



Nestlé Good food, Good life



Creating Shared Value
and meeting our commitments

UN Guiding Principles Reporting
Framework Index of Answers 2019

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

Nestlé United Nations Guiding Principles Reporting Framework

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

We continually review and assess the human rights risks of our business activities, and strive to prevent and address any negative impacts we may have on the rights of those whom we employ, do business with or interact with along our value chain. You can read more about our ongoing activities within the Respecting and Promoting Human Rights section of our [Creating Shared Value Progress Report 2019](#) and human rights web pages on www.nestle.com, in addition to this document.

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

Abbreviations

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

The following references are used for chapters in the

Creating Shared Value Progress Report 2019:

CSV: Creating Shared Value

IaF: Individuals and families

C: Communities

P: Planet

RaG: Reporting and governance

Section of the framework	UNGPRF	Page number or link
Policy commitment		
A.1 What does the company say publicly about its commitment to respect human rights?	<p>To explain how the reporting company understands its responsibility to respect human rights, and how it articulates its resulting expectations of its workforce, business partners and businesses or other entities directly linked to its operations, products or services.</p> <p>The key for addressing this question is to focus on:</p> <ul style="list-style-type: none"> a) public commitments, and not policies that are only internal; b) commitments that relate to respect for human rights across the company’s own activities and business relationships, and not philanthropic or other activities that support or promote human rights more generally. 	<p>This response provides language on the responsibility of respecting human rights and Nestlé’s commitments to addressing human rights.</p> <p>C: Respecting and promoting human rights p31</p> <p>C: Improving livelihoods in communities > Respecting human rights p25</p> <p>Web: https://www.nestle.com/csv/impact/commitments</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/nestle-policy-commitments.pdf</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/ethical-conduct</p> <p>Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p>
A.1.1 How has the public commitment been developed?	<p>Explain the various factors that have informed the content of the reporting company’s public commitment, including the internal or external stakeholders and experts who have had a role in its development.</p> <p>A public human rights commitment, whilst not static, provides a somewhat constant reference point over time for individuals within and outside the company.</p> <p>Any internal and/or external consultative processes that contributed to the development of the public commitment;</p> <p>How external inputs are reflected in the policy;</p> <p>Whether, and if so how, senior management and/or the Board were involved in the development of the commitment;</p> <p>The level (Board, senior management, or other) at which the public commitment was approved;</p> <p>Any changes in the public commitment within the reporting period;</p> <p>Any plans to update the public commitment within the next reporting period.</p>	<p>This response provides language on the factors informing Nestlé’s public commitment, including which stakeholders and experts were involved in development.</p> <p>C: Implement responsible sourcing p28</p> <p>C: Respecting and promoting human rights p31</p> <p>C: Assess and address human rights impacts p32</p> <p>Web: https://www.nestle.com/csv/performance</p> <p>Web: https://www.nestle.com/csv/impact/rural-livelihoods/responsible-sourcing</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/ethical-conduct</p> <p>Web: https://www.nestle.com/csv/what-is-csv/governance</p> <p>Web: http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf</p>
A.1.2 Whose human rights does the public commitment address?	<p>To give more information about the specific groups that the reporting company’s public commitment to respect human rights aims to address, in order to place the remainder of the company’s reporting in context.</p> <p>Whether the public commitment covers all individuals and groups who may be impacted by the company’s activities or through its business relationships, or whether it relates to certain, specific groups and, if so, which ones and why;</p> <p>Any groups to which the company pays particular attention, and why;</p> <p>Any plans to change the scope of individuals or groups covered by the policy commitment, and why.</p>	<p>This response provides language on the specific groups, if any, Nestlé’s commitment to respecting human rights aims to address, as well as any changes in those groups.</p> <p>C: Respecting and promoting human rights p31</p> <p>C: Implement responsible sourcing p28</p> <p>C: Assess and address human rights impacts p32</p> <p>C: Protecting workers and children p33</p> <p>Web: https://www.nestle.com/csv/impact/rural-livelihoods/responsible-sourcing</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues</p> <p>Web: http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf</p> <p>Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/salient-issues.pdf</p>

Section of the framework	UNGPRF	Page number or link
A.1.3 How is the public commitment disseminated?	<p>Explain how the reporting company’s public commitment is shared with those for whom it is relevant, whether because they are expected to implement it (for example, the company’s contractors and suppliers), because they have a direct interest in its implementation (for example, potentially affected communities, investors, consumers, and civil society organizations), or both (for example employees and contract workers).</p> <p>One key consideration for how to disseminate the policy commitment is also its accessibility to its target audiences. For example, some individuals may regularly access a website or company intranet; others may not have Internet access but be able to read documents; others may be illiterate. In response to this question, it will be relevant to reflect the extent to which the company tailors the way the policy commitment is disseminated according to the particular audience.</p> <p>Relevant information for the company’s answer could include:</p> <p>Whether and how the public commitment is communicated to employees and other individuals who work for the company</p> <p>Whether and how the public commitment is communicated to the company’s business partners or others in the company’s value chain</p> <p>Whether and how the public commitment is disseminated in an accessible form to external stakeholders, in particular potentially affected stakeholders</p> <p>Any limitations on the dissemination of the commitment, either internally or externally, and any plans to overcome those limitations.</p>	<p>This response provides language on how Nestlé communicates the public commitments to relevant parties.</p> <p>C: Respecting and promoting human rights p31 C: Assess and address human rights impacts p32 C: Protecting workers and children p33</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/human-rights-impacts Web: https://www.nestle.com/csv/impact/commitments Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/nestle-policy-commitments.pdf Web: https://www.nestle.com/aboutus/businessprinciples Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle_corporate_business_principles_us_english.pdf > Principle 4: Human rights and labor practices Web: http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-commitment-child-labour.pdf</p>
Embedding respect		
A.2 How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	<p>To describe the ways in which the reporting company sees respect for human rights as relevant to its core business and how it is reflected in the ways the company thinks about and carries out its activities and business relationships.</p> <p>The reporting company can focus on high-level evidence and indicators of the emphasis it places on respect for human rights across its activities and business relationships.</p>	<p>This response provides language on how Nestlé makes respecting human rights relevant to its core business and how it is reflected in the ways the company does business.</p> <p>C: For our communities p24 C: Assess and address human rights impacts p32</p> <p>RaG: p55</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues Web: https://www.nestle.com/csv/impact Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle_corporate_business_principles_us_english.pdf Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/timeline.pdf Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/nestle-policy-commitments.pdf Web: https://www.nestle.com/csv/impact/respecting-human-rights/human-rights-impacts</p>
A.2.1 How is day-to-day responsibility for human rights performance organized within the company, and why?	<p>To describe where, within the company, those individuals with daily responsibility for human rights are located and their reporting lines to more senior decision-making levels, and to explain how this structure helps the company make respect for human rights part of how it conducts business.</p>	<p>This response provides language on identifying which employees are accountable for addressing human rights and how that accountability structure makes respecting human rights part of the company’s business conduct.</p> <p>RaG: p55</p> <p>Web: https://www.nestle.com/csv/what-is-csv/governance Web: https://www.nestle.com/csv/impact/respecting-human-rights Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues Web: https://www.nestle.com/csv/impact/respecting-human-rights/ethical-conduct Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/salient-issues.pdf</p>

