environmental Sustainability</p> <p>PDF: Corporate Business Principles p5</p>
Internal awareness-raising and training on environmental stewardship for management and employees	<p>Web: Effective water treatment</p> <p>Web: Reducing food loss and waste</p> <p>PDF: The Nestlé Policy on Environmental Sustainability p1 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: Our culture of business ethics and integrity p37</p> <p>CSV: Grievance mechanisms and remediation p38</p> <p>Web: Grievance mechanisms and remediation</p> <p>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
- 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.*
 - 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
- i** *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 2020, Nestlé retained its position within the CDP’s leadership band for Climate and Water in recognition of our actions during the last year to cut emissions, mitigate climate risks and develop the low-carbon economy.

Disclosure mapping

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- CSV and SR 2020 Appendix – [Creating Shared Value and Sustainability Report 2020 Appendix](#)

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

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

AR: [Annual Review 2020](#)

CFS: [Consolidated Financial Statements of the Nestlé Group 2020](#)

CGR: [Corporate Governance Report 2020](#)

Best practice	Disclosure location
<p>System to track and measure performance based on standardized performance metrics</p>	<p>CSV: Improving water efficiency p45 CSV: Water stewardship advocacy p46 CSV: Engaging with our suppliers p47 CSV: Acting on climate change p49 CSV: Climate change leadership p50 CSV: Proactive engagement on climate change p51 CSV: Safeguarding the environment p52 CSV: Reducing food loss and waste p54 CSV: Promoting sustainable consumption p55 CSV: Promoting natural capital p56 CSV and SR 2020 Appendix: About our reporting p2 CSV and SR 2020 Appendix: Our key performance indicators p5–6 CSV and SR 2020 Appendix: GRI Content Index – Environmental Standard Series p69–77</p> <p>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</p>
<p>Leadership review of monitoring and improvement results</p>	<p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Governance and policies Web: Improving water efficiency</p> <p>PDF: The Nestlé Policy on Environmental Sustainability</p>
<p>Process to deal with incidents</p>	<p>Web: Acting on climate change Web: Climate change leadership</p>

<p>Audits or other steps to monitor and improve the environmental performance of companies in the supply chain</p>	<p>Web: Safeguarding the environment</p> <p>CSV: Our 2020 commitments and progress p8 CSV: Water stewardship advocacy p46 CSV: Safeguarding the environment p52 CSV and SR 2020 Appendix: About our reporting p2 CSV and SR 2020 Appendix: Independent assurance statement p4 CSV and SR 2020 Appendix: Our key performance indicators p5–6 CSV and SR 2020 Appendix: Focusing on our material issues p8 CSV and SR 2020 Appendix: GRI Content Index – Environmental Standard Series p69–77</p> <p>Web: Water stewardship advocacy</p> <p>PDF: Nestlé’s answer to the 2020 CDP Climate Change questionnaire PDF: Nestlé’s answer to the 2020 CDP Water Security questionnaire PDF: Nestlé’s answer to the 2020 CDP Forests questionnaire</p>
<p>Outcomes of integration of the environmental principles</p>	<p>CSV: Improving water efficiency p45 CSV: Water stewardship advocacy p46 CSV: Engaging with our suppliers p47 CSV: Acting on climate change p49 CSV: Climate change leadership p50 CSV: Proactive engagement on climate change p51 CSV: Safeguarding the environment p52 CSV: Reducing food loss and waste p54 CSV: Promoting sustainable consumption p55 CSV: Promoting natural capital p56 CSV and SR 2020 Appendix: About our reporting p2 CSV and SR 2020 Appendix: Our key performance indicators p5–6 CSV and SR 2020 Appendix: GRI Content Index – Environmental Standard Series p69–77</p> <p>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</p>

