

This action plan is one of a series that forms part of our *Human Rights Framework and Roadmap*. You can find all our action plans, which address Nestlé's salient issues, on our dedicated human rights webpage.

These plans guide our due diligence approach and enable us to act as a force for good. They articulate our strategy for embedding, assessing, addressing and reporting on each salient issue, defining what we need to do across our value chain, as well as what collective action can be taken.

We harnessed the strengths and capacities of each Nestlé department to define the action areas we will focus on in the years to come, in consultation with external partners and stakeholders. With collaboration built into each action plan, we hope to spark new engagement and inspire collective action with peers, business partners, civil society, non-governmental organizations (NGOs) and governments. This way, we can work together to tackle the root causes of our salient issues and create positive impact at scale.

We want these action plans to be dynamic and reflect the evolution of stakeholders' expectations and of the contexts in which we operate. Input and feedback are welcome and can be sent to us by email: humanrights@nestle.com.

We will report on progress against the indicators identified in each action plan by the end of 2025.



¹ Nestlé throughout this document refers to the Nestlé Group

EXECUTIVE SUMMARY

Definition of the issue

'The land rights of Indigenous peoples and local communities (IPLCs)' refers to the rights that people – as individuals and groups – have to occupy, use, access, control and transfer land and associated natural resources, as derived from and recognized by formal or customary law.

Why it matters

Indigenous peoples, local communities and Afro-descendants number approximately 2.5 billion people globally and customarily claim almost half of the world's lands and forests. Despite this, they have legal rights to less than 20% of this land, much of which forms a significant portion of the terrestrial carbon sink. Securing the land rights of local peoples is critical to eliminating supply chaindriven deforestation, enabling the success of nature-based solutions and achieving more ambitious corporate environmental and social commitments.

Geographical priority

Brazil, Canada, Chile, Colombia, Côte d'Ivoire, India, Indonesia, Mexico, Peru and Thailand

Key actions

- Strengthen our risk assessment approach
- Engage and build capacity of our suppliers on the topics of land rights and human rights defenders
- Review and strengthen requirements and safeguards on IPLCs' land rights within our existing programs (e.g. Global Reforestation Program)

- Support IPLCs-centered landscape conservation and restoration projects
- Collaborate with peers and stakeholders to help address systemic issues and develop common approaches and tools on respecting land rights
- Identify government engagement opportunities to strengthen respect for IPLCs' land rights
- Support access to remedy and help address systemic issues within our operations and supply chains

Contribution to Sustainable Development Goals (SDGs)

The actions laid out in this action plan will contribute – directly and indirectly – to SDGs 1, 2, 15 and 17.









Value chain priority



We recognize the importance of listening to and consulting Indigenous peoples and local communities on issues that affect them. As we implement this action plan, we will identify and engage with them to strengthen our understanding of risk and the impact and sustainability of our actions.

BACKGROUND

What we are talking about

'The land rights of Indigenous peoples² and local communities'³ refers to the rights that people – as individuals and groups – have to occupy, use, access, control and transfer land and associated natural resources, as derived from and recognized by formal or customary law. In this context, we are referring to communities – traditional or otherwise – living around or potentially affected by our operations and business relationships.

Why it matters

Research shows that when local peoples have secure land rights, they:

- · Use their land more sustainably.
- Are more likely to invest in their land and access agricultural and financial resources.
- Are less likely to experience conflicts and are better able to recover when they do occur.
- Enjoy better food security, nutrition, health and education outcomes

Women are more harshly affected by land tenure insecurity. Secure land rights can therefore contribute to increased agency and empowerment for women and other vulnerable groups.¹

Additionally, Indigenous peoples and local communities are critical stewards and protectors of land and forests, so secure community land and resource rights can foster conservation and sustainable management of those resources.

Ultimately, secure land rights are a cornerstone for respecting the human rights of local people as well as for environmental conservation and climate change mitigation globally.

However, most of the world's population lacks a legally registered title to their landⁱⁱⁱ and nearly one in five adults consider it likely or very likely that they will lose the rights to their home or land against their will in the next five years.^{iv} Those holding land and natural resources under customary tenure systems are especially vulnerable.^v

Securing the land rights of Indigenous peoples and local communities is critical to respecting human rights, fostering just and sustainable economies, conserving forests and other natural ecosystems, enabling the success of nature-based solutions (NbS), achieving climate protection, and creating a just and equitable transition to regenerative food systems.

