

2023-2024



Contents

Intro	duct	ion: About This Report	3
1.0	Climate Policy Engagement Priorities		
2.0	Clim	nate Policy Engagement Approach	5
	2.1	Climate policy advocacy positions	6
	2.2	Guiding principles for effective climate policy advocacy	9
3.0	Clim	nate Policy Advocacy Governance	11
	3.1	Sustainability governance and implementation	12
	3.2	Operationalizing climate policy advocacy	13
4.0	Ove	rview of Climate Policy Engagement Activities	14
5.0	Indu	stry Associations Review: Process and Methodology	16
6.0	O Detailed Industry Associations Review		

Introduction: About This Report / Climate Policy Engagement Priorities / Climate Policy Engagement Approach / Climate Policy Advocacy Governance / Overview of Climate Policy Engagement Activities / Industry Associations Review / Detailed Industry Associations Review

Introduction: **About This** Report

In alignment with the objectives of the Paris Agreement, we have outlined our ambition to achieve net-zero greenhouse gas emissions by 2050. This involves transformations across Nestlé's entire value chain, such as collaboration with suppliers, farmers, and communities to increase the use of regenerative agriculture practices, investment in logistics, packaging and manufacturing activities, and actions aimed at reducing the risk of deforestation. Details of these initiatives can be found in our Net Zero Roadmap. Nestlé's progress is underscored by our achievement of a 20.38% net reduction in absolute emissions. in 2024 versus a 2018 baseline, ahead of schedule.

Driving meaningful climate progress requires collective commitment and collaborative action. We advocate both directly and indirectly through industry groups and trade associations to advance policies that align with the Paris Agreement's goals. By actively using our voice, global reach, and industry influence, we work to accelerate systemic change, mobilize collective action, and drive tangible progress.

We are committed to leveraging our influence to accelerate the transition to a net-zero future. We plan to do this by establishing the right external enabling environment through proactive engagement with companies, industry coalitions,

and policymakers to establish clear and ambitious regulatory frameworks that meaningfully reduce carbon emissions.

We maintain the highest standards of transparency and integrity in our advocacy efforts, guided by our Policy on Transparent Interactions with Public Authorities and aligned with the Global Standard on Responsible Corporate Climate Lobbving.

ENGAGING INDUSTRY ASSOCIATIONS ON CLIMATE POLICY

Nestlé Group companies are members of industry associations and business-driven coalitions around the world. We join these to advance progress on topics where collective action is needed, including to support our own progress on sustainability. We acknowledge that some companies may have different views about sustainability and climate, and might be influential in some industry associations in which we participate. This could generate industry association positions that may not be fully aligned with our company's position and approach.

According to our Policy on Transparent Interactions with Public Authorities, "if Nestlé does not agree with an agenda or position of an industry or trade association, or industry alliance or any of its member companies, Nestlé should communicate transparently its position to the industry organization. Nestlé reserves its right to act as an individual company and engage independently with public authorities. In this context, Nestlé will use best efforts to prevent the misrepresentation of its positions by the industry organization."

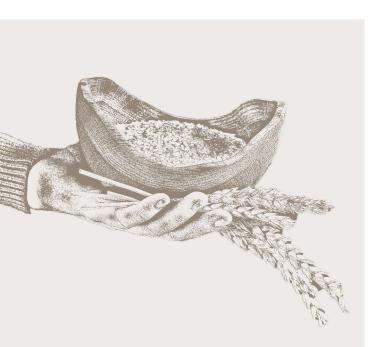
To ensure adherence to this policy, we undertake a comprehensive annual assessment to identify whether there may be material misalignments between our climate-related positions and some industry association positions or activities.

This assessment is published in our yearly Climate Policy Engagement report. The report provides a transparent and accurate overview of our climate policy engagement priorities and engagement with key industry associations of relevance to Nestlé at global, regional, and country level. While this report focuses solely on climate change, it is important to note that Nestlé's advocacy in sustainability also extends to other topics such as packaging and circularity, human rights, non-financial reporting, and others not covered in this report.

In 2023, we published our first report covering Climate Policy Engagement activities in 2022. Building on our past experience, in this report we provide a detailed overview of our climate policy engagements throughout 2023 and 2024, including an industry association evaluation which was partially conducted by ERM, an independent global sustainability advisory firm. The assessment methodology is outlined in the report.

BUSINESS CONDUCT ON POLICY ENGAGEMENT

On all matters, Nestlé's advocacy is governed by the principles and guidance of Nestlé's Policy on Transparent Interactions with Public Authorities. It is designed to ensure that all interactions with public authorities on behalf of Nestlé are conducted in accordance with applicable national and local laws and regulations, established corporate business principles and internal company rules. It also requires that these activities are conducted transparently and professionally, and that relevant Nestlé employees and authorized third parties assigned to conduct lobbying activities regulated by law have a clear understanding of what transparent and responsible lobbying is. The Executive Vice President General Counsel, Corporate Governance and Compliance, who is an Executive Board member, and the Deputy Executive Vice President Chief Communications Officer coown this policy. Both position holders sit on the company's ESG & Sustainability Council. As such, they maintain a comprehensive overview of climate advocacy activities at Nestlé and formally approve this Nestlé Climate Policy Engagement Report.



1.0 **Climate Policy Engagement Priorities**

Nestlé supports progressive climate action across all economic sectors, aligning our strategy with the Paris Agreement's goal of limiting global temperature increases to 1.5°C above pre-industrial levels. We also support government leadership to strengthen the policies, incentives and legislation that will drive the necessary business action to halt and reverse nature loss by 2030, in line with the Kunming-Montreal Global Biodiversity Framework. We recognize that climate change and biodiversity loss are interconnected challenges that require coordinated global solutions

DRIVING POLICY ACTION THROUGH GLOBAL ENGAGEMENT

We actively support strengthened ambitions on climate and nature through multilateral processes, including the United Nations Framework Convention on Climate Change Conference of the Parties (UNFCCC COP) and the United Nations Convention on Biological Diversity Conference of the Parties (UN CBD COP).

Agriculture plays a unique role in both reducing emissions and addressing biodiversity loss. Transforming food and farming systems is critical for mitigating climate change and enhancing ecosystem resilience. We actively engage in global initiatives to advance regenerative agriculture and sustainable food ecosystems, including at the UN Climate Change Conference in Baku, Azerbaijan (COP29), the Convention on Biological Diversity (CBD) COP16 in Cali, Colombia, the UN Convention to Combat Desertification COP in Riyadh, Saudi Arabia as well as the London and New York Climate Action Weeks.

By advancing climate and nature policies in parallel, these processes reinforce each other to drive systemic change. To drive progress, we have set clear priorities for climate policy engagement at global, regional, and national levels, working collaboratively to accelerate the transition to a more sustainable future.

SCOPE OF OUR CLIMATE POLICY ENGAGEMENT

Our efforts apply to all affiliates of the Nestlé group, where the financial results of these companies are fully consolidated within Nestle's financial reporting. This is typically the case when Nestlé owns directly or indirectly more than 50% of the shareholding of such a company.

OUR PRIORITIES ON CLIMATE POLICY ADVOCACY

We have identified key climate advocacy priorities to drive meaningful emissions reductions and systemic change. These are:

- Advocating for higher global ambition on fair, clear and harmonized rules for target setting and reporting progress
- Improved corporate accountability
- Encouraging more regenerative forms of agricultural production
- Helping to end deforestation risk and supporting Scope 3 carbon removals via natural climate solutions
- Enabling more sustainable logistics
- Supporting access to renewable electricity and energy
- Improving consumer communications and claims

We ensure that our advocacy efforts remain consistent, principled, and scientifically grounded by promoting Paris Agreement-aligned policies within trade associations and private sector coalitions at global, regional, and local levels.

For comprehensive insights into our strategic approach, refer to our Net Zero Roadmap, which provides an in-depth exploration of each engagement priority.