Section of the framework	UNGPRF	Page number or link
A.2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why?	<p>To provide the reader with a sense of when, why and in what ways the most senior levels of the company's management and governance structures would become involved in addressing human rights-related issues and, therefore, how those individuals see their role in supporting respect for human rights within the company.</p> <p>Processes, indicators and/or criteria that the company uses to determine which issues are discussed by senior management or the Board;</p> <p>Examples of specific human rights issues discussed and/or examples of trends in types of human rights issues discussed at the senior management and Board levels during the reporting period;</p> <p>Information on whether any of the salient human rights risks or additional severe impacts identified in Part B were discussed at the senior management or Board level during the reporting period;</p> <p>Any principles or systems that dictate when and how senior management and/or the Board address dilemmas arising from tensions between respect for human rights and other business interests;</p> <p>Any examples of how a particular tension between respect for human rights and other business considerations was addressed by senior management and/or the Board during the reporting period.</p>	<p>This response provides language on how the senior leaders of Nestlé and governance structures become involved in addressing human rights issues and how those leaders see their role as supporting respect for human rights within the company.</p> <p>CSV: Focusing on our material issues > Trends affecting our industry p4</p> <p>CSV: Focusing on our material issues > The materiality process p4</p> <p>RaG: Our key performance indicators > Human rights and compliance p58</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/salient-issues.pdf</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/human-rights-impacts</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues</p> <p>Web: https://www.nestle.com/csv/what-is-csv/governance</p> <p>Web: https://www.nestle.com/aboutus/businessprinciples</p> <p>Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle_corporate_business_principles_us_english.pdf > Principle 4: Human rights and labor practices</p>
A.2.3 How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions?	<p>To explain how the reporting company's high-level public commitment is translated into terms that are understandable for those working for the company and how they are equipped and motivated to implement the commitment in their daily work. This question moves beyond their awareness of the policy's existence to consider how they are enabled to understand its implications for their own decisions and actions.</p> <p>The means through which the company helps its workforce understand how their own decisions and actions can support (or hinder) implementation of the public policy commitment to respect human rights (e.g., internal policies, guidance documents, training, e-learning, human rights champions);</p> <p>Any examples of how these efforts are tailored to particular roles, functions or business units within the company;</p> <p>Any way in which the company seeks to share lessons learned about addressing actual impacts about reducing human rights risks and addressing actual impacts (e.g., case studies on the company's intranet, videos highlighting lessons learned, peer sharing, cross-functional meetings);</p> <p>Any incentives for the company's workforce, including senior management, to ensure they act with respect for human rights (e.g., internal recognition, performance metrics, performance evaluation, linking evaluation to remuneration and promotion opportunities);</p> <p>Any relevant 'speak-up' procedures or whistle-blowing mechanism to enable and/or encourage individuals to raise concerns internally regarding respect for human rights;</p> <p>How any tensions with other incentives driving the workforce are managed, (e.g., time pressures, cost pressures, other internal metrics that drive individual performance and which may, at times, be at odds with measures to respect human rights).</p>	<p>This response provides language on how Nestlé effectively communicates public commitments in terms understood and motivational to employees in their daily work. The response goes beyond just awareness.</p> <p>C: Assess and address human rights impacts p32</p> <p>C: Grievance mechanisms and remediation p35</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/ethical-conduct</p> <p>Web: https://www.nestle.com/aboutus/businessprinciples</p> <p>Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle_corporate_business_principles_us_english.pdf > Principle 4: Human rights and labor practices</p> <p>Web: http://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf</p> <p>Web: http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf (p6, 7, 9 & 14)</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>