Why this issue is relevant and important for us

As a company that relies on land for the sourcing of raw materials, we have a responsibility to ensure that land and natural resource rights are respected in our operations, that we do not contribute to adverse impacts in our supply chains or through our business relationships and that we address any impacts to which we may be linked.

Moreover, Indigenous peoples and local communities have long been the stewards of precious land resources. As such, respecting and promoting the land rights of Indigenous peoples and local communities is also critical to the achievement of our net zero commitment and Forest Positive strategy as well as a key element of our plans to support and accelerate the transition to a regenerative food system.

² We acknowledge that there is no formal definition in international law of Indigenous peoples, in part because of the variance across local contexts and because a critical right of Indigenous peoples is to self-identification and determination. We understand shared common traits of Indigenous peoples to include self-identification as Indigenous peoples; distinct social, economic or political systems; distinct language, culture and beliefs; strong link to territories and surrounding natural

resources; forming non-dominant groups of society; historical continuity with pre-colonial or pre-settler societies; and resolve to maintain and reproduce their ancestral environments and systems as distinctive peoples and communities.

³ By 'land rights of local communities' we are referring to communities – traditional or otherwise – living around, or potentially affected by, operations and business relationships.

BACKGROUND CONTINUED

The challenges in addressing this issue

Land tenure insecurity often stems from a lack of legally documented and enforceable recognition of land rights.vi

Research shows that these insecurities are exacerbated by several other factors related to increased competition for scarce resources, such as:

- · Growing populations.
- Increasing economic development.
- Land commodification and agricultural commercialization leading to government expropriation and large-scale land acquisitions by the private sector, in particular agricultural production and processing companies.
- Inter- and intra-community tensions and conflicts.
- Beliefs and social norms that disadvantage particular groups, such as women, youth, pastoralists or Indigenous peoples or other communities with customary tenure.^{vii}

Considering these are complex and systemic issues, many with historically long roots, they can be challenging for companies to address. We also recognize that this issue is highly contextual, which is a further challenge for a company like Nestlé to address, given an agricultural sourcing footprint spanning approximately 100 countries and a position in many of those agricultural supply chains that puts us at a distance from the origin of production.

In addition, human, land and environmental rights defenders (HRDs)viii can face multiple forms of reprisals, such as threats, intimidation, including through legal proceedings and criminalization of their activities, violence or other infringement of their rights. They are, however, important partners in identifying potential or actual adverse impacts in our operations and global value chains, and helping to address these impacts.

While acknowledging the challenges, Nestlé is committed to working to help address this issue. By respecting and promoting land rights, we have an opportunity to help combat environmental damage and contribute to protecting local peoples' cultures and livelihoods.



NESTLÉ'S VISION AND APPROACH

Our vision and approach

Land rights abuses are unacceptable. Across our business operations and business relationships, we aim to respect and promote the land and natural resource rights of Indigenous peoples and local communities, and we will work to help strengthen these rights in high-risk landscapes. If we identify actual or potential adverse land rights impacts in our own operations, agricultural supply chains and other relevant parts of our value chain, we will take action to address those impacts.



Furthermore, Nestlé has no tolerance for violence, threats and intimidation of human, land and environmental rights defenders (HRDs). We respect and promote the rights of HRDs and will require our suppliers to do the same.

We also recognize that people and local communities are at the heart of the transition toward a regenerative food system. Respecting and promoting the rights of Indigenous peoples and local communities to land and natural resources is a critical building block to achieving our vision of a regenerative and equitable food system. This is a system in which the environment is protected and restored, governance of land and resources is equitable, the human rights of communities are respected, and their livelihoods and well-being are enhanced.

To realize this vision, we will work on two complementary levels by:

- 1 Taking action in our business operations and through our business relationships, in particular our agricultural supply chains, to assess land rights risks, address risks and adverse impacts, and monitor and report on activities.
- 2 Using leverage, collaboration and collective engagement to address widespread, systemic land rights issues and their root causes.

How we are currently addressing this issue

IPLCs' land rights is governed through the Nestlé ESG and Sustainability Council, gathering seven Executive Board members (See also section Governance for this issue).