	<p>PDF: Nestlé's answer to the 2020 CDP Climate Change questionnaire</p> <p>PDF: Nestlé's answer to the 2020 CDP Water Security questionnaire</p> <p>PDF: Nestlé's answer to the 2020 CDP Forests questionnaire</p>
<p>Other established or emerging best practices</p>	<p>CSV and SR 2020 Appendix: GRI Content Index – Environmental Standard Series p69–77</p> <p>PDF: Nestlé's answer to the 2020 CDP Climate Change questionnaire</p> <p>PDF: Nestlé's answer to the 2020 CDP Water Security questionnaire</p> <p>PDF: Nestlé's answer to the 2020 CDP Forests questionnaire</p>

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).*

We've made a public commitment to enhance a culture of integrity across the company. In 2020 we updated our Corporate Business Principles, which along with our Code of Business Conduct set out our responsibilities on transparency and business ethics.

Disclosure mapping	
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Best practice	Disclosure location
Publicly stated formal policy of zero-tolerance of corruption (D1)	CSV and SR 2020 Appendix: Reporting, strategy and governance p3

	<p>Web: Ethical business</p> <p>PDF: Code of Business Conduct</p> <p>PDF: Corporate Business Principles p6</p> <p>PDF: Nestlé Responsible Sourcing Standard p12</p>
<p>Commitment to be in compliance with all relevant anti-corruption laws, including the implementation of procedures to know the law and monitor changes (B2)</p>	<p>CSV: Our 2020 commitments and progress p8</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Our approach</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Ethical business</p> <p>PDF: Code of Business Conduct</p> <p>PDF: Corporate Business Principles p6</p> <p>PDF: Nestlé Responsible Sourcing Standard p12</p>
<p>Statement of support for international and regional legal frameworks, such as the UN Convention against Corruption (D2)</p>	<p>CSV: Our 2020 commitments and progress p8</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>CSV and SR 2020 Appendix: Materiality and the SDGs p11</p> <p>Web: Our approach</p> <p>Web: Respecting human rights</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Ethical business</p> <p>Web: Contributing to the global goals</p> <p>PDF: Code of Business Conduct</p> <p>PDF: Nestlé Responsible Sourcing Standard p12</p>
<p>Detailed policies for high-risk areas of corruption (D4)</p>	<p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>
<p>Policy on anti-corruption regarding business partners (D5)</p>	<p>Web: Ethical business</p> <p>Web: Grievance mechanisms and remediation</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>

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).

Our comprehensive Compliance Management System enables our employees to behave ethically and with integrity. During 2020, we implemented a range of new tools that automate the execution of our compliance audit program (CARE).

Disclosure mapping	
<p>The following abbreviations are used for relevant content and documents:</p> <ul style="list-style-type: none"> • CSV – Creating Shared Value and Sustainability Report 2020 • CSV and SR 2020 Appendix – Creating Shared Value and Sustainability Report 2020 Appendix <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 2020</p> <p>CFS: Consolidated Financial Statements of the Nestlé Group 2020</p> <p>CGR: Corporate Governance Report 2020</p>	
Best practice	Disclosure locations
Support by the organisation’s leadership for anti-corruption (B4)	<p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV and SR 2020 Appendix: Reporting, strategy and governance p3</p> <p>Web: Our approach</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Ethical business</p> <p>PDF: Code of Business Conduct</p> <p>PDF: Corporate Business Principles p6</p> <p>PDF: Nestlé Responsible Sourcing Standard p12</p>

