



Nestlé Good food, Good life

Nestlé's Salient Issue Action Plan:

CHILD LABOR AND ACCESS TO EDUCATION

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[nestle.com/sustainability/humanrights](https://www.nestle.com/sustainability/humanrights)



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

Child labor refers to work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical and mental development. It is defined as work that is mentally, physically, socially or morally dangerous and harmful to children; and/or work that interferes with their schooling.¹

Why it matters

Approximately 160 million children are estimated to be in child labor around the world, 70% of which is estimated to be in agriculture and other industries characterized by informality, low levels of regulation and high levels of manual labor.

Geographical priority

Brazil, Cameroon, Colombia, Côte d'Ivoire, Ecuador, Ghana, Guatemala, Honduras, India, Indonesia, Mexico, Nigeria, Pakistan, Philippines, Thailand, Türkiye, Uganda, United States and Vietnam



Child labor is unacceptable and heartbreaking. We are driven by the fundamental principle that all children deserve the chance to learn and grow in a safe and healthy environment, without having to undertake work that is dangerous in any way or that interferes with education.

Key actions

- Strengthen Nestlé's commitments on child labor and access to education in line with existing and emerging best practices
- Train relevant employees and staff on child labor risks

Value chain priority



We recognize the importance of listening to and consulting children and their parents or caregivers 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.

- Strengthen direct suppliers' capacity to uphold Nestlé's requirements on child labor and access to education as part of our Supplier Human Rights and Environmental Due Diligence Assurance Framework
- Engage and support prioritized direct suppliers in taking action to address child labor risks and impacts in their own operations and supply chain
- Identify and prioritize specific interventions addressing child labor risks at national and subnational levels
- Engage in collaborative approaches to develop community-based or government-based grievance mechanisms

Contribution to Sustainable Development Goals (SDGs)

The actions laid out in this action plan will contribute – directly and indirectly – to SDGs 4, 5, 8, 16 and 17.



BACKGROUND

What we are talking about

The International Labour Organization (ILO) defines child labor as work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development.ⁱⁱ It refers to work that is mentally, physically, socially or morally dangerous and harmful to children; and/or work that interferes with their schooling.

Not all work by children is defined to be child labor. It depends on the child's age, the type and hours of work performed, the conditions under which it is performed and individual countries' legislation. Some types of light work are considered acceptable, and different restrictions exist for different ages of children.

The ILO has also defined the 'worst forms of child labor' to mean:

- All forms of slavery or practices similar to slavery.
- The use, procuring or offering of a child for prostitution or pornography.
- The use, procuring or offering of a child for illicit activities, such as the production and trafficking of drugs.
- Hazardous work.

Why it matters

Approximately 160 million children are estimated to be involved in some form of child labor around the world, with nearly half of those (approximately 79 million) in hazardous work. An estimated 70% of child labor occurs in agriculture and other industries characterized by informality, low levels of regulation and high levels of manual labor – for example, street vending and trash picking.ⁱⁱⁱ

In part, this is because factors such as poverty, political instability, and social and gender inequities limit access to education. According to UNICEF,^{iv} over 600 million children worldwide are unable to attain basic proficiency in reading and mathematics, and one third of these are not even in school. Even where schools are available, poor-quality instruction and lack of infrastructure, educational materials and internet connectivity undermine the value of school attendance.

In many countries producing agricultural commodities, the poverty in rural communities and lack of government resourcing for educational systems can negatively impact the ability or willingness of families to send their children to school. Families may then consider having their children work on the family farm instead. For children who are in child labor, loss of education compounds the other violations of their fundamental rights as children.

Why this issue is relevant and important for us

Child labor is unacceptable and heartbreaking. We are driven by the fundamental principle that all children deserve the chance to learn and grow in a safe and healthy environment, without having to undertake work that is dangerous in any way or that interferes with education.

Unfortunately, child labor can be a systemic risk in non-mechanized farming, such as cocoa or coffee. We have long worked to help address child labor risks and impacts and improve children's access to education in some of our supply chains. We seek to address the drivers of child labor by collaborating with our suppliers, producers and their communities, civil society and industry peers, so that child labor cases can be swiftly and effectively remediated where they occur.

Access to education is a key element of a just transition to a fairer food system. To be successful, the transition to regenerative agriculture needs to take into account the potential risks and impacts on children and be able to drive equity throughout the value chain.