Nestlé has a longstanding commitment to respecting and promoting land and natural resource rights:

- In 2014, we set out our approach to respecting and strengthening rights to land and natural resources in our direct operations and through our supply chains (replaced by this action plan).
- Our <u>Responsible Sourcing Standard</u> requires suppliers to demonstrate evidence of respect for land rights and Free, Prior and Informed Consent (FPIC) for their agricultural and forestry developments and activities.
- The land rights of Indigenous peoples and local communities are also a central component of our Forest Positive strategy.
- We are signatories of a <u>Joint Statement</u> for meaningful and safe stakeholder engagement as a central aspect of the European Union (EU) framework on mandatory human rights and environmental due diligence.

As part of our *Sustainable Sourcing Program*, we have also piloted different tools to better assess and address land rights risks in our supply chain, including:

- Landesa's <u>LandAssess Tool</u> in our sugar supply chain in Nigeria.
- A forest footprint pilot analysis in our palm oil supply chain in Aceh, Indonesia.

Moreover, we support programs in several high-risk sourcing landscapes that aim to strengthen the rights of Indigenous peoples and local communities, such as:

- Supporting the land rights of the Tsay Key <u>Dene Nation</u> impacted by forest company operations in British Columbia, Canada.
- Supporting forest-dependent communities in Aceh, Indonesia to develop participatory land use plans and achieve strengthened land tenure security.
- Supporting Earthworm Foundation's <u>Centre for Social Excellence Brazil</u>'s training in FPIC for the pulp and paper industry.

NESTLÉ'S ACTION PLAN (2023-2025)4

Embed: Policies and processes

Objectives

- Mainstream IPLCs' land rights in our governance structure, policies and control systems.
- Clarify and strengthen Nestlé's commitments on the land rights of Indigenous peoples and local communities in line with existing and emerging best practice (such as the *Voluntary Guidelines on the Responsible Governance of Tenure and Accountability Framework* initiative) and in consultation with rightsholders and stakeholders.

Action	Scope
Governance, capacity-building and incentives	
Leverage Nestlé Human Rights Community and ESG and Sustainability Council to foster cross-departmental exchange.	Global
Identify and train all relevant employees and staff on IPLCs' land rights.	Global
Reflect the actions laid out in the action plan in relevant employees' objectives.	Global
Policies and control systems	
Review and update our public policies, commitments and standards on respecting IPLCs' land rights and Human Rights Defenders (HRDs), including the Nestlé's <i>Responsible Sourcing Standard, as needed</i> .	Global
Review and support emerging sector-level commitments on respecting IPLCs' land rights as relevant.	Global



⁴ Our action plan will be reviewed and updated as necessary as we increase our understanding of impacts and risks, and monitor the effectiveness of actions taken in delivering on our vision and approach.

Assess: Our risk exposure

Prevention and mitigation of actual or potential adverse land rights impacts in our value chain starts with understanding the nature and scale of risks and impacts we may cause or contribute to through our own activities, or which may be directly linked to our operations or products by our business relationships.

Because our approach to land rights due diligence is risk-based, the measures we take to prevent and mitigate land rights risks and impacts need to be prioritized and be commensurate with the severity and the likelihood that our activities or those of our suppliers and business partners will result in an adverse impact on people.

The lenses through which we assess IPLCs' land rights risk

Our risk assessment approach comprises four interrelated lenses, each currently at varying levels of maturity. Through this approach, we seek to assess both *potential* and *actual* adverse human rights impacts. Our assessment approach therefore seeks to understand both the risks that adverse impacts may occur (in order to prevent and mitigate such risks) and where adverse impacts have already occurred (and thus need to be stopped and remediated).

We understand the value of multiple tools to assess our exposure to land rights issues and the importance of a dynamic system that periodically updates our understanding of risks and issues.

Informed by global datasets such as Verisk Maplecroft, assessments done by Nestlé Sustainable Sourcing team for specific raw materials and information from stakeholders.	We generate a global-level overview of priority countries	 We use this data to prioritize: 1 Countries for more granular assessments. 2 Business activities and raw materials, for engagement. 3 Support to our relevant staff and suppliers.
Informed by subnational datasets, desk-based risk assessments, information from rightsholders or their credible representatives, grievance information, data from our Sustainable Sourcing Program (e.g. landscape initiatives or site assessments).	We generate country- or location-specific risk information	We use this data to make decisions about where and what action to take at national, subnational, landscape or site level within priority countries.
Informed by desk-based risk assessments, information from and consultations with rightsholders or credible representatives, grievance information, data from our Sustainable Sourcing Program (e.g. landscape initiatives or site assessments).	We generate raw material-or business activity-specific risk information	We use this data to refine our list of priority countries for specific raw materials or business activities and to inform decisions about how and why to engage with sectoral actions whether at global, country or regional levels.
Informed by our Supplier Human Rights and Environmental Due Diligence (HREDD) Assurance Framework, grievance information, and site assessments.	We generate supplier-specific risk information	We use this data to prioritize suppliers for engagement or support based on the maturity of suppliers' systems for carrying out HREDD.

Results of our initial global assessment for IPLCs' land rights risks and issues

Based on global datasets, such as Verisk Maplecroft data, information from stakeholders and raw material-specific risk assessments on land rights risks, we have identified 10 priority countries for this 2023–2025 phase of the action plan (see below). The following steps informed our prioritization of countries:

- 1 Identification of countries categorized as 'priority' for the combined results of the two Verisk Maplecroft land rights indices.⁵
- 2 Analysis of the number of relevant raw materials under our <u>Sustainable Sourcing Program</u>⁶ and that were at high or very high risk for land rights and for which we source medium or high volumes from these countries. This provides us with the scale of the footprint Nestlé has in the countries categorized as 'priority'.
- 3 Addition of countries considered 'priority' in relation to one or more of the raw or recycled materials we source, for which we had information available.

Our list of priority countries does <u>not</u> imply that action will be limited to these countries. Although some of the actions we have listed in this plan (see *Address: Our priority actions*) will focus on priority countries, many of the actions are business-wide (e.g. real estate transactions or sourcing of renewable energy), or raw material-wide (e.g. our Supplier HREDD Assurance Framework).

Priority countries

- Brazil
- Canada
- Chile
- Colombia
- · Côte d'Ivoire
- India
- Indonesia
- Mexico
- Peru
- Thailand

5 This is a combination of two sets of indicators: Land, Property and Housing Rights and Indigenous Peoples' Rights.

Risk assessment going forward

As we are still improving our understanding of IPLCs's land rights risks, there may be actual and potential adverse impacts on IPLCs' land rights in countries not included in our priority list.

To this end, we will gradually improve the information we have through the following different risk lenses.

Lens	Actions
Global-level overview of priority countries	 Refine the existing global risk assessment methodology with additional external and internal sources of data and information.
Country- or location-specific risk information	 Further improve our understanding of risks on the ground, such as through rapid appraisal research and regional stakeholder consultations in priority countries, including rightsholders and their representatives, as well as grievance mechanisms and landscape information. Use grievance and landscape information to inform our understanding
	of country- and location-specific risk.
	 Explore how to support community-based monitoring, reporting, and verification of social and environmental impacts in high-risk landscapes.
Raw material- specific or	• Further improve the level of traceability of raw materials in scope for this action plan.
business- activity-specific risk information	 Expand our assessment of risk to include other parts of our business, particularly our sourcing of renewable energy, and carbon credits purchase and retirement.
Supplier-specific risk information	Use information gathered through our Supplier HREDD Assurance Framework to better understand direct suppliers' risks related to IPLCs' land rights and prioritize those we need to engage and support.
	 Use direct suppliers' links to IPLCs' land rights grievances to better understand supplier-specific risks.

⁶ These are: beef; cereals and grains; cocoa; coconuts; coffee; dairy; hazelnuts; palm oil; pulp and paper (virgin sourcing); soya; spices; and sugar.

Address: Our priority actions Nestlé: Taking action within our value chain

Our actions will focus on different levels of our value chain:

- Our own operations, in particular, our real estate transactions (e.g. buying land for a new factory) and our Nestlé Waters business, may impact the land rights of Indigenous peoples and local communities.
 For these operations, Nestlé has direct responsibility and control over ensuring the land rights of the people surrounding our operations are respected.
- Our agricultural raw materials sourcing has been identified through our risk assessment as the area of highest risk and impact to land rights. Given Nestlé's position in the supply chain, where we do not produce raw materials and in many cases do not source directly from producers, we will work with our suppliers to ensure they are also committed to respect the land rights in their own operations and supply chains, and they have the adequate HREDD systems in place.
- Other business relationships, such as our sourcing of renewable energy and carbon credits purchase and retirement, may expose us to risk and we will take steps to identify risks and define action.

Own operations

Objective

Put systems in place to address current and potential impacts and mitigate future land rights risks.

Action	Scope
Review and revise (as necessary) our sustainability guidelines for real estate transactions to align with best practice on respecting IPLCs' land rights where relevant.	Global
Review and revise (as necessary) the strategy and process for Nestlé Waters' business to align with best practice on respecting IPLCs' land rights, including Nestlé Waters' Community Relations process.	Nestlé Waters business
Support a review of the Alliance for Water Stewardship Standard by experts and in consultation with Indigenous peoples and local communities to ensure alignment with best practices.	Nestlé Waters Business



Supply chain and other business relationships

Objectives

- Engage direct suppliers on Nestlé's commitments on land rights as part of our Supplier HREDD Assurance Framework.
- Engage and support prioritized direct suppliers in taking actions to address land rights impacts and risks in their own operations and supply chains.
- Effectively use and help strengthen voluntary certification as a tool for suppliers to demonstrate the assessment, mitigation, remediation and monitoring of land rights issues.
- Integrate land rights due diligence into our sourcing of renewable energy and carbon credits purchases and retirements.

Action	Scope	
Strengthen supplier engagement and capacity building		
Engage and support direct suppliers prioritized through our Supplier HREDD Assurance Framework process on improving practices and addressing risks, impacts and grievances on IPLCs land rights (e.g. action plan development, capacity building, project co-funding).	Prioritized raw materials ⁷	
Through our direct suppliers, engage and support prioritized indirect/upstream suppliers on respecting IPLCs' land rights at production level.	Prioritized raw materials	
Review and help strengthen relevant certification schemes		
Review to what level different certification and verification schemes can provide assurance that land rights have been respected.	Relevant raw	
Contribute to improving practices in the sector, starting with the certification and verification schemes already used by certain raw materials as part of our sustainable sourcing strategy for these raw materials.	materials	
Use findings of review to inform raw materials' sourcing strategies (e.g. increasing certified volumes if it is determined to have a positive impact on respect of land rights).	_	
Integrate IPLCs' land rights in engagement with other business relationships		
Review and ensure respect for IPLCs' land rights is considered in the due diligence process for our sourcing of renewable energy.	Global	
Review and revise (as necessary) the Nestlé Carbon Credit Purchase and Retirement Guidelines to align with best practice on respecting IPLCs' land rights where relevant.	Global	

⁷ We will start with our forest-risk commodities (beef, cocoa, coffee, palm oil, pulp and paper, soy and sugar).

Collective action: Helping tackle root causes with relevant stakeholders

Many of the issues and challenges around respect for the land rights of Indigenous peoples and local communities are complex and linked to a wide range of factors (as outlined in *The challenges in addressing this issue* section above) that cannot be addressed by Nestlé on our own.

Tackling these issues and their root causes requires collaboration between many different stakeholders, including Indigenous peoples and local communities themselves, companies, governments, as well as multilateral, nongovernmental and civil society organizations. We are, therefore, committed to collaborate with rightsholders and stakeholders both in specific landscapes in production countries as well as at global and sectoral levels to promote and help strengthen the land and resource rights of Indigenous peoples and local communities and support them in becoming stewards of their lands.

Production country and on-the-ground initiatives

Objective

Support the respect and strengthening of Indigenous peoples' and local communities' land rights in production areas.

Action Scope Identify and prioritize specific interventions on strengthening respect of IPLCs' land rights at national and subnational levels Priority where the raw materials we source are produced through: countries • Engagement or advocacy at national or regional government level. • Supporting sectoral-, landscape- or jurisdictional-level initiatives. • Supporting Global Reforestation Program (GRP) projects. Global Develop and integrate minimum expectations and safeguards on the respect of land rights and the inclusion of IPLCs in current and future on-the-ground efforts that Nestlé is supporting, in particular, through: • Reviewing our current portfolio of landscape initiatives. • Developing a Landscape Due Diligence Framework, which will include how we assess, address, monitor and report on landscape level risks. • Reviewing and revising (if necessary) Nestlé's Global Reforestation Program's project cycle to align with best practice on respecting IPLCs' land rights where relevant.

Global and sectoral collaboration and advocacy

Objectives

- Collaborate with peers and stakeholders at global and sector level to address systemic issues and develop common approaches for respecting Indigenous peoples' and local communities' land rights.
- Raise awareness of, and advocate for, the respect and strengthening of Indigenous peoples' and local communities' land rights within the sectors Nestlé is involved in.

Action	Scope
Identify and prioritize sector initiatives where Nestlé can advocate or support respect for land rights (e.g. certification schemes or sector collaboration groups).	Global
Identify and leverage collaborative initiatives that are developing common approaches and tools on respecting land rights in order to promote and support the development and uptake of strong, effective tools to mitigate, address, and remediate land rights issues (see <i>Key partners</i> section below).	Global



Grievance mechanisms

Objectives

- Support access to remedy via safe and effective grievance mechanisms for Indigenous peoples and local communities affected by our operations, business relationships and agricultural supply chains.
- Address the land rights grievances linked to us through our supply chains, and help remediate such grievances when relevant, starting with our prioritized raw materials.

Action	Scope
Ensure our employees and workers in our supply chain potentially affected by our operations can raise grievances and have access to remedy, including through Speak Up (Nestlé's grievance mechanism).	Global
Ask direct suppliers to have grievance mechanisms and management systems in place.	Global
Ensure IPLCs can raise grievances and have access to remedy in the landscape/jurisdictional initiatives and on-the-ground projects of which we are a part.	Global
Engage in collaborative approaches to develop or strengthen community-based or government-based grievance mechanisms for use within our supply chains and on-the-ground projects (e.g. landscapes).	Global
Engage in collaborative approaches to manage and address land rights grievances at sector-wide level, including supporting the development of common tools and approaches for identifying and engaging suppliers on grievances.	Global

Monitor and report on indicators, overall performance and challenges

We are committed to transparently communicating our progress on implementing this action plan, as well as sharing our learnings and the challenges we face.

We will publicly report on the following indicators in relation to this action plan by the end of 2025.

Cross-cutting indicators:

1. Grievance mechanism performance

- Number of material grievances received through Speak Up related to Indigenous peoples' and local communities' land rights, of which number of material grievances substantiated and addressed.
- Number of material grievances received through other channels related to Indigenous peoples' and local communities' land rights, of which number of material grievances under investigation and number addressed.

2. Sustainable sourcing

• Percentage of volumes of key ingredients produced sustainably.

3. Impact on people

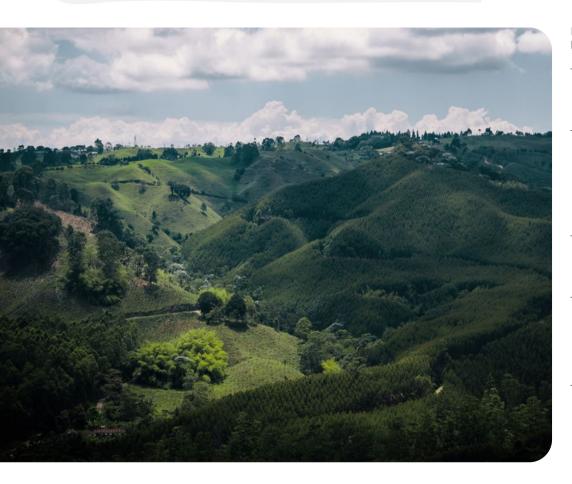
 Number of cases Indigenous peoples and local communities living around our operations and supply chains benefited from our interventions on land rights.

Issue-specific indicator:

• To be defined, approved and released in 2023.

As we progress toward implementation of this plan, we will develop more impactfocused indicators.

CONNECTION WITH OTHER SALIENT ISSUE ACTION PLANS



Land is a foundational resource for human shelter, food, water and livelihoods. It is intrinsically linked to other salient issues we have identified, in particular:

Living income and living wage	Secure land rights can lead to increased agricultural productivity by providing incentives to invest in land and crop improvements. As such, land rights are a key factor to creating an enabling environment that promotes agricultural productivity and improved incomes.
Gender equity, non- discrimination and non- harassment	Securing women's land rights can elevate women's status within households and communities and build access to markets and public spaces, helping fulfill human rights to gender equality, livelihood, and identity. Stronger land rights can empower women while also increasing investments in land, spending on food and education, and improving child nutrition.
Right to water and sanitation	In many circumstances, a community's right to water is dependent on rights to land. Interventions supporting sustainable and equitable water stewardship should consider the land rights of Indigenous peoples and local communities.
Right to food and access to nutritious, affordable and adequate diets	Ensuring secure access to land and related productive resources is crucial for guaranteeing the right to adequate food. For example, right to food would be at risk where land users are deprived of the land on which they rely either to produce or gather food for their own consumption, to feed their communities, or to produce for the markets. Additionally, strengthened land rights are linked to improved food security and nutrition indicators.

CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The actions laid out in this action plan will contribute – directly or indirectly – to SDGs 1, 2, 15 and 17, in particular:

Goal



End poverty in all its forms everywhere

Target 1.4: By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.



End hunger, achieve food security and improved nutrition and promote sustainable agriculture **Target 2.3:** By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, Indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.



Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss **Target 15.2:** By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.



Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Target 17.17: Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

GOVERNANCE FOR THIS ISSUE

Nestlé Executive Board

Approves this action plan.

Nestlé ESG and Sustainability Council

Provides strategic leadership and execution support for this topic.

Nestlé Global Advocacy Coordinating Committee

Provides strategic leadership and execution on the engagement and advocacy strategy related to this action plan.

Nestlé ESG Climate and Sustainable Sourcing Workstream

Is responsible for the implementation of the action plan.

Nestlé Human Rights Community

Leads the human rights agenda throughout the company. It coordinates the implementation of Nestlé's *Human Rights Framework and Roadmap* throughout the value chain. Finally, it monitors the implementation of the framework and roadmap, and the efficiency of the program.

Nestlé Markets

Support the implementation of this action plan in relation to our country operations, in alignment with the global team.

Forest Positive External Advisory Council

Was formed in 2021 to help Nestlé ensure the sound development of our Forest Positive strategy. It currently comprises eight external members, whose expertise includes agricultural supply chains and land use change; landscape initiatives; forestry; plant ecology; and land tenure rights.



KEY PARTNERS

Main implementing partners

Partner	Activities	
Earthworm Foundation	Implementing landscape initiatives we support as well as other interventions in our supply chains to help address IPLCs' land rights risks.Developing a forest footprint use case for land rights.	
Landesa	 Providing strategic advice to Nestlé on the development and implementation of this action plan. Developing Land and Natural Resource Risk (LRR) profiles in key sourcing landscapes. 	
Proforest	 Providing strategic advice to Nestlé on the development and implementation of this action plan and human rights risk assessment approach. Implementing selected on-the-ground projects (e.g. landscape initiatives) Nestlé is supporting to address IPLCs' land rights risks. 	

Main industry and multi-stakeholder collaborations

Platform	Workstreams	Nestlé's involvement
The Consumer Goods Forum's Forest Positive Coalition	Indigenous Peoples and Local Communities Working Group	• We support the group's work, setting standard requirements for suppliers on respecting IPLCs' rights, developing approaches and guidance for respecting IPLCs' rights in landscape initiatives and setting standard KPIs for downstream reporting on IPLCs' rights.
		• We use this forum to share our approach (e.g. the jurisdictional land rights profiles for prioritizing landscape initiatives) and tools on land rights, as well as learn from peers.
Interlaken Group	Steering Committee	We supported the development of community-based monitoring best practice document.
		• We will further explore how to leverage these best practices for monitoring within our supply chains and in our landscape initiatives
Palm Oil Collaboration	Social Issues Working Group, including IPLCs subgroup	We support the work of aligning assessment tools under the Human Rights Due Diligence (HRDD) subgroup.
Group		• We use this forum to share our approach and tools on land rights as well as learn from peers.
		• We use this forum to push for common approaches and collaboration in addressing land rights grievances.
	Implementation Reporting	We are supporting the continued development and piloting of the land rights IRF for palm oil.
	Framework (IRF) Active Working Group	• We support the development and piloting of this tool, and integrate it within our supplier engagement and monitoring systems.
	Independent Verification Working Group on land rights	• We are supporting the development of an Independent Verification Framework for land rights in palm oil.

REFERENCES

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- vi See, for example, 'USAID Issue Brief: Land and Resource Tenure and Social Impacts,' supra note i.
- vii See, for example, McLain, R. 'Drivers and Consequences of Tenure Insecurity and Mechanisms for Enhancing Tenure Security. A Synthesis of CGIAR Research on Tenure Security (2013-2020).'
 IFPRI. December 2021. Available at: https://ebrary.ifpri.org/utils/getfile/collection/p15738coll2/id/134965/filename/135175.pdf; 'USAID Issue Brief: Tenure and Social Impacts,' supra note 4.
- viii Human rights defenders are individuals or groups who act to promote, protect or strive for the protection and realization of human rights and fundamental freedoms through peaceful means. See: OHCHR. 'About human rights defenders.'

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