<p>Carrying out risk assessment of potential areas of corruption (D3)</p>	<p>Web: Respecting human rights Web: Assessing and addressing human rights impacts</p> <p>PDF: Labour Rights in Agricultural Supply Chains: A Roadmap PDF: Nestlé Responsible Sourcing Standard</p>
<p>Human Resources procedures supporting the anti-corruption commitment or policy, including communication to and training for all employees (B5 + D8)</p>	<p>CSV: Assess and address human rights impacts p35 CSV: Our culture of business ethics and integrity p37 CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Respecting human rights Web: Assessing and addressing human rights impacts Web: Our culture of business ethics and integrity</p>
<p>Internal checks and balances to ensure consistency with the anti-corruption commitment (B6)</p>	<p>CSV: Assess and address human rights impacts p35 CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38 CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Our culture of business ethics and integrity Web: Ethical business Web: Grievance mechanisms and remediation</p>
<p>Actions taken to encourage business partners to implement anti-corruption commitments (D6)</p>	<p>Web: Ethical business CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>PDF: Nestlé Responsible Sourcing Standard</p>
<p>Management responsibility and accountability for implementation of the anti-corruption commitment or policy (D7)</p>	<p>CSV: Our culture of business ethics and integrity p37 CSV and SR 2020 Appendix: Reporting, strategy and governance p3 CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Our approach Web: Our culture of business ethics and integrity Web: Ethical business Web: Governance and policies</p> <p>PDF: Code of Business Conduct PDF: Corporate Business Principles p6 PDF: Nestlé Responsible Sourcing Standard p12</p>
<p>Communications (whistleblowing) channels and follow-up mechanisms for reporting concerns or seeking advice (D9)</p>	<p>CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38 CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Our culture of business ethics and integrity</p>

	<p>Web: Ethical business</p> <p>Web: Grievance mechanisms and remediation</p>
Internal accounting and auditing procedures related to anti-corruption (D10)	<p>CSV: Assess and address human rights impacts p35</p> <p>CSV: Our culture of business ethics and integrity p37</p> <p>CSV: Grievance mechanisms and remediation p38</p> <p>CSV and SR 2020 Appendix: About our reporting p2</p> <p>CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Our culture of business ethics and integrity</p> <p>Web: Ethical business</p> <p>Web: Grievance mechanisms and remediation</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

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.*

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

i *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

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).*

CARE is our compliance audit program that monitors and evaluates topics like anti-corruption. During 2020, we implemented a range of new tools that automate the execution of CARE to strengthen compliance processes.

Disclosure mapping
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CGR: [Corporate Governance Report 2020](#)

Best practice	Disclosure location
Leadership review of monitoring and improvement results (D12)	<p>CSV: Assess and address human rights impacts p35 CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38 CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Our culture of business ethics and integrity Web: Ethical business Web: Grievance mechanisms and remediation</p>
Process to deal with incidents (D13)	<p>CSV: Our culture of business ethics and integrity p37 CSV: Grievance mechanisms and remediation p38 CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Our culture of business ethics and integrity Web: Ethical business Web: Grievance mechanisms and remediation</p>
Public legal cases regarding corruption (D14)	<p>CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Ethical business</p>
Use of independent external assurance of anti-corruption programmes (D15)	<p>CSV and SR 2020 Appendix: About our reporting p2</p>
Outcomes of integration of the anticorruption principle	<p>CSV: Our culture of business ethics and integrity p37 CSV and SR 2020 Appendix: Our key performance indicators p5–6 CSV and SR 2020 Appendix: GRI Content Index – Anti-corruption p65–66</p> <p>Web: Our culture of business ethics and integrity Web: Ethical business Web: Our approach Web: Progress at a glance</p> <p>PDF: Code of Business Conduct PDF: Corporate Business Principles p6 PDF: Nestlé Responsible Sourcing Standard p12</p>

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
- 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.*
- 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
- 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 map our material issues against all SDGs. All 36 CSV commitments and three global initiatives – Nestlé for Healthier Kids, Nestlé Needs YOUth and Caring for Water – align with the SDGs. Nestlé is founding patron of the UNGC Action Platform for advancing SDG 16.