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<p>A.2.4 How does the company make clear in its business relationships the importance it places on respect for human rights?</p>	<p>To explain how the reporting company conveys to business partners, suppliers, customers and others with which it has business relationships the particular relevance of its public human rights commitment, so as to engage their interest and motivate them to support its implementation through their own decisions and actions.</p>	<p>This response provides language on how Nestlé conveys the relevance of public human rights commitments to entities which it has business relationships with so as to engage their interest and motivation to support its implementation through their own actions. Web: https://www.nestle.com/csv/what-is-csv Web: https://www.nestle.com/csv/what-is-csv/ethical-business Web: https://www.nestle.com/csv/what-is-csv/governance Web: http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/nestle-policy-transparent-interactions-with-public-authorities.pdf Web: https://www.nestle.com/aboutus/businessprinciples Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle_corporate_business_principles_us_english.pdf > Principle 4: Human rights and labor practices Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf Web: http://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf Web: http://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf (p6, 7, 9 & 14)</p>
<p>A.2.5 What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?</p>	<p>To explain whether experiences or other insights that the reporting company has gained during the reporting period have led to improvements in the management of human rights impacts that should help the company better to meet its responsibility to respect human rights over time. Specific experiences or insights that have changed the company’s approach to managing one or more human rights impacts; Changes made or planned to a policy, process or practice in order to better manage one or more human rights impacts.</p>	<p>This response provides language on experiences and insights Nestlé has gained during the reporting period which led to improvements in the management of human rights impacts. Helping meet the responsibility to respect human rights over time. C: Delivering impact through <i>Farmer Connect</i> p26 C: Assess and address human rights impacts p32 RaG: p55 Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p>
Statement of salient issues		
<p>B.1 Statement of salient issues: State the salient human rights issues associated with the company’s activities and business relationships during the reporting period.</p>	<p>To set out clearly those human rights issues on which the remainder of the company’s reporting under Section C of this Framework will focus. These issues should reflect the human rights at risk of the most severe negative impact through the company’s activities or business relationships.</p>	<p>This response provides language on issues that reflect human rights at risk of the most severe negative impact through Nestlé’s activities or business relationships. C: Assess and address human rights impacts p32 Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/salient-issues.pdf</p>
Explanation of salient issue		
<p>B.2 Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.</p>	<p>To enable the reader of the company’s reporting to understand the basic processes through which the company identified the salient human rights issues on which it is reporting, and the key factors that informed that process. Key aspects of the process through which the company arrived at the stated list of salient human rights issues on which the remainder of its reporting will focus; The key factors that informed the company’s assessment of salient human rights issues, with particular attention to the factors of severity and likelihood (see B1); If and how inputs from stakeholders were taken into account in the identification of the salient human right issues, in particular, inputs from potentially affected stakeholders; Any role of senior management and the Board in identifying and/or agreeing on the salient human right issues.</p>	<p>This response provides language on Nestlé’s basic processes through which the company identified salient human rights issues and key factors that informed the process. C: Assess and address human rights impacts p32 Web: https://www.nestle.com/csv/impact/respecting-human-rights Web: https://www.nestle.com/csv/communities/human-rights-impacts Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf Web: https://www.nestle.com/csv/impact/respecting-human-rights/salient-human-rights-issues Web: https://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf</p>

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Geographical focus (if any)		
<p>B.3 Choice of focal geographies: If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.</p>	<p>For those reporting companies that adopt a geographical focus in their reporting, to explain the basis for that decision and the principles underlying the selection of the specific chosen geographies.</p> <p>Focal geographies should be selected with a primary focus on risk to human rights, and, therefore, favour geographies where the salient issues being reported are significant. This significance may be due to:</p> <ol style="list-style-type: none"> a local context of conflict or other weaknesses in the rule of law, placing the particular human rights at heightened risk; the particular vulnerability of certain groups in that location to impacts on the human rights in question, for instance, due to discriminatory laws or social practices; corruption or other factors that place the human rights in question at heightened risk from the actions of suppliers or other business partners. <p>Essential information for companies focusing their reporting on specific geographies includes:</p> <p>Which geographies form the focus for reporting in regard to which salient human rights issues;</p> <p>The reasons for the selection of those geographies, with due attention to the significance of risks to human rights</p>	<p>This response provides language on Nestlé’s geographical focus on their reporting and the basis for that decision and principles underlying the selection of the specific chosen geographies.</p> <p>C: Assess and address human rights impacts p32</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/timeline.pdf</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf</p> <p>C: Nestlé Cocoa Plan p30</p> <p>Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p>
Additional severe impacts (if any)		
<p>B.4 Additional severe impacts: Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.</p>	<p>To enable companies to report on how they have addressed any severe impacts that are unrelated to their salient human rights issues, and which are therefore distinct from any severe impacts related to the salient human right issues on which it will be reporting under Section C of this Framework.</p> <p>This provision enables the reporting company to explain how it is addressing any severe impacts with which the company has been involved:</p> <ul style="list-style-type: none"> that occurred during the reporting period but are unrelated to the salient human rights issues on which the company is reporting under Section C; that occurred prior to the reporting period and are still being addressed, but are unrelated to the salient human rights issues on which the company is reporting under Section C. <p>If neither of these is the case, the reporting company need not address this section of the Framework. Questions C3.2, C4.3 and C6.5 enable the company to report on severe impacts that are related to its salient human rights issues.</p>	<p>This response provides language on how Nestlé has addressed any severe impacts that are unrelated to the salient human rights issues.</p> <p>C: For our communities p24</p> <p>C: Implement responsible sourcing p28</p> <p>P: Caring for water p41</p> <p>P: Acting on climate change p46</p> <p>P: Safeguarding the environment p49</p>
Specific policies		
<p>C.1 Does the company have any specific policies that address its salient human rights issues and, if so, what are they?</p>	<p>To inform the reader of any specific policies the reporting company has in place – in addition to its overarching public human rights commitment – that are particularly relevant to the salient issues identified. By outlining, or referring the reader to, key elements of the policy, the reporting company can help the reader understand the foundation for how the company approaches the management of each salient issue.</p>	<p>This response provides language on specific policies that Nestlé has in place that are particularly relevant to the salient issues identified.</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/nestle-policy-commitments.pdf</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/salient-issues.pdf</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>C: Assess and address human rights impacts p32</p>

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C.1 (cont.)		<p>Issue 1: Freedom of association and collective bargaining Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 2: Working time C: Workplace health and safety p39</p> <p>Issue 3: Workers' accommodation and access to basic services C: Protecting workers and children p33</p> <p>Issue 4: Safety and health C: Workplace health and safety p39 Web: https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces</p> <p>Issue 5: Living wage C: Promoting decent employment and diversity p36 Web: https://www.nestle.com/csv/impact/employment-diversity Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 6: Data protection and privacy Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Issue 7: Child labor C: Protecting workers and children p33 Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/communities/nestle-cocoa-plan Web: https://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p> <p>Issue 8: Forced labor C: Protecting workers and children p33 Web: https://www.nestle.com/csv/raw-materials/coffee Web: https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/impact/respecting-human-rights Web: https://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/csv/raw-materials/fish-seafood</p> <p>Issue 9: Land acquisition Web: https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf C: Delivering impact through <i>Farmer Connect</i> p26 Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Issue 10: Access to water and sanitation P: Access to water, sanitation and hygiene p45 Web: https://www.nestle.com/csv/impact/water/access-conservation</p> <p>Issue 11: Access to grievance mechanisms C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>