2.0 Climate Policy Engagement Approach

2.1	Climate policy advocacy positions	6
2.2	Guiding principles for effective climate policy advocacy	9



We actively engage with stakeholders, including governments and industries to encourage fair and ambitious policies that support the transition to a sustainable low-carbon economy. We believe that this engagement is critical to aligning our business strategy with global efforts to combat climate change. Our climate policy engagement approach is carried out through both direct and indirect engagement – directly through our own advocacy efforts and indirectly through industry groups and trade associations.



2.1 Climate policy advocacy positions

Advocacy position Description

Advocating for higher global ambition

Despite significant progress to date, the world has still not raised its collective ambition level enough to limit global temperature increases to 1.5 degrees. We advocate for the development of ambitious and investable Nationally Determined Contributions (NDCs) that align with the 1.5 degree pathway. This includes supporting a regenerative food system approach at scale to reach net zero. We also encourage governments to translate their NDCs and other Conference of the Parties (COP) commitments into national and/or regional legislation to ensure progress. That is why we support policy instruments that can help countries achieve the objectives of the Paris Agreement. These encompass policies that apply a meaningful price on carbon emissions (e.g. carbon taxes, cap-and-trade system), when they are part of a broader policy framework that supports ambitious NDCs, when they are based on robust and transparent modeling of expected outcomes, and when they set a fair price on carbon to drive meaningful change and avoid carbon leakage.

Improved Corporate Accountability

To build trust in corporate actions on climate, we support the development of ambitious and clear voluntary and regulatory requirements for net-zero commitments and disclosures. A level playing field with widely agreed standards would help raise ambition levels across the private sector and the implementation of our own plan. In particular, we support standards that drive dual accounting of both market and location-based greenhouse gas (GHG) accounting, providing a full and accurate picture of companies' decarbonization activities.

Encouraging more regenerative forms of agricultural production

We support and encourage policy measures to incentivize the transition towards regenerative agriculture practices as the norm for agricultural production in the food industry and beyond.

To complement and scale voluntary action, we need to raise policy maker awareness of the benefits of regenerative agriculture. This covers climate mitigation and adaptation, its use to support biodiversity both above and below ground and in water retention while also supporting farm resilience by maintaining productivity and protecting profitability. We encourage the development of harmonized frameworks that clearly define regenerative agriculture. This will ultimately help measure progress consistently across the board and help scale up implementation of regenerative agriculture practices. This will enable additional public-private funding to incentivize farmer adoption of these practices at scale.

We support increased public and private research and development investment into regenerative agriculture, including seeds, low-carbon fertilizers, solutions for the traceability of raw materials, soil health monitoring and biocontrol solutions.

Advocacy position

Description

Support for Scope 3 carbon removals via natural climate solutions

There is an urgent need for clearer and more widely accepted international standards on the value of high-quality Scope 3 carbon removals within value chains, and recognition that these form an essential part of reaching net zero in the land use sector. Scope 3 carbon removals, in the form of natural climate solutions (NCS), offer multiple potential co-benefits including safeguarding biodiversity and water resources and generating positive social impacts.

Scope 3 carbon removals also reflect a long-term commitment to our sourcing regions and communities on the ground. Reflecting this, NCS should be promoted by governments, policymakers and companies with significant land-based footprints (e.g. agriculture and food companies), supported by robust standards including clear accounting, monitoring, reporting, and verification rules.

We advocate for NCS to be an allowed and recommended tool to fight climate change, regulated under the GHG Protocol Corporate Accounting and Reporting Standard (GHG Protocol), Science Based Targets initiative (SBTi) and other recognized standards. Governments should recognize the NCS contribution – that goes far beyond carbon – through inclusion in Nationally Determined Contributions and National Biodiversity Strategies and Action Plans.

Enabling more sustainable logistics

Public policy has a big role to play in supporting the rollout of intermodal transport and rail corridors and the development and commercialization of lower-carbon transport options. Delivering radical reductions in emissions also relies on logistics providers, particularly truck and ocean freight services, to accelerate delivery of lower-carbon options for shippers like Nestlé.

We advocate for the development of the right regulatory environment, specifically policies and public investment supporting intermodal transport and rail corridors. We also advocate for technological development, commercialization and public investment, for electric, hydrogen, and biogas infrastructure, including charging stations. We also advocate for the provision of low-carbon solutions to accelerate the decarbonization of shipping and distribution networks.

Advocacy position Description Supporting More infrastructure that increases the availability of renewable energy is needed in many parts of the world, as are energy access to efficiency initiatives and the adoption of new technologies, supported by public and private investment. renewable electricity and We advocate for pledges and policies that promote the uptake of clean energy and for clear standards on methodology for energy calculating the carbon Scope 3 impacts of renewable energy and alternative fuels. We also advocate for aligned definitions on accepted mechanisms for claiming renewable energy consumption. We advocate for policies consistent with applying a meaningful price on carbon emissions, which will help enable access to lower-carbon technologies such as alternative fuels for maritime shipping. Net zero, carbon neutral, climate positive, and carbon negative are among many terms now being used by companies to **Improving** consumer communicate how corporate roadmaps and products are helping them reduce their environmental footprint. While some are communications clearly defined and standardized, others are less so which can cause confusion for consumers and stakeholders. and claims We advocate for clear international standards so companies can make credible claims based on life cycle assessments for

products to allow consumers to engage in the decarbonization efforts of companies.

2.2 Guiding principles for effective climate policy advocacy

We believe legislation and regulations should be guided by the following key principles:



STRONG INSTITUTIONAL FRAMEWORKS FOR CLIMATE ACTION

Climate policies should be built on a clear, comprehensive and well-structured institutional framework that defines long-term decarbonization and adaptation objectives while setting mid-term goals to track progress. Legislation should foster policy harmonization to minimize administrative burdens and avoid unnecessary complexity that does not drive meaningful action.

Climate legislation should define clear institutional frameworks for climate change policy and ensure climate goals are effectively implemented.

TRANSPARENCY, ACCOUNTABILITY, AND OVERSIGHT

For climate policies to be effective, transparency and accountability must be at their core. Both the public and private sectors should be required to disclose climate-related risks, actions, and progress in a standardized and verifiable manner.

Climate legislation should establish measurement. reporting, and verification systems to track progress and monitor compliance. The legislation should define how governments or other authorities will oversee the implementation of these policies.

FAIR AND EQUITABLE FINANCING FOR DECARBONIZATION

Transitioning to a low-carbon economy requires significant investment, and the financial burden should be distributed fairly.

Climate legislation should define how governments will finance the implementation of climate policies, including cooperation with the private sector. Clear and equitable rules are required to ensure that efforts are imposed proportionally on all actors.

JUST TRANSITION: ENSURING FAIR LIVELIHOODS AND DIGNIFIED WORK

People must be at the center of climate action because a just transition to a net-zero economy depends on the ability of farmers, communities, and industries to adapt and thrive. Governments should implement measures that support those most affected by policy-driven shifts in economic and industrial model shifts.

For policies on food systems transformation, transitioning to less carbon-intensive production methods such as regenerative agriculture must safeguard fair livelihoods and dignified work for all people across the food value chain.

DRIVING CONSUMER AND SOCIETAL BEHAVIOR CHANGE

Consumers play a crucial role in shaping market demand and influencing business to accelerate a just transition.

Climate legislation should encourage and incentivize industries to provide clear and transparent science-based information and services that empower consumers to make informed choices on sustainable options.

EMBEDDING CLIMATE CONSIDERATIONS ACROSS ALL POLICY AREAS

Public policies should be assessed through a climate impact lens to ensure consistency with the Paris Agreement's goals.

Climate legislation must enable the development of largescale regenerative food systems that provide affordable, nutritious, and sustainable diets while promoting nature restoration and climate-resilient agriculture. Climate policies should adopt a holistic approach that ensures all sectors contribute meaningfully to a just transition.