Disclosure mapping	
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Best practice	Disclosure location
Align core business strategy with one or more relevant UN goals/issues	<p>CSV: Our 2020 commitments and progress p8</p> <p>CSV and SR 2020 Appendix: Materiality and the SDGs p11</p> <p>Web: Our commitments</p> <p>Web: UN Global Compact</p> <p>Web: Contributing to the global goals</p>
Develop relevant products and services or design business models that contribute to UN goals/issues	<p>CSV: Our 2020 commitments and progress p8</p> <p>CSV: Offering tastier and healthier choices p10</p> <p>CSV: Inspiring people to lead healthier lives p16</p> <p>CSV: Building, applying and sharing nutrition knowledge p24</p> <p>CSV: Enhancing rural development and livelihoods p28</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Promoting decent employment and diversity p39</p> <p>CSV: Caring for water p44</p> <p>CSV: Acting on climate change p49</p> <p>CSV: Safeguarding the environment p52</p> <p>CSV and SR 2020 Appendix: Materiality and the SDGs p11</p> <p>Web: Our commitments</p> <p>Web: Tastier and healthier choices</p> <p>Web: Healthier lives</p> <p>Web: Nutrition knowledge</p> <p>Web: Rural livelihoods</p> <p>Web: Respecting human rights</p> <p>Web: 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>
Adopt and modify operating procedures to maximize contribution to UN goals/issues	<p>CSV: Offering tastier and healthier choices p10</p> <p>CSV: Inspiring people to lead healthier lives p16</p> <p>CSV: Building, applying and sharing nutrition knowledge p24</p> <p>CSV: Enhancing rural development and livelihoods p28</p> <p>CSV: Respecting and promoting human rights p34</p> <p>CSV: Promoting decent employment and diversity p39</p>

	<p>CSV: Caring for water p44 CSV: Acting on climate change p49 CSV: Safeguarding the environment p52 CSV and SR 2020 Appendix: Materiality and the SDGs p11</p> <p>Web: Tastier and healthier choices Web: Healthier lives Web: Rural livelihoods Web: Respecting human rights Web: Employment and diversity Web: Caring for water Web: Acting on climate change Web: Safeguarding the environment Web: Contributing to the global 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 practice
- 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 is about sustainably delivering on shareholder expectations by helping to address global societal challenges. We focus our energy and resources where unlocking the power of food can make the greatest difference to the lives of people and pets, protect and enhance the environment, and generate significant value for our shareholders and stakeholders alike.

Disclosure mapping

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CGR: [Corporate Governance Report 2020](#)

Best practice	Disclosure locations
<p>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</p>	<p>CSV: Supporting breastfeeding p21 CSV: Delivering impact through Farmer Connect p29 CSV: Improving farmers’ diets p30 CSV: Responsible coffee sourcing p32 CSV: Assess and address human rights impacts p35 CSV: Protecting workers and children p36 CSV: Opportunities for young people p40 CSV: Empowering women p41 CSV: Caring for water p44 CSV: Engaging with our suppliers p47 CSV: Safeguarding the environment p52 CSV: Reducing food loss and waste p54 CSV: Protecting natural capital p56</p> <p>Web: Supporting breastfeeding Web: Rural livelihoods Web: Opportunities for young people Web: Empowering women 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: Transparency on advocacy, lobbying and industry associations</p>
<p>Take responsibility for the intentional and unintentional effects of funding and have due regard for local customs, traditions, religions, and</p>	<p>Web: Respecting human rights Web: Assessing and addressing human rights impacts</p>

priorities of pertinent individuals and groups	
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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
- 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 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
- 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).*

Our advocacy priorities are set to deliver our business objectives and commitments. These include: nutrition and health; environmental sustainability; and social sustainability. An overview of our advocacy priorities are outlined [here](#).

Disclosure mapping	
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Best practice	Disclosure location
Publicly advocate the importance of action in relation to one or more UN goals/issues	CSV: Micronutrient fortification p15 CSV: Water stewardship advocacy p46 CSV: Proactive engagement on climate change p51 Web: Micronutrient fortification Web: Water stewardship advocacy Web: Proactive engagement on climate change Web: Transparency on advocacy, lobbying and industry associations Web: Stakeholder engagement Web: Partnerships and collective action
Commit company leaders to participate in key summits,	CSV: Micronutrient fortification p15 CSV: Supporting breastfeeding p21

