

Nestlé in society

Creating Shared Value and meeting our commitments 2016

Appendix: Global Reporting Initiative index



Nestlé

150 Years

of Good Food, Good Life



GRI Content Index

This content index accompanies our *Nestlé in society Creating Shared Value and meeting our commitments Full report 2016*, and has been prepared in accordance with the Global Reporting Initiative's (GRI) G4 Sustainability Reporting Guidelines at the Comprehensive option. The data in this report relates to the fiscal year ending 31 December 2016, unless otherwise stated. For a detailed explanation of the indicators, visit the GRI website (www.globalreporting.org).

Mapping our material GRI indicators against the United Nations Sustainable Development Goals

We have mapped our existing progress against our most material aspects and indicators against the United Nations (UN) Sustainable Development Goals (SDGs), through the Compass tool developed by the UN. The following key shows the icons we use in our GRI Index wherever it maps with an SDG:



Abbreviations

- AR:** Annual Review 2016 (http://www.nestle.com/asset-library/documents/library/documents/annual_reports/2016-annual-review-en.pdf)
- CFS:** Consolidated Financial Statements of the Nestlé Group (http://www.nestle.com/asset-library/documents/library/documents/financial_statements/2016-financial-statements-en.pdf)
- CGR:** Corporate Governance Report (http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corp-governance-report-2016-en.pdf)
- CSV:** Nestlé in society – Creating Shared Value and meeting our commitments full report 2016 (http://www.nestle.com/asset-library/Documents/Library/Documents/Corporate_Social_Responsibility/nestle-csv-full-report-2016-en.pdf)
- Web:** Pages on our www.nestle.com/csv site

- The following abbreviations are used for chapters in the full report:
- NiS:** Nestlé in society – Creating Shared Value
 - NHW:** Nutrition, health and wellness
 - RD:** Rural development
 - W:** Water
 - ES:** Environmental sustainability
 - HRC:** Human rights and compliance
 - OP:** Our people

GRI content index

GENERAL STANDARD DISCLOSURES

General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Strategy and Analysis					
G4-1	NiS: A message from our Chairman and our CEO p4–5				No
G4-2	AR: Principal risks and uncertainties p55–56 NiS: Materiality p17–21 NiS: Our commitments p24–25 NHW: Our nutrition, health and wellness strategy > Investor benefits p32 RD: Our rural development strategy > Investor benefits p75 W: Our water strategy > Investor benefits p95 ES: Our environmental sustainability strategy > Investor benefits p109 HRC: Our human rights and compliance strategy > Investor benefits p133 HRC: Our human rights and compliance strategy p133–134 HRC: Why respecting and promoting human rights matters p136 OP: Our people strategy > Investor benefits p153 Web: 2016 CDP Investor submission, CC2.1, CC2.1a–CC2.1c, CC2.2, CC2.2a, CC3.1a–CC3.1e, CC5.1, CC5.1a–CC5.1c, CC6.1a–CC6.1c: http://www.nestle.com/csv/performance/external-assessments Web: 2016 CDP Water Investor submission, W1.4, W1.4a, W3.1, W3.2a–W3.2d, W4.1, W4.1a, W8.1, W8.1a, W8.1b: http://www.nestle.com/csv/performance/external-assessments				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Organizational Profile					
G4-3	Front cover of report				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-4	http://www.nestle.com/brands AR: Nestlé Health Science p18 AR: Nestlé Skin Health p19 AR: Nestlé Nutrition p20–21 AR: Milk products and Ice cream p22–23 AR: Powdered and Liquid Beverages p24–25 AR: Prepared dishes and Cooking aids p26–27 AR: PetCare p28–29 AR: Confectionery p30–31 AR: Water p32–33				No

General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-5	CGR: Articles of Association of Nestlé S.A. p47				No
G4-6	AR: Geographic data: Factories p57 CFS: Operating Segments p74–81				No
G4-7	CFS: Companies of the Nestlé Group, joint arrangements and associates p143–161 CGR: Group structure and shareholders p3–5 AR: Corporate Governance and Compliance p59				Yes, see assurance statement in CFS p136
G4-8	AR: Nestlé Nutrition p20–21 AR: Milk products and Ice cream p22–23 AR: Powdered and Liquid Beverages p24–25 AR: Prepared dishes and Cooking aids p26–27 AR: PetCare p28–29 AR: Confectionery p30–31 AR: Water p32–33 AR: Group overview p44–54 CFS: Companies of the Nestlé Group, joint arrangements and associates p143–161				Yes, see assurance statement in CFS p136
G4-9	AR: Nestlé business portfolio p16 AR: Group overview p44–54 AR: Geographic data: Factories p57 CFS: Consolidated balance sheets at 31 December 2016 p62–63 CFS: Consolidated cash flow statement for the year ended 31 December 2016 p64 NiS: Our key performance indicators p28–30				Number of employees has been assured, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-10 8	NiS: Our key performance indicators p28–30 OP: Fair employment and diversity > Working towards gender balance p157 See data charts in G4-LA12 Nestlé does not have a substantial portion of its work performed by workers who are legally recognised as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. Nestlé does not have any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-11 8	OP: Promoting positive employee relations > Supporting freedom of association p171				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-12	<p>RD: Responsible sourcing and traceability > Our priority sourcing categories p84–93 See also:</p> <p>Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil</p> <p>Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper</p> <p>Web: Soya: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/soya</p> <p>Web: Sugar: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar</p> <p>Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts</p> <p>Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla</p> <p>Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</p> <p>Web: Fish and seafood: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood</p>	Estimated monetary value of payments made to suppliers.	The information is subject to specific confidentiality constraints.	We do not report this for commercial reasons.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-13	<p>CFS: Acquisitions and disposals p70 AR: Letter to our shareholders p2–7 CGR: 2.3 Changes in capital p4 There were no material changes in Nestlé’s supply chain in this reporting year.</p>				No
G4-14	<p>ES: Environmental sustainability > Our environmental sustainability strategy > Inclusive and accountable governance p110 Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-15	<p>Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances</p> <p>Web: Our work with the United Nations: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/united-nations</p> <p>NHW: Responsible marketing > Responsible marketing of breast-milk substitutes > Compliance p53–54 W: Caring for water > Our water stewardship commitments > Advocating for collective action p101–103 When Nestlé signs up to a charter, principle or other initiative, then it applies to all countries.</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

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G4-16	<p>Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances</p> <p>RD: Responsible sourcing and traceability > Our priority sourcing categories > Cocoa p86–88</p> <p>Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Identified Material Aspects and Boundaries					
G4-17	<p>CFS: Companies of the Nestlé Group p.143–161</p> <p>CFS: Scope of consolidation, acquisitions and disposals of businesses, assets held for sale p70</p> <p>NiS: Our key performance indicators p28–30</p> <p>Appendix: About this report p174</p> <p>All entities are covered by the report, where there are exceptions these are noted as footnotes in the report.</p>				Yes, see assurance statement in CFS p136
G4-18	<p>Appendix: About this report p174</p> <p>NiS: Materiality p17–21</p> <p>NiS: Responding to stakeholders p22–23</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-19	<p>NiS: Materiality p17–21</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-20	<p>Appendix: About this report p174</p> <p>NiS: Materiality p17–21</p> <p>We have considered materiality throughout our value chain and have mapped our material issues against our value chain (see p18–20). Our material issues are considered material for all the entities and geographic locations covered by this report.</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-21	<p>NiS: Materiality p17–21</p> <p>Our material issues are considered material for all the entities and geographic locations covered by this report.</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

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G4-22	Some data in the report has been restated and is noted in the footnotes for the relevant data chart/ table on a case-by-case basis, including for our key performance indicators, see: Web: Nestlé Consolidated Environmental Performance Indicators: http://www.nestle.com/csv/performance/environmental-indicators NiS: About this report p174	Report the effect of any restatements.	The information is currently unavailable.	If this occurs in our 2017 report we will add the relevant information to the data footnotes.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-23	Appendix: About this report p174 NiS: Materiality p17–21 There have been no significant changes from previous reporting periods.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Stakeholder Engagement					
G4-24	NiS: Responding to stakeholders > Stakeholder convenings p22–23 Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-25	NiS: Responding to stakeholders p22–23 Stakeholders are identified and selected for invitation to the Creating Shared Value (CSV) Stakeholder Convenings based on: <ul style="list-style-type: none"> • Their expertise in relevant CSV issues (including nutrition and health, water and environmental sustainability, human rights and rural development); • Their relationship with Nestlé; • Their knowledge and experience of important Nestlé markets. Nestlé seeks to engage at its convenings stakeholders with expertise across CSV issues and representing a range of interests including stakeholders drawn from NGOs, academic centres, governmental and intergovernmental organisations, funding agencies, think tanks, consultancies and social enterprises working in Nestlé’s CSV issue areas. Note previously we have also included faith-based organisations in this list. We also conduct a Nestlé Stakeholder Community survey. This is an annual survey with global Key Opinion Leaders (KOLs) that aims to understand evolving views on the company’s issues and reputation management. It is undertaken by GlobeScan. In total, 108 KOLs participated in 2016 with a breakdown by group as follows: 37 Academics, 30 from NGOs, 23 from Multilateral organisations, and 18 ‘Other’ (mainly from sustainability consultancies, industry associations, and multi-stakeholder initiatives). In terms of geographies, 77 KOLs surveyed were from developed countries, and 31 from developing countries. KOLs were invited based on their relation to the issues under consideration. Like each year, the sample was supplemented through new KOL contacts from Nestlé’s existing database, as well as from additional research by GlobeScan. Most KOLs completed the questionnaire online (71), and just above a third (37) did so over the telephone, with an interviewer from GlobeScan administering the questionnaire. The survey period ran from mid-May until mid-July 2016.			Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176	

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G4-26	<p>We identify stakeholders with expertise across our business and value chain. Through meaningful engagement, our stakeholders have helped us improve and helped us set the priorities for our Creating Shared Value strategy. Please find meaningful examples of our engagements with our stakeholders across the following sections of this report.</p> <p>NiS: Materiality > The materiality process p17 NiS: Responding to stakeholders p22–23 NiS: Accountable and inclusive governance > External advisory groups p14 NiS: Our contribution to the global agenda p10 W: Caring for water > Our water stewardship commitments > Advocating for collective action p101–103</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-27	<p>We engage, listen, and respond to a wide range of stakeholders on a regular basis. Through meaningful engagement, our stakeholders have helped us improve and set the priorities for our Creating Shared Value strategy. Please find meaningful examples of our engagements, initiatives, and partnerships, with our stakeholders across the following sections of this report. This report is written in part to address concerns raised by stakeholders.</p> <p>NiS: Responding to stakeholders p22–23 Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances</p>	Report the stakeholder groups that raised each of the key topics and concerns.	The information is subject to specific confidentiality constraints.	The stakeholder convenings are held under the Chatham House Rule, so the identity and affiliation of the participants is confidential. This means we are unable to report the stakeholder groups that raised each of the key topics and concerns.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Report Profile					
G4-28	Appendix: About this report p174				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-29	Appendix: About this report p174 Nestlé’s previous report was published in 2016 and covered Nestlé’s global operations for the year ending 31 December 2015.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-30	Appendix: About this report > Reporting period and scope p174				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

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G4-31	Appendix: About this report > Contact us p175				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-32	NiS: Our key performance indicators p28–30 Web: GRI content index: http://www.nestle.com/csv/performance/gri-index				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-33	Appendix: About this Report > Assurance p175 Appendix: Assurance statement p176 The Nomination and Sustainability Committee of the Board of Directors has oversight of the summary/print report and materiality exercise. The summary Creating Shared Value report and assurance of the report statement is requested and signed off by Christian Fruitiger, Vice President, Global Head of Public Affairs, and Eugenio Simioni, Corporate Communications Director.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Governance					
G4-34	CGR: Board of Directors p6 NiS: Accountable and inclusive governance p13–14 NiS: Business ethics p15				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-35	Committees report to the board, as per governance diagram: NiS: Accountable and inclusive governance p13–14				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-36	Nestlé does not have a head of sustainability, rather sustainability is embedded in all functions. NiS: Accountable and inclusive governance p13–14				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-37 16	CGR: Shareholder Participation p21 NiS: Responding to stakeholders > Stakeholder convenings p22–23 Consultation is often delegated, usually to Public Affairs, and feedback is through the relevant task forces and working groups (see p14). Feedback from the stakeholder convenings and the CSV fora (attended by the CEO and/or chairman) is reported back to the NiS board.				No
G4-38 5 16	CGR: Board of Directors p6	<ul style="list-style-type: none"> • Memberships of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation (incl shareholders). 	The information is subject to specific confidentiality constraints.	The information is not disclosed due to privacy concerns.	No
G4-39 16	CGR: Board of Directors p6				No
G4-40 5 16	NiS: Accountable and inclusive governance > Our internal governance structure p13 CGR: p13, p49–52 Article 6 of the Articles of Association (http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/articles-of-association-of-nestle-en.pdf) state the extent of the involvement of shareholders in electing the highest governance body members. Read with section 3.4 (on p10) of CGR, Elections and terms of office, which states, “The Chairman of the Board of Directors, the members of the Board of Directors and the members of the Compensation Committee are elected individually by the General Meeting...”. The nomination process is managed by the Nomination Committee in accordance with its established procedures and criteria for the selection of board members. All elements are considered. Membership in the Nomination and Sustainability Committee of the Board requires expertise in environmental topics (see p13 of Corporate Governance Report); also see Nomination and Sustainability Committee Charter http://www.nestle.com/asset-library/documents/investors/others/nomination-and-sustainability-committee-7april2016.pdf .				Yes, see assurance statement in CFS p136
G4-41 16	CGR: 3 Board of Directors p6 CGR: 3.1.3 Board of Directors Cross involvement p6 CGR: 3.3 Mandates outside of Nestlé p11 CGR: 3.5.1 Allocation of tasks within the Board of Directors p12 CGR: Article 18(e) p52 CGR: Article 21 sexies p55 Nestlé annually conducts an internal Directors & Officers (D&O) Questionnaire, which covers conflict of interest. While these documents are not public, they are audited by KPMG.				No

General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-42	NiS: Accountable and inclusive governance p13–14 NiS: Business ethics p15 The Board of Directors and the Executive Board sign off and approve updates of Nestlé’s purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.				No
G4-43 4	Our Executive Board members do not receive separate formal training on CSV issues as CSV is embedded in our business management, and thus a core part of their role. To ensure all CSV issues are governed appropriately external experts in CSV issues are a part of our governance model, see: NiS: Our governance and advisory structure > Nestlé Creating Shared Value Council p14 NiS: Our governance and advisory structure > The Nestlé Nutrition Council p14 Many of our most senior people, including our Chairman, play a leading role in various multistakeholder initiatives relevant to CSV issues, such as the 2030 Water Resources Group (2030 WRG). See: AR: Board of directors p600				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-44	CGR: Principles of compensation for members of the Executive Board p35–44 CGR: Internal organisational structure p12–14 Newly appointed Board members receive an appropriate introduction into the business and affairs of the Company and the Group. If required, the Nomination and Sustainability Committee arranges for further training. It reviews, at least annually, the independence of the members of the Board and it prepares the annual self-evaluation of the Board and its Committees. It oversees the long-term succession planning of the Board. The Company performs annual self-evaluation of the Board and its Committees, including Confidential, anonymous feedback and individual interviews.				No
G4-45 16	AR: Principal risks and uncertainties, Group risk management p55–56 NiS: Materiality p17–21 Board of Directors reviews the enterprise risk management process. The Nestlé in Society Board reviews the materiality (also includes stakeholder feedback).				Yes, see assurance statement in CFS p136
G4-46	AR: Principal risks and uncertainties, Group risk management p55–56				Yes, see assurance statement in CFS p136
G4-47	AR: Principal risks and uncertainties, Group risk management p55–56				Yes, see assurance statement in CFS p136
G4-48	The Nomination and Sustainability Committee of the Board of Directors has oversight of the summary/print report and materiality exercise. The summary Creating Shared Value report and the full Creating Shared Value report and the assurance of the reports is requested and signed off by Christian Fruitiger, Vice President, Global Head of Public Affairs, and Eugenio Simioni, Corporate Communications Director. The printed Nestlé in society – Creating Shared Value and meeting our commitments 2016 was reviewed by the CEO and Chairman.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-49	<p>AR: Principal risks and uncertainties, Group risk management p55–56</p> <p>HRC: Compliance > Anti-corruption > 'Tell us' p149</p> <p>NiS: Accountable and inclusive governance > Our internal governance structure p13–14</p> <p>Critical concerns are reported through the compliance committee (which is a sub-committee of the Executive Board).</p>				Yes, see assurance statement in CFS p136
G4-50	<p>AR: Compliance p64</p> <p>HRC: Compliance > Reporting compliance violations p148</p> <p>The Print report goes to the NiS Board.</p> <p>Findings from Compliance are reported to the Executive Board, as per the Guideline Integrity Reporting System and Compliance Complaints, section on Escalation and Prioritization. The Group Compliance Committee also serves as a steering committee for the oversight and coordination of Compliance related activities and initiatives, and regularly reports and makes recommendations to the Executive Management of the Company. Our Annual Compliance Report is presented to the Executive Board Member.</p>	Indicator omitted.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	No
G4-51	<p>CGR: Compensation report p31–34</p> <p>Creating Shared Value issues (covering economic, environmental and social criteria) are included in the company's business plans. Senior executives are assessed against the business plans.</p>				No
G4-52	<p>CGR: Compensation report p28–30</p>				No
G4-53	<p>CGR: Compensation report p28–30</p> <p>CGR: Compensation report p35–40</p> <p>CGR: Compensation report p41–44</p> <p>In regards to executive compensation, we have identified our shareholders as the key stakeholders for this issue. The Board of Directors solicits feedback from investors annually on the compensation system and follows a strategy of continuous improvement with respect to investor concerns and transparency. As from 2015, shareholders will approve the total compensation of the Supervisory Board and the Management Board in a binding vote in accordance with the new Articles of Association adopted on 10 April 2014.</p>				No

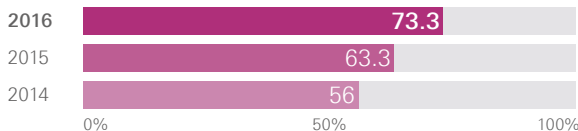
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General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-54	<p>The median of the total annual compensation of all employees, except the CEO, is estimated at CHF 50,966. The total annual compensation of the CEO is CHF 9,013,724 in 2016. The ratio of the annual median employee compensation to the total annual CEO compensation is 177.</p> <p>Accompanying notes:</p> <p>For total 2016 CEO compensation please see p43 of the Corporate Governance Report 2016: http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corp-governance-report-2016-en.pdf.</p> <p>Median is an estimate based on 2016 Company total worldwide salaries and welfare expenses of CHF 16,717 million and average number of employees, 328,000 – see p94 of the Financial Statements 2016: http://www.nestle.com/asset-library/documents/library/documents/financial_statements/2016-financial-statements-en.pdf.</p> <p>The ratio of the annual median employee compensation and the total annual CEO compensation is distorted due to worldwide salary differences. The Board of Directors solicits feedback from investors annually on the compensation system and follows a strategy of continuous improvement with respect to investor concerns and transparency. As from 2015, shareholders will approve the total compensation of the Supervisory Board and the Management Board in a binding vote in accordance with the new Articles of Association adopted on April 10, 2014.</p>	Breakdown by zone.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	No
G4-55	<p>CGR: compensation report p31–34</p> <p>The ratio of the annual total compensation percentage increase of the CEO (the highest paid individual) to the median annual total compensation increase for all employees is -0.13.</p> <p>Accompanying notes: The percentage difference in the CEO's compensation between 2016 and 2015 is -0.6%. The percentage difference in median employee compensation between 2016 and 2015 is 4.48%. Thus, the ratio between the increase in the CEO compensation and median employee compensation is -0.13.</p> <p>For total 2016 CEO compensation and for details on the types of compensation included in the calculation please see p43 of 2016 Corporate Governance Report: http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corp-governance-report-2016-en.pdf.</p> <p>The median compensation per employee is an estimate based on the company's total worldwide salaries divided by the total number of employees in each reported year. Please see p93 of the 2016 Consolidated Financial Statements: http://www.nestle.com/asset-library/documents/library/documents/financial_statements/2016-financial-statements-en.pdf. For the total number of employees, please see p1 of the 2016 Annual Review: http://www.nestle.com/asset-library/documents/library/documents/annual_reports/2016-annual-review-en.pdf.</p> <p>The ratio of the annual median employee compensation and the total annual CEO compensation is distorted due to worldwide salary difference.</p>	Country breakdown and the ratio percentage increase in annual compensation for the CEO to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual in the same country).	The information is currently unavailable.	As this is our global report, we have provided the ratio of the percentage increase between the CEO and the median compensation of our employees worldwide between 2014 and 2013. We have not provided a country level breakdown as that is outside the scope of our global report. Moreover, the disclosure of the CEO, members of the Board of Directors and total compensation of the Executive Board is based on Swiss legal requirements and the Swiss Code of Best Practices for Corporate Governance as duly stated in the CGR (p32), and does not breakdown the information by country.	No

General Standard Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Ethics and Integrity					
G4-56 16	<p>NiS: Accountable and inclusive governance > The Nestlé Corporate Business Principles p13</p> <p>HRC: Our human rights and compliance strategy > Inclusive and accountable governance p134</p> <p>HRC: Anti-corruption p147</p> <p>OP: Our people strategy > Inclusive and accountable governance p154</p> <p>Web: Our people: http://www.nestle.com/csv/our-people</p> <p>AR: Compliance p64</p> <p>The Nestlé Corporate Business Principles have been translated into over 50 languages, see: http://www.nestle.com/aboutus/businessprinciples/businessprinciples</p> <p>The Nestlé Code of Business Conduct is available in English, French, German and Spanish, see: http://www.nestle.com/aboutus/businessprinciples/code-of-business-conduct</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-57 16	<p>HRC: Compliance > Anti-corruption > Reporting compliance violations p148</p> <p>HRC: Compliance > Anti-corruption > Nestlé Integrity Reporting System p148</p> <p>HRC: Compliance > Anti-corruption > ‘Tell us’ p149</p> <p>The Nestlé Integrity Reporting System, and ‘Tell us’ are managed globally and are independent of Nestlé markets. The ‘Tell us’ system is managed independently by a third party and is available 365 days a year 24 hours a day. Both systems are anonymous.</p>	Total number of requests for advice received during the reporting period through the organisation's mechanisms for seeking advice.	Data unavailable.	Data is not available for the IRS system. However, there were nine requests for seeking advice via the ‘Tell us’ system.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-58 16	<p>Management of Nestlé's internal and external mechanisms for reporting concerns about unethical or unlawful behaviour is the responsibility of the compliance team, see:</p> <p>HRC: Compliance > Anti-corruption > Reporting compliance violations p148</p> <p>HRC: Compliance > Anti-corruption > Nestlé Integrity Reporting System p148</p> <p>HRC: Compliance > Anti-corruption > ‘Tell us’ p149</p> <p>http://www.nestle.com/investors/corporate-governance/codeofbusinessconduct</p> <p>The Nestlé Integrity Reporting System, and ‘Tell us’ are managed globally and are independent of Nestlé markets. The ‘Tell us’ system is managed independently by a third party and is available 365 days a year 24 hours a day. Both systems are anonymous.</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

SPECIFIC STANDARD DISCLOSURES

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Economic					
Material aspect: Economic performance					
G4-DMA	AR: Letter to Shareholders p2–7 NiS: A message from our Chairman and our CEO p4–5 NiS: Building on Creating Shared Value p7				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EC1 2 5 7 8 9	From data collected across the Nestlé markets, in 2016, we provided a total of CHF 75 million in charitable contributions and other non-commercial economic support (in monetary or product form), assisting many communities at the local level, for example, with cultural and academic activities, during natural disasters and through the donations of finished goods. This amount includes the approximately CHF 11 million global spend on the Nestlé Healthy Kids Programme. CFS: Consolidated income statement p60 NiS: Our positive impact on society p6 NIS: Business ethics p15 NHW: Promoting healthy diets and lifestyles >Fostering healthy behaviours in children and families > Empowering teachers and schools p59–60 RD: Enhancing rural livelihoods > Understanding farmers’ needs > The Rural Development Baseline Assessment p78–79 HRC: Taxation > Effective Tax Rate and Tax Payments p150–151	b. To better assess local economic impacts, report EVG&D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	Part b. is not applicable as this is a report on global operations and is not reporting at a country level.	No
G4-EC2 13	ES: Acting on climate change p112–117 Web: 2016 CDP Investor submission, CC5.1 Module: Risks and Opportunities: http://www.nestle.com/csv/performance/external-assessments .				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EC3	CFS: Employee benefit liabilities p93 CFS: Post-employment benefits p93 CFS: Employee benefits p93	d. Report the percentage of salary contributed by employee or employer. e. Report the level of participation in retirement plans (such as participation in mandatory or voluntary schemes, regional or country-based schemes, or those with financial impact).	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in CFS p136

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance								
G4-EC4	Based on existing information, we do not receive significant financial assistance from government that would materially affect our position. There is no government present in the shareholding structure.				No								
Material aspect: Market presence													
G4-DMA	Our global presence has a significant impact on local economies, employment both directly and in our supply chain. Moreover, our global presence enables us to achieve our goal of being the leading nutrition, health and wellness company, see: AR: Group overview p44–46 CFS: Analysis by Segment pgs74–81 OP: Promoting positive employee relations > Supporting the living wage p171				No								
G4-EC5		Indicator omitted.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	No								
G4-EC6 8	Nestlé has identified that the proportion of native employees at management levels in developing countries lags behind that of more developed countries, and it is these countries that are considered significant locations of operation for this data tracking, see: Local Management Committee members native to country in developing countries (%)*  <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage (%)</th> </tr> </thead> <tbody> <tr> <td>2016</td> <td>73.3</td> </tr> <tr> <td>2015</td> <td>63.3</td> </tr> <tr> <td>2014</td> <td>56</td> </tr> </tbody> </table> *Covers 90.4% of employees in HR System For the purposes of this indicator, senior management is defined as Nestlé in Market Management Committee level in each of the markets.	Year	Percentage (%)	2016	73.3	2015	63.3	2014	56				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Year	Percentage (%)												
2016	73.3												
2015	63.3												
2014	56												
Material aspect: Indirect economic impacts													
G4-DMA	RD: Our rural development strategy p75–76 Web: Rural development: http://www.nestle.com/csv/rural-development-responsible-sourcing RD: Our material Issues and commitments p76–77 RD: Enhancing rural livelihoods p78–82 As a global company, we recognise that we have a significant indirect economic impacts across our value chain. Our CSV strategy and management approach for managing our indirect economic impacts both positive and negative is focused on the millions of farmers and local communities around the world who depend on our business for their livelihoods.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176								

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EC7 2 5 7 9 11	Our most material infrastructure investment is our Healthy Kids programme. Data is collected across Nestlé markets for this and the total spending on Nestlé Healthy Kids Programme in 2016 is approximately CHF 11 million. NHW: Inspiring people to lead healthier lives > Promoting healthy diets and lifestyles p59–60 RD: Enhancing rural livelihoods > Understanding farmers' needs p78–79 RD: Enhancing rural livelihoods > Responsible sourcing and traceability > Our priority sourcing categories p84–93	b. Report the current or expected impacts on communities and local economies. Report positive and negative impacts where relevant. c. Report whether these investments and services are commercial, in-kind, or pro bono engagements.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EC8 1 2 3 8 10 17	NiS: Our key performance indicators p28–30 RD: Enhancing rural livelihoods > Understanding farmers' needs p78–79 RD: Coffee > Nespresso AAA Sustainable Quality™ Program > p86 OP: Fair employment and diversity > Working towards gender balance > Nestlé US signs the White House Equal Pay Pledge p158 OP: Fair employment and diversity > Working towards gender balance > Gender Balance Plan in Nestlé Spain p158 OP: Promoting youth employment and employability p160–161				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Procurement practices					
G4-DMA 1	NiS: Accountable and inclusive governance > The Nestlé <i>Corporate Business Principles</i> p13 RD: Our rural development strategy p75–77 RD: Enhancing rural livelihoods > Understanding farmers' needs p78–79 RD: Responsible sourcing and traceability > Our priority sourcing categories p84–93 Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EC9 12	RD: Our rural development strategy > Inclusive and accountable governance p76 RD: Enhancing rural livelihoods > Understanding farmers' needs p78–82	Indicator omitted.	The information is currently unavailable.	Data not available. Although we source products locally where possible, as demonstrated by our Farmer Connect programme, due to the global nature of our supply chain and the types of products we source, our ability to track procurement spend locally is limited.	No

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
FP1	RD: Responsible sourcing and traceability p83–84	Identify the purchased volume from each compliant supplier.	The information is subject to specific confidentiality constraints.	The breakdown by volume is unavailable due to commercial confidentiality concerns. We do publish the percentage of suppliers and volume that are compliant.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
FP2 2 12 14 15	RD: Our priority sourcing categories > Cocoa p86–88 Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper Web: Soya: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/soya Web: Sugar: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs Web: Fish and seafood: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood Nestlé Responsible Sourcing Guideline: http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-responsible-sourcing-guidelines.pdf	2.5 Calculate the percentage of purchased volume which is verified as being in accordance with standards identified in 2.2 by using the following equation: Purchased volume calculated in 2.4 = Total purchased volume Percentage of purchased volume which is verified as being in accordance with credible, internationally recognised responsible production standards x 100. 2.6 Report the percentage calculated in 2.5 broken down by the credible, internationally recognised responsible production standards identified in 2.2 and broken down by origin identified in 2.1.	The information is subject to specific confidentiality constraints.	We provide information on spend and some volumes purchased to give a representation of scale, but are unable to report the details due to commercial sensitivities and traceability. We give information by region where possible. 51% of key commodities are currently traceable (see p84).	Materials excluded from assurance scope: meat, poultry and eggs. For remaining materials, refer to assurance statement p176
Environmental					
Material aspect: Materials					
G4-DMA	ES: Our environmental sustainability strategy p109–110 Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water ES: Our environmental sustainability strategy > Material issues and commitments p110–111 ES: Future-proofing natural resources > Our environmental commitments > Improving the environmental performance of our products p119–124 ES: Future-proofing natural resources > Our environmental commitments > Preserving natural capital > Responsibly sourcing raw materials p129–131 Web: The Nestlé Policy on Environmental Sustainability: http://www.nestle.com/asset-library/documents/library/documents/environmental_sustainability/nestl%C3%A9%20policy%20on%20environmental%20sustainability.pdf				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN1 12	<p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p> <p>ES: Safeguarding the environment > Our environmental commitments > Improving the environmental performance of our packaging p125–127</p>	<p>The total weight broken down by:</p> <ul style="list-style-type: none"> • Non-renewable materials used • Renewable materials used. 	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN2 8 12	<p>The most material area for Nestlé to measure the percentage of recycled input is packaging, for which the following information is available: 27.4% of 5.1 mio tonnes of packaging material is recycled, which is 1.37 mio tonnes, and this is 5.50% of the total materials used (30 mio tonnes).</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance</p> <p>Web: Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2015-cnepi.pdf</p> <p>ES: Safeguarding the environment > Our environmental commitments > Improving the environmental performance of our packaging p125–127</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Energy					
G4-DMA	<p>ES: Our environmental sustainability strategy p109–110</p> <p>Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water</p> <p>ES: Our environmental sustainability strategy > Material issues and commitments p110–111</p> <p>ES: Future-proofing natural resources > Our environmental commitments > Improving the environmental performance of our products p119–124</p> <p>ES: Combating climate change > Why climate change matters p112–113</p> <p>ES: Our climate change commitments p113–117</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN3 7 8 12 13	<p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–116</p> <p>Web: 2016 CDP Investor submission: http://www.nestle.com/csv/performance/external-assessments</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>	<p>c. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> Cooling consumption. <p>d. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> Electricity sold Heating sold Cooling sold Steam sold. 	Part of the Standard Disclosure is not applicable.	<p>We use cooling in our factories but it is not purchased. It is generated out of the energies we purchase (fuels, electricity) that are already disclosed. We do not track at corporate level how much cooling we generate out of the energy we consume as this is not material to us.</p> <p>Nestlé sells a small amount of energy (and this sold energy is excluded from our energy consumption) but the quantity is not sufficient to be a material indicator for us. Note that the GHG emissions related to the production of this sold energy are included in our scope 1 emissions.</p>	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN4		Indicator omitted.	The information is currently unavailable.	We do not currently collect or estimate the amount of energy used by our suppliers and customers. Our focus is GHG emissions rather than energy consumption and we are tracking our Scope 3 emissions; see our response to G4-EN17.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN5	<p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–117</p> <p>Boundaries for the calculation: Factories (within the organisation)</p> <p>Total energy consumption = Direct energy + intermediate energy</p> <p>Intermediate energy = grid electricity + green power + steam purchased + hot water purchased</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN6 7 8 12 13	<p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–116</p> <p>Web: 2016 CDP Investor submission: http://www.nestle.com/csv/performance/external-assessments</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN7 7 8 12 13	ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–116 ES: Combating climate change > Our climate change commitments > Proactive engagement on climate policy p117 The rationale for the baseline is to have a 10-year period with a target year within manageable cycles. Web: 2016 CDP Investor submission: http://www.nestle.com/csv/performance/external-assessments				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Water					
G4-DMA	W: Our water strategy p95–96 Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water W: Our water strategy > Our material issues and commitments p97 W: Caring for water > Why caring for water matters p98 W: Caring for water > Our water stewardship commitments p99–107 Web: Nestlé commitment on Water Stewardship: http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-commitment-water-stewardship.pdf				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN8 6	W: Caring for water > Our water stewardship commitments > Water efficiency: every drop counts p99–101 Web: CDP Water 2016 Investor submission, W1.2a, W5.1, W5.1a: http://www.nestle.com/csv/performance/external-assessments Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN9 6	<p>W: Caring for water > Our water stewardship commitments > Water efficiency: every drop counts p99–101</p> <p>Web: 2016 CDP Water Investor submission: http://www.nestle.com/csv/performance/external-assessments</p>	Total number of water sources significantly affected by withdrawal type should be reported (size of waters source; designated protected area; biodiversity value; value or importance to local community).	The information is currently unavailable.	We are working to obtain this data through a project with the UNEP World Conservation Monitoring Centre, and our target is to include this in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN10 6 8 12	<p>W: Caring for water > Our water stewardship commitments > Water efficiency: every drop counts p99–101</p> <p>Web: 2016 CDP Water Investor submission: http://www.nestle.com/csv/performance/external-assessments</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Biodiversity					
G4-DMA	<p>ES: Our environmental sustainability strategy p109–110</p> <p>Web: See our Environmental sustainability and water governance information online: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water</p> <p>ES: Environmental sustainability > Material issues and commitments p110–111</p> <p>ES: Our environmental commitments > Improving the environmental performance of our products p119–120</p> <p>ES: Our environmental commitments > Preserving natural capital p129–131</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN11 6 15	<p>ES: Our environmental commitments > Preserving natural capital p129–131</p> <p>W: Our water stewardship commitments > Water efficiency: every drop counts > Water Resource Reviews p100</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>	<p>a. Report the following information for each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas:</p> <ul style="list-style-type: none"> • Geographic location • Subsurface and underground land that may be owned, leased, or managed by the organization • Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas – This is not reported per site • Size of operational site in km² – This is not reported per site • Biodiversity value characterized by: legally protected and water stress areas – this is not reported per site. 	The information is currently unavailable.	We are working to obtain this data through a project with the UNEP World Conservation Monitoring Centre, and our target is to include this in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN12 15	<p>ES: Our environmental commitments > Preserving natural capital p129–131</p> <p>RD: Responsible sourcing and traceability > Our priority sourcing categories > Palm oil p93</p> <p>Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper</p> <p>Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil</p> <p>Web: Soya: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/soya</p>	<p>b. Report significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> • Species affected • Extent of areas impacted • Duration of impacts • Reversibility or irreversibility of the impacts. 	The information is currently unavailable.	We are working to obtain this data through a project with the UNEP World Conservation Monitoring Centre, and our target is to include this in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN13 6 15	<p>ES: Our environmental commitments > Preserving natural capital p129–131</p> <p>W: Our water stewardship commitments > Water efficiency: every drop counts > Water Resource Reviews p100</p>	<p>a. Report the size of all habitat protected areas or restored areas.</p> <p>c. Report on the status of each area based on its condition at the close of the reporting period.</p> <p>d. Report standards, methodologies, and assumptions used.</p>	The information is currently unavailable.	We are working to obtain this data through a project with the UNEP World Conservation Monitoring Centre, and our target is to include this in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN14 6 14 15	<p>ES: Future-proofing natural resources > Our environmental commitments > Preserving natural capital p129–131</p>	Indicator omitted.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	No

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Emissions					
G4-DMA	<p>ES: Our environmental sustainability strategy p109–110</p> <p>Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water</p> <p>ES: Environmental sustainability > Material issues and commitments p110–111</p> <p>ES: Our environmental commitments > Improving the environmental performance of our products p119–124</p> <p>ES: Our climate change commitments p113–117</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN15 3 12 13 14 15	<p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–115</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p> <p>The following are in Nestlé CDP submission:</p> <p>e. Report standards, methodologies, and assumptions used.</p> <p>f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.</p> <p>Web: 2016 CDP Investor submission: http://www.nestle.com/csv/performance/external-assessments</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN16 3 12 13 14 15	<p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–117</p> <p>GWP rates are reported in the CDP submission found on:</p> <p>Web: See our CDP Investor submission for standards, methodologies and assumptions used and the source of conversion factors used: http://www.nestle.com/csv/performance/external-assessments</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN17 3 12 13 14 15	<p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–117</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN18 13 14 15	ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–117 Web: See our CDP Investor submission for standards, methodologies and assumptions used and the source of conversion factors used: http://www.nestle.com/csv/performance/external-assessments The gases included in the calculations are the same as for Scope 1 and 2 emissions. Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN19 13 14 15	ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–117 Web: See our CDP Investor submission for standards, methodologies and assumptions used and the source of conversion factors used: http://www.nestle.com/csv/performance/external-assessments Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN20 3 12	Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf The following substances are included in the calculation: <ul style="list-style-type: none"> • Blends – Azeotropes • Cyclic Organic Compounds • Ethane Series • Ethers • Inorganic Compounds • Methane Series • Miscellaneous Organic Compounds • Propane • Unsaturated Organic Compounds 				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN21 3 12 14 15	<p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–117</p> <p>Web: CDP 2016 Investor submission: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/nestle-answer-cdp-2016.pdf</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p> <p>The following gases are not a significant component of Nestlé’s emissions data (quantities of NO_x and SO_x are given in the Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators document):</p> <ul style="list-style-type: none"> • Persistent organic pollutants (POP) • Volatile organic compounds (VOC) • Hazardous air pollutants (HAP) • Particulate matter (PM) • Other standard categories of air emissions identified in relevant regulations 				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Effluents and waste					
G4-DMA	<p>ES: Our environmental sustainability strategy p109–110</p> <p>Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water</p> <p>ES: Safeguarding the environment > Our environmental commitments p119–131</p> <p>ES: Safeguarding the environment > Why safeguarding the environment matters > Promoting sustainable consumption p127–129</p> <p>W: Caring for water > Our water stewardship commitments > Treatment: ensuring water quality p103–104</p> <p>Web: 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN22 3 6 12 14	<p>See our 2016 CDP Water Investor submission, indicators W1.2b, W5.2, W5.2a found on http://www.nestle.com/csv/performance/external-assessments</p> <p>W: Caring for water > Our water stewardship commitments > Treatment: ensuring water quality p103–104</p> <p>Web: See 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p>	Differentiation between planned and unplanned water discharge.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance																						
G4-EN23 3 6 12	ES: Safeguarding the environment > Our environmental commitments > Reducing food loss and waste > Going for zero waste for disposal p124 Waste by disposal method (tonnes) <table border="1"> <tr><td>Composting</td><td>320 224</td></tr> <tr><td>Deep well injection</td><td>5</td></tr> <tr><td>Incineration with energy recovery</td><td>222 589</td></tr> <tr><td>Incineration without energy recovery</td><td>3 986</td></tr> <tr><td>Landfill</td><td>99 081</td></tr> <tr><td>On-site storage</td><td>80</td></tr> <tr><td>Other Disposal Method</td><td>1 986</td></tr> <tr><td>Other Recovery Process</td><td>186 543</td></tr> <tr><td>Recycling</td><td>625 186</td></tr> <tr><td>Reuse</td><td>301 700</td></tr> <tr><td>Grand Total</td><td>1 761 379*</td></tr> </table> <p>The waste disposal method was determined as follows:</p> <ul style="list-style-type: none"> • Disposed of directly by Nestlé: 105 138 tonnes • Information provided by waste disposal contractor: 72 492 tonnes • Organisational defaults of waste disposal contractor: 26 752 tonnes • Data not available: 1 tonne <p>Web: See 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p>	Composting	320 224	Deep well injection	5	Incineration with energy recovery	222 589	Incineration without energy recovery	3 986	Landfill	99 081	On-site storage	80	Other Disposal Method	1 986	Other Recovery Process	186 543	Recycling	625 186	Reuse	301 700	Grand Total	1 761 379*				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
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Reuse	301 700																										
Grand Total	1 761 379*																										
G4-EN24 3 6 12 14 15	There were no significant spills in 2016, see: Web: See 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176																						
G4-EN25 3 12		The Standard Disclosure.	The Standard Disclosure is not applicable.	Nestlé does not transport or treat any waste relevant under the terms of the Basel Convention Annex I, II, III and VIII.	No																						

*The total figure represents the total of the rounded numbers in the table.

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN26 6 15	ES: Our environmental commitments > Preserving natural capital p129–131	Size of water body and related habitat, designated as a protected area, and biodiversity value (such as total number of protected species).	The information is currently unavailable.	We are working to obtain this data through a project with the UNEP World Conservation Monitoring Centre, and our target is to include this in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Products and services					
G4-DMA	ES: Our environmental sustainability strategy p109–110 Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water ES: Environmental sustainability > Material issues and commitments p110–111 ES: Future-proofing natural resources > Our environmental commitments > Improving the environmental performance of our products p119–124				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN27 6 8 12 13 14 15	ES: Future-proofing natural resources > Our environmental commitments > Improving the environmental performance of our products p119–124				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN28 8 12	ES: Future-proofing natural resources > Our environmental commitments > Improving the environmental performance of our packaging p125–127	a. Report the percentage of reclaimed products and their packaging materials for each product category.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Compliance					
G4-DMA	Compliance is at the basis of everything we do and is essential to the license to operate, see: Web: Human rights and compliance: http://www.nestle.com/csv/what-is-csv/governance/Pages/human-rights-compliance NiS: Our positive impact on society p6 ES: Our environmental sustainability strategy p109–110 Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water ES: Environmental sustainability > Material issues and commitments p110–111 ES: Our environmental commitments > Reducing food loss and waste > Manufacturing and distribution p122 HRC: Compliance > Anti-corruption > Driving integrity: the CARE audit programme p147–148				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-EN29 16	<p>Web: See 2016 Consolidated Nestlé performance indicators: http://www.nestle.com/csv/performance/environmental-indicators</p> <p>Web: Definitions and Comments on 2016 Consolidated Nestlé Environmental Performance Indicators: http://www.nestle.com/asset-library/documents/creating-shared-value/environment/definition-and-comments-on-2016-cnepi.pdf</p> <p>In 2016, there are no events to report as 'significant fines' or non-monetary sanctions.</p> <p>Web: 2016 CDP Water Investor submission, indicators W7.1, W7.1a, W7.1b, W7.1c: http://www.nestle.com/csv/performance/external-assessments</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Transport					
G4-DMA	<p>ES: Our environmental sustainability strategy p109–110</p> <p>Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water</p> <p>ES: Environmental sustainability > Material issues and commitments p110–111</p> <p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions > Efficient transport and warehouses p115–116</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN30 11 12 13	<p>Transportation was an identified sub-issue for Resource efficiency, (food) waste and the circular economy as part of our materiality analysis, see:</p> <p>NiS: Materiality p19</p> <p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions > Efficient transport and warehouses p115–116</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Overall					
G4-DMA	<p>NiS: Building on Creating Shared Value p7</p> <p>ES: Our environmental sustainability strategy p109–110</p> <p>ES: Environmental sustainability > Material issues and commitments p110–111</p> <p>ES: Combating climate change > Our climate change commitments > Reducing GHG emissions p113–117</p> <p>W: Our water strategy p95–96</p>	Management of expenditure.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN31 7 9 12 13 14 15 17	<p>ES: Our environmental sustainability strategy p109–110</p>	<p>a. Report total environmental protection expenditures by:</p> <ul style="list-style-type: none"> Waste disposal, emissions treatment and remediation costs Prevention and environmental management costs. 	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176





Zone key:

AMS: Americas AOA: Asia, Oceania and sub-Saharan Africa EMENA: Europe, Middle East and North Africa

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Supplier environmental assessment					
G4-DMA	<p>All Nestlé Tier 1 suppliers are required to adhere to the Nestlé Supplier Code (that includes environmental, societal, labour and human rights criteria), and are audited for compliance against the Code as part of an ongoing programme. If any instances of non-compliance are found, corrective action plans are put in place to resolve the issues. Termination of a relationship with a supplier only occurs if they refuse to comply with the audit process, including not correcting non-compliances, and is only undertaken as a last resort.</p> <p>RD: Our rural development strategy p75–76</p> <p>RD: Responsible sourcing and traceability p83–84</p> <p>ES: Our environmental sustainability strategy p109–110</p> <p>ES: Environmental sustainability > Material issues and commitments p110–111</p> <p>ES: Safeguarding the environment > Our environmental commitments > Preserving natural capital > Responsibly sourcing raw materials p129–130</p> <p>ES: Our environmental commitments > Improving the environmental performance of our packaging p125–127</p> <p>Web: Nestlé Responsible Sourcing Guideline: http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-responsible-sourcing-guidelines.pdf</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN32	<p>100% of new suppliers are assessed as meeting the requirements of the Nestlé Supplier Code as a condition of their selection. The Nestlé Supplier Code includes environmental criteria. See:</p> <p>The Nestlé Supplier Code (http://www.nestle.com/asset-library/documents/library/documents/suppliers/supplier-code-english.pdf)</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN33	<p>RD: Responsible sourcing and traceability p83</p> <p>RD: Responsible sourcing and traceability > Our priority sourcing categories p84</p> <p>CDP Water Investor submission, W1.3, W1.3a found on http://www.nestle.com/csv/performance/external-assessments</p>	<p>b. Report the number of suppliers identified as having significant actual and potential negative environmental impacts.</p> <p>d. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.</p>	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

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DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Environmental grievance mechanisms					
G4-DMA	RD: Our rural development strategy p75–76 ES: Our environmental sustainability strategy p109–110 Web: Environmental sustainability and water: http://www.nestle.com/csv/what-is-csv/governance/environmental-sustainability-water HRC: Compliance > Reporting compliance violations p148 HRC: Compliance > Anti-corruption > 'Tell us' p149				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-EN34 16	HRC: Compliance > 'Tell us' p149	b. Of the identified grievances, report how many were: <ul style="list-style-type: none"> Addressed during the reporting period Resolved during the reporting period. c. Report the total number of grievances about environmental impacts filed prior to the reporting period that were resolved during the reporting period.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Social					
Labor Practices and Decent Work					
Material aspect: Employment					
G4-DMA	Illegal working from home was not identified as a material risk within our supply chain. Our materiality process and supply chain audits have identified child labour as the main risk within our agricultural supply chain, and thus we manage and report on our efforts to address this risk across our supply chain. RD: Enhancing rural livelihoods > Understanding farmers' needs 78–79 OP: Our people strategy p153–154 OP: Our material issues and commitments p155 OP: Promoting positive employee relations p171–172	Aspect-specific Guidance for G4-DMA-b.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-LA1	OP: Fair employment and diversity > Working towards gender balance p157 Total number of new employee hires in 2016* 2016  59 738 Total number and rate (percentage) of new employee hires by region in 2016* AMS  12 176 (12.11%) AOA  7 536 (11.74%) EMENA  8 794 (9.53%) *Representing all employees in HR system.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance																														
G4-LA1 continued	<p>Total number and rate (percentage) of new employee hires by age group and gender in 2016*</p> <table border="1"> <thead> <tr> <th></th> <th>Women</th> <th>Men</th> </tr> </thead> <tbody> <tr> <td><30</td> <td>5902 (30.46%)</td> <td>8904 (25.39%)</td> </tr> <tr> <td>30–50</td> <td>4745 (9.45%)</td> <td>4564 (7.50%)</td> </tr> <tr> <td>50></td> <td>519 (3.14%)</td> <td>872 (2.50%)</td> </tr> </tbody> </table> <p>Total number and rate (percentage) of employee turnover by age group and gender in 2016*</p> <table border="1"> <thead> <tr> <th></th> <th>Women</th> <th>Men</th> </tr> </thead> <tbody> <tr> <td><30</td> <td>3826 (19.74%)</td> <td>6114 (17.43%)</td> </tr> <tr> <td>30–50</td> <td>6083 (12.12%)</td> <td>10078 (9.99%)</td> </tr> <tr> <td>50></td> <td>1958 (11.84%)</td> <td>3781 (10.82%)</td> </tr> </tbody> </table> <p>Total number and rate (percentage) of employee turnover by region in 2016*</p> <table border="1"> <tbody> <tr> <td>AMS</td> <td>14608 (14.53%)</td> </tr> <tr> <td>AOA</td> <td>6883 (10.72%)</td> </tr> <tr> <td>EMENA</td> <td>10349 (11.22%)</td> </tr> </tbody> </table> <p>*Representing all employees in HR system.</p>		Women	Men	<30	5902 (30.46%)	8904 (25.39%)	30–50	4745 (9.45%)	4564 (7.50%)	50>	519 (3.14%)	872 (2.50%)		Women	Men	<30	3826 (19.74%)	6114 (17.43%)	30–50	6083 (12.12%)	10078 (9.99%)	50>	1958 (11.84%)	3781 (10.82%)	AMS	14608 (14.53%)	AOA	6883 (10.72%)	EMENA	10349 (11.22%)				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
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G4-LA2 8	<p>As an Employer of Choice, Nestlé wishes to provide comprehensive and competitive employee rewards. Our global Total Rewards Policy outlines the employment package we provide for employees. It broadly covers:</p> <ul style="list-style-type: none"> • Fixed pay; • Variable pay; • Employee benefits; • Personal growth and development; and • Work–life environment. <p>The principles outlined in the policy provide the common framework within which individual markets can create competitive local programmes that meet business needs and comply with local legislation. The approach is designed to attract, retain and engage talented employees.</p> <p>To support our policy, line managers and HR professionals use an online Total Rewards Learning Centre when dealing with performance and rewards (including compensation and benefits).</p> <p>The Nestlé Total Rewards Policy is intended to cover everyone directly employed by the company (including temps and part time), but its actual application is subject to considerations of local market practice, legislative requirements, etc.</p>	Details of application to temporary or part-time employees by significant locations of operations.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	Nestlé does not have a mechanism in place for tracking and reporting this. We are currently discussing the possibility of automating the reporting in the future. Our target is to include this in our 2017 report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176																														

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
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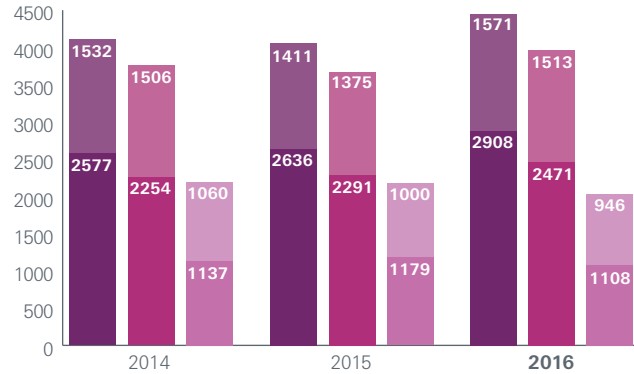
G4-LA3

5 8

The total number of employees that were entitled to parental leave, by gender*

	2014	2015	2016
Women	89 155	96 655	93 122
Men	178 184	184 898	176 189

Breakdown of employees who took parental leave, by gender*



- Total number of employees who took parental leave. ■ Women ■ Men
- Total number of employees who returned to work after parental leave ended. ■ Women ■ Men
- Total number of employees who returned to work after parental leave ended who were still employed 12 months after their return to work. ■ Women ■ Men

The return-to-work and retention rates of employees who took parental leave, by gender (%)*

	2014	2015	2016
Women	86	87	85
Men	87	97	96

*Representing all employees in HR system

Material aspect: Labor/management relations

G4-DMA

OP: Our material issues and commitments p155
OP: Promoting positive employee relations p171–172

Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-LA4 8	Before making operational changes that could substantially affect our employees, we provide a period of notice outlining the proposed changes. While a minimum period and provisions for consultation and negotiation are specified in collective agreements in 28 countries, in others, it depends on local laws. On average, the minimum period is 38 days.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-FP3 8	OP: Promoting positive employee relations > Supporting freedom of association p171 OP: Promoting positive employee relations > Engaging positively with trade unions p172	Reasons for industrial disputes, strikes and/or lock-outs.	The information is currently unavailable.	Labour disputes should be and are handled at local level. In general, these industrial disputes happened mainly during salary negotiations, due to general strikes of the sector or protests against local governments' measures. We are looking at how this information can be reported and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Occupational health and safety					
G4-DMA	OP: Our material issues and commitments p155 OP: Building a safer, healthier workplace p162–164 OP: Building a safer, healthier workplace > Our passion for NHW p165–166 OP: Management processes p166–167				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-LA5		Indicator omitted.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	No

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-LA6 3 8	OP: Building a safer, healthier workplace > Key risks managed > Process safety > Key data p164	Gender breakdown.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	We do not see any differences in our male and female populations that would significantly affect risk of injury or illness. There are lots of factors/variables that can affect risk levels, and we are starting to look at these (e.g. employment status, years of experience, training received).	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
	OP: Management processes > Managing high-hazard tasks p167	Absentee rate.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	
	Recordable illnesses by classification (%)				
	Allergy (other disorder)	1.4			
	Allergy (respiratory disorder)	0.8			
	Allergy (skin disorder)	1.2			
	Cancer	0.1			
	Digestive system disorder	3.6			
	Hearing impairment	4.8			
	Mental disorder	8.0			
	MSD from manual handling, awkward postures or repetitive tasks	72.8			
	Poisoning	2.9			
	Respiratory disorder (excluding allergic reaction)	2.1			
	Skin disorder (excluding allergic reaction)	1.5			
	Vision impairment	0.3			
	(blank)	0.5			
	Grand Total	100.0			
	Recordable injuries by classification (%)				
	Amputation (includes loss of bones)	1.9			
	Burn (chemical and thermal)	5.4			
	Concussion	2.4			
	Cut/Abrasions/Bruises	49.5			
	Foreign body	1.2			
	Fracture	16.6			
	MST from sudden impact, twist or pull	17.3			
	Multiple injuries	4.5			
	Splinter/Puncture	1.1			
	(blank)	0.1			
	Grand Total	100.0			

Injuries and illnesses are classified and reported according to a global Nestlé standard, which is based on the United States OSHA record-keeping standard.

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-LA7 3 8		Indicator omitted.	The Standard Disclosure is not applicable.	There are no workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.	No
G4-LA8 8	In 2016, Nestlé had 214 formal agreements with trade unions covering health and safety issues.	b. If yes, report the extent, as a percentage, to which various health and safety topics are covered by these agreements.	The information is currently unavailable.	Due to the high number of individual agreements at the market level we do not track this data.	No
Material aspect: Training and education					
G4-DMA	OP: Our material issues and commitments p155 OP: Developing our people p168–170				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-LA9 4 5 8	OP: Developing people > Training our people p169	Gender breakdown.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	We do not see any differences in our male and female populations that would significantly affect training opportunities.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
		Employee category breakdown.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	
G4-LA10 8	OP: Developing people > Building our capabilities > Succession planning p168 OP: Developing people > Training our people p169	Details for: The provision of training programmes including sabbatical periods with guaranteed return to employment. Provision of programmes to assist in managing career endings, including as a minimum: pre-retirement planning for intended retirees, retraining for those intending to continue working, severance pay and whether this takes into account employee age and years of service, job replacement services, assistance on transitioning to a non-working life.	The information is currently unavailable.	We are examining our data collection process with a view to reporting this missing element in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-LA11 5 8	78% of the total employees registered in our Performance System (110 000 employees) receive a regular performance and career development review. 82% of the female employees registered in our Performance System (46 200 employees) receive a regular performance and career development review. 74% of the male employees registered in our Performance System (63 800 employees) receive a regular performance and career development review.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Diversity and equal opportunity					
G4-DMA	OP: Our material issues and commitments p155 OP: Fair employment and diversity p157–160				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance												
G4-LA12 5 8	<p>OP: Fair employment and diversity > Working towards gender balance p157</p> <p>Web: Board Of Directors: http://www.nestle.com/aboutus/management/boardofdirectors</p> <p>Web: Executive Board: http://www.nestle.com/aboutus/management/executiveboard</p> <p>Total workforce by region and gender (number and percentage of employees)*</p> <p>AMS</p> <p>Women 32 253 (30.81%)</p> <p>Men 72 438 (69.19%)</p> <p>AOA</p> <p>Women 20 258 (29.77%)</p> <p>Men 47 786 (70.22%)</p> <p>EMENA</p> <p>Women 40 580 (42.02%)</p> <p>Men 55 965 (57.95%)</p> <p>*Representing all employees in HR system. 0.01% of employees with no gender assigned in HR system.</p> <p>Total workforce by age group (%)**</p> <table border="1"> <tr> <td><30</td> <td>23.87%</td> </tr> <tr> <td>30–50</td> <td>57.13%</td> </tr> <tr> <td>50></td> <td>19.00%</td> </tr> </table> <p>Full-time employees by age group (number and percentage)**</p> <table border="1"> <tr> <td><30</td> <td>62 131 (24%)</td> </tr> <tr> <td>30–50</td> <td>149 059 (57%)</td> </tr> <tr> <td>50></td> <td>49 075 (19%)</td> </tr> </table> <p>**Representing all employees in HR System</p>	<30	23.87%	30–50	57.13%	50>	19.00%	<30	62 131 (24%)	30–50	149 059 (57%)	50>	49 075 (19%)	<p>a. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Gender • Age group: under 30 years old, 30–50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant. <p>b. Report the percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Minority group data. 	<p>The information is currently unavailable.</p> <p>The information is subject to specific confidentiality constraints.</p>	<p>We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.</p> <p>Employees are not broken out by minority group due to differing privacy concerns in our markets.</p>	<p>Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176</p>
<30	23.87%																
30–50	57.13%																
50>	19.00%																
<30	62 131 (24%)																
30–50	149 059 (57%)																
50>	49 075 (19%)																

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
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G4-LA12
5 8

continued

Part-time employees by age group (number and percentage)**

<30	2 240 (24.4%)
30–50	4 843 (52.7%)
50>	2 110 (23.0%)

Temporary employees by age group (number and percentage)

<30	11 535 (65.2%)
30–50	5 125 (29.0%)
50>	1 030 (5.8%)

Full-time employees by gender (percentage and number)**

Women	Men
33.2% (86 520)	66.8% (173 744)

Part-time employees by gender (percentage and number)**

Women	Men
72.31% (6 647)	27.69% (2 546)

Temporary employees by gender (percentage and number)**

Women	Men
45.46% (8 042)	54.54% (9 648)

Total number of managers and breakdown by age and gender (percentage and number)**

	Women	Men
<30	1 619 (46.87%)	1 835 (53.13%)
30–50	10 715 (37.27%)	18 037 (62.73%)
50>	1 993 (24.17%)	6 253 (75.83%)

**Representing all employees in HR system

Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
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Senior leadership positions held by gender (%)***



Leadership positions held by gender (%)***



*** Covers Nestlé employees registered in the HR system (approximately 85% of all employees).

Material aspect: Equal remuneration for women and men

G4-DMA	<p>OP: Our material issues and commitments p155</p> <p>OP: Fair employment and diversity > Our Diversity and Inclusion Framework p157</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-LA13 5 8 10	<p>Weighted average comparative salary ratio:</p> <ul style="list-style-type: none"> Male: 99.39% Female: 94.54% <p>(Headcount: 248019)</p> <p>Comparative salary ratio shows an individual employee's actual salary as a percentage of the relevant Nestlé internal salary structure midpoint.</p> <p>The target is to reach 100%, but actual percentages may differ depending on factors such as promotion rates, salary budgets and performance levels.</p>	Regional and employee category breakdowns.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Supplier assessment for labor practices					
G4-DMA	All Nestlé Tier 1 suppliers are required to adhere to the Nestlé Supplier Code (that includes environmental, societal, labour and human rights criteria), and are audited for compliance against the Code as part of an ongoing programme. If any instances of non-compliance are found, corrective action plans are put in place to resolve the issues. Termination of a relationship with a supplier only occurs if they refuse to comply with the audit process, including not correcting non-compliances, and is only undertaken as a last resort. Nestlé Supplier Code http://www.nestle.com/asset-library/documents/library/documents/suppliers/supplier-code-english.pdf RD: Our material issues and commitments > Material issues p76–77 RD: Enhancing rural livelihoods > Understanding farmers’ needs p78–79 RD: Responsible sourcing and traceability p83				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-LA14 5 8 16	100% of new suppliers are assessed as meeting the requirements of the Nestlé Supplier Code as a condition of their selection. The Nestlé Supplier Code includes labour practices criteria. See: The Nestlé Supplier Code (http://www.nestle.com/asset-library/documents/library/documents/suppliers/supplier-code-english.pdf)				No
G4-LA15 5 8 16	Due to the scale of our global supply chain we track the volume sourced from audited and compliant suppliers, see: RD: Responsible sourcing and traceability p83 RD: Responsible sourcing and traceability > Our priority sourcing categories p84–93 Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper Web: Soya: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/soya Web: Sugar: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs Web: Fish and seafood: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood HRC: Human rights > Addressing human rights impacts > Human Rights Due Diligence Programme > Pillar 8: Monitoring and reporting p141 HRC: Human rights > Addressing human rights impacts > Protecting children p143–146	b. Report the number of suppliers identified as having significant actual and potential negative impacts for labour practices. d. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labour practices with which improvements were agreed upon as a result of assessment. e. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labour practices with which relationships were terminated as a result of assessment, and why.	The information is currently unavailable.	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and Ecovadis audited). Due to changes in our auditing process, we are not able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Labor practices grievance mechanisms					
G4-DMA	HRC: Anti-corruption > Reporting compliance violations > Nestlé Integrity Reporting System p148 HRC: Anti-corruption > Reporting compliance violations > 'Tell us' p149				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-LA16 16	HRC: Compliance > Anti-corruption > Nestlé Integrity Reporting System p148 HRC: Compliance > Anti-corruption > 'Tell us' p149 OP: Promoting positive employee relations p171–172	Report the total number of grievances about labor practices filed prior to the reporting period that were resolved during the reporting period through the Integrity Reporting System.	The information is currently unavailable.	Currently this is not an individual categorized subject and the data is mixed in with other subjects. We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Human Rights					
Material aspect: Investment					
G4-DMA	HRC: Our human rights and compliance strategy p133–135 RD: Our rural development strategy p75–77 HRC: Human rights > Addressing human rights impacts > Human Rights Due Diligence Programme p140–141				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR1	CFS: 2.1 Modification of the scope of consolidation p70 HRC: Human rights > Addressing human rights impacts > Human Rights Due Diligence Programme > 8. Monitoring and reporting p141				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR2	We identify and prioritise those employees who are located in 11 FTSE4Good Countries of Concern for human rights training using our online human rights training tool. In 2016, 10.3% of employees were trained (50.5% since 2011). Going forward, we are looking to train all employees who work in FTSE4Good Countries of Concern where we have significant involvement. HRC: Human rights > Addressing human rights impacts > Human Rights Due Diligence Programme > 8. Monitoring and reporting p141				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Non-discrimination					
G4-DMA	HRC: Human rights and compliance > Our material issues and commitments p134–135 HRC: Compliance p147–148 OP: Building a safer, healthier workplace > Promoting positive employee relations > Combating discrimination p172 Web: Nestlé's Corporate Business Principles p19: http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corporate-business-principles-en.pdf				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR3 5 8 16	OP: Building a safer, healthier workplace > Promoting positive employee relations > Combating discrimination p172				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Freedom of association and collective bargaining					
G4-DMA	HRC: Human rights and compliance > Our material issues and commitments p134–135 HRC: Human rights > Addressing human rights impacts p136–146 OP: Our people strategy > Inclusive and accountable governance p154 Web: Our people: http://www.nestle.com/csv/our-people OP: Promoting positive employee relations > Supporting freedom of association p171				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR4 8	Zero operations were identified in which the right to exercise freedom of association and collective bargaining was violated or at significant risk. HRC: Human rights > Addressing human rights impacts > Salient issues p137–138 OP: Promoting positive employee relations > Supporting freedom of association p171 OP: Promoting positive employee relations > Engaging positively with trade unions p172	Report suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: <ul style="list-style-type: none"> Type of operation (such as manufacturing plant) and supplier Countries or geographical areas with operations and suppliers considered at risk. 	The information is currently unavailable.	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and Ecovadis audited). Due to changes in our auditing process, we are no longer able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Child labor					
G4-DMA	RD: Our rural development strategy p75–76 RD: Enhancing rural livelihoods 78–82 RD: Responsible sourcing and traceability p83–84 HRC: Our human rights and compliance strategy p133–134 HRC: Human rights and compliance > Our material issues and commitments p134–135 HRC: Human rights > Why respecting and promoting human rights matters p136 HRC: Human rights > Addressing human rights impacts > Protecting children p143–146				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-HR5 8 16	<p>Zero Nestlé operations were identified as having significant risks for incidences of child labour.</p> <p>Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts</p> <p>Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla</p> <p>RD: Enhancing rural livelihoods > Responsible sourcing and traceability > Our priority sourcing categories > Cocoa p86–89</p> <p>HRC: Human rights and compliance > Our material issues and commitments p134–135</p> <p>HRC: Human rights > Addressing human rights impacts > Human Rights Due Diligence Programme p140–141</p> <p>HRC: Human rights > Addressing human rights impacts > Protecting children p143–146</p>	<p>a. Report operations and suppliers considered to have significant risk for incidents of:</p> <ul style="list-style-type: none"> • Child labour • Young workers exposed to hazardous work. <p>b. Report operations and suppliers considered to have significant risk for incidents of child labour either in terms of:</p> <ul style="list-style-type: none"> • Type of operation (such as manufacturing plant) and supplier • Countries or geographical areas with operations and suppliers considered at risk. 	The information is currently unavailable.	<p>We do not accept any form of child labour in our value chain, and thus we do not differentiate between child labour and young workers exposed to hazardous work. Moreover, we do not break down child labour risks by type of operation, as we actively work with the ILO's Child Labour Platform to identify commodities that have high-risk of child labour, such as hazelnuts in Turkey, vanilla in Madagascar and cocoa in Côte d'Ivoire. Our management and strategy focuses on minimising the risks of child labour in these high risk commodities and locations through our work with other external stakeholders.</p> <p>In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and Ecovadis audited). Due to changes in our auditing process, we are no longer able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.</p>	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Forced or compulsory labor					
G4-DMA	<p>RD: Rural development > Our material issues and commitments p76–77</p> <p>RD: Our rural development strategy > Inclusive and accountable governance p76</p> <p>Web: Rural development: http://www.nestle.com/csv/rural-development-responsible-sourcing</p> <p>RD: Enhancing rural livelihoods > Why enhancing rural livelihoods matters p78</p> <p>RD: Enhancing rural livelihoods > Understanding farmers' needs p78–79</p> <p>HRC: Human rights and compliance > Our material issues and commitments p134–135</p> <p>HRC: Human rights > Why respecting and promoting human rights matters p136</p> <p>HRC: Human rights > Addressing human rights impacts p136–146</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-HR6 8	<p>Zero operations were identified as having significant risk for incidents of forced or compulsory labour.</p> <p>We have identified the poor labour conditions within the fish and seafood supply chain, particularly in Thailand's fishing industry, as being high risk for instances of forced labour. See:</p> <p>RD: Responsible sourcing and traceability > Our priority sourcing categories > Fish and seafood > Labour conditions p92</p> <p>HRC: Human rights > Addressing human rights impacts > Salient issues p138–139</p>	<p>a. Report suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:</p> <ul style="list-style-type: none"> • Type of operation (such as manufacturing plant) and supplier • Countries or geographical areas with operations and suppliers considered at risk. 	The information is currently unavailable.	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and Ecovadis audited). Due to changes in our auditing process, we are no longer able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Security practices					
G4-DMA	<p>Security practices is not an identified material issue for Nestlé, but it is an important area that is included in our human rights monitoring so we have reported against these aspect indicators.</p> <p>HRC: Compliance > Anti-corruption > Driving integrity: the CARE audit programme p147–148</p> <p>HRC: Compliance > Anti-corruption > Security p150</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR7 16	<p>HRC: Compliance > Anti-corruption > Driving integrity: the CARE audit programme p147–148</p> <p>HRC: Compliance > Anti-corruption > Security p150</p>	Percentage of security personnel trained.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards. We currently report the number of personnel trained.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Indigenous rights					
G4-DMA	<p>RD: Enhancing rural livelihoods > Why enhancing rural livelihoods matters p78</p> <p>RD: Responsible sourcing and traceability > Our priority sourcing categories > Land rights p93</p> <p>HRC: Our human rights and compliance strategy p133–134</p> <p>HRC: Human rights and compliance > Our material issues and commitments p134–135</p> <p>HRC: Human rights > Why respecting and promoting human rights matters p136</p> <p>HRC: Human rights > Addressing human rights impacts > Salient issues p137–138</p> <p>Web: Respecting human rights http://www.nestle.com/csv/human-rights-compliance/managing-human-rights</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR8		Indicator omitted.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	No

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Assessment					
G4-DMA	<p>Web: Respecting human rights: http://www.nestle.com/csv/human-rights-compliance/managing-human-rights</p> <p>HRC: Our human rights and compliance strategy p133–135</p> <p>HRC: Human rights p136–146</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR9	<p>W: Our water stewardship commitments > Water efficiency: every drop counts > Water Resource Reviews p100</p> <p>HRC: Human rights > Human Rights Due Diligence Programme > 5. Impact assessment p140</p> <p>HRC: Human rights > Human Rights Due Diligence Programme > 8. Monitoring and reporting p141</p> <p>In 2016, we conducted 235 CARE audits, as well as two assessments of factories in Egypt as part of the Human Rights Impact Assessments. In total, 237 Nestlé sites were subject to human rights reviews or impact assessments.</p>	<p>Percentage of operations that have been subject to human rights reviews or impact assessments.</p> <p>The breakdown of data by country.</p>	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Supplier human rights assessment					
G4-DMA	<p>All Nestle Tier 1 suppliers are required to adhere to the Nestle Supplier Code (that includes environmental, societal, labour and human rights criteria), and are audited for compliance against the Code as part of an ongoing programme. If any instances of non-compliance are found, corrective action plans are put in place to resolve the issues. Termination of a relationship with a supplier only occurs if they refuse to comply with the audit process, including not correcting non-compliances, and is only undertaken as a last resort.</p> <p>Web: Rural development: http://www.nestle.com/csv/rural-development-responsible-sourcing</p> <p>Web: Respecting human rights: http://www.nestle.com/csv/human-rights-compliance/managing-human-rights</p> <p>RD: Our rural development strategy p75–77</p> <p>RD: Responsible sourcing and traceability p83–84</p> <p>HRC: Our human rights and compliance strategy p133–135</p> <p>HRC: Human rights > Why respecting and promoting human rights matters p136</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR10	<p>100% of new suppliers are assessed as meeting the requirements of the Nestlé Supplier Code as a condition of their selection. The Nestlé Supplier Code includes human rights criteria. See: The Nestlé Supplier Code (http://www.nestle.com/asset-library/documents/library/documents/suppliers/supplier-code-english.pdf)</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-HR11	<p>RD: Responsible sourcing and traceability p83</p> <p>Web: Respecting human rights: http://www.nestle.com/csv/human-rights-compliance/managing-human-rights</p> <p>HRC: Human rights > Human Rights Due Diligence Programme p140–146</p> <p>Web: Modern Slavery and Human Trafficking Report 2016 page 6: http://www.nestle.co.uk/asset-library/documents/39506_nestle_mod-slave-act-ab_30sep.pdf</p>	<p>b. Report the number of suppliers identified as having significant actual and potential negative human rights impacts.</p> <p>d. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which relationships were terminated as a result of assessment, and why.</p>	The information is currently unavailable.	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and Ecovadis audited). Due to changes in our auditing process, we are not able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

Material aspect: Human rights grievance mechanisms

G4-DMA	<p>HRC: Our human rights and compliance strategy p133–135</p> <p>Web: Respecting human rights: http://www.nestle.com/csv/human-rights-compliance/managing-human-rights</p> <p>HRC: Human rights > Why respecting and promoting human rights matters p136</p> <p>HRC: Human rights > Addressing human rights impacts > Human Rights Due Diligence Programme >8. Monitoring and reporting p141</p> <p>HRC: Compliance > Anti-corruption > 'Tell us' p149</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-HR12 16	<p>HRC: Human rights > Addressing human rights impacts > Human Rights Due Diligence Programme p140–146</p> <p>Web: Respecting human rights: http://www.nestle.com/csv/human-rights-compliance/managing-human-rights</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

Society

Material aspect: Local communities

G4-DMA	<p>RD: Our rural development strategy p75–77</p> <p>Web: Rural development: http://www.nestle.com/csv/rural-development-responsible-sourcing</p> <p>RD: Responsible sourcing and traceability > Our priority sourcing categories p84–93</p> <p>W: Our water stewardship commitments > Water efficiency: every drop counts > Water Resource Reviews p100</p>	How works councils, occupational health and safety committees or other independent employee representation bodies are empowered to deal with, and have dealt with, impacts on local communities.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
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DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-SO1	Due to the scale of our global supply chain, we track the volume sourced from audited and compliant suppliers. In 2016, 61% of the volume sourced was compliant, see: RD: Responsible sourcing and traceability p83 RD: Responsible sourcing and traceability > Our priority sourcing categories p84–93				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-SO2 1 2	W: Caring for water > Our water stewardship commitments > Water efficiency: every drop counts > Water Resource Reviews p100 RD: Enhancing rural livelihoods > Understanding farmers' needs p78–79	Location of operations.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Anti-corruption					
G4-DMA	Our commitment to work against corruption and bribery is integral to the <i>Corporate Business Principles</i> , the Nestlé Code of Business Conduct and the Nestlé Supplier Code. Our Human Resources, Legal and Group Compliance departments work together to train employees in these policies and to monitor behaviour. Ensuring local compliance is the responsibility of each country business leader. Anti-corruption is included within the Corporate Compliance Framework, a dedicated compliance function that reports to the Group Compliance Committee and the Executive Board. Nestlé also demonstrates its commitment to business integrity through being a signatory to the United Nations Global Compact (UNGC). Principle 10 of the UNGC requires signatories to work against corruption in all its forms. Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances Web: Our work with the United Nations: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/united-nations HRC: Our material issues and commitments p134–135 HRC: Anti-corruption p147–149				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-SO3 16	In 2016, a deep dive assessment on risks of external engagements was completed. This covered assessment of the potential risks of corruption within and related to the organisation. HRC: Compliance > Anti-corruption p147				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-SO4 16	We have reported the percentage of targeted managers who have been trained on anti-corruption policies, as identified by our legal counsels on a risk basis. HRC: Compliance > Anti-corruption p147	<ul style="list-style-type: none"> a. Report the total number and percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to, broken down by region. c. Report the total number and percentage of business partners that the organisation's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. d. Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Report the total number and percentage of employees that have received training on anti-corruption, broken down by region. 	The information is currently unavailable.	We identify the key countries at risk of corruption and we train the managers located in these high risk countries. In 2014, we defined new minimal standards as to who must be trained on anti-corruption, and how often focusing on these high risk countries. We report the percentage of targeted managers who have been trained on anti-corruption policies, as identified by our legal counsels on a risk basis.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-SO5 16	HRC: Anti-corruption p147	<ul style="list-style-type: none"> b. Report the total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Report the total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. 	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Public policy					
G4-DMA	NiS: Public policy and advocacy p16 ES: Our climate change commitments > Proactive engagement on climate policy p117 Public policy positions found on: http://www.nestle.com/ask-nestle				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-SO6 16	Under Section 10 of the Nestle Code of Business Conduct, political contributions are not allowed. The only exception is the parent company in its home country Switzerland, where minor contributions are made to political parties' secretariats to support the economic conditions and democratic structure in Switzerland. In 2016, the total of such payments for the functioning of party secretariats (no payments for campaigns) was CHF 220 000.	The political parties the payments were made to.	The information is currently unavailable.	Nestle does not indicate recipient parties individually.	No
Material aspect: Healthy and affordable food					
G4-DMA	NHW: Our strategy p32–33 NHW: Material issues and commitments p33–34 NHW: For healthier generations today and tomorrow p66–70 NHW: Addressing overconsumption through product innovation and renovation p37–41 NHW: Addressing undernutrition through micronutrient fortification p41–44 NHW: Inspiring people to lead healthier lives p48–57 NHW: Promoting healthy diets and lifestyles p58–64				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Animal welfare					
G4-DMA	RD: Our material issues and commitments p76–77 RD: Responsible sourcing and traceability > Our priority sourcing categories > Dairy p89–90 RD: Responsible sourcing and traceability > Our priority sourcing categories > Farm animal welfare p90–91 Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs Web: Dairy: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
FP9		Indicator omitted.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	Nestlé only raises animals in three test farm settings, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p89) and 'Meat, poultry and eggs' (http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p83). More context is available in the Farm animal health and welfare in the supply chain (p90).	No

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
FP10		Indicator omitted.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	Nestlé only raises animals in three test farm settings, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p89) and 'Meat, poultry and eggs' (http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p83). More context is available in the Farm animal health and welfare in the supply chain (p90).	No
FP11		Indicator omitted.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	Nestlé only raises animals in three test farm settings, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p89) and 'Meat, poultry and eggs' (http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p83). More context is available in the Farm animal health and welfare in the supply chain (p90).	No

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
FP12		Indicator omitted.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	Nestlé only raises animals in three test farm settings, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p89) and 'Meat, poultry and eggs' (http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p83). More context is available in the Farm animal health and welfare in the supply chain (p90).	No
FP13		Indicator omitted.	The Standard Disclosure or part of the Standard Disclosure is not applicable.	Nestlé only raises animals in three test farm settings, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p89) and 'Meat, poultry and eggs' (http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p83). More context is available in the Farm animal health and welfare in the supply chain (p90).	No

Material aspect: Anti-competitive behavior

G4-DMA	<p>AR: Corporate Governance and Compliance p58–65</p> <p>NiS: Accountable and inclusive governance p13–14</p> <p>NiS: Business ethics p15</p> <p>In 2016, we adopted a new Nestlé Group Antitrust Law Policy, bringing our commitments in this area into line with the expectations of national and supra-national Antitrust Authorities and international standards.</p>				No
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DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-S07 16	There are eight legal actions pending affecting Nestlé. No legal actions have been completed in 2016.	b. Report the main outcomes of completed legal actions, including any decisions or judgments.	The existence of specific legal prohibitions.	There were no legal actions completed in 2016 and we cannot comment on ongoing legal actions.	No
Material aspect: Compliance					
G4-DMA	<p>Responsibility for the supervision and management of the Group ultimately rests with the Chairman, the CEO and other members of the Executive Board, supported by a number of other governance bodies. Evaluation is conducted via our Group Compliance Committee. All relevant functions within the Group are represented at senior level, and minutes of the committee's meetings are shared with the CEO.</p> <p>Specific activities of the committee include:</p> <ul style="list-style-type: none"> • Driving Nestlé's cross-functional compliance programme and key compliance initiatives and continuously enhancing the compliance culture across the Group; • Providing a platform for internal coordination; • Receiving briefings on compliance-related initiatives and providing cross-functional input; • Identifying deviations from best practice and driving the implementation of appropriate action; and • Promoting the implementation of the Nestlé <i>Corporate Business Principles</i> and other policies. <p>HRC: Our material issues and commitments > Material issues p134–135 HRC: Reporting compliance violations p148</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-S08 16	<p>CFS: Note 11 – Provisions and contingencies p104</p> <p>There are no events to report as 'significant fines' or non-monetary sanctions.</p>				Yes, see assurance statement in CFS p136

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Supplier assessment for impacts on society					
G4-DMA	<p>All Nestlé Tier 1 suppliers are required to adhere to the Nestlé Supplier Code (that includes environmental, societal, labour and human rights criteria), and are audited for compliance against the Code as part of an ongoing programme. If any instances of non-compliance are found, corrective action plans are put in place to resolve the issues. Termination of a relationship with a supplier only occurs if they refuse to comply with the audit process, including not correcting non-compliances, and is only undertaken as a last resort.</p> <p>RD: Our rural development strategy p75–77</p> <p>RD: Enhancing rural livelihoods > Understanding farmers’ needs p78–82</p> <p>RD: Responsible sourcing and traceability p83</p> <p>RD: Responsible sourcing and traceability > Coffee p84–86</p> <p>RD: Responsible sourcing and traceability > Cocoa p86–89</p> <p>RD: Responsible sourcing and traceability > Dairy p89–90</p> <p>RD: Responsible sourcing and traceability > Farm animal welfare p90–91</p> <p>RD: Responsible sourcing and traceability > Cereals p91</p> <p>Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil</p> <p>Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper</p> <p>Web: Soya: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/soya</p> <p>Web: Sugar: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar</p> <p>Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts</p> <p>Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla</p> <p>Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</p> <p>Web: Fish and seafood: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-S09	<p>100% of new suppliers are assessed as meeting the requirements of the Nestlé Supplier Code as a condition of their selection. The Nestlé Supplier Code includes environmental criteria. See:</p> <p>The Nestlé Supplier Code (http://www.nestle.com/asset-library/documents/library/documents/suppliers/supplier-code-english.pdf)</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-SO10	RD: Responsible sourcing and traceability p83 RD: Responsible sourcing and traceability > Our priority sourcing categories p84	a. Report the number of suppliers subject to assessments for impacts on society. b. Report the number of suppliers identified as having significant actual and potential negative impacts on society. c. Report the significant actual and potential negative impacts on society identified in the supply chain. d. Report the percentage of suppliers identified as having significant actual and potential negative impacts on society with which improvements were agreed upon as a result of assessment.	The information is currently unavailable.	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and Ecovadis audited). Due to changes in our auditing process, we are not able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Grievance mechanisms for impacts on society					
G4-DMA	HRC: Compliance > Anti-corruption > Reporting compliance violations p148 HRC: Compliance > Anti-corruption > 'Tell us' p149	Feedback on the 'Tell us' system.	The information is currently unavailable.	The 'Tell us' system is still being implemented and we have not yet requested stakeholder feedback on the effectiveness of the system. However, as the system becomes more mature and we continue to deploy it across other countries, we will look to seek feedback on the system in the future.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-SO11 16	HRC: Compliance > Anti-corruption > 'Tell us' > 'Tell us' 2016 complaints received p149	c. Report the total number of grievances about impacts on society filed prior to the reporting period that were resolved during the reporting period.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Product Responsibility					
Material aspect: Customer health and safety					
G4-DMA	<p>NHW: Our material issues and commitments > Material issues p33</p> <p>NHW: Product safety and quality p45–47</p> <p>NHW: Why leading healthier lives matters p48</p> <p>Web: Nestlé Policy on Sugars: (http://www.nestle.com/asset-library/documents/library/documents/about_us/nestle-policy-sugars.pdf)</p> <p>Web: Nestlé Policy on Sodium (Salt): (http://www.nestle.com/asset-library/documents/library/documents/about_us/nestle-policy-salt.pdf)</p> <p>Web: Nestlé Policy on Saturated Fat: (http://www.nestle.com/asset-library/documents/library/documents/about_us/nestle-policy-saturated-fat.pdf)</p> <p>Web: Nestlé Policy on Micronutrient Fortification of Foods & Beverages: (http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-policy-micronutrient-fortification-foods-beverages.pdf)</p> <p>NHW: Responsible marketing p52–57</p> <p>NHW: Building, sharing and applying nutrition knowledge p64–73</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-PR1	<p>Our Quality Policy is implemented through our Nestlé Quality Management System (NQMS), which covers 100% of Nestlé products. The NQMS encompasses essential elements, such as good manufacturing practices, hazard analysis and critical control points (HACCP), and traceability, together with new requirements and initiatives across the whole value chain. It lays out the basic principles for the management of quality through allocating clear responsibilities to process owners of the value chain, aligning the Food Safety Management System with FSSC 22000/ISO 22000, and driving continuous improvement through the elimination of defects and waste.</p> <p>NHW: Product safety and quality p45–46</p> <p>NHW: Addressing overconsumption through product innovation and renovation p37–41</p> <p>NHW: Addressing undernutrition through micronutrient fortification p41–44</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-PR2 16	We consider the most material part of this indicator to be product safety for the end consumer. NHW: Product safety and quality > Product recalls and foreign bodies elimination p46 There were 10 instances of significant product recalls or incidents of non-compliance in 2016. No penalties or fines were reported to the Center related to the recalls that occurred in 2016.	<ul style="list-style-type: none"> Incidents of non-compliance with regulations resulting in a warning Incidents of non-compliance with voluntary codes. 	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
FP5 2	NHW: Product safety and quality > Monitoring and compliance > Nestlé Quality Management System p45	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
FP6 2	NHW: Addressing overconsumption through product innovation and renovation p37–40	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars.	The information is currently unavailable.	Our Recipe Management System, which is still in development, does not report by percentage of total sales volume. For salts, we are reporting percentage of entire product portfolio with reduced sodium content. For sugars, children’s products was identified as the priority category and we are reporting the percentage of the product portfolio that meets our sugar criteria. We our now assessing the remainder of products. For fats, we have set a reduction objective for 2020 and are reporting the percentage of oils used in our products which meet our criteria.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
FP7 2	NHW: Addressing undernutrition through micronutrient fortification p41–44	Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Product and service labeling					
G4-DMA	NHW: Our strategy p32–34 NHW: Inspiring people to lead healthier lives > Accessible and truthful product information p49–50 NHW: Product safety and quality p45–47				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-PR3 12	Our Quality Policy and Quality Management System requires and ensures that we meet all product labelling legal requirements in every market that we operate in. 100% of our product categories are covered and assessed for compliance with national product labelling requirements through our Quality Management System. In addition to meeting our legal requirements, we are actively working to engage consumers on the sustainability impacts of our products through QR codes that consumers can scan and learn more about online. NHW: Our strategy p32–34 NHW: Inspiring people to lead healthier lives > Accessible and truthful product information p49–50 NHW: Product safety and quality p45–47 ES: Our environmental commitments > Promoting sustainable consumption p127–128				No
G4-PR4 16	NHW: Product safety and quality p45–47 No penalties or fines were reported to the Center related to the recalls that occurred in 2016.	Breakdown by information and labelling. Index mentions no fines or penalties were reported but does not mention ‘instances of non-compliance’ relating to regulations and voluntary codes concerning product and service information and labelling.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-PR5		Indicator omitted.	The information is currently unavailable.	Customer satisfaction surveys are conducted at a market and brand level, and are not currently included in the CSV report scope. We are examining our data collection process with a view to reporting this missing element in our 2017 CSV report as part of our transition to the GRI Standards.	No
Material aspect: Marketing communications					
G4-DMA	NHW: Our material issues and commitments p33–34 NHW: Responsible marketing p52–57				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
G4-PR6	Nestlé does not sell any banned products. The breast-milk substitutes sold by Nestlé is subject to stakeholder questions and public debate. For our response to this debate, see: NHW: Responsible marketing > Responsible marketing of breast-milk substitutes p53–55				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-PR7 16	HRC: Compliance > Anti-corruption > Nestlé Integrity Reporting System p148 HRC: Compliance > Anti-corruption > ‘Tell us’ p149 NHW: Responsible marketing > Responsible marketing of breast-milk substitutes > Compliance p53 Web: Internal audit reports against our compliance with the WHO code: http://www.nestle.com/csv/nutrition/baby-milk/compliance-record NHW: Responsible marketing > Responsible marketing to children p55–56	a. Report the total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: <ul style="list-style-type: none"> • Incidents of non-compliance with regulations resulting in a fine or penalty • Incidents of non-compliance with regulations resulting in a warning • Incidents of non-compliance with voluntary codes. 	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
Material aspect: Customer privacy					
G4-DMA	HRC: Our material issues and commitments p134–135 HRC: Human rights > Addressing human rights impacts > Salient issues p137–139 HRC: Compliance > Anti-corruption > Data privacy p149				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-PR8 16	HRC: Compliance > Anti-corruption > Data privacy p149 In 2016, there were: <ul style="list-style-type: none"> • Three complaints received by outside parties • Two complaints received by Data Protection Authorities regarding a customer complaint. In 2016, there were four instances of identified leaks, thefts or losses of customer data as follows: <ul style="list-style-type: none"> • Three instances in which a limited number of customers had their accounts compromised on Nestlé websites. • One incident of physical theft of documents containing customer personal data. For each of the above, remedial steps were taken, affected customers were advised and there was no evidence of misuse of data.				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176

DMA and Indicators	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material aspect: Compliance					
G4-DMA	<p>NHW: Product safety and quality p45–47</p> <p>NHW: Responsible marketing p52–57</p> <p>Web: Internal audit reports against our compliance with the WHO code: http://www.nestle.com/csv/nutrition/baby-milk/compliance-record</p> <p>HRC: Our material issues and commitments p134–135</p> <p>HRC: Compliance p147</p>				Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176
G4-PR9 16	<p>CFS: Note 11: Provisions and contingencies p104</p> <p>There are no events to report as ‘significant fines’. The threshold for a ‘significant fine’ is CHF 10 mio.</p>	Overall provisions and contingencies are reported; however, there is no breakdown for monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	The information is currently unavailable.	We are looking at how this data can be collected and our target is to include it in our 2017 CSV report as part of our transition to the GRI Standards.	Yes, see assurance statement in the Nestlé in society – Creating Shared Value and meeting our commitments 2016 full report p176