Definitions

ADVOCACY

The process or act of supporting a cause or proposal. Nestlé's advocacy aims to directly and/or indirectly support decision-makers, stakeholders, and relevant audiences in the pursuit of a broader positive societal agenda and outcome that is aligned with report, business goals framed by our corporate purpose and values and built on science-based evidence. (Source: Black's Law Dictionary).

LOBBYING

The term generally refers to oral or written communication with a public official to influence legislation, policy or administrative decisions and includes any activity where an attempt is made to influence public decision-making processes. Lobbying can be direct or indirect (via industry associations or any other third-party entity). (Source: OECD's Lobbyists, Governments and Public Trust – 2014)

INDUSTRY ASSOCIATIONS

In this report we use consistently 'industry associations' referring to organizations founded and/ or funded by businesses that operate in a specific industry. This terminology is used as a synonym of trade association, industry body, business association or sector association. Generally, this covers all forms of business-led organizations. However, we also include in our report relevant partnerships with civil society organizations that convene businesses to collectively advocate and take a leading role on climate matters. This approach is in line with the Global Standard on Responsible Climate Lobbying which requires transparency over alliances, coalitions or thinktanks of which a given company is a member or to which it provides support.

DEFINITION FROM THE GLOBAL STANDARD ON RESPONSIBLE CLIMATE LOBBYING

The term 'corporate climate lobbying' refers to those activities carried out by corporations or their agents to directly or indirectly influence climatesignificant policy decision-making by political or bureaucratic actors. Climate-significant policy refers to any environmental or non-environmental public policy with non-trivial implications - positive or negative – for realizing the temperature goals of the Paris Agreement. Such lobbying – also commonly known as advocacy – can have a significant impact on the stringency and effectiveness of public climate policy. It is not only a matter of societal concern, but also an issue of material, financial, significance for corporations and their investors.

3.0 Climate Policy Advocacy Governance

3.1	Sustainability governance and implementation	12
3.2	Operationalizing climate policy advocacy	13

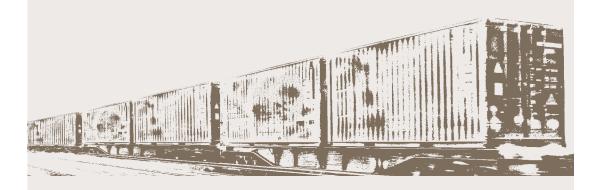
We are committed to being a trusted leader in our sector. Building our business on clear principles and sound governance helps maintain trust in the Nestlé brand and reduce risk throughout our value chain.

Our climate policy engagement, whether directly with public officials or indirectly via industry associations, aligns with the Paris Agreement and the goal of restricting global temperature increases to 1.5°C above pre-industrial levels.

Our priorities on climate policy engagement are transparently outlined in our <u>Net Zero Roadmap</u>, supporting ambitious government policies and private sector leadership to ensure all sectors move more quickly towards rapid and sustained reductions in carbon emissions aligned with the goal of the Paris Agreement.

We provide specific guidance to our local market teams on aligning advocacy and external engagement activities with the goals of the Paris Agreement, applying our Policy on Transparent Interactions with Public Authorities.

Disclosure of our climate policy engagement is important to enhance transparency and trust. That is why we welcome the development of the <u>Global Standard on Climate Responsible Lobbying</u> and use it to guide our annual Nestlé Climate Policy Engagement Report disclosure.





3.1 Sustainability governance and implementation

Nestlé's sustainability governance is fully integrated into the corporate structure, ensuring alignment with the company's purpose, enabling strategic objectives, and supporting our commitments.

- The Board of Directors provides oversight, approves, and is responsible for Nestle's Environmental, Social, and Governance (ESG) & Sustainability strategy and organization.
- The Executive Board is responsible for the execution of the ESG & Sustainability Strategy.
- The Sustainability Committee has oversight over the structure and content of Nestle's ESG & Sustainability reporting and validates that the overall approach is in line with Nestle's strategy.
- The ESG and Sustainability Council provides governance, strategic leadership, and execution support and drives the implementation of Nestlé's ESG & Sustainability Strategy, including the 2050 Net Zero Roadmap and on climate policy engagement, ensuring focus and alignment. It is chaired by our Executive Vice President Head of Strategic Business Units and Marketing and Sales and includes Executive Board members.

BOARD OF DIRECTORS

The Board is responsible for the Company's strategy and organization and provides oversight over its financial and non-financial performance and reporting. The Board approves the Company's ESG & Sustainability Strategy and approves its Creating Shared Value (CSV) and Sustainability Report for submission to the Annual General Meeting.





EXECUTIVE BOARD

The Company's Executive Board is responsible for the execution of the Company's ESG & Sustainability Strategy, which includes ensuring compliance with mandatory reporting obligations.





ESG & SUSTAINABILITY COUNCIL

The ESG & Sustainability Council provides strategic leadership and execution support, and drives the implementation of Nestlé's ESG & Sustainability Strategy, including our 2050 Net Zero Roadmap, ensuring focus and alignment.

Scope:

- 2050 Net Zero Roadmap
- PackagingSustainability
- Water
- Responsible Sourcing
- Human Rights
- Communications
- Advocacy
- Systems and Reporting

BOARD COMMITTEES

Sustainability Committee (SC)

The SC has oversight over the structure and content of the Company's ESG & Sustainability reporting and validates that the overall approach is in line with the Company's strategy.

Audit Committee (AC)

The AC has oversight over the accuracy of the Company's financial and ESG & Sustainability reporting.

CREATING SHARED VALUE (CSV) COUNCIL

The CSV Council is an external advisory body that advises senior management on a range of sustainability issues.

Key:

- Board level
- Nestlé executive
- External advisory
- Approves
- Reports
- Advises

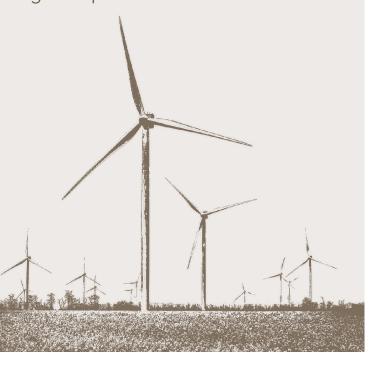
Our activities are in alignment with Art. 964a-I of the Swiss Code of Obligations.

^{*} For full details of our sustainability governance structure, please refer to Nestlé's 2024 Non-Financial Statement.



Operationalizing climate policy advocacy

Advocacy teams in Nestlé's respective markets deliver their plans on climate policy engagement which are aligned to global priorities.



ADVOCACY COORDINATION GROUP (ACG)

The Advocacy Coordination Group (ACG) coordinates and provides strategic guidance on all of Nestlé's advocacy efforts, which are aligned with the company's ambition to advance regenerative food systems at scale and its longterm strategy of creating shared value.

The key role of the ACG is to align the advocacy strategies devised and carried out by the Climate Change and Nature Advocacy Working Group (CNAWG). It shares aligned proposals raised by the CNAWG for validation to the ESG and Sustainability Council.

The ACG is chaired by the Executive Vice President Group General Counsel, who is also an Executive Board Member, and coordinated by the Global Head of Public Affairs.

CLIMATE CHANGE AND NATURE ADVOCACY WORKING GROUP (CNAWG)

The CNAWG coordinates and provides strategic guidance on Nestlé's climate policy advocacy. Its primary objective is to guide activities that enable the delivery of Nestlé's Net Zero Roadmap, scaling up regenerative agriculture as its main intervention and that support the company's complementary actions on safeguarding nature, through creating the right enabling environment. To deliver progress on this agenda, CNAWG has established specific environmental advocacy priorities.

The CNAWG provides tools and guidance to enable climate policy engagement at a global, zone, and market level in line with business priorities. It is a platform to develop effective strategies and execution of engagement efforts both globally and within specific local contexts.