<p>conferences, and other important public policy interactions in relation to one or more UN goals/issues</p>	<p>CSV: Building, sharing and applying nutrition knowledge p24 CSV: Sharing nutrition knowledge throughout life p25 CSV: For the planet p43</p> <p>Web: Nutrition knowledge Web: Sharing nutrition knowledge throughout life Web: Opportunities for young people Web: Assessing and addressing human rights impacts Web: Water stewardship advocacy Web: Governance and policies Web: UN Global Compact</p>
<p>Other established or emerging best practices</p>	<p>We continued implementing the Guide for Responsible Corporate Engagement in Climate Policy throughout 2020. This included disclosing our climate actions and initiatives through public reporting and stakeholder engagement.</p>

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
- 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.*
- 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
- 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).*

By building relationships with partners and like-minded stakeholders, we can design and deploy sustainable solutions. An overview of partnerships with a positive impact are outlined here: [Partnerships and collective action](#)

Disclosure mapping

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Best practice	Disclosure location
<p>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</p>	<p>CSV: For individuals and families p9–26 CSV: For our communities p27–42 CSV: For the planet p43–56</p> <p>Web: Our commitments (and all relevant sub-sections) Web: Responsibly sourcing our raw materials (and all relevant sub-sections) Web: Transparency on advocacy, lobbying and industry associations Web: Stakeholder engagement Web: Partnerships and collective action</p>
<p>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</p>	<p>CSV: For our communities p27–42 CSV: For the planet p43–56</p> <p>Web: Our commitments (and all relevant sub-sections) Web: Transparency on advocacy, lobbying and industry associations Web: Responsibly sourcing our raw materials (and all relevant sub-sections) Web: Stakeholder engagement Web: Partnerships and collective action</p>

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

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.*

- 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

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).*

Our executive board is supported by internal management bodies and relevant committees to deliver on commitments. See [Governance and policies](#)

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Best practice	Disclosure location
CEO publicly delivers explicit statements and demonstrates personal leadership on sustainability and commitment to the UN Global Compact	CSV: A message from our Chairman and CEO p2 Web: Respecting human rights Web: Ethical business Web: Improving packaging performance Web: Governance and policies Web: UN Global Compact
CEO promotes initiatives to enhance sustainability of the company's sector	CSV: A message from our Chairman and CEO p2 Web: Providing nutritional information

and leads development of industry standards	Web: Supporting breastfeeding Web: Health-promoting food environments Web: Implement responsible sourcing Web: Respecting human rights Web: Opportunities for young people Web: Empowering women Web: Ethical business Web: Proactive engagement on climate change Web: Reducing food loss and waste Web: Governance and policies Web: UN Global Compact
CEO leads executive management team in development of corporate sustainability strategy, defining goals and overseeing implementation	CSV: A message from our Chairman and CEO p2 Web: Governance and policies
Make sustainability criteria and UN Global Compact principles part of goals and incentive schemes for CEO and executive management team	Web: Governance and policies

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).*

Our Nomination and Sustainability Committee reviews aspects of environmental and social sustainability.

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 p2 Web: Governance and policies
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

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 a range of stakeholders is integral to our Creating Shared Value strategy. In 2020, we expanded our stakeholder engagement with the launch of Key Opinion Leaders Labs to gather expert feedback on our purpose and sustainability goals related to specific brands.

Disclosure mapping

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Best practice	Disclosure location
Publicly recognize responsibility for the company's impacts on internal and external stakeholders	CSV: A message from our Chairman and CEO p2 CSV: Providing nutritional information p17 CSV: Respecting and promoting human rights p34 CSV and SR 2020 Appendix: Focusing on our material issues p8 Web: Providing nutritional information Web: Rural livelihoods Web: Implement responsible sourcing Web: Respecting human rights Web: Our culture of business ethics and integrity Web: Supporting our people Web: Protecting natural capital Web: Ethical business Web: Stakeholder engagement Web: Materiality
Define sustainability strategies, goals and policies in consultation with key Stakeholders	CSV and SR 2020 Appendix: Focusing on our material issues p8 Web: Stakeholder engagement Web: Materiality
Consult stakeholders in dealing with implementation dilemmas and challenges and invite them	Web: Governance and policies Web: Stakeholder engagement

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'	Web: Supporting our people Web: Stakeholder engagement Web: Grievance mechanisms and remediation