



Nestlé Good food, Good life

CARBON BEST PRACTICE PRINCIPLES

INTRODUCTION

As part of the [Nestlé Global Reforestation Program](#) (GRP), we have committed to planting and growing 200 million trees by 2030 in our sourcing landscapes, including on farms and supply sheds we source from. The GRP is one of the initiatives we use to remove carbon from the atmosphere, within our supply chain as part of our [Net Zero Roadmap](#).

Our GRP implementing partners are required to adhere to the following principles with the aim that our projects create sustainable long-term environmental and community benefits in the local context as well as to ensure credibility.

The development of the table below was done through assessing international best practices, such as described by the [Greenhouse Gas \(GHG\) Protocol](#), [Gold Standard](#) and [International Carbon Reduction and Offsetting Accreditation \(ICROA\)](#).

Principle	Description
Permanence	Biological carbon removals might be reversed when land use practices are changed, or a disturbance occurs (releasing the GHGs back into the atmosphere). Where the risk of reversal exists, the risk shall be assessed, and a mitigation plan developed and followed. Any reversals need to be reported to Nestlé with the next reporting event, and remediation activities suggested.
Additionality	Project-based carbon benefits shall be additional to what would have occurred if the project had not been carried out.
Measurable	All carbon benefits shall be quantifiable using recognized measurement approaches against a credible emissions baseline and with any leakage accounted for.
Independently verified	All carbon benefits shall be verified to an appropriate level of assurance, as defined for the different project types in our Nestlé's Supply Chain (Scope 3) and Sourcing Landscapes Removals Framework .
Reported	All carbon benefits shall be reported to Nestlé once a year. If any unexpected changes occur to the project, this should be reported to Nestlé immediately.
Consistent	Use consistent methodologies to allow for meaningful performance tracking of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.
Eligibility	Proposed location and project activities are eligible to create a carbon claim under common global standards. For landscape reforestation / afforestation, this includes the site being free of forest cover, generally, for 10 years prior to project commencement.
Legal & carbon rights	Demonstration of legal right to undertake the project and the transfer of the carbon right to the project proponent to allow for a carbon claim and ensure not double counting by others. Free prior and informed consent (FPIC) for customary owned land is also required.
Stakeholder consultation & consent	Direct and indirect stakeholders within a region where a project is undertaken need to be consulted. This can include Indigenous communities, adjacent landholders, government agencies, civil society groups whilst ensuring alignment with existing local plans / strategies.
No double counting	The carbon benefit of a project will only be counted in the adequate inventories of the different parties.
No harms and additional co-benefits	Projects are designed to avoid environmental or social harm arising from their implementation. Effective safeguards shall be incorporated into the design phase. It is also highly recommended that the projects are designed to generate additional co-benefits.