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C.1.1 How does the company make clear the relevance and significance of such policies to those who need to implement them?	<p>To explain how specific policies aimed at managing the salient human rights issues are communicated to those who need to implement them, such that they understand why their implementation matters, and what they need to do to help put them into practice.</p> <p>Those with a role in the implementation of the policies might include employees, contract workers, suppliers, business customers, joint venture partners or others. The communication of a policy might vary depending on the intended audience and how the policy relates to their particular responsibilities.</p>	<p>This response provides language on how specific policies aimed at managing the salient human rights issues are communicated to those who need to implement them.</p> <p>Many of our standards and policies covering human rights and responsible sourcing are provided in multiple languages as we want them to be accessible.</p> <p>C: Assess and address human rights impacts p32</p> <p>Web: www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>Web: http://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf</p> <p>Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p>
Stakeholder engagement		
C.2 What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	<p>To explain to the reader how the reporting company learns about the views of stakeholders who have insight into the salient issues on which it is reporting, and how it takes these perspectives into account in its decisions and actions.</p>	<p>This response provides language to explain how Nestlé learns about the views of stakeholders who have insight into the salient human rights issues on which it is reporting and how Nestlé incorporated these perspectives in its decisions and actions.</p> <p>Extensive evidence of our engagement with stakeholders can be found on all raw materials pages available from:</p> <p>Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p> <p>Web: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement</p> <p>Web: https://www.nestle.com/csv/what-is-csv/partnerships-alliances</p> <p>C: Assess and address human rights impacts p32</p> <p>Issue 1: Freedom of association and collective bargaining</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 2: Working time</p> <p>C: Workplace safety and health p39</p> <p>Issue 3: Workers' accommodation and access to basic services</p> <p>C: Protecting workers and children p33</p> <p>Issue 4: Safety and health</p> <p>C: Workplace safety and health p39</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces</p> <p>Issue 5: Living wage</p> <p>C: Promoting decent employment and diversity p36</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 6: Data protection and privacy</p> <p>Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Issue 7: Child labor</p> <p>C: Protecting workers and children p33</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods</p> <p>Web: https://www.nestle.com/csv/communities/nestle-cocoa-plan</p> <p>Web: https://www.nestle.com/csv/raw-materials/sugar</p> <p>Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p>

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C.2 (cont.)		<p>Issue 8: Forced labor C: Protecting workers and children p33 Web: https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/palm-oil-action-plan-2018.pdf Web: https://www.nestle.com/csv/raw-materials/coffee Web: https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/impact/respecting-human-rights Web: https://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/csv/raw-materials/fish-seafood Web: https://www.nestle.com/csv/raw-materials/hazelnuts</p> <p>Issue 9: Land acquisition Web: https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf C: Delivering impact through <i>Farmer Connect</i> p26 Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Issue 10: Access to water and sanitation P: Access to water, sanitation and hygiene p45 Web: https://www.nestle.com/csv/impact/water/access-conservation</p> <p>Issue 11: Access to grievance mechanisms C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>	
C.2.1	How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so?	<p>To convey to the reader the principles underlying the company's decisions with regard to stakeholder engagement in relation to each salient issue.</p> <p>Relevant Information:</p> <p>How the reporting company identifies stakeholders, including potentially impacted stakeholders (e.g., through a mapping process, based on internal or external guidance);</p> <p>On what occasions/at what times/how often the reporting company engages with stakeholders in relation to the salient issues (e.g., whether at certain points in a project or business process, on a regular basis (for example, through an advisory group, management–union dialogue or community dialogue table), in response to legal or other requirements, in response to stakeholder requests);</p> <p>Whether and how stakeholders or stakeholder groups, including potentially affected stakeholders or their legitimate representatives, can themselves initiate engagement with the reporting company in relation to any or all of the salient issues;</p> <p>What goals are set for engagement processes (e.g., to convey information, to hear views, to work in collaboration, to reach agreements).</p>	<p>This response provides language to convey the principles underlying the company's decisions with regard to stakeholder engagement in relation to each salient issue.</p> <p>Extensive evidence of our engagement with stakeholders can be found on all raw materials pages available from: https://www.nestle.com/csv/raw-materials</p> <p>Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p> <p>Web: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement</p> <p>Web: https://www.nestle.com/csv/what-is-csv/partnerships-alliances</p> <p>Web: https://www.nestle-cwa.com/en/csv/what-is-csv/stakeholder-engagement/partnership-alliances</p> <p>Web: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>Web: https://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf</p> <p>C: Assess and address human rights impacts p32</p>