BACKGROUND CONTINUED

The challenges in addressing this issue

The root causes of child labor risk are varied and often systemic in nature. Community and household poverty, including a lack of sustainable and sufficient income for parents, is a primary driver. Gender roles, age and cultural norms also play a role in determining the type of work performed, the hours worked and which children have access to education.

In agriculture, the majority of child labor occurs within a familial context. This work often occurs on family subsistence and smallholder farms. However, it can also take place on commercial farms and in other agribusiness operations where children accompany their parents or caregivers to work. Families may be driven to send their children to participate in economic labor outside the home for a number of reasons, most of which are closely associated with poverty, such as the need to supplement household income to meet basic requirements or the need to support adult production in order to meet volume quotas required by employers.^v In situations where families lack viable childcare or educational opportunities, parents may prefer to bring their children with them to work instead of leaving them unsupervised.

Certain characteristics of the agricultural sector – including informality, low resources, traditions of children’s participation in agricultural activities and institutional capacity of regulatory agents such as labor inspectors – can act as further barriers to addressing child labor in some countries and regional contexts. Supply chains with low mechanization that rely on labor-intensive production methods or that require a rapid influx of labor to meet seasonal cultivation or harvest demands are also more likely to rely on child workers.^{vi}

While some cases of child labor are straightforward to detect, determining whether an individual child is in a situation of child labor or the worst forms of child labor under international and national law typically requires a nuanced assessment and a cross check of gathered information against multiple sources using various methods. This often includes information that can only be collected via culturally sensitive, on-the-ground engagement with children, families and communities. Such engagement requires trust-building and in-depth conversations with workers and their community. In addition, in many agricultural sectors, children and their families live and work in relatively remote, isolated settings where they have multiple dependencies on their employers. This can also make it hard for them to convey information about exploitation, due to fear of reprisals.



NESTLÉ'S VISION AND APPROACH

Our vision and approach

We believe that addressing the risk of child labor and promoting access to education in a holistic way is key to contributing to a fairer food system and a just transition.

We aim to address child labor risks and help provide access to education throughout our value chain. If we identify actual or potential adverse child labor impacts in our agricultural supply chains or other relevant parts of our value chain, we will act to address those impacts.

Together with our partners, we will focus on helping address the complex factors that contribute to the risk of child labor, such as widespread rural poverty, increasing climate risks and a lack of access to financial services and basic infrastructure like water, health care and education.

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

1. Taking action in our raw materials and recycled packaging supply chains, to assess child labor risks, take steps to address those risks and adverse impacts, and monitor and report on activities and their outcomes.
2. Using leverage and collaboration actively support collective engagement to help address widespread, systemic child labor issues and promote access to education.

This approach builds on the work that has been done to date to assess and prioritize child labor risks, develop, pilot and implement solutions to address those risks in our value chain, as well as help address root causes and systemic issues.

How we are currently addressing this issue

Child labor and access to education are governed through the Nestlé ESG and Sustainability Council (see also the *Governance* section for this issue).

Nestlé has a long-standing commitment to help address child labor risks and promote access to education. This commitment is integrated in several of our policies:

- Our Corporate Business Principles state that we take action against any violations of human rights in our operations and value chain, with zero tolerance to child labor, forced labor and modern slavery.
- Our Responsible Sourcing Core Requirements include requirements related to child labor, including clauses on the minimum age for employment as well as specific conditions to be met for family farm work.

Through our Sustainable Sourcing Tier 1 program, we verify compliance with our Responsible Sourcing Core Requirements by

our direct suppliers via independent audits that follow the Sedex Members Ethical Trade Audit (SMETA) Best Practice Guidance. These audits include requirements related to child labor.

In addition to verifying compliance with our direct suppliers, we have identified 14 raw materials that present higher human rights and environmental risks, as well as recycled materials for packaging purpose. For those 14 raw materials², we also work closely with our direct suppliers and partners to conduct a mapping of our upstream agricultural supply chains and carry out site assessments with partner organizations.

We also support different tools and programs that assess and address child labor risks in our supply chain and provide access to education. These include:

- The implementation of a Child Labor Monitoring and Remediation System

(CLMRS) in our cocoa supply chain in Côte d'Ivoire and Ghana, in collaboration with the International Cocoa Initiative. This has been extended to our coffee supply chain in Côte d'Ivoire.

- Helping cocoa farmers to reach a living income through our Income Accelerator Program.
- Working with our direct hazelnut suppliers in Türkiye to run summer schools that provide a safe space for the children of seasonal migrant workers during the harvest season.
- Providing training to coffee farmers and mills on child labor risks, and conducting independent monitoring of coffee farms during harvesting season in Mexico, Brazil, Vietnam and Honduras.
- Supporting Earthworm Foundation to develop Child Risk Assessment Frameworks for the palm oil sector and to provide risk assessment training to palm oil companies in Malaysia and Indonesia.

² These are the 14 raw materials under the scope of our *Sustainable Sourcing Program*: cereals and grains; cocoa; coconut; coffee; dairy; fish and seafood; hazelnuts; meat, poultry and eggs; palm oil; pulp and paper; soya; spices; sugar; and vegetables. In addition, recycled materials for packaging purpose were added to the scope of this action plan.

NESTLÉ'S ACTION PLAN (2023–2025)³

Embed: Policies and processes

Objectives

- Mainstream the protection of children's rights and access to education in our governance structure, policies and control systems.
- Clarify and strengthen Nestlé's commitments on the protection of children's rights and access to education in line with existing and emerging best practices, and in consultation with rights holders and stakeholders.

Action

Scope

Governance, capacity building and incentives

Leverage Nestlé's Human Rights Community, ESG and Sustainability Council, Nestlé Cocoa Plan Steering Committee and Nescafé Plan Council to foster cross-departmental exchange, coordination of efforts and alignment on approaches and objectives.	Global
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Identify and train all relevant employees and staff on child labor risks to increase their participation in risk-prevention and mitigation decisions and activities.	Global
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Develop specific training for Nestlé agronomists to raise awareness on child labor risks.	Coffee, cocoa and dairy
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Reflect the actions laid out in the action plan in relevant employees' objectives.	Global
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Policies and control systems

Review and update our public policies, commitments and standards on child labor and access to education, including the <i>Nestlé Responsible Sourcing Core Requirements</i> , as needed.	Global
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Review and actively support the adoption of robust sector-level commitments on child labor and access to education, as relevant.	Global
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³ 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.

NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

Assess: Our risk exposure

Prevention and mitigation of actual or potential child labor risks and adverse impacts in our value chain starts with understanding the nature and scale of risks.

Because our approach to child labor due diligence is risk-based, the measures we take to help address child labor risks need to be prioritized and should be commensurate with the severity of the impacts on people.

The lenses through which we assess child labor risk

Our risk assessment approach comprises four interrelated lenses, each currently at varying levels of maturity. Through this approach, we seek to assess both future and current child labor and human rights impacts. Our assessment approach therefore seeks to understand how we can take steps to prevent and mitigate risks and how to help remediate harms that may already be occurring.

We understand the value of multiple tools to assess our exposure to child labor 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 carried out by the 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, direct suppliers and raw materials, for engagement.
- 3 Support to our relevant staff and suppliers.

Informed by subnational datasets, desk-based risk assessments, information from rights holders 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 levels within priority countries.

Informed by data sets that include raw material-specific risks, desk-based risk assessments, information from and consultations with rights holders or credible representatives, grievance information and 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.

NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

Results of our initial global assessment for child labor risks and issues

Based on global datasets, such as those provided by [Verisk Maplecroft](#), [UNICEF](#) and the [US Department of Labor \(DoL\)](#), information from stakeholders and raw material-specific risk assessments on child labor, we have identified 20 priority countries for this 2023–2025 phase of the action plan (see list of priority countries).

The following steps informed our prioritization of countries:

1. Identification of countries categorized as 'priority' for the combined results of the [Verisk Maplecroft's Child Labor Index](#), [UNICEF Children's Rights in the Workplace Index](#), as well as the [US DoL's list of goods produced by child labor or forced labor](#).⁴
2. Analysis of the number of relevant raw materials under our [Sustainable Sourcing Program](#) and recycled materials that were at high or very high risk for child labor 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.

⁴ Note that Verisk Maplecroft and the US DoL's list of goods produced by child labor or forced labor include risk data specific to raw materials.

Our list of priority countries does not 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 on page 10*) will focus on priority countries, many of the actions are raw material-wide (e.g. our Supplier HREDD Assurance Framework).

Priority countries

- Brazil
- Cameroon
- Colombia
- Côte d'Ivoire
- Ecuador
- Ghana
- Guatemala
- Honduras
- India
- Indonesia
- Mexico
- Nigeria
- Pakistan
- Philippines
- Thailand
- Türkiye
- Uganda
- United States
- Vietnam



NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

Risk assessment going forward

As we are still improving our understanding of child labor risks, we will gradually improve the information we have related to child labor through the following different risk lenses.

Lens	Actions
Global-level overview of priority countries	<ul style="list-style-type: none"> • Refine the existing global risk assessment methodology with additional external and internal sources of data and information.
Country- or location-specific risk information	<ul style="list-style-type: none"> • Further improve our understanding of risks on the ground, including through rapid appraisal research and regional stakeholder consultations in priority countries – with, among others, rights holders 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- or business activity-specific risk information	<ul style="list-style-type: none"> • Further improve the level of traceability of raw materials in scope for this action plan. • Engage with certification and verification schemes to receive aggregated information and data on child labor cases identified and remediation activities. • Expand our assessment of risk to include our waste-management activities.
Supplier-specific risk information	<ul style="list-style-type: none"> • Enhance direct supplier selection process, including a pre-sourcing risk assessment that gives strong consideration to human rights risks, including child labor. • Engage and support prioritized direct suppliers to assess risks and impacts on their own suppliers and farming communities by integrating child labor requirements in our Supplier HREDD Assurance Framework. • Track direct suppliers' links to child labor grievances through improved supply chain grievance mechanisms and management systems.

NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

Address: Our priority actions

Nestlé: Taking action within our value chain

Our actions will focus on areas of our supply chain that have been identified as posing the most severe risk of child labor. We will work with our direct suppliers to ensure they are also committed to respecting children's rights and access to education in their own operations and supply chains, and they have the adequate Human Rights Due Diligence systems in place.

Supply chains

Objectives

- Engage direct suppliers on Nestlé's requirements on child labor and access to education as part of our Supplier HREDD Assurance Framework.
- Engage and support prioritized direct suppliers in taking actions to help address child labor risks and impacts in their own operations and supply chain.
- Effectively use and help strengthen voluntary certification as a tool for suppliers to demonstrate the assessment, mitigation, remediation and monitoring of child labor issues.

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 child labor (e.g. action plan development, capacity building, project co-funding).

Priority suppliers

Through our direct suppliers, engage and support indirect/upstream suppliers to help address child labor risks at production level. Examples include:

Priority suppliers

- Implementation of the *Child risk assessment framework* and *Guidelines on mitigating the risks in child labor in oil palm plantations* (Indonesia and Malaysia).
- Piloting a *Child protection policy implementation manual* on palm oil plantations together with our suppliers (Malaysia).
- Expand child labor trainings to coffee farmers and mills supplying Nescafé, and conduct independent monitoring of farms in Colombia and Indonesia.

Review and help strengthen relevant certification and verification schemes

Review to what level different certification and verification schemes can provide assurance that child labor risks have been mitigated or addressed.

Relevant raw materials⁵

Contribute to improving the certification schemes already used by certain raw materials as part of our sustainable sourcing strategy for these raw materials.

Relevant raw materials

Use review findings to inform raw materials' sourcing strategies (e.g. increasing certified volumes if it is determined to have a positive impact on tackling child labor risk).

Relevant raw materials

⁵ Palm oil, cocoa, coffee, soya, and pulp and paper are the raw materials that currently use certification schemes as part of their sustainable sourcing strategy.

NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

Collective action: Helping tackle root causes with relevant stakeholders

Many of the issues and challenges around child labor and access to education are complex and linked to a wide range of factors (as outlined in *The challenges in addressing this issue* section on [page 4](#)) that cannot be addressed by Nestlé on our own.

Tackling these issues and their root causes requires collaboration between many different stakeholders, including children and their families or caregivers, companies, governments, and multilateral, non-governmental and civil society organizations. We are therefore committed to collaborating with rights holders and stakeholders both in specific landscapes in production countries as well as at global and sectoral levels to promote access to education and help strengthen actions to tackle child labor.

Production country and on-the-ground initiatives

Objective	
Support the respect and strengthening of children's rights and access to education in production areas.	
Action	Scope
Scale up our Child Labor Monitoring and Remediation Systems (CLMRS) in Central and West Africa and pilot it in Indonesia.	Cocoa
Pilot CLMRS in Uganda.	Coffee (Nespresso)
Scale up childcare initiatives in Central America.	Coffee (Nespresso)
Identify and prioritize specific interventions addressing child labor risks at national and subnational levels where the raw materials we source are produced by: <ul style="list-style-type: none"> • Leveraging, where relevant, our existing landscape initiatives to address child labor risks and promote access to education. • Supporting sectoral-, landscape- or jurisdictional-level initiatives with the explicit purpose of addressing child labor risks and promoting access to education. • Engaging in policy dialogue at national or regional levels. 	Priority countries
Assess effectiveness of existing projects and initiatives aimed at addressing child labor risks and promoting responsible recruitment to identify and scale up best practices.	Priority countries

NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

Global and sectoral collaboration and advocacy

Objectives

- Collaborate with peers and stakeholders at global and sector levels to help address systemic issues and develop common approaches aimed at tackling child labor and improving access to education.
- Raise awareness of child labor risks and advocate for the strengthening of approaches to tackle child labor and provide access to education within the sectors Nestlé is involved in.

Action	Scope
Identify and prioritize sector initiatives where Nestlé can advocate for or support the strengthening of approaches to tackle child labor and provide access to education (e.g. certification schemes or sector collaboration groups).	Global
Identify and actively participate in collaborative initiatives that are developing common approaches and tools on child labor in order to promote and support the development and uptake of strong, effective tools to mitigate, address and remediate child labor risks (see <i>Key partners</i> section on page 17).	Global

Grievance mechanisms

Objectives

- Support access to remedy via safe and effective grievance mechanisms for children and their families affected by child labor.
- Address child labor grievances and help remediate such grievances when relevant.

Action	Scope
Ask direct suppliers to have grievance mechanisms and management systems in place.	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) as well as establishment of protocols to assist vulnerable children and their families (e.g. referrals to local services when needed).	Priority countries

NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

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. Audit performance

- Number of material non-conformities related to child labor identified through third-party audits of our own operations and addressed.
- Number of material non-conformities related to child labor identified through third-party audits of our direct suppliers and addressed.

2. Grievance mechanism performance

- Number of material grievances received through Speak Up related to child labor, of which number of material grievances substantiated and addressed.
- Number of material grievances received through other channels related to child labor, of which number of material grievances under investigation and number addressed.

3. Sustainable sourcing

- Number of direct suppliers with mature Human Rights and Environmental Due Diligence (HREDD) systems.
- Percentage of volumes of key ingredients produced sustainably.

4. Impact on people

- Number of cases farmers and workers in our supply chains benefited from our interventions on child labor and access to education.

Issue-specific indicators:

- Percentage of volume of cocoa covered by the CLMRS or other dedicated due diligence systems, including mass balance.⁶
- Number of households covered by the CLMRS to prevent and address child labor risks.
- Total number of children who have received support through prevention and remediation actions as part of the CLMRS.⁷
- Number of children identified who reported no longer engaging in potentially hazardous activities as part of the CLMRS.

⁶ Mass balance traceability ensures that the volumes of certified cocoa bought for our products equals the volumes grown on certified farms. Certified cocoa is then mixed with other cocoa during transport or processing, [see this link for a full explanation](#).

⁷ Prevention actions include awareness-raising sessions delivered to cocoa-growing communities, households, and individuals, including children. Remediation actions refer to a range of activities tailored to the needs identified at the community, household, or individual level. These include, among others, the establishment of birth certificates, the distribution of school kits, the registration for tutoring courses or bridging classes, the registration for a formal school built or renovated by Nestlé, the registration for apprenticeship schemes, the distribution of bicycles to facilitate access to school, the creation of income generating activities for household members benefitting children directly, other remediation activities benefitting children directly.




CONNECTION WITH OTHER SALIENT ISSUE ACTION PLANS



Child labor and access to education are closely inter-connected to other human rights risks. They are intrinsically linked to other salient issues we have identified and for which we have published action plans, in particular:

Forced labor and responsible recruitment	Child labor and forced labor are closely linked. They often occur in the same geographical areas and the same industries and are mainly caused by poverty. The ILO estimates that 12% of all those in forced labor are children.
Gender equity, non-discrimination and non-harassment	Empowering women is an important means of reducing child labor. When women are educated, it is less likely that their children are involved in child labor. Education can also help women earn a better income, thereby reducing household poverty, which is one of the main drivers of child labor.
Living income and living wage	Poverty is one of the root causes of child labor. When the household does not have access to a living income or living wage, they are more likely to rely on children to contribute to the family's overall earnings.
Safety and health at work	Hazardous child work is considered a form of child labor. In this context, safety and health go beyond how these concepts are applied to adult workers.

CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The actions laid out in this action plan will contribute – directly or indirectly – to SDGs 4, 5, 8, 16 and 17 as follows:

Goal	
	<p>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p> <p>Target 4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.</p> <p>Target 4.2: By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.</p> <p>Target 4.6: By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.</p>
	<p>Achieve gender equality and empower all women and girls</p> <p>Target 5.5: Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.</p>
	<p>Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p> <p>Target 8.6: By 2020, substantially reduce the proportion of youth not in employment, education or training.</p> <p>Target 8.7: Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.</p>

Goal	
	<p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p> <p>Target 16.2: End abuse, exploitation, trafficking and all forms of violence against and torture of children.</p> <p>Target 16.9: By 2030, provide legal identity for all, including birth registration.</p> <p>Target 16.a: Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime.</p>
	<p>Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development</p> <p>Target 17.17: Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.</p>

GOVERNANCE FOR THIS ISSUE

Nestlé Executive Board

Approves all the salient issue action plans.

Nestlé ESG and Sustainability Council

Provides strategic leadership and execution support on the topic of child labor and access to education.

Nestlé Advocacy Coordination Group

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

Nestlé ESG Climate and Sustainable Sourcing Workstream, the Nestlé Cocoa Plan Council and the Nescafé Plan Council

Are responsible for the implementation of this 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, including this action plan. 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.



KEY PARTNERS

Main global implementing partners

Partner	Activities
Earthworm Foundation	<ul style="list-style-type: none">• Implementing landscape initiatives we support that help address child labor risks in our palm oil supply chain.• Developing industry-wide due diligence tools we support.
Fair Labor Association (FLA)	<ul style="list-style-type: none">• Assessment of our programs aimed at tackling child labor and other human rights risks in cocoa, coffee and hazelnuts.
International Labour Organization (ILO)	<ul style="list-style-type: none">• Providing technical support for our capacity-building programs aimed at assessing and addressing child labor risks in our coffee supply chain in Vietnam.
International Cocoa Initiative	<ul style="list-style-type: none">• Implementing our Child Labor Monitoring and Remediation System (CLMRS) in cocoa.
Proforest	<ul style="list-style-type: none">• Implementation of landscape initiatives we support and collaborative initiatives that help address child labor risks.• Supporting implementation of our action plan within our agricultural supply chains, including through risk assessment, supplier engagement and capacity building.
Terre des hommes	<ul style="list-style-type: none">• Nespresso's global partner on child protection.• Piloting a digital and multi-sectoral child labor monitoring and remediation system in Nespresso's Ugandan supply chain.
Verité	<ul style="list-style-type: none">• Provision of capacity building and technical assistance to help address child labor risks in our palm oil and coffee supply chains.

KEY PARTNERS CONTINUED

Main industry and multi-stakeholder collaborations

Platform	Workstreams	Nestlé's involvement
Child Labour Platform (convened by the ILO)		<ul style="list-style-type: none"> We are active members of this platform together with companies and stakeholders from other sectors in order to advance the child labor agenda at the global level, as well as design and implement collaborative projects on the ground.
Global Coffee Platform	Collective Action Initiative on Social Well-Being	<ul style="list-style-type: none"> We participate in this initiative that aims, among other objectives, to address child labor risks.
FLA's Harvesting the Future		<ul style="list-style-type: none"> We participate in this multi-sector, multi-stakeholder and multi-geography initiative in Türkiye, which aims to collaborate on labor migration, child protection and responsible recruitment.
Verité's COFFEE project		<ul style="list-style-type: none"> We participate in this multi-stakeholder initiative that aims to improve labor conditions in the coffee sector by developing tools and training modules and implementing pilot projects in Brazil, Colombia and Mexico. We have contributed to a pilot project in Mexico, focused on building key stakeholders' capacity to identify and address labor issues, including child labor.

REFERENCES

- i [What is child labour \(IPEC\) \(ilo.org\)](#)
- ii [What is child labour \(IPEC\) \(ilo.org\)](#)
- iii [Report: Child Labour: Global estimates 2020, trends and the road forward \(ilo.org\)](#)
- iv <https://www.unicef.org/education>
- v [Report: Child Labour: Global estimates 2020, trends and the road forward \(ilo.org\)](#)
- vi [Child labour in agriculture \(IPEC\) \(ilo.org\)](#)

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