



Issuing department

Group Legal and Compliance

Target audience

Public; all employees

Approver

Executive Board of Nestlé S.A.

Date of approval

June 2023

Repository

All Nestlé Principles and Policies, Standards and Guidelines can be found in NestleDocs

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Introduction

People and respect for human rights are at the core of Nestlé's culture and values and one of our main Corporate Business Principles. Our commitment to respecting and promoting human rights is critical to our business strategy and a key part of our ambition to enable a just transition to a regenerative food system at scale. Our vision of a regenerative food system has people at the center. Along with sustainable, nutritious, and affordable food for the global population, a regenerative food system needs

to provide resilient, fair livelihoods and dignified work for people across the world to support themselves and their families.

Our human rights principles

We respect and promote human rights in our operations and entire value chain, in line with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the Ten Principles of the UN Global Compact. We are committed to the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labor Organization's Declaration on the Fundamental Principles and Rights at Work. We are committed to the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, and the OECD Guidelines for Multinational Enterprises.

We value dialogue with stakeholders in our value chain, including our employees, on-site contactors, suppliers, business partners, workers and farmers in our supply chains, local communities, as well as our consumers. We pay particular attention to individuals or groups who may be at greater risk due to their vulnerability or marginalization, such as migrant workers, children, women and girls, sexual and gender minorities, ethnic and racial groups, and indigenous peoples.

We respect and promote the rights of environmental, land and human rights defenders (HRDs) as defined by the UN Declaration on HRDs¹. We acknowledge their important role in the civic space, and we have no tolerance for violence, threats or attacks, or intimidation on them or their families. We are committed to not interfere with the work of human rights defenders nor to tolerate retaliation against them.

Nestlé Human Rights Policy

¹ 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.

Our approach

We have due diligence processes in place to assess, address and report transparently on actual and potential human rights risks across our value chain in line with the UNGPs.

We are committed to providing or supporting access to remedy when we find or become aware of adverse human rights impacts within our value chain as well as in the landscape/jurisdictional initiatives and on-the-ground projects we support. We provide Nestlé employees and all external stakeholders with a dedicated hotline, Speak Up, for raising grievances and seeking remedy. This communication channel is independently operated by a third party to ensure anonymity, when requested. We investigate all concerns raised and prohibit retaliation for reports made in good faith.

This Policy is operationalized through our <u>Human Rights Framework and Roadmap</u>, which aim to enhance our positive impact on the ground, with due diligence at the heart of our approach.

We take steps to identify and address actual or potential adverse impacts arising directly or indirectly through our own activities or our business relationships. We manage these risks by integrating controls into our policies and internal systems, acting on the findings, tracking our actions, and communicating with our stakeholders about how we address impacts.

Our <u>salient issue action plans</u> articulate our strategy for assessing, addressing, monitoring and reporting on each human rights-related issue we identified as salient, defining what we need to do across our value chain, as well as what collective action can be taken.

We expect all our suppliers to comply with our Nestlé Responsible Sourcing Core Requirements and verify supplier compliance with our requirements on a regular basis. We commit to the same principles in our relationships with suppliers and expect them to act accordingly with their own suppliers, including through adequate human rights due diligence systems and grievance mechanisms. We expect our suppliers to act transparently and to commit to continuous improvement in their operations. In this spirit of continuous improvement, we support the establishment of milestones to improve practices and contribute to intervention projects. Failure to continuously improve could lead to delisting.

Given the scale and complexity of human rights challenges across the world, we aim to address the root causes by collaborating and building strong relationships with all actors across our value chain, including public authorities, international and local organizations, industry and multi-stakeholder platforms.

Our governance

The Board is responsible for Nestlé's strategy, organization and oversight including on matters related to human rights and through its Sustainability Committee monitors progress, goals and targets. The Executive Board is responsible for the execution of our approach and has set out clear roles and responsibilities within Nestlé to ensure a

coordinated implementation of our Human Rights Framework and Roadmap throughout our business categories and geographies. Our Human Rights Steering Committee, which is chaired by the EVP General Counsel Corporate Governance and Compliance, oversees the implementation of our salient issue action plans and is monitoring our progress.