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C.2.2 During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	<p>To provide concrete examples of the reporting company’s engagement with stakeholders in relation to each salient issue and their reasons for engaging.</p> <p>Relevant information for the company’s answer could include:</p> <p>Specific organizations, groups or types of stakeholder engaged in particular operating contexts in relation to one or more salient issues, with particular attention paid to potentially affected stakeholders;</p> <p>The general rationale for the engagements;</p> <p>The particular purposes of different engagements and the extent to which those purposes were achieved or advanced;</p> <p>If the engagements were single events or are part of an ongoing engagement process;</p> <p>Any information about how these engagement processes reflect the company’s general approach to stakeholder engagement as described in response to question C2.1.</p>	<p>This response provides language on concrete examples of Nestlé’s engagement with stakeholders in relation to each salient issue and their reason for engaging.</p> <p>Extensive evidence of our engagement with stakeholders can be found on all raw materials pages available from: https://www.nestle.com/csv/raw-materials</p> <p>Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p> <p>Web: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement</p> <p>C: Respecting and promoting human rights p31</p>
C.2.3 During the reporting period, how have the views of stakeholders influenced the company’s understanding of each salient issue and/or its approach to addressing it?	<p>To demonstrate, through concrete examples, the extent to which the reporting company’s engagement with stakeholders serves the intended purpose of informing and improving its ability to respect human rights across its activities and business relationships.</p> <p>Relevant information for the company’s answer could include:</p> <p>The views and specific inputs of stakeholders on the different salient issues;</p> <p>Company decisions or actions regarding any of the salient issues that have been informed by stakeholder inputs (e.g., engagement with a business partner to mitigate a risk of impacts in light of feedback from employees; a decision not to proceed with a project based on inputs from communities and relevant experts; a change in labour practices based on a negotiation with workers or trade unions);</p> <p>Reasons for a decision not to make changes in response to a significant point of stakeholder feedback related to a salient issue;</p> <p>If and how stakeholders were informed of the decisions, actions or other changes that resulted from their inputs</p>	<p>This response provides language on how Nestlé demonstrated with concrete examples the engagement with stakeholders, and how it served the intended purpose of informing and improving its ability to respect human rights across its activities and business relationships.</p> <p>Extensive evidence of our engagement with stakeholders can be found on all raw materials pages available from:</p> <p>Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p> <p>Web: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement</p> <p>Web: https://www.nestle.com/csv/what-is-csv/partnerships-alliances</p> <p>Web: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>Web: https://www.nestle.com/asset-library/documents/creating-shared-value/labour-rights-roadmap.pdf</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/nestle-policy-commitments.pdf</p>
Assessing Impacts		
C.3 How does the company identify any changes in the nature of each salient human rights issue over time?	<p>To provide additional information about how the reporting company keeps each salient issue under review and identifies any changes in the potential severity or likelihood of impacts over time and across its activities and business relationships.</p> <p>Relevant information for the company’s answer could include:</p> <p>Processes through which the company identifies changes in the type or level of risk to human rights associated with its salient human rights issues (e.g., periodic repeat impact assessments; engagement with relevant stakeholders; patterns and trends in complaints received; responsiveness to political developments; due diligence as part of mergers and acquisitions);</p> <p>Any role that internal or external audit or assurance processes play in informing assessments of changes in the type or level of risks involved;</p> <p>Any key performance indicators or metrics that help the company identify changes in the nature of its salient human rights issues.</p>	<p>This response provides language on additional information about how Nestlé keeps each salient issue under review and identifies any changes in the potential severity of likelihood of impacts over time and across activities and business relationships.</p> <p>Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p> <p>Web: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement</p> <p>Web: https://www.nestle.com/csv/what-is-csv/partnerships-alliances</p> <p>C: Assess and address human rights impacts p32</p> <p>Issue 1: Freedom of association and collective bargaining</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 2: Working time</p> <p>C: Workplace safety and health p39</p> <p>Issue 3: Workers’ accommodation and access to basic services</p> <p>C: Protecting workers and children p33</p> <p>Issue 4: Safety and health</p> <p>C: Workplace safety and health p39</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces</p> <p>Issue 5: Living wage</p> <p>C: Promoting decent employment and diversity p36</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity</p>

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C.3 (cont.)		<p>Issue 6: Data protection and privacy Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Issue 7: Child labor C: Protecting workers and children p33 Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/communities/nestle-cocoa-plan Web: https://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p> <p>Issue 8: Forced labor C: Protecting workers and children p33 Web: https://www.nestle.com/asset-library/documents/creating-shared-value/responsible-sourcing/palm-oil-action-plan-2018.pdf Web: https://www.nestle.com/csv/raw-materials/coffee Web: https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/impact/respecting-human-rights Web: https://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/csv/raw-materials/fish-seafood Web: https://www.nestle.com/csv/raw-materials/hazelnuts</p> <p>Issue 9: Land acquisition Web: https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf C: Delivering impact through <i>Farmer Connect</i> p26 Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Issue 10: Access to water and sanitation P: Access to water, sanitation and hygiene p45 Web: https://www.nestle.com/csv/impact/water/access-conservation</p> <p>Issue 11: Access to grievance mechanisms C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>
C.3.1 During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they?	<p>To provide the reader with general evidence, from within the reporting period, of how each salient issue is evolving and to demonstrate its ongoing due diligence.</p> <p>Aggregated information from social or human rights audits or assessments;</p> <p>Aggregated information from a grievance or complaints mechanism;</p> <p>Aggregated information from an internal risk register;</p> <p>Industry, government or expert data relevant to the salient human right issues;</p> <p>Anecdotal evidence of trends or patterns gathered through other means (e.g., media, stakeholder engagement, government or intergovernmental action);</p> <p>Other metrics or key performance indicators that support the company's conclusions about trends and patterns.</p>	<p>Web: https://www.nestle.com/csv/raw-materials Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf C: Assess and address human rights impacts p32 Web: https://www.nestle.com/csv/communities/human-rights-impacts RaG: Our key performance indicators p58 C: Our culture of business ethics and integrity p34</p>

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C.3.2	<p>During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?</p> <p>To provide specific evidence, from within the reporting period, of how and why each of the human rights issues on which the company is reporting is salient. This can help demonstrate that the company’s processes to identify human rights impacts over time are working in practice.</p>	<p>Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p> <p>C: Assess and address human rights impacts p32</p> <p>Web: https://www.nestle.com/csv/communities/human-rights-impacts</p>
Integrating findings and taking action		
C.4	<p>How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions?</p> <p>To explain if and how the reporting company’s understanding of its salient human rights issues makes a difference to how it conducts business.</p> <p>Relevant information for the company’s answer could include:</p> <p>Processes through which the company takes decisions on how best to address each salient issue in practice;</p> <p>Examples of how findings about each salient issue have informed policies and procedures to improve the management of risks related to that issue;</p> <p>Any forward-looking strategies or priorities to address and advance the management of a salient issue;</p> <p>Examples of how findings about each salient issue have informed policies and procedures;</p> <p>The level and function within the company that has overall responsibility for addressing each salient issue (if different from information on general responsibility for human rights provided in response to question A2.1);</p> <p>The level and function within the company that has overall accountability (the most senior and explicit decision-making authority) for addressing each salient issue (if different from information on general accountability for human rights provided in response to question A2.1);</p> <p>Any processes of oversight related to each salient issue that help ensure the implementation of decisions and actions to prevent or mitigate actual impacts;</p> <p>How any conflicts between international human rights standards and national law are handled in relation to any of the salient issues;</p> <p>What resources, including budgets, are allocated to the management of each salient issue.</p>	<p>This response provides language on how Nestlé’s understanding of salient human rights issues makes a difference to how it conducts business.</p> <p>Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/salient-issues.pdf</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>C: Assess and address human rights impacts p32</p> <p>Issue 1: Freedom of association and collective bargaining</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 2: Working time</p> <p>C: Workplace health and safety p39</p> <p>Issue 3: Workers’ accommodation and access to basic services</p> <p>C: Protecting workers and children p33</p> <p>Issue 4: Safety and health</p> <p>C: Workplace health and safety p39</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces</p> <p>Issue 5: Living wage</p> <p>C: Promoting decent employment and diversity p36</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 6: Data protection and privacy</p> <p>Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Issue 7: Child labor</p> <p>C: Protecting workers and children p33</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods</p> <p>Web: https://www.nestle.com/csv/communities/nestle-cocoa-plan</p> <p>Web: http://www.nestle.com/csv/raw-materials/sugar</p> <p>Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p> <p>Issue 8: Forced labor</p> <p>C: Protecting workers and children p33</p> <p>Web: https://www.nestle.com/csv/raw-materials/coffee</p> <p>Web: https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: https://www.nestle.com/csv/raw-materials/sugar</p> <p>Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Web: https://www.nestle.com/csv/raw-materials/fish-seafood</p>

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C.4 (cont.)		<p>Issue 9: Land acquisition Web: https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf C: Delivering impact through <i>Farmer Connect</i> p26 Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Issue 10: Access to water and sanitation P: Access to water, sanitation and hygiene p45 Web: https://www.nestle.com/csv/impact/water/access-conservation</p> <p>Issue 11: Access to grievance mechanisms C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>	
C.4.1	How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions?	<p>To explain the reporting company’s efforts and progress in building a coherent approach to addressing the salient issues, including their root causes, across all relevant parts of the business.</p> <p>Relevant information for the company’s answer could include: Structures, such as cross-functional committees, through which information is shared and/or decisions are made across the relevant parts of the business regarding each salient issue (e.g., a human rights committee, a supply chain board, a sales compliance board, a community relations committee); Other processes through which information is shared and/or decisions are jointly made across the relevant parts of the business in relation to each salient issue (e.g., issue-specific meetings, internal updates and reporting on evolving issues, reporting to senior management; reporting to the Board); Examples of specific decisions or actions taken that have involved different parts of the business in preventing or mitigating potential impacts related to the salient issue.</p>	<p>This response provides language on Nestlé’s efforts and progress in building a coherent approach to addressing salient issues, including their root causes, across all relevant parts of the business.</p> <p>C: Assess and address human rights impacts p32 Web: https://www.nestle.com/csv/communities/human-rights-impacts Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/csv/what-is-csv/governance Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p>
C.4.2	When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed?	<p>To offer insights into principles, policies or processes that guide the reporting company in handling any conflicts between preventing human rights impacts in the most effective way and meeting other business objectives, whether in general terms or through specific cases that have arisen.</p> <p>Relevant information for the company’s answer could include: Any situations that are recognized as often raising tensions or dilemmas in relation to a salient issue (e.g., the sale of sensitive products to certain kinds of customer, approvals to proceed with projects affecting local communities, entry into high-risk, high-opportunity markets, the provision of security for personnel in conflict-affected areas); Any principles or policies that set the framework for decisions in such instances; Any specific principles or policies that guide decisions on corporate lobbying in relation to human rights issues; Any formal processes for supporting decisions where these tensions arise (e.g., gateway decision-making processes, formal sign-off processes); The level within the company at which decisions relating to such dilemmas are made (e.g., an individual or group at the country, regional or corporate level, someone in senior management or at Board level); Any involvement of external experts in the assessment of dilemmas on a standing or ad hoc basis (e.g., an independent advisory board or council, academic or other experts); Any specific examples of how tensions have been addressed, during the reporting period, in relation to a salient issue.</p>	<p>This response provides language on insights on Nestlé’s principles, policies or processes that guide in handling conflicts between preventing human rights impacts in the most effective way and meeting other business objectives.</p> <p>C: Assess and address human rights impacts p32 Web: https://www.nestle.com/csv/communities/human-rights-impacts Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/salient-issues.pdf Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/nestle-policy-commitments.pdf Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p>

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C.4.3 During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	<p>To demonstrate, through concrete examples, what the reporting company has done during the reporting period to reduce the likelihood of negative impacts related to each salient issue occurring, recurring or continuing, and the results achieved.</p> <p>Relevant information for the company's answer could include:</p> <p>Terms included in contracts with governments, joint venture partners, suppliers, customers, mergers and acquisitions and other agreements, aimed at mitigating potential impacts related to the salient issue;</p> <p>Monitoring of the implementation, by third parties, of agreements that relate to the salient issue;</p> <p>The agreement and implementation of corrective action plans following on from supply chain audits, and resulting changes in practice and compliance;</p> <p>Joint fact-finding or monitoring with affected communities, workers or others;</p> <p>Support to government in introducing or implementing key legislation to protect human rights in relation to a salient issue;</p> <p>Engagement with industry organizations, international organizations or others that can raise awareness collectively of a salient issue and reduce the risk of negative impacts;</p> <p>Capacity-building of workforce to mitigate the risk of negative impacts in relation to a particular salient issue;</p> <p>Capacity-building of suppliers or other business partners to mitigate the risk of negative impacts in relation to a salient issue (e.g., training of security providers or contractors, helping suppliers to develop management systems to improve labour rights compliance);</p>	<p>This response provides language on concrete examples of Nestlé's activities to reduce the likelihood of negative impacts related to each salient issue occurring, recurring or continuing, and the results achieved.</p> <p>Web: https://www.nestle-cwa.com/en/csv/what-is-csv/stakeholder-engagement/partnership-alliances</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>C: Assess and address human rights impacts p32</p> <p>Issue 1: Freedom of association and collective bargaining</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 2: Working time</p> <p>C: Workplace health and safety p39</p> <p>Issue 3: Workers' accommodation and access to basic services</p> <p>C: Protecting workers and children p33</p> <p>Issue 4: Safety and health</p> <p>C: Workplace health and safety p39</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces</p> <p>Issue 5: Living wage</p> <p>C: Promoting decent employment and diversity p36</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 6: Data protection and privacy</p> <p>Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Issue 7: Child labor</p> <p>C: Protecting workers and children p33</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods</p> <p>Web: https://www.nestle.com/csv/communities/nestle-cocoa-plan</p> <p>Web: http://www.nestle.com/csv/raw-materials/sugar</p> <p>Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p> <p>Issue 8: Forced labor</p> <p>C: Protecting workers and children p33</p> <p>Web: https://www.nestle.com/csv/raw-materials/coffee</p> <p>Web: https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: http://www.nestle.com/csv/raw-materials/sugar</p> <p>Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Web: https://www.nestle.com/csv/raw-materials/fish-seafood</p> <p>Issue 9: Land acquisition</p> <p>Web: https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf</p> <p>C: Delivering impact through <i>Farmer Connect</i> p26</p> <p>Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Issue 10: Access to water and sanitation</p> <p>P: Access to water, sanitation and hygiene p45</p> <p>Web: https://www.nestle.com/csv/impact/water/access-conservation</p> <p>Issue 11: Access to grievance mechanisms</p> <p>C: Grievance mechanisms and remediation p35</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>

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Tracking performance		
C.5 How does the company know if its efforts to address each salient human rights issue are effective in practice?	<p>To explain how the reporting company understands if it is successful in reducing risks to human rights in relation to each salient issue, such that it can continuously improve in its efforts to meet its responsibility to respect human rights.</p> <p>This section of the Framework therefore focuses on the company's processes and indicators for tracking its performance. Particularly relevant are methods of tracking that go beyond identifying whether certain actions have been taken by the company, and assess their effectiveness in preventing and mitigating potential impacts, or in enabling remedy if actual impacts occur. Information about how the company tracks its own progress is particularly important for demonstrating that it is consistently seeking and appraising improvements in its human rights performance.</p>	<p>This response provides language on the company's processes and indicators for tracking performance to understand if it is being successful in reducing risks to human rights.</p> <p>C: Assess and address human rights impacts p32 C: Our culture of business ethics and integrity p34 RaG: Our key performance indicators p58 Web: https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/timeline.pdf Web: https://www.nestle.com/csv/communities/human-rights-impacts Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p>
C.5.1 What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	<p>To provide concrete evidence, from within the reporting period, of how the reporting company's efforts to address each salient issue have progressed in practice, including the extent to which its policies, processes and practices are achieving the intended outcomes in terms of respect for human rights.</p> <p>Relevant information for the company's answer could include:</p> <p>Data based on indicators designed to assess risks or impacts related to the salient issues (e.g., the number of incidents of sexual harassment identified, the number of instances where internet user data was passed to governments and on what basis, the number of employee deaths or injuries);</p> <p>Findings from surveys or other feedback mechanisms (e.g., a survey of employees (properly conducted) in relation to their working conditions, an independent report from local community leaders reporting satisfaction with resettlement processes);</p> <p>Independent research documenting reductions in human rights impacts in an area where the company has been actively working for progress;</p> <p>Accounts from relevant, independent stakeholders about the effective management of a salient issue.</p>	<p>This response provides language concrete evidence from within the reporting period of how Nestlé's efforts to address each salient issue have progressed in practice, including the extent to which its policies, processes and practices are achieving in the intended outcomes in terms of respect for human rights.</p> <p>RaG: Our key performance indicators p58 Web: https://www.nestle.com/csv/impact/respecting-human-rights C: Assess and address human rights impacts p32</p> <p>Issue 1: Freedom of association and collective bargaining Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 2: Working time C: Workplace health and safety p39</p> <p>Issue 3: Workers' accommodation and access to basic services C: Protecting workers and children p33</p> <p>Issue 4: Safety and health C: Workplace health and safety p39 Web: https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces</p> <p>Issue 5: Living wage C: Promoting decent employment and diversity p36 Web: https://www.nestle.com/csv/impact/employment-diversity C: Nestlé Cocoa Plan p30 Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 6: Data protection and privacy Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Issue 7: Child labor C: Protecting workers and children p33 Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/communities/nestle-cocoa-plan Web: http://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p>

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C.5.1 (cont.)		<p>Issue 8: Forced labor C: Protecting workers and children p33 Web: https://www.nestle.com/csv/raw-materials/coffee Web: https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/impact/respecting-human-rights Web: http://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/csv/raw-materials/fish-seafood</p> <p>Issue 9: Land acquisition Web: https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf C: Delivering impact through <i>Farmer Connect</i> p26 Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>Issue 10: Access to water and sanitation P: Access to water, sanitation and hygiene p45 Web: https://www.nestle.com/csv/impact/water/access-conservation</p> <p>Issue 11: Access to grievance mechanisms C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>
Remediation		
C.6 How does the company enable effective remedy if people are harmed by its actions or decisions in relation to a salient human rights issue?	<p>To explain the processes that apply when the reporting company has caused or contributed to a negative impact and through which it is able to help ensure that the people who were impacted receive an effective remedy.</p> <p>Relevant information for the company’s answer could include:</p> <p>The company’s general view about the provision of remedy for impacts that occur in its operations and/or through its value chain or other business relationships;</p> <p>Any general approaches to enabling remedy that the reporting company has adopted when actual impacts have previously occurred in relation to a salient issue;</p> <p>The approach that the company would, in principle, adopt if an impact were to occur in future in relation to a salient issue;</p> <p>Whether and how such approaches are represented in any formal policies or processes;</p> <p>Whether and how the company protects individuals who raise concerns about negative impacts from retaliation by company staff or third parties;</p> <p>Any challenges encountered when seeking to enable remedy for impacts related to a salient issue (e.g., refusal by others who contributed to the impact to contribute to the remedy; local institutions too weak to support an effective process; challenges in identifying what would constitute an effective remedy).</p>	<p>This response provides language on the processes that apply when the reporting company has caused or contributed to a negative impact and through which it is able to help ensure that the people who were impacted received an effective remedy. Nestlé is working with partners on the ground in the upstream supply chain to implement grievance mechanisms.</p> <p>C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/csv/raw-materials/palm-oil Web: https://www.nestle.com/csv/raw-materials/hazelnuts Web: https://www.nestle.com/csv/raw-materials/fish-seafood Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p>

Section of the framework	UNGPRF	Page number or link
C.6.1 Through what means can the company receive complaints or concerns related to each salient issue?	<p>To describe any formal or informal means through which the reporting company is able to hear from individuals inside and outside the company who believe the company is involved with human rights impacts related to a salient issue.</p> <p>Ad hoc processes through which the company can receive complaints in relation to each salient issue (e.g., meetings, conversations);</p> <p>Formalized processes through which the company can receive complaints in relation to each salient issue (e.g., social dialogue structures, a formal grievance mechanism, a hotline or whistle-blowing mechanism);</p> <p>How key processes (particularly grievance mechanisms) were developed or have been revised, including any inputs from stakeholders;</p> <p>Any limitations on who can bring complaints through a particular process;</p> <p>Any activities to encourage, require or support effective processes among business partners, suppliers or other third parties through which potentially impacted groups can raise complaints;</p> <p>Any changes made to the means through which the company can receive concerns or complaints in this reporting period;</p> <p>Any changes made to the means through which the reporting company can receive concerns or complaints that are planned.</p>	<p>This response provides language on Nestlé’s informal and formal meetings to hear from individuals inside and outside the company who believe the company is involved with human rights impacts related to a salient issue. Nestlé is working with partners on the ground in the upstream supply chain to implement grievance mechanisms.</p> <p>C: Grievance mechanisms and remediation p35</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p> <p>Web: https://www.nestle.com/csv/raw-materials/hazelnuts</p> <p>Web: https://www.nestle.com/csv/raw-materials/fish-seafood</p> <p>Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p>
C.6.2 How does the company know if people feel able and empowered to raise complaints or concerns?	<p>To provide evidence that any individuals inside or outside the company are, from their own perspective, able to raise an issue directly with the company so that the company can address it.</p>	<p>This response provides language on evidence that any individuals inside or outside the company are, from their own perspective, able to raise an issue directly with Nestlé so as to address it.</p> <p>C: Grievance mechanisms and remediation p35</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>
C.6.3 How does the company process complaints and assess the effectiveness of outcomes?	<p>To describe what actions the reporting company takes to address a complaint related to a salient issue, and through what processes it reaches a view on the extent to which the outcomes achieved provide effective remedy for any individuals whose human rights have been harmed.</p>	<p>This response provides language on actions Nestlé takes to address a complaint related to a salient issue, and through what processes it reaches a view on the extent to which the outcomes achieve effective remedy for any individuals whose human rights have been harmed.</p> <p>C: Grievance mechanisms and remediation p35</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>
C.6.4 During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned?	<p>To describe the insights the reporting company has gained from the complaints or concerns raised and the outcomes reached, as they relate to each salient issue, and to convey whether and how these insights have informed any changes to the company’s own policies, processes or practices.</p> <p>Relevant information for the company’s answer could include:</p> <p>Trends and patterns in the numbers, types or location of complaints received in relation to each salient issue;</p> <p>Trends and patterns in the numbers, types or location of complaints resolved in relation to each salient issue;</p> <p>Trends and patterns in expressions of satisfaction with how complaints related to a salient issue are addressed among those bringing complaints or their legitimate representatives;</p> <p>Any changes made to the company’s policies or processes based on learning from these trends and patterns (e.g., a change to a policy, training for certain employees, additional attention given to the performance of suppliers);</p> <p>Any changes to the process for receiving and addressing complaints based on learning from these trends and patterns.</p>	<p>This response provides language on Nestlé’s insights gained from the complaints or concerns raised and the outcomes reached as they relate to each salient issue, and convey whether and how these insights have informed any changes to Nestlé’s own policies, processes or practices.</p> <p>Web: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>C: Assess and address human rights impacts p32</p> <p>Issue 1: Freedom of association and collective bargaining</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 2: Working time</p> <p>C: Workplace health and safety p39</p> <p>Issue 3: Workers’ accommodation and access to basic services</p> <p>C: Protecting workers and children p33</p> <p>Issue 4: Safety and health</p> <p>C: Workplace health and safety p39</p> <p>Web: https://www.nestle.com/csv/impact/employment-diversity/healthy-workplaces</p>

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C.6.4 (cont.)		<p>Issue 5: Living wage C: Promoting decent employment and diversity p36 Web: https://www.nestle.com/csv/impact/employment-diversity Web: https://www.nestle.com/csv/impact/employment-diversity/engaging-with-our-people</p> <p>Issue 6: Data protection and privacy Web: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Issue 7: Child labor C: Protecting workers and children p33 Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/communities/nestle-cocoa-plan Web: http://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p> <p>Issue 8: Forced labor C: Protecting workers and children p33 Web: https://www.nestle.com/csv/raw-materials/coffee Web: https://www.nestle.com/csv/raw-materials/nestle-cocoa-plan Web: https://www.nestle.com/csv/impact/respecting-human-rights/workers-livelihoods Web: https://www.nestle.com/csv/impact/respecting-human-rights Web: http://www.nestle.com/csv/raw-materials/sugar Web: https://www.nestle.com/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf Web: https://www.nestle.com/csv/raw-materials/fish-seafood</p> <p>Issue 9: Land acquisition Web: https://www.nestle.com/asset-library/Documents/Library/Documents/Suppliers/Supplier-Code-English.pdf C: Delivering impact through <i>Farmer Connect</i> p26 Web: https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-responsible-sourcing-kpis-2019.pdf</p> <p>Issue 10: Access to water and sanitation P: Access to water, sanitation and hygiene p45 Web: https://www.nestle.com/csv/impact/water/access-conservation</p> <p>Issue 11: Access to grievance mechanisms C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms</p>
C.6.5 During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	<p>To describe the forms of remedy provided by the company in relation to the salient issues, whether in specific individual cases or in aggregate across similar types of case.</p> <p>Relevant information for the company's answer could include:</p> <p>Specific remedies provided in specific cases (e.g., compensation, replacement housing for communities, apologies for harms caused, reinstatement in a job, contribution to communities' livelihoods, agreement on joint monitoring of a situation);</p> <p>Types of remedy provided in relation to certain types of complaint (e.g., compensation for crops destroyed across multiple individuals or communities, agreement to provide improved living quarters for workers);</p> <p>Additional information that helps explain certain outcomes;</p> <p>Information on the reactions of those raising the complaints to the outcomes.</p>	<p>This response provides language on Nestlé's form of remedy in relation to the salient issues, whether in specific individual cases or in aggregate across similar types of cases.</p> <p>C: Grievance mechanisms and remediation p35 Web: https://www.nestle.com/csv/impact/employment-diversity/grievance-mechanisms Web: https://www.nestle.com/csv/what-is-csv/governance Web: https://www.nestle.com/sites/default/files/2019-12/nestle-tackling-child-labor-report-2019-en.pdf</p>