MARKET-LEVEL CLIMATE POLICY ENGAGEMENT

Advocacy teams in Nestlé's respective markets deliver their plans on climate policy engagement which are aligned to global priorities.

The global priorities on climate policy engagement in Nestlé's ESG & Sustainability Strategy guide climate action plans in Nestlé's respective markets. Nestlé markets then define and implement climate advocacy activities in their local context.

To manage the local execution of climate policy engagement at Nestlé, Market Heads must ensure compliance with the Nestlé Policy on Transparent Interactions with Public Authorities through delegation to Market Corporate Communication/Public Affairs/ Corporate & Government Affairs, and Legal & Compliance.



4.0 **Overview** of Climate **Policy Engagement Activities**

This report provides an overview of Nestlé's climate policy engagement activities in 2023 and 2024. The section below outlines the activities conducted in 2024 while details of Nestlé's climate policy engagement activities in 2023 can be found in the previous report here.

This overview is based on our self-assessment of the most material advocacy activities related to climate-related regulation processes. For a more comprehensive overview, please refer to InfluenceMap's review of Nestlé's climate policy advocacy activities.

Below are several examples of our climate policy engagement activities in 2024, aligned with our key priorities.

AMBITIOUS CLIMATE ACTION

- 2024 marked a significant year for environmentrelated multilateral processes, with three major Conference of Parties (COP) taking place. These global events also served as a platform to look ahead and begin shaping the agenda for COP30 in Brazil. In 2024, we joined other multinational companies in advocating for the inclusion of regenerative agriculture at COP30 as a central theme.
- Nestlé was a key private sector contributor on climate change during the UN Climate Change Conference in Baku, Azerbaijan (COP29), both in partnership with the Swiss Government and via industry bodies (such as the International Chamber of Commerce (ICC)). Nestlé's Head of ESG Engagement delivered the opening statement for business from ICC to the COP29 Presidency and Plenary.

RENEWABLE ENERGY

- As part of industry engagement led by Ceres in the United States of America, Nestlé joined other U.S. companies in 2024 to support legislation related to energy efficiency programs, and grid efficiency and reliability through diversified energy sources.
- Colombia, Nestlé participates Decarbonization Committee of the Asociación Nacional de Empresarios de Colombia (ANDI), where it addresses various topics focused on the challenges of mitigation and risk management. To this end, three working groups have been formed: one focused on carbon markets, another on the value chain, and a third on freight transport, with special attention to interurban transport. These groups will work on an action plan for the period 2025-2027.
- Nestlé South Africa, through Business Leadership South Africa (BLSA) advocated for the inclusion of renewable energy and water security on the national policy agenda. In 2024, Nestlé through BLSA contributed to the development of the Just Energy Transition Implementation Plan which focused on a national energy transition to deliver its decarbonization commitments and contribute to inclusive economic growth.
- In 2024, Nestlé through the Japan Electrical Manufacturers' Association — which consists of major Japanese companies in the electrical industry including power and industrial systems, home appliances and related industries — submitted an opinion brief about energy policy to the Ministry of Economy, Trade and Industry of Japan. The brief emphasized the importance of effectively utilizing domestic resources, promoting the use of renewable energy, enhancing the safety of nuclear power generation, and achieving zero emissions in thermal power generation, with the aim of ensuring a stable power supply and environmental protection.

Nestlé's participation in ABRACE Energia in Brazil focuses on reducing energy costs in the country, as well as modernizing the regulatory environment to facilitate this. In 2024, the main goal was to prepare Brazil and its new clean metrices for the transition process. ABRACE endorsed this objective before parliament and the executive branch through a series of meetings and working groups, presenting studies on efficiency and tax reform.

REGENERATIVE AGRICULTURE AND LAND USE

- Nestlé was present during both London and New York Climate Action Weeks in 2024 to support the voice of the private sector and contribute to the global climate conversation, emphasizing regenerative agriculture as a climate solution.
- Within FoodDrinkEurope, we launched, ahead of the 2024 EU Election, the Food Investment & Resilience Plan to facilitate the transition towards more sustainable and resilient food systems across Europe through enabling policies, investments, innovation, better regulation, and improved governance.
- In the EU, together with One Planet Business for Biodiversity (OP2B) Members, Nestlé actively advocated for an ambitious Soil Monitoring & Resilience Law aimed at protecting soils and ensuring their sustainable use and a strong Nature Restoration Law that supports agriculture toward nature restoration. As part of the OP2B coalition, we convened multi-stakeholder roundtables with actors from the agricultural value chain, public and private financiers, landscape initiatives, and farmers to develop a collective vision for scaling regenerative agriculture transitions in Europe.
- A delegation of Nestlé representatives including CEO Laurent Freixe attended the Convention on Biological Diversity (CBD) COP16 in Cali, Colombia to support global progress on the nature agenda. In particular, Nestlé sought to link its current actions on agriculture and landscapes to global goals on nature. Nestlé was

- also part of the conversation on future looking strategy, including metrics and targets orchestrated by the Nature Positive Initiative. The Nestlé team organized a visit for over 90 stakeholders in partnership with The Nature Conservancy and the World Business Council on Sustainable Development (WBCSD) to CIAT in Cali. The event saw participants visit different parts of the Institute to understand its work, followed by two farmerled panels on regenerative agriculture.
- The emphasis on soil health at the UN Convention to Combat Desertification (COP) in Riyadh, Saudi Arabia, enabled Nestlé to convey the importance of nature as a climate solution. In particular, we highlighted actions on regenerative agriculture, which offers significant cobenefits, including improved farm resilience and better adaptation to heatwaves, drought, and water stress. This message was delivered during the Ambition Loop's High Level Dialogue on Agri-Food Systems Day.
- Through the Sustainable Food Policy Alliance, Nestlé advocated for continued investments in farm conservation and climate programs via the U.S. Farm Bill along with priorities in the FOREST Act to address illegal deforestation through stakeholder consultation with Ceres.
- Brazilian Business Council for Sustainable Development is the regional partner of WBCSD, responsible for bringing its members closer to the processes of building public policies for ESG in Brazil. In 2024, through the Food Systems Working Group, Nestlé contributed to the development of a proposal for standardizing indicators for regenerative agriculture, serving as a contribution to the Brazilian model of the Nationally Determined Contributions (NDCs) under the Paris Agreement, presented at COP29. The Working Group was also essential for the development of the Brazilian sustainable taxonomy, led by the Ministry of Finance, and for the Agro+Sustainable platform from the Ministry of Agriculture, two government initiatives aimed at harmonizing sustainable practices and fundamental for new proposals for public policies on sustainability.

CORPORATE ACCOUNTABILITY

- Together with 60 other companies and 180 civil society organizations, coordinated by World Wildlife Fund Europe, Nestlé signed a statement calling on the European Commission to focus on the smart implementation of climate and environmental laws to foster long-term competitiveness.
- With the support of the Danish Confederation of Industry, Nestlé is participating in an ANDI pilot project aimed at understanding the actions that companies are implementing to manage climate change risk through self-assessment and the creation of personalized plans, following international frameworks such as Task Force on Climate-related Financial Disclosures (TCFD) (under the guidance of the International Sustainability Standards Board (ISSB)). The idea is to establish a link between climate and nature using the Taskforce on Nature-related Financial Disclosures (TNFD) standard. Both standards represent the most ambitious and demanding approaches according to national and international reporting frameworks, and even by funding sources

In several regions, packaging and circularity have emerged as critical elements within the broader climate agenda. We also engage policymakers on packaging and circularity priorities as part of our wider commitment on decarbonization through industry associations including the Sustainable Food Policy Alliance, ANDI, Associação Brasileira da Indústria de Alimentos, and Food Industry Asia, which are further outlined in section 6.0 Detailed Industry Associations Review.

In 2024 we didn't identify any positions or advocacy activities in the engagements listed above that would be misaligned with the aims of the Paris Agreement.



5.0 Industry **Associations Review:** Process and Methodology

This report covers 22 industry associations of which Nestlé is a member. We commissioned ERM to assess the climate positions and advocacy activities of 14 industry associations to support Nestlé's evaluation of the associations' alignment with our company's climate policy positions. Eight industry associations were suggested for review by relevant Nestlé colleagues managing Corporate or Government Affairs, Regulatory Affairs, or Legal matters in our different zones and markets where we operate.

SELECTION PROCESS

Associations were selected for assessment based on the criteria below:

- significant membership fee for Nestlé (> 50 000 CHF)
- Nestlé is a direct member:
- Nestlé has an influential position (e.g. holds a Board seat);
- Nestlé regards the association as retaining significant influence over climate-related public policy; or
- the association operates in regions or countries where we have significant business activities.

We have also included industry associations that do not meet certain selection criteria above but have been analyzed by InfluenceMap, whose data was used for the exercise.

ASSESSMENT METHODOLOGY

Where relevant, analysis on industry associations covered in the InfluenceMap portal was used to assess publicly available data on climate positions and advocacy activities between January 1, 2024 and December 31, 2024. Data points occurring prior to this range were considered in cases where a policy position was adopted outside this timeframe which continues to be consistent with the association's position and engagement activities.

The industry associations in scope of this review are provided in the summary table.

ADDRESSING MISALIGNMENT

If we identify a misalignment with an industry association position, we evaluate the importance of the gap to determine suitable required actions. This includes clearly communicating our concerns to help address the gap.

Several steps can be taken depending on the degree of misalignment, starting with expressing concerns verbally. We will seek to ensure industry associations address gaps within a reasonable timeframe (e.g. 12 months). Depending on the situation, Nestlé can implement one or more of the following actions:

- verbally repeat concerns with the association's position (e.g. in board meetings);
- make a clear public statement regarding the misalignment;
- request the industry association refrains from engaging on misaligned issues;
- and/or suspension or discontinuation of membership.



EVALUATION OF CLIMATE POLICY TOPICS

Evaluation of policy topics was conducted by analyzing alignment on five criteria outlined on the right, which refers to Nestlé's own stated climate policy positions and the criteria used by InfluenceMap to evaluate the industry associations in its scoring database.

ENGAGEMENT INTENSITY

The assessment includes a measurement of intensity on climate policy engagement based on InfluenceMap's engagement intensity scores. The thresholds used are listed below (0-100%):

No meaningful engagement: 0-11%

Low engagement: 12-24%

Moderate engagement: 25-49%

High engagement: >50%

This data point is reported in the industry association summary table in the next page.

No.	Climate Policy Position			Defined Alignment Parameters		
			Aligned	Partially Aligned	Misaligned	No Position
1	Ambitious climate action	Does the organization have a clear position on climate science and support the UNFCCC process on climate change, including support for the aim of the Paris Agreement?	Average score above 1	Average score between 0 and 1	Average score 0 or below	Not Scored (NS) or Not Applicable (NA) score
2	Land Use	Is the organization supporting policy and legislative measures to enhance and protect ecosystems and land where carbon is being stored?	Average score above 1	Average score between 0 and 1	Average score 0 or below	NS or NA score
3	Renewable energy	Is the organization supporting policy and legislative measures to address climate change, renewable energy legislation, targets, subsidies, and other policies?	Average score above 1	Average score between 0 and 1	Average score 0 or below	NS or NA score
4	Corporate Accountability	Does the organization support the development of ambitious and clear voluntary and regulatory requirements of corporations for net-zero commitments and disclosures?	Evidence of advocacy efforts aligned with support for Corporate Accountability	Mixed evidence	Evidence of advocacy efforts directly opposing Corporate Accountability measures	No evidence of a position or advocacy engagement on Corporate Accountability
5	Regenerative Agriculture	Does the organization support policy measures to incentivize the transition to regenerative agriculture?	Evidence of advocacy efforts aligned with support for Regenerative Agriculture	Mixed evidence	Evidence of advocacy efforts in direct opposition of the policies or principles of Regenerative Agriculture	No evidence of a position or advocacy engagement on Regenerative Agriculture

SUMMARY TABLE

Aligned	No Position	Partially Aligned	Misaligned

No.	Industry Associations	Ambitious Climate Action	Land Use (Deforestation)	Renewable Energy	Corporate Accountability	Regenerative Agriculture
1	Asociación Nacional de Empresarios de Colombia (ANDI)	•	•	•	•	•
2	Associação Brasileira da Indústria de Alimentos (ABIA)	•	•	•		•
3	Association française des entreprises privées (AFEP)	•	•	•	•	•
4	Australian Industry Group (Ai Group)	•	•	•	•	•
5	Business Leadership South Africa (BLSA)	•	•	•	•	•
6	Clean Energy Buyers Association (CEBA)	•	•	•	•	•
7	Confederación Española de Organizaciones Empresariales (CEOE)	•	•	•	•	•
8	Confederation of Indian Industry (CII)	•	•	•	•	•
9	Consumer Goods Forum (CGF)	•	•	•	•	•
10	European Clean Trucking Alliance (ECTA)	•	•	•	•	•
11	European Round Table for Industry (ERT)	•	•	•	•	•
12	European Union Chamber of Commerce in China (EUCCC)	•	•	•	•	•
13	Federation of Indian Chambers of Commerce & Industry (FICCI)	•	•	•	•	•
14	FoodDrinkEurope (FDE)	•	•	•	•	•
15	Food Industry Asia (FIA)	•	•	•	•	•
16	Global Coffee Platform (GCP)	•	•	•	•	•

/	1	
l٢	7	ı

No. Industry Associations	Ambitious Climate Action	Land Use (Deforestation)	Renewable Energy	Corporate Accountability	Regenerative Agriculture
17 International Chamber of Commerce (ICC)	•	•	•	•	
18 Japan Electrical Manufacturers' Association (JEMA)	•	•	•	•	•
19 Sustainable Food Policy Alliance (SFPA)	•	•	•	•	•
20 World Business Council on Sustainable Developmen (WBCSD)	nt •	•	•	•	•
21 World Cocoa Foundation (WCF)	•	•	•	•	•
22 World Economic Forum (WEF)	•	•	•	•	•

LOBBYING TRANSPARENCY REGISTERS AND INDUSTRY ASSOCIATIONS IN OUR REVIEW

Several lobbying transparency registers exist that require regional or national disclosure of Nestlé's participation in industry associations. In the case of the EU Transparency Register (the Register), there might be discrepancies between the comprehensive list of industry associations in the Register and those reported in this current report. This is because not all industry associations in the Register meet the criteria we established for this global review. There is also a difference of scope: whereas the former focuses on activities at EU level, our review aims to provide an overview of responsible climate lobbying globally.

These data helped identify trends and generated specific recommendations, in line with our Policy on Transparent Interactions with Public Authorities.

The consolidated feedback and results of our annual review are outlined in 6.0 Detailed Industry Associations Review.



6.0 Detailed Industry Associations Review

Asociación Nacional de Er	npresarios de Colombia (ANDI)
Geography	Latin America
Country	Colombia
Link	<u>Website</u>
Description	The Asociación Nacional de Empresarios de Colombia (ANDI) or National Business Association of Colombia is a Colombian non-profit association whose main purpose is to expand and promote economic, social and political principles within a free enterprise system, based upon beliefs that include human dignity, political democracy, social justice, private property and liberty. Its headquarters is located in Medellín.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	Coordinating Council Member
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified one area of partial misalignment with Nestlé policy positions
Advocacy Spotlights	ANDI is well aligned with Nestlé in the key policy areas of Land Use, Corporate Accountability, and Regenerative Agriculture. ANDI is partially aligned with Nestlé in the policy area of Ambitious Climate Action, and does not hold a position in the policy area of Renewable Energy.
	Ambitious Climate Action ANDI is actively engaged in Colombian climate policy, adopting some supportive positions in its top-line messaging. ANDI supports the Intergovernmental Panel on Climate Change (IPCC) science on climate change and limiting warming to 1.5°C with urgent action on emissions. However, ANDI believes that the efforts of lbero America to reduce emissions will be useless without similar action from developed countries and takes a predominantly negative stance on the transition away from fossil fuels and key climate legislation, such as advocating for excluding fossil fuels from the Colombian carbon tax. Land Use
	ANDI strongly supports the regulation of carbon markets to avoid poor quality carbon offsets through carbon markets, advocating for mitigation hierarchy to be prioritized. Corporate Accountability ANDI organizes events for its members to align with national sustainability requirements. In November 2024, the Environmental Committee discussed the climate change adaptation law, the Escazu Agreement, and the need for companies to disclose environmental impacts. In December 2024, ANDI organized an event to help members estimate their carbon emissions. In February 2025, ANDI led discussions on Colombia's carbon pricing policy, proposing key working groups on carbon pricing coordination, compliance mechanisms, sectoral impact, and cost-benefit analysis for meeting Nationally Determined Contributions (NDCs) targets.
	Regenerative Agriculture Through the Fundación ANDI and its Inclusive Competitiveness strategy, ANDI established Colombia's first Barley Sectoral Table. This initiative identified service offerings for the barley value chain through two meetings, with 102 initiatives aimed at addressing challenges in the most critical area—the cultivation stage. These initiatives focus on agricultural extension, research, cooperatives, soil management, crop rotation, and regenerative agriculture, among others. In 2024, ANDI also organized an event discussing regenerative agriculture and how farmers can implement these practices on their farms, helping to promote sustainable farming and support the transition towards regenerative practices.
Next Steps	Climate policy has not been a key focus of Nestlé's relationship with ANDI to date. Nestlé will explore opportunities to partner with the association to advance its climate agenda and align on Nestlé's climate policy priorities.
Learn more	View ANDI's LobbyMap Profile

/	^	\	
u	٦		

Associação Brasileira da I	ndústria de Alimentos (ABIA)
Geography	Latin America
Country	Brazil
Link	<u>Website</u>
Description	The Associação Brasileira da Indústria de Alimentos (ABIA) or Brazilian Food Industry Association represents the food and beverage industry in Brazil. It is committed to build a future with safe and sustainable food that promotes food security and economic and social development in Brazil.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	President of the Board
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	ABIA is well aligned with Nestlé in the key policy areas of Ambitious Climate Action, Corporate Accountability, and Regenerative Agriculture. ABIA does not hold a position in the policy areas of Land Use or Renewable Energy. Ambitious Climate Action ABIA is actively engaged in climate policy in Brazil, and has expressed high-level commitment to reducing the food industry's environmental impact. ABIA has also acknowledged the need to shift from fossil fuels to renewables. While at this time, ABIA has not adopted a clear position of support for Paris-aligned decarbonization policies, this position is aligned and will continue engaging the association in this area.
	Corporate Accountability ABIA supports the practice of companies setting net-zero commitments, in particular by promoting investment in areas that support its members in efforts to reach net-zero emissions such as energy and water efficiency. Additionally, the association has advocated for a regulatory framework for Brazil's carbon markets. Regenerative Agriculture
	ABIA supports the transition to regenerative agriculture by promoting regenerative practices among its members. This includes highlighting members' global goals for regenerative agriculture in its supply chain and another program that helps accelerate businesses aimed at promoting the development of organizations and small businesses fostering sustainable and regenerative agriculture in São Paulo and Minas Gerais. ABIA also advocates for policies that support the adoption of regenerative agriculture, including regulatory frameworks for carbon markets through its carbon market positioning statement.
Next Steps	Nestlé will encourage ABIA to establish stronger commitments on ambitious climate action.
Learn more	View ABIA's LobbyMap Profile

/	1
L	J

Association française des	entreprises privées (AFEP)
Geography	Europe
Country	France
Link	<u>Website</u>
Description	The Association française des entreprises privées (AFEP) or French Association of Large Companies represents 118 of the largest private corporations operating in France. It takes part in the public debate in order to provide pragmatic solutions to develop a competitive French and European economy.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	No meaningful engagement
Summary of Alignment	This review identified two areas of partial misalignment with Nestlé policy positions
Advocacy Spotlights	AFEP is well aligned with Nestlé in the key policy areas of Land Use and Corporate Accountability. AFEP is partially aligned with Nestlé in the policy areas of Ambitious Climate Action and Renewable Energy and does not hold a position in the policy area of Regenerative Agriculture.
	Ambitious Climate Action AFEP holds a clear, detailed position on climate change science. It supports the EU's Green Deal and the Paris Agreement. However, AFEP engaged on EU climate policy with mostly negative positions between 2020 and 2022, and with very limited engagement in 2023 and 2024. While it supported ambitious climate policy in its top-line messaging and in relation to some specific policies, it consistently opposed policy reforms under the Fit for 55 package.
	Land Use AFEP generally supports second and third-generation biofuels from non-food biomass sources. AFEP advocates for an expansion in the definition of eligible feedstocks for biogas and biofuel production under the Renewable Energy Directive. Specifically, they support the inclusion of all sustainable waste and residues in Annex IX, which outlines feedstocks allowed for biofuel and biogas production. This is aligned with Nestlé's position in supporting second and third generation biofuels.
	Renewable Energy AFEP broadly supports policy and legislative measures to improve renewable energy uptake in several key ways but with some nuanced positions. For example, the association supports the EU's Renewable Energy Directive. However, AFEP advocates for a technology-neutral approach and the inclusion of low-carbon fuels without additionality rules for renewable hydrogen.
	Corporate Accountability AFEP advocates for harmonizing global disclosure frameworks to reduce complexity for businesses operating in multiple regions and highlights the importance of allowing companies to continue using the GHG Protocol. AFEP also calls for alignment in the implementation timeline of the U.S. Securities and Exchange Commission proposed rule with the EU Corporate Sustainability Reporting Directive.
Next Steps	Climate policy has not been a key focus of Nestlé's relationship with AFEP. Nestlé will continue engaging with AFEP on advancing the climate agenda, increased renewable energy uptake within the association, and also encourage more proactive engagement in European climate legislation, particularly the Fit for 55 Package.
Learn more	View AFEP's LobbyMap Profile

1	1	
L	J	

Australian Industry Group	(Ai Group)
Geography	Oceania
Country	Australia
Link	<u>Website</u>
Description	The Australian Industry Group (Ai Group) is an Australian national employer organization representing traditional, innovative and emerging industry sectors. It aims to create a better Australia by empowering industry success. Ai Group and partner organizations represent the interests of more than 60,000 businesses employing more than 1 million staff.
Membership Fee Range	Between 100 000 CHF and 150 000 CHF
Nestlé's role(s)	Standing Committee Member
Engagement Intensity	Moderate Engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	Ai Group is well aligned with Nestlé in the key policy areas of Ambitious Climate Action, Renewable Energy, and Corporate Accountability. Ai Group does not hold any positions in the policy areas of Land Use and Regenerative Agriculture.
	Ambitious Climate Action Ai Group has actively engaged on Australian climate regulation and supports ambitious action on climate change and the need for climate and energy policy. Ai Group supports Net Zero 2050 and aims of the Paris Agreement (1.5°C), as well as the UN Climate Treaty.
	Renewable Energy Ai Group engages consistently on renewable energy legislation in Australia, broadly supporting the country's Rewiring the Nation program, Capacity Investment Scheme, and the NSW Electricity Infrastructure Roadmap. The association has also supported increasing the remit and funding available to the Australian Renewable Energy Agency and Clean Energy Finance Corporation to continue driving clean economy progress.
	Corporate Accountability
	Ai Group is broadly supportive of regulatory requirements to report and disclose net-zero emissions. They acknowledge that climate-related financial disclosures are increasingly important for businesses, with some of their members already engaged in this practice.
	Ai Group appears to have concerns about mandatory Scope 3 carbon emissions disclosure requirements, particularly regarding the complexity and potential costs involved. While they acknowledge that certain Scope 3 carbon emissions, such as those from fossil fuel combustion or the production of natural gas, are of significant interest to investors and stakeholders, they emphasize that a comprehensive analysis of all upstream and downstream emissions could be challenging due to the large number of small sources, uncertainties, and information gaps.
	Regenerative Agriculture While Ai Group takes no firm or formal position on regenerative agriculture, Nestlé has contributed content for Ai Group's website highlighting the importance of regenerative agriculture to emissions reduction in the sector.
Next Steps	Climate policy has not been a key focus of Nestlé's relationship with Ai Group to date. We will explore opportunities to partner with the association to advance regenerative agriculture as a means of driving emissions reduction in the sector.
Learn more	View Ai Group's LobbyMap Profile

\wedge	
L	

Business Leadership Sout	h Africa (BLSA)
Geography	Africa
Country	South Africa
Link	<u>Website</u>
Description	Business Leadership South Africa (BLSA) is an independent association representing the interests of major corporations in South Africa. It aims to create a conducive environment for the private sector to unlock economic growth and development for all South Africans. Formerly known as the South Africa Foundation, the organization rebranded to BLSA in 2005.
Membership Fee Range	Between 20 000 CHF and 50 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	No meaningful engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	BLSA is well aligned with Nestlé in key policy priority areas, including Ambitious Climate Action, Renewable Energy, Corporate Accountability, and Regenerative Agriculture. BLSA does not hold any position in the policy area of Land Use. Ambitious Climate Action BLSA position recognizes some of the science of climate change, supports GHG emissions reductions in line with the aims of the Paris Agreement (1.5°C), and supports the UN Climate Treaty. Renewable Energy
	BLSA supports government initiatives and tax incentives to promote renewable energy uptake in South Africa, including the Renewable Energy Independent Power Producers Programme. Corporate Accountability BLSA highlights the importance of collective action in South Africa's business community to work towards net-zero emissions by 2050, specifically by making strategic commitments to reducing carbon emissions either within operations or in those the community finance or buy from. Regenerative Agriculture BLSA argues that South African land reform is a critical step towards improving the sustainability of the sector as a means to improve production capacity and competitivity, by ensuring proper redistribution for agricultural purposes, human settlements and industrial development.
Next Steps	Climate policy has not been a key focus of Nestlé's relationship with BLSA to date. We will continue to explore opportunities to partner with the association in this area to encourage meaningful engagement.
Learn more	View BLSA's LobbyMap Profile
· · · · · · · · · · · · · · · · · · ·	

/	`	`
l٠	7	Ш
\Box	- 12	ш,

	district (CEDA)
Clean Energy Buyers Asso	
Geography	North America
Country	United States of America
Link	<u>Website</u>
Description	The Clean Energy Buyers Association (CEBA) is a business trade organization that activates a community of energy customers and partners to deploy market and policy solutions for a carbon-free energy system. CEBA's primary focus areas include leveraging organized wholesale electricity markets for grid decarbonization, decarbonizing the grid for all, and supporting innovation in clean energy. CEBA works closely with its members and partners to accelerate the transition to a carbon-neutral energy system, emphasizing the role of energy customers in driving this change through market demand and policy advocacy.
Membership Fee Range	Below 20 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	Low engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	CEBA is well aligned with Nestlé in key policy priority areas, including Ambitious Climate Action, Renewable Energy, Corporate Accountability. CEBA does not hold any position in the policy areas of Land Use and Regenerative Agriculture. Ambitious Climate Action CEBA demonstrates strong support for climate science and the UNFCCC process, including the Paris Agreement. CEBA's leadership has consistently advocated for ambitious climate policies aligned with the Paris Agreement's goals. Land Use and Regenerative Agriculture CEBA's primary focus is on decarbonizing the electricity sector and promoting customer-driven clean energy solutions.
	Renewable Energy CEBA actively supports policy and legislative measures to address climate change and promote renewable energy. CEBA advocates for ambitious renewable energy targets, aiming for a 90% carbon-free U.S. electricity system by 2030. CEBA actively participates in policy discussions and public consultations to advance market and policy solutions for a carbon-free energy system. This includes advocating for policies that support the transition to clean energy and reduce greenhouse gas emissions. Corporate Accountability CEBA emphasizes the role of market certificates, such as Energy Attribute Certificates, in facilitating corporate climate action. These certificates help companies achieve science-based targets and reduce emissions, which aligns with net-zero commitments.
Next Steps	Nestlé will continue engaging with CEBA to drive meaningful policy advocacy on the company's priorities.
Learn more	View CEBA's LobbyMap profile.

/	^	\	
Li	٦		

	de Organizaciones Empresariales (CEOE)
Geography	Europe
Country	Spain
Link	<u>Website</u>
Description	The Confederación Española de Organizaciones Empresariales (CEOE) or Spanish Confederation of Business Organizations represents over 240 business organizations in Spain before the government, state bodies, trade union organizations, political parties and international institutions. It is an active member of BusinessEurope, which brings together business associations from across the European continent.
Membership Fee Range	Below 20 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified one area of partial misalignment and one of material misalignment with Nestlé policy positions
Advocacy Spotlights	CEOE is partially aligned with Nestlé in the policy area of Ambitious Climate Action, and has a material misalignment in the policy area of Renewable Energy. CEOE does not hold a position in the policy areas of Land Use, Corporate Accountability, and Regenerative Agriculture. Nestlé's engagement on climate policy is focused more through sectorial organizations affiliated with CEOE, including the Federación Española de Industrias de la Alimentación y Bebidas (FIAB) or Spanish Federation of Food and Drink Industries.
	Ambitious Climate Action CEOE appears to broadly support top-line climate policy, yet emphasizes concern around its impacts on international competitiveness.
	In November 2023, despite stating support for reaching the EU's climate neutrality ambitions, the CEOE President signed the Brussels Declaration which emphasized the threat of deindustrialization from climate policy. In an April 2024 position paper on the EU 2024-2029 policy cycle, the association stated support for climate policy and an EU Industrial Deal, without specifying what this would entail, and emphasized the risks of unilateral action and carbon leakage from climate policy, which it advocated should be technologically neutral. In the same document, the President stated that the EU should place competitiveness and economic growth at the center of policies in the EU's 2024-2029 Policy Agenda. The President appeared to support the UN Paris Agreement in June 2024.
	CEOE appears to have predominantly negative engagement with key climate policies in the EU. In an April 2024 position paper, the association did not support the reform of the EU Emissions Trading System, advocating against the proposed phaseout of the free allocation of emissions allowances before the EU Carbon Border Adjustment Mechanism (CBAM) is proved effective. In the same position paper, CEOE suggested that free allowances should remain for imports and exports alongside the implementation of a CBAM, a position which is misaligned with the EU Commission.
	Renewable Energy CEOE does not appear to clearly support the scale up of electric vehicles, advocating for a technology neutral approach in an April 2024 position paper, despite stating support for a regulatory framework to scale up zero-emission vehicles in a May 2023 press release. In the same position paper, it stated support for carbon capture and utilization technologies. In a November 2023 joint statement, the President supported new exploration and production of fossil gas alongside renewable, low-carbon and nuclear energy capacity.
Next Steps	Nestlé will continue to engage with CEOE to address areas of material misalignment, specifically on its position relating to renewable energy. Nestlé will continue advocating on climate policy through its participation in sectorial organizations affiliated with CEOE, including FIAB.
Learn more	View CEOE's LobbyMap Profile
	• • •

1	^	\	
L	٦		

Confederation of Indian In	
Confederation of Indian In	
Geography	Asia
Country	India
Link	<u>Website</u>
Description	The Confederation of Indian Industry (CII) is committed to creating and sustaining an environment conducive to the development of India, partnering industry, government and civil society, through advisory and consultative processes. CII has a direct membership of over 9,000 organizations from the private and public sectors, including small and medium enterprises (SMEs) and multinational corporations (MNCs), and an indirect membership of over 300,000 enterprises from 294 national and regional sectoral industry bodies.
Membership Fee Range	Below 20 000 CHF
Nestlé's role(s)	Chairman
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified one area of material misalignment with Nestlé policy positions
Advocacy Spotlights	CII is well aligned with Nestlé in key policy priority areas, including Land Use, Renewable Energy, Corporate Accountability, and Regenerative Agriculture. CII is misaligned in the policy area of Ambitious Climate Action.
	Ambitious Climate Action Despite supporting measures to transition the energy mix, including the development of green hydrogen and electric vehicles, CII appears to advocate for the continued role of coal in the energy mix in misalignment with science-based pathways to 1.5°C.
	Land Use CII generally supports legislation for protecting and enhancing carbon sinks and reservoirs and promoting natural climate solutions in India.
	Renewable Energy CII shows strong support for the uptake of renewable energy both regionally in India and as part of India's 500GW renewable energy target for 2030 through company website, corporate media and in CEO messaging.
	Corporate Accountability CII hosts an annual Corporate Governance Summit, for which a focus area is business, sustainability, climate change risk and the achievement of net-zero standards. This also includes improved standards for ESG disclosures and greenwashing in particular.
	Regenerative Agriculture CII advocates for the integration of innovation and technology to drive the adoption of regenerative practices to enhancing the sustainability and resilience of agricultural supply chains.
Next Steps	Nestlé will engage CII to expand its ambition on climate action. This includes addressing misalignment in the continued role of coal in the energy transition.
Learn more	View CII's LobbyMap Profile
· · · · · · · · · · · · · · · · · · ·	

1	^	\	
L	٦		

Consumer Goods Forum (CGF)
Geography	Global
Country	France
Link	<u>Website</u>
Description	The Consumer Goods Forum (CGF) is a CEO-led organization that brings together consumer goods manufacturers and retailers globally in pursuit of business practices for efficiency and positive change across the consumer industry, benefiting shoppers, consumers and the world without impeding competition.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	Board Member
Engagement Intensity	No meaningful engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	CGF is well aligned with Nestlé in key policy priority areas including Ambitious Climate Action, Land Use, Corporate Accountability and Regenerative Agriculture. CGF currently holds no position in the Renewable Energy area.
	Ambitious Climate Action CGF has a clear and detailed position on climate change science and how the land-use sector contributes. The CGF supports GHG emissions reductions in line with the objectives of the Paris Agreement (1.5°C) and the recommendations of the IPCC.
	Land Use CGF generally supports EU legislation for protecting and enhancing carbon sinks and reservoirs. The CGF also aligns with Nestlé on the Forest Positive Coalition, Carbon Solutions Hub, and Climate x Nature x Ag Ecosystem Map.
	Corporate Accountability CGF engages in active efforts to encourage greater voluntary action on net-zero commitments on the part of its corporate members through its Toward Net Zero Coalition of Action and Steering Committee.
	Regenerative Agriculture Regenerative agriculture is a stated priority area for the CGF as part of its efforts to accelerate the consumer goods industry's commitments to reducing GHG emissions.
Next Steps	CGF has played a key role in advocating for more ambitious climate action within the private sector. Although CGF has not explicitly engaged governments and policymakers on climate issues, Nestlé will continue working with the association to leverage its network, drive climate action, and advance the goals of the Paris Agreement.
Learn more	View CGF's LobbyMap Profile

European Clean Trucking Alliance (ECTA)		
Geography	Europe	
Country	Belgium	
Link	<u>Website</u>	
Description	The European Clean Trucking Alliance (ECTA) is a broad coalition of European businesses and organizations urging zero-emission solutions for the trucking industry. ECTA's primary focus is on accelerating the decarbonization of road freight transport in the EU, with a goal of achieving a carbon-neutral Europe by 2050. It aims to enhance the EU's transition to a net-zero society by promoting future-proof policies, exchanging best practices, and providing evidence-based research to support the deployment of zero-emission vehicles.	
Membership Fee Range	Between 50 000 CHF and 100 000 CHF	
Nestlé's role(s)	Member	
Engagement Intensity	Moderate engagement	
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions	
Advocacy Spotlights	ECTA is well aligned with Nestlé in key policy priority areas, including Ambitious Climate Action, Renewable Energy, Corporate Accountability. ECTA does not hold any position in the policy areas of Land Use and Regenerative Agriculture. Ambitious Climate Action ECTA strongly supports ambitious EU policies to decarbonize the road freight sector, aiming to achieve a carbon-neutral Europe by 2050. ECTA also advocates for meeting the emission targets of the proposed EU Climate Law by 2030, in line with the EU's strategy. Land Use and Regenerative Agriculture ECTA primarily focuses on promoting the transition to zero-emission trucks and supporting policies that enhance sustainable road freight transport in the EU. Renewable Energy ECTA continues to actively push for policies to accelerate the transition to zero-emission trucks (ZETs). It has responded to consultations on EU heavy-duty CO ₂ emission standards, advocating for higher ambition. Corporate Accountability The ECTA has called for a clear goal of 100% zero-emission trucking by 2040 and proposed more ambitious targets for earlier years, such as a significant increase in zero-emission vehicle sales by 2035. ECTA has also pushed for stricter criteria for incentivized vehicles, excluding dual-fuel vehicles running on diesel, and advocated for ambitious charging infrastructure targets and other enabling policies to support the transition to ZETs.	
Next Steps	Nestlé will continue engaging with ECTA to drive meaningful policy advocacy on the company's priorities.	
Learn more	View ECTA's LobbyMap profile	

1	1	
L	J	

European Round Table for	Industry (ERT)
Geography	Europe
Country	Belgium
Link	<u>Website</u>
Description	The European Round Table for Industry (ERT) is a forum that brings together Chief Executives and Chairs from around 60 of Europe's largest companies in the industrial and technological sector. ERT strives for a strong, open and competitive Europe as a driver for inclusive growth and sustainable prosperity. It advocates policies at both national and European levels, with the goal of improving European competitiveness, growth and employment.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified several areas of partial misalignment with Nestlé policy positions
Advocacy Spotlights	Although ERT is well aligned with Nestlé in the key policy areas of Corporate Accountability and Regenerative Agriculture, the association is only partially aligned with Nestlé in the areas of Ambitious Climate Action and Renewable Energy. ERT does not currently hold any positions in the policy area of Land Use.
	Ambitious Climate Action While ERT articulates support for climate science and the objectives of the Paris Agreement, its overarching positioning is not consistently reflected in its actions. The association has consistently advocated to weaken carbon pricing policies in the EU and emphasized the risks of deindustrialization from climate action in Europe in 2024. ERT has also expressed sentiments in opposition to the EU Green Deal, citing concerns for the creation of uncertainty for industry.
	Renewable Energy ERT is broadly supportive of renewable energy legislation in the EU. However, they demonstrate mixed support in direct consultation with governments. As of 2023, ERT has advocated against temporal and geographical criteria for renewable hydrogen production in the EU's Renewable Energy Directive in a paper to the EU Commissioner.
	Corporate Accountability ERT is deeply convinced of the value of disclosing information on sustainability performance so that investors and customers have access to comparable and decision-useful data. ERT supports sustainability disclosures but is advocating for improvements in how these regulations are structured, arguing that overlapping regulations in the European Union have created a reporting burden.
	Regenerative Agriculture ERT highlights the importance of incