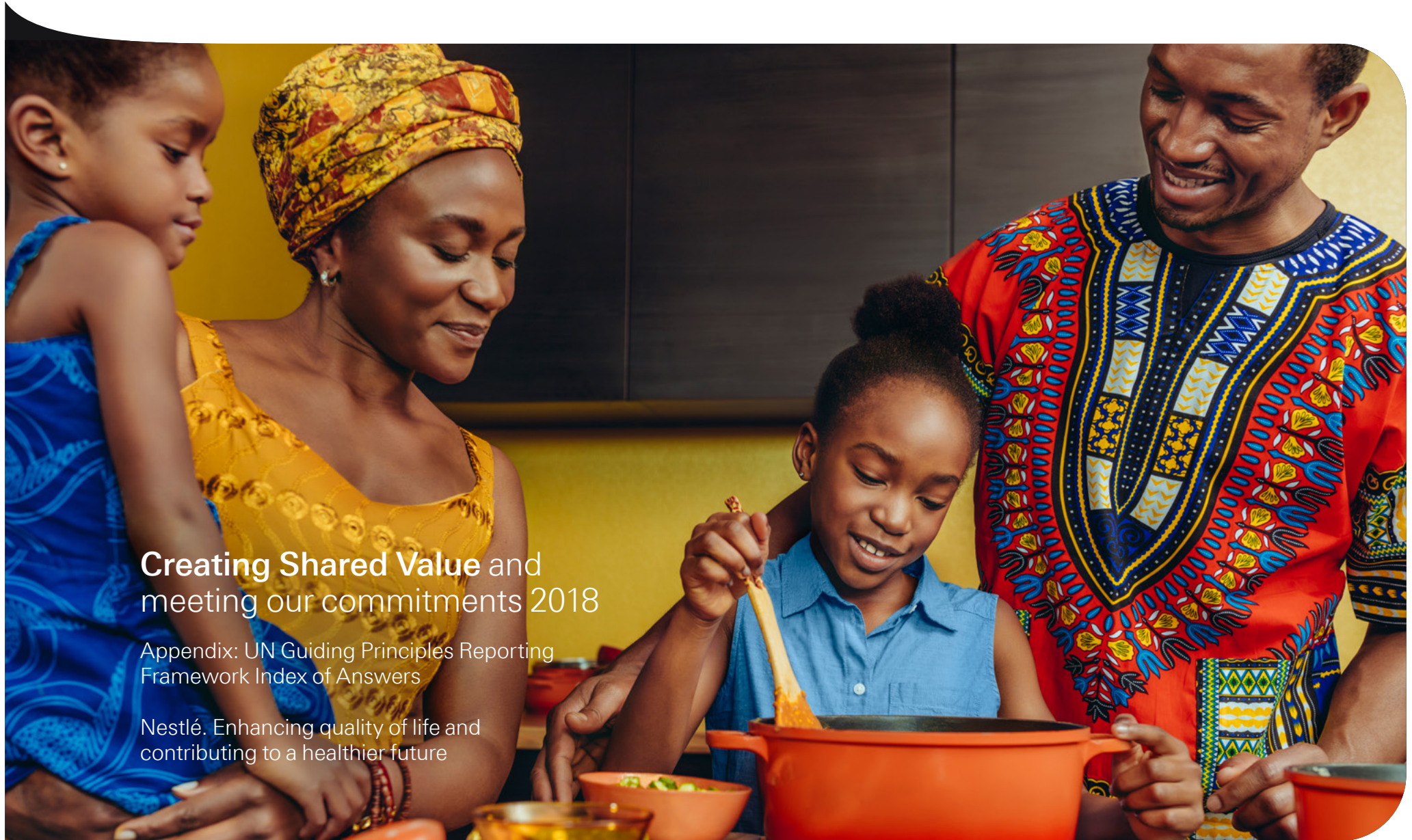




Nestlé Good Food, Good Life



## Creating Shared Value and meeting our commitments 2018

Appendix: UN Guiding Principles Reporting Framework Index of Answers

Nestlé. Enhancing quality of life and contributing to a healthier future

# Nestlé United Nations Guiding Principles Reporting Framework

Our responsibility to respect human rights is at the forefront of our business.

We continually review and assess the human rights risks of our business activities, and strive to prevent and address any negative impacts we may have on the rights of those whom we employ, do business with or interact with along our value chain. You can read more about our ongoing activities within the Respecting and Promoting Human Rights section of the Nestlé Creating Shared Value and meeting our commitments Progress Report 2018 and human rights web pages on [www.nestle.com](http://www.nestle.com), in addition to this document.

Nestlé was one of the first companies to adopt the UN Guiding Principles Reporting Framework, as part of our commitment to reporting what we 'know and show' as outlined in the UN Guiding Principles on Business and Human Rights. This year, with the launch of the UN Guiding Principles Assurance Framework, we have asked external auditors Bureau Veritas to independently assure our human rights reporting.

The index on the following pages represents supplementary information on our human rights approach and activities, in addition to the information provided in our Report.

## Abbreviations

**NiS:** Nestlé in society [Creating Shared Value Full Report 2018](#)

**Web:** Pages on our [www.nestle.com/csv](http://www.nestle.com/csv) site

The following references are used for chapters in the Nestlé Creating Shared Value Progress Report 2018:

**NiS:** Nestlé in society

**IaF:** Individuals and families

**C:** Communities

**P:** Planet

**RaG:** Reporting and governance

## Governance and respect for human rights

At Nestlé, we operate with a fundamental respect for the rights of the people we employ, do business with or otherwise interact with. We are firmly opposed to all forms of human rights violations or poor labor conditions across our value chain. Our responsibility to respect human rights is at the forefront of our business, and we continually review and assess the human rights risks of our business activities. We work to prevent and address any negative impacts we may have on the rights of those whom we employ, do business with or interact with throughout our value chain. We carefully balance compliance and continuous improvement with transparency and confidentiality, adapting our approach to local circumstances wherever we operate. We have specific commitments and programs to address issues including child labor, improving workers' livelihoods, access to grievance mechanisms, and reporting transparently on the numbers of workers benefiting from our interventions. Eight of our 36 commitments address human rights directly and help us to drive continuous improvement and allow stakeholders to hold us to account for delivering on our promises. These commitments are:

- Assess and address human rights impacts across our business activities.
- Improve workers' livelihoods and protect children in our agricultural supply chain.
- Implement responsible sourcing in our supply chain.
- Enhance a culture of integrity across the organization.
- Provide effective grievance mechanisms to employees and stakeholders.
- Raise awareness on water conservation and improve access to water and sanitation across our value chain.
- Advocate for healthy workplaces and healthier employees.
- Enhance gender balance in our workforce and empower women across the entire value chain.

Although we have eight specific human rights commitments, many of our other commitments, programs and initiatives for the planet, our communities, and for individuals and families touch on human rights. For example, our planet commitments address human rights issues such as access to clean water and sanitation, climate change, food waste and hunger, and our work to provide accessible nutritious foods and beverages addresses people's right to adequate nutrition.

We fully support the United Nations Global Compact's (UNGC) guiding principles on human rights and labor, and aim to provide an example of good human rights and labor practices throughout our business activities.

The Nestlé Corporate Business Principles shape the way we do business and they form the basis of our culture, our values and our Creating Shared Value strategy. All Nestlé employees are required to adhere to our Corporate Business Principles, and they form part of the Starter Pack for all new joiners. In addition to this, employee e-learning training has been rolled out for all employees and our new human rights online training tool was released in 2018. Principle 4, entitled 'Human rights in our business activities,' is the foundation of our overall approach to human rights. The Corporate Business Principles were signed by Nestlé's Chairman and CEO and released in 2010. Building on Corporate Business Principle 4, since 2010 we have integrated human rights elements in 17 different corporate policies and commitments. This has helped us make human rights part of our employees' day-to-day activities and responsibilities.

In addition to our employees, all Nestlé suppliers and contractors must comply with our policy commitments, including our *Corporate Business Principles*, Nestlé Supplier Code and Nestlé Responsible Sourcing Standard. Compliance with these standards is monitored regularly through compliance and engagement processes, including third-party audits, independent assessments, and contractual and relationship reviews.

Our human rights policy commitments have been developed in close consultation with internal and external stakeholders, including rights holders. Any new or emerging issues are captured through the relevant governance and reporting frameworks, e.g. Responsible Sourcing Committee, Compliance Committee, Issues Roundtable. Any arising issues are validated by stakeholders, before publication of any document update, e.g. salient issues list.

## Page number (or link)

You can read more about our public commitments on human rights in the 2018 CSV report and online here:

C: Respecting and promoting human rights p31

C: Assess and address human rights impacts p32

C: Protecting children and workers p33

C: Upholding the highest standards p34

Web: <https://www.nestle.com/csv/impact/commitments>

Web: <https://www.nestle.com/csv/impact/respecting-human-rights>

Web: <https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues>

Web: <https://www.nestle.com/csv/impact/respecting-human-rights/ethical-conduct>

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

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

Web: <https://www.nestle.com/csv/what-is-csv/ethical-business>

Web: <https://www.nestle.com/aboutus/businessprinciples> > principle 4: Human rights and labor practices

Web: [https://www.nestle.com/asset-library/documents/library/documents/corporate\\_social\\_responsibility/nestle\\_corporate\\_business\\_principles\\_us\\_english.pdf](https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle_corporate_business_principles_us_english.pdf)

Web: <http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf>

Web: <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/nestle-cocoa-plan-child-labour-2017-report.pdf>

Web: <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

Web: [https://www.nestle.com/asset-library/documents/library/documents/corporate\\_social\\_responsibility/nestle-commitment-child-labour.pdf](https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-commitment-child-labour.pdf)

Web: [https://www.nestle.com/asset-library/documents/library/documents/corporate\\_social\\_responsibility/nestle-rural-development-framework-update2015.pdf](https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-rural-development-framework-update2015.pdf)

## Embedding respect

The Nestlé Communities Leadership Committee is responsible for all issue areas under the Communities impact area of our purpose framework. This minuted committee is chaired by two Executive Board members, the Executive Vice President/Head of Operations and Deputy Executive Vice President/Head of Human Resources. The Secretary of this committee is the Global Head of Public Affairs, who is responsible for ensuring that all human rights issues are discussed and actioned appropriately.

A.2, A.2.1,  
A.2.2, A.2.3,  
A.2.4, A.2.5

All human rights issues that may occur across our business operations and supply chains are discussed in the Communities Leadership Committee.

In the event that a human rights issue arises in the interim period between committee meetings, the Global Issues Roundtable, which is a biweekly forum in which all significant issues are discussed and escalated to the Executive Board, is used. For human rights issues occurring in our global supply chains, an additional governance mechanism is in place. Zone Responsible Sourcing Committees (supported by Supply Chain Working Groups) report into a Global Responsible Sourcing Committee. These forums review ongoing work in our agricultural supply chains, including responsible sourcing programs and commodity specific action plans, which include salient human rights issues, e.g. remediation efforts to address forced labor in our Thai seafood and fisheries supply chain.

Since launching our human rights due diligence program, we have continued to enhance and refine our approach to ensure that we continue to focus our efforts where they are needed most. We have begun to apply a ToC (Theory of Change) approach to our Farmer Connect activities, working in two supply chains (dairy and coffee), in order to understand farmers' needs more deeply and better assess the positive impacts of our interventions. Our Labour Rights in Agricultural Supply Chains: A Roadmap outlines where our salient human rights issues are at greatest risk of manifesting across our global commodity supply chains. This roadmap has helped us to prioritize how and where we focus our programmatic efforts.

In 2018, we also deployed a toolkit for Market Compliance Officers to support the establishment of a governance structure to manage over 100 000 employees trained in human rights risks and opportunities associated with human rights at market level. A survey of our Markets conducted in 2018 found that the majority of Market Compliance Committees discuss human rights-related topics as needed, if not periodically.

## Page number (or link)

**You can read more about how we embed respect for human rights in the 2018 CSV report and online here:**

**C:** For our communities p24

**C:** Delivering impact through Farmer Connect p26

**C:** Assess and address human rights impacts p32

Progress report > Reporting and governance p55

**Web:** <https://www.nestle.com/csv/impact/commitments>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/human-rights-impacts>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/ethical-conduct>

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

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

**Web:** <https://www.nestle.com/csv/what-is-csv/ethical-business>

**Web:** <https://www.nestle.com/csv/what-is-csv/governance>

**Web:** [http://www.nestle.com/asset-library/documents/library/documents/corporate\\_governance/nestle-policy-transparent-interactions-with-public-authorities.pdf](http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/nestle-policy-transparent-interactions-with-public-authorities.pdf)

**Web:** <https://www.nestle.com/aboutus/businessprinciples> > principle 4: Human rights and labor practices

**Web:** [https://www.nestle.com/asset-library/documents/library/documents/corporate\\_social\\_responsibility/nestle\\_corporate\\_business\\_principles\\_us\\_english.pdf](https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle_corporate_business_principles_us_english.pdf)

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/nestle-cocoa-plan-child-labour-2017-report.pdf>

**Web:** <http://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf>

**Web:** <http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf> (p6, 7, 9 & 14)

## Defining the focus of reporting

Our 11 salient human rights issues are:

- Access to grievance mechanisms
- Access to water and sanitation
- Child labor
- Data protection and privacy
- Forced labor
- Freedom of association and collective bargaining
- Land acquisition
- Living wage
- Safety and health
- Workers' accommodation and access to basic services
- Working time

B.1, B.2,  
B.3, B.4

The identification of Nestlé's 11 salient issues is based on a thorough internal and external consultation process. Internally, the first list of salient issues was proposed to the Human Rights Working Group (HRWG) in early 2015. This list was based on the results of the Human Rights Risk Assessment Matrix 2014. This matrix builds on the company's experience evaluating human rights issues. It is based on the results from the different monitoring tools and processes we have in place, combined with the experience of the members of the HRWG themselves, and the expert inputs from our main partners in this area, the Danish Institute for Human Rights (DIHR) and the Fair Labor Association (FLA).

Once consolidated internally, the list of salient human rights issues was presented and discussed at the Nestlé stakeholder convening that we organized in Washington, D.C., USA, in December 2015. Participants in the human rights breakout session represented some of the leading nongovernmental organizations (NGOs), UN organizations, law firms, business associations and experts from academia on the topic of business and human rights.

The stakeholders proposed the following changes, which have all been reflected in the final version of the salient human rights issues:

- Split child labor and forced labor, which were initially combined as one salient issue.
- Add discrimination as an issue that cuts across all the salient human rights issues.

While all stakeholders agreed on the growing importance of data protection and privacy, some of them challenged the salience of this issue for a company like Nestlé, in particular compared to IT companies, for example. However, based on further internal considerations, we decided to keep this issue on the list mainly because of its scale (risk to all our employees and consumers).

Our 11 salient issues help us focus our human rights interventions and come up with comprehensive action plans in order to make a real difference on the ground, both individually as a company and collectively through the industry. However, having identified salient issues doesn't mean that we will leave out the other human rights issues that are enshrined in the International Bill of Rights and the ILO's eight Core Conventions.

Our tools and procedures will continue to monitor issues that have not been identified as salient but that are important for our company, such as harassment, discrimination, security and human rights, corruption, bribery and marketing to children. In addition, our human rights impact assessments (HRIAs) will continue to look at all potential human rights issues that we may face in the countries in which we operate. Finally, the Human Rights Risk Assessment Matrix will continue to focus on high, medium and low risks that include – but also go well beyond – salient human rights issues.

Our salient human rights issues and action plans are functionally managed by the most relevant parts of the business the issues relate to. This is outlined in the table below:

| Salient human rights issues |   | Rights holders |                     |                  |                          |           |                   | Governance                     |   |                              |
|-----------------------------|---|----------------|---------------------|------------------|--------------------------|-----------|-------------------|--------------------------------|---|------------------------------|
|                             |   | Employees      | On-site contractors | Direct suppliers | Farmers and farm workers | Consumers | Local communities | Lead function                  | Support functions   |                              |
| 1                           | Freedom of association and collective bargaining    | •              | •                   | •                | •                        |           |                   | Human Resources                | Procurement   | Market Compliance Committees |
| 2                           | Working time  | •              | •                   | •                | •                        |           |                   | Human Resources                | Procurement   |                              |
| 3                           | Workers' accommodation and access to basic services | •              | •                   | •                | •                        |           |                   | Human Resources                | Procurement   |                              |
| 4                           | Safety and health                                   | •              | •                   | •                | •                        |           | •                 | Safety, Health and Environment | Human Resources; Procurement; Agriculture; Engineering; Manufacturing; Supply Chain; Sales; Group Risk Services; Security |                              |
| 5                           | Living wage   | •              | •                   | •                | •                        |           |                   | Human Resources                | Procurement<br>Agriculture  |                              |
| 6                           | Data protection and privacy                         | •              |                     |                  | •                        | •         |                   | Legal                          | IT Security   |                              |
| 7                           | Child labor   |                |                     | •                | •                        |           |                   | Procurement                    | Strategic Business Units; Agriculture   |                              |
| 8                           | Forced labor  |                |                     | •                | •                        |           |                   | Procurement                    | Strategic Business Units; Agriculture   |                              |
| 9                           | Land acquisition                                    |                |                     |                  |                          |           | •                 | Procurement                    | Operations  |                              |
| 10                          | Access to water and sanitation                      | •              | •                   | •                | •                        |           | •                 | Water                          | Operations  |                              |
| 11                          | Access to grievance mechanisms                      | •              | •                   | •                | •                        | •         | •                 | Compliance                     | Public Affairs  |                              |

Action plans for all salient issues, with the exception of Land Acquisition are in place and regularly updated to reflect the continued management of the individual issues. We aim to provide a more comprehensive update on this in next year's report. Over the course of 2017, through consultation with stakeholders inside and outside of the business, we decided to take a different approach to the issue of Land Acquisition as a salient human rights issue for Nestlé and as such did not create a specific action plan for this issue. While the issue of land acquisition remains important to the business, because of the way in which we engage with our suppliers and supply chain and the focus we place on due diligence, exposure to the issue tends to be limited and where this does occur, it tends to be focused on legacy land tenures issues further up the supply chain. Should any issue arise, we will take decisive steps to address the situation. Recognizing the continued importance of the issue, we remain actively engaged in relevant industry and issue forums, including in the Steering Group of the Interlaken Group. Should the nature of the issue and Nestlé's role change at any time, we remain ready to take all necessary further steps.

In May 2017, we published our Labour Rights in Agricultural Supply Chains: A Roadmap, which outlines where our salient human rights issues are at greatest risk of manifesting across our global commodity supply chains. This roadmap has helped us to prioritize how and where we focus our programmatic efforts, by identifying high-risk countries and supply chains. In developing this roadmap, we reviewed the countries where we source our commodities from, including the respective volumes purchased, and their associated level of risk to labor rights. The analysis indicated that there are 11 countries where a more specific focus might be required. These can be found on page 8 of our Labour Rights Roadmap: <http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf>. The roadmap is complemented by the use of the Verisk Maplecroft Supply Chain Management Tool™, which is used by our Responsible Sourcing colleagues to evaluate political, economic, social, environmental and natural hazards risks for individual suppliers based on their exact geographic location within a country as well as the product or service.

**Page number (or link)**

You can read more about our salient issues in the 2018 CSV report and online here:

**C:** Assess and address human rights impacts p32

**Web:** <https://www.nestle.com/csv/communities/human-rights-impacts>

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

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues>

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf>

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/nestle-cocoa-plan-child-labour-2017-report.pdf>

## Management of salient human rights issues

## Specific policies

Since 2011, we have revised 17 different corporate policies, standards and commitments to incorporate the relevant human rights elements and language where they matter most for us, e.g. Nestlé's *Corporate Business Principles*, Responsible Sourcing Standard, Employee Relations Policy, Consumers' Communication Policy, Privacy Policy and CARE audit protocol. In 2018, we updated our Nestlé [Responsible Sourcing Standard](#). The new Responsible Sourcing Standard combines what used to be our Supplier Code and our Responsible Sourcing Guideline into one document, ensuring that the same requirements apply across all of our supply chain. All supplier contracts now reference this new standard. Each of our local markets decide based on local needs what language our standards should be in. We want our standards to be accessible to all. That's why our *Corporate Business Principles* have been translated into more than 50 languages, available [here](#), and our Code of Business Conduct and our new Responsible Sourcing Standard are available in six languages. C.1, C.1.1

## Page number (or link)

You can read more about our salient issues in the 2018 CSV report and online here:

**All issues:**

**Web:** <https://www.nestle.com/csv/communities/human-rights-impacts>

**Web:** <https://www.nestle.com/aboutus/businessprinciples> > principle 4: Human rights and labor practices

**Web:** <http://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf>

**Web:** [www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf](http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf)

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights>

**Web:** <https://www.nestle.com/csv/communities/human-rights-impacts>

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

**Web:** <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

**Many of our standards and policies covering human rights and responsible sourcing are provided in multiple languages as we want them to be accessible.**

**C:** Assessing and addressing human rights impacts p32

**Issue 1: Freedom of association and collective bargaining**

**Web:** <https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people>

**Issue 2: Working time**

**C:** Workplace safety and health p39

**Issue 3: Workers' accommodation and access to basic services**

**C:** Protecting children and workers p33

**Issue 4: Safety and health**

**C:** Workplace safety and health p39

**Web:** <https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces>

**Issue 5: Living wage**

**C:** Promoting fair employment and diversity p36

**Web:** <https://www.nestle.com/csv/impact/employment-diversity>

**Issue 6: Data protection and privacy**

**Web:** <https://www.nestle.com/csv/what-is-csv/ethical-business>

**Issue 7: Child labor**

**C:** Protecting children and workers p33

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods>

**Web:** <https://www.nestle.com/csv/communities/nestle-cocoa-plan>

**Web:** <http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar>

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/nestle-cocoa-plan-child-labour-2017-report.pdf>

**Issue 8: Forced labor**

**C:** Protecting children and workers p33

**Web:** <https://www.nestle.com/csv/raw-materials/coffee>

**Web:** <https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights>

**Web:** <http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar>

**Web:** <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

**Web:** <https://www.nestle.com/csv/raw-materials/fish-seafood>



**Issue 9: Land acquisition**

**Web:** <https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf>

**C:** Delivering impact through Farmer Connect p26

**Web:** <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

**Issue 10: Access to water and sanitation**

**C:** Access to water, sanitation and hygiene p45

**Web:** <https://www.nestle.com/csv/impact/water/access-conservation>

**Issue 11: Access to grievance mechanisms**

**C:** Grievance mechanisms and remediation p35

**Web:** <https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms>

**Stakeholder engagement**

Stakeholders, including rights holders, play a critical role in informing the approaches we take to managing our salient human rights issues. In February 2017, as part of the annual stakeholder convening process, we held a standalone session on human rights in London, UK. This session brought together independent human rights experts, alongside implementation partners and members of Nestlé's leadership to discuss the ongoing approach we take to human rights due diligence, our performance to date and future plans. In May 2017, we convened a full-day workshop in Vevey, Switzerland, bringing together our implementation partners, such as TFT, Verité and ProForest, alongside other important stakeholders such as Oxfam and Rainforest Alliance, who have strong experience of the issues we are managing. The intention of the workshop was to review and identify opportunities to strengthen how we address our salient human rights issues, through our ongoing responsible sourcing work. The results of the discussion led to the development of the Labour Rights in Agricultural Supply Chains: A Roadmap. In 2018, we held our Creating Shared Value Forum in Brasilia, Brazil, and engaged on the theme of 'Water as a driver of the Sustainable Development Goals.' This engagement highlighted the interlink between access to water, sustainable livelihoods and food security.

A key way that we engage directly with rights holders is through human rights impact assessments (HRIAs). Between 2009 and 2016, we carried out 12 HRIAs together with the Danish Institute for Human Rights in Nestlé operations in FTSE Countries of Concern. In August 2017, we undertook our first upstream HRIA in our Indonesian palm oil supply chain. In addition to worker and management interviews, 14 external stakeholder interviews were conducted with organizations relevant to the sector and salient issues. These interviews helped to inform our understanding of how human rights are managed within the Indonesian palm oil sector, and the subsequent framing of recommendations made as part of the assessment. By the end of 2018, we had completed four HRIAs in our upstream supply chain engaging directly with rights holders. Read more under Assessing Impacts (p9).

C.2, C.2.1,  
C.2.2,  
C.2.3

## Page number (or link)

You can read more about how we engage stakeholders to shape and inform our approach to managing human rights in the 2018 CSV report and online here:

**All issues:**

Extensive evidence of our engagement with stakeholders can be found on all raw materials pages available from: <https://www.nestle.com/csv/raw-materials>

**Web:** <https://www.nestle.com/csv/what-is-csv/stakeholder-engagement>

**Web:** <https://www.nestle.com/csv/what-is-csv/partnerships-alliances>

**Web:** <https://www.nestle.com/csv/communities/human-rights-impacts>

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf>

**Web:** <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights>

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

**All issues:**

**C:** Assessing and addressing human rights impacts p32

**Issue 1: Freedom of association and collective bargaining**

**Web:** <https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people>

**Issue 2: Working time**

**C:** Workplace safety and health p39

**Issue 3: Workers' accommodation and access to basic services**

**C:** Protecting children and workers p33

**Issue 4: Safety and health**

**C:** Workplace safety and health p39

**Web:** <https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces>

**Issue 5: Living wage**

**C:** Promoting fair employment and diversity p36

**Web:** <https://www.nestle.com/csv/impact/employment-diversity>

**Issue 6: Data protection and privacy**

**Web:** <https://www.nestle.com/csv/what-is-csv/ethical-business>

**Issue 7: Child labor**

**C:** Protecting children and workers p33

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods>

**Web:** <https://www.nestle.com/csv/communities/nestle-cocoa-plan>

**Web:** <http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar>

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/nestle-cocoa-plan-child-labour-2017-report.pdf>

**Issue 8: Forced labor**

**C:** Protecting children and workers p33

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/palm-oil-action-plan-2018.pdf>

**Web:** <https://www.nestle.com/csv/raw-materials/coffee>

**Web:** <https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods>

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights>

**Web:** <http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar>

**Web:** <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

**Web:** <https://www.nestle.com/csv/raw-materials/fish-seafood>

**Web:** <https://www.nestle.com/csv/raw-materials/hazelnuts>

**Issue 9: Land acquisition**

**Web:** <https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf>

**C:** Delivering impact through Farmer Connect p26

**Web:** <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

**Issue 10: Access to water and sanitation**

**C:** Access to water, sanitation and hygiene p45

**Web:** <https://www.nestle.com/csv/impact/water/access-conservation>

**Issue 11: Access to grievance mechanisms**

**C:** Grievance mechanisms and remediation p35

**Web:** <https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms>

## Assessing impacts

As part of our human rights due diligence program, we regularly assess our salient human rights issues, the potential impacts we could have on them and the approaches we are taking to proactively manage them. Regular engagement with stakeholders, including rights holders, is a critical part of this process.

While there has been little change to the nature of the salient issues we are managing during this reporting period, one area has evolved in its scope and our understanding. During the Labour Rights in Agricultural Supply Chains workshop we convened in May 2017, stakeholders helped us to better understand the nature of the issue of Living Wage, one of our salient human rights issues. We had been grappling over whether we should inclusively seek to address both issues of living wage and living income in our upstream agricultural supply chains. NGOs and implementation partners in the room noted that we should continue to focus on Living Wage, given our direct ability to influence this issue in our immediate supply chain. Participants also acknowledged that the issue of living income was an evolving one, with more work to be done in terms of defining mechanisms for identifying how living incomes can be tracked and measured, and ultimately influenced positively. In 2018, we are proud to confirm that we became a Living Wage employer globally as determined by BSR. In 2018, we also pledged to accelerate our work toward pay equality between women and men. All salient issue action plans are monitored, and performance against them assessed as part of the relevant performance reviews of the teams and individuals accountable for their implementation. All assessments and reports on performance and progress against our plans are shared with the relevant internal governance bodies and with respective board members, e.g. Indonesia human rights impact assessment or Tackling Child Labour report. No noticeable trends or patterns in impacts related to our salient issues were identified during the reporting period, beyond that which is already recognized or part of systemic issues being addressed through the action plans.

One of the key ways we assess our human rights impact is through direct engagement with rights holders through a human rights impact assessment (HRIA). An HRIA can be defined as a process for identifying, understanding, assessing and addressing the adverse effects of programs, projects and activities on the human rights enjoyment of workers, communities, consumers or other rights holders (Reference: Business & Human Rights Resource Center: <https://www.business-humanrights.org/en/un-guiding-principles/implementation-tools-examples/implementation-by-companies/type-of-step-taken/human-rights-impact-assessments>). Between 2009 and 2016, we carried out 12 HRIAs together with the Danish Institute for Human Rights in Nestlé operations in FTSE Countries of Concern. In August 2017, we undertook our first upstream HRIA in our Indonesian palm oil supply chain. In addition to worker and management interviews, 14 external stakeholder interviews were conducted with organizations relevant to the sector and salient issues. These interviews helped to inform our understanding of how human rights are managed within the Indonesian palm oil sector, and the subsequent framing of recommendations made as part of the assessment. By the end of 2018, we had completed four HRIAs in our upstream supply chain. The other three include the Fair Labor Association assessment (FLA) in Côte d'Ivoire in our cocoa supply chain and their assessment in our Turkish hazelnut supply in 2017. The latest HRIA was also conducted by the FLA in our Turkish hazelnut supply in 2018 and will be available from the FLA website in 2019. We continue to engage stakeholders on an ongoing basis through the HRIA process.

Within our own operations, in 2018, we deployed a toolkit for Market Compliance Officers to support the establishment of a governance structure to manage risks and opportunities associated with human rights at market level. A survey of our Markets conducted in 2018 found that the majority of Market Compliance Committees discuss human rights-related topics as needed, if not periodically.

C.3, C.3.1,  
C.3.2

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**C:** Assessing and addressing human rights impacts p32

**Web:** <https://www.nestle.com/csv/communities/human-rights-impacts>

**Web:** <https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf>

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**Web:** <https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people>

**Issue 2: Working time**

**Web:** <http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf> (p7)

**Issue 4: Safety and health**

**C:** Workplace safety and health p39

**Issue 5: Living wage**

**C:** Promoting fair employment and diversity p36

**Web:** <https://www.nestle.com/csv/impact/employment-diversity>

**Issue 6: Data protection and privacy**

**Web:** <https://www.nestle.com/csv/what-is-csv/ethical-business>

**Issue 7: Child labor**

**C:** Protecting children and workers p33

**Web:** <https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods>

**Web:** <https://www.nestle.com/csv/communities/nestle-cocoa-plan>

**Web:** <http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar>

**Web:** <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/nestle-cocoa-plan-child-labour-2017-report.pdf>

**Web:** <https://www.nestle.com/csv/raw-materials/vanilla>

**Web:** <https://www.nestle.com/csv/raw-materials/hazelnuts>

**Issue 8: Forced labor**

**C:** Protecting children and workers p33

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**Web:** <https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms>

## Integrating findings and taking action

Ensuring and protecting a company's license to operate without compromising on its corporate responsibility to respect human rights can sometimes prove challenging, particularly in jurisdictions where the local legislative environment makes it difficult to uphold and promote that respect, for example, in countries where freedom of association and collective bargaining or data privacy are restricted under law. Because of this, integrating findings about each salient human rights issue into corporate decision-making can be difficult. For this reason, it is important to ensure that, at a minimum, there are robust governance structures in place internally in order that these situations can be discussed and solutions identified.

Within Nestlé, we have a Global Responsible Sourcing Committee, supported by Zone Responsible Sourcing Steering Committees. Each Committee has senior-level representation from functions including Procurement and Public Affairs, as well as our businesses, and are chaired by Executive Board members, including Zone CEOs. In the event of any disagreement across the business on issues relating to the management of our salient human rights, these forums serve to identify meaningful resolutions.

In 2018, with the support of the Danish Institute for Human Rights, we embedded human rights into our Care Audit Protocol, integrating human rights into our overall due diligence processes, and we continue to focus our efforts on our upstream supply chain.

One example of where we have taken action in relation to our salient human rights (forced and child labor) in our upstream supply chain is in palm oil. Building on our work in 2017 to fully trace our palm oil supply chain back to responsibly managed plantations that comply with High Conservation Value (HCV), High Carbon Stock (HCS) and Free, Prior and Informed Consent (FPIC) standards, in 2018 we published a list of all Tier 1 supplier names and a list of mills that supply us upstream in the palm oil supply chain. We also created time-bound Responsible Sourcing Action Plans, and in the event a supplier does not comply with effectively managing identified risks or agreeing deadlines we take decisive action. In 2018, we published a list of 10 upstream palm oil suppliers that were removed from our supply chain due to a failure to comply. Read more on our [palm oil page](#). We are also pleased that in 2018 one of our palm oil suppliers, IOI Group, was invited back to be one of our suppliers as a result of a thorough program they put in place, including monitoring and reporting to address the concerns we had.

C.4, C.4.1,  
C.4.2,  
C.4.3

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**C:** Promoting fair employment and diversity p36

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C: Protecting children and workers p33

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C: Access to water, sanitation and hygiene p45

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C: Grievance mechanisms and remediation p35

Web: <https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms>

## Tracking performance

Our ongoing action plans we have put in place for our salient human rights issues enable us to monitor and track our performance. Commodity specific action plans, inclusive of KPIs, as part of our Responsible Sourcing program have also fully integrated our salient issues, ensuring that the activities and remedial measures identified in response to issues present in our supply chains are addressed appropriately. In order to ensure that our efforts to address our salient human rights issues are effective in practice, we work with implementation partners and organizations on the ground – such as the Fair Labor Association in hazelnuts, TFT in palm oil or Verité in seafood – both in terms of supporting delivery and providing independent assessment services. One example of this is the publication, in 2018, of a revised version of our [palm oil action plan](#) taking into account the findings from our 2017 Human Rights Impact Assessment.

C.5, C.5.1

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## Remediation

Enabling effective remedy in situations where people have their human rights compromised is a vital aspect of our human rights due diligence program.

In order to establish specific remediation programs in our operations or in our supply chains, we first need to understand what and where remedial action is required. For this to happen, it is important to have effective grievance mechanisms in place. Within Nestlé, we employ Tell Us, through which employees can anonymously raise any concerns they may have, including relating to our salient human rights issues. Beyond our operations, the Nestlé Integrity Reporting System is a confidential grievance mechanism available to anyone. Through these channels, we receive and process complaints. Our Compliance function is responsible for coordinating this work, and for assessing the effectiveness and completeness of our responses. You can read more about these systems on page 34 of the 2018 CSV report and on our website page [Our culture of integrity](#).

One example of Nestlé's approach to enabling effective remedy for rights holders can be found in our upstream cocoa supply chain, in tackling child labor through our Child Labour Monitoring and Remediation System (CLMRS). Child labor is an endemic issue in cocoa-producing countries of West Africa. In some cases, remediation is highly individualized and focused on the specific needs of a particular child. In others, it can cast its net wider and aim to tackle broader problems that affect the whole community. We are trying various forms of remediation across this spectrum and are continually refining our approach as we learn which actions are most effective. For example, in addition to the provision of schools, which can help to get children out of cocoa fields and into education, another major obstacle frequently faced by children in Côte d'Ivoire is the lack of a birth certificate; which is compulsory for entry to secondary education. Since the start of the program, we have enabled 11 130 children to continue their education by providing them with a birth certificate; see our Tackling Child Labour report: <https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/nestle-cocoa-plan-child-labour-2017-report.pdf>. Through our partnership with the Givaudan Foundation, we also provided educational activities for 5000 children in our upstream vanilla supply chain in Madagascar.

In addition to our corporate grievance mechanisms, in our upstream agricultural supply chains we also utilize other grievance mechanism channels that may prove more relevant to the local context. We are constantly exploring new and alternative approaches to ensuring that the workers in our supply chains have access to appropriate grievance mechanisms and effective remediation should they require it. Another example of our work is in our hazelnut supply chain. In 2018, we completed a pilot of the USDA Guidelines for Eliminating Child Labor and Forced Labor in Agricultural Supply Chains in collaboration with the Fair Labor Association (FLA), Turkish government agencies and our two hazelnut suppliers in the Black Sea region of Turkey, Olam and Balsu. See the FLA's report [here](#). Working together, we identified the risks of child labor and forced labor. The lessons from our pilot helped us to redesign our approach to improve the livelihoods of seasonal migrant workers through co-funding agreements. In 2018, our projects provided training for 6044 farmers, laborers, traders and labor brokers on issues such as health and safety, labor rights, responsible recruitment and prevention of child labor. As a result of the training, we also used formal recruitment for the first time. In 2018, 366 workers, farmers and labor brokers made contracts before the hazelnut harvest. Additionally, 277 workers have benefited from improved shelter conditions, and 413 workers have benefited from improved WASH conditions. We also distributed 27 508 pieces of personal protective equipment – including first aid and sanitary kits, hats, gloves, masks, T-shirts and belt bags – to 4531 farmers and workers. Furthermore, we created safe spaces for 2452 children in partnership with the International Labor Organization and CAOBISCO. Our partner Balsu has been using the FLA's mobile grievance app. Read more about all of our work on our [hazelnuts page](#).

Another example, is our ongoing work in our Thai seafood and fisheries supply chain, which combines both worker engagement to build understanding of workers' rights and worker voice, in addition to establishing an effective grievance mechanism for workers. We are working with the Issara Institute and Verité to provide training on poor labor conditions using an innovative showcase fishing vessel and are also working to provide workers with access to grievance mechanisms using helplines, smartphone and messaging apps, and Facebook. To improve conditions in our Thai seafood supply chain, we have banned transshipments at sea, which is a significant risk factor for labor abuses. Read more about our work on our [fish and seafood page](#).

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C.6.2,  
C.6.3,  
C.6.4,  
C.6.5



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C: Grievance mechanisms and remediation p35

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Web: <http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf> (p7)

**Issue 4: Safety and health**

C: Workplace safety and health p39

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

Web: <https://www.nestle.com/csv/raw-materials/palm-oil>

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

**Issue 5: Living wage**

C: Promoting fair employment and diversity p36

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C: Protecting children and workers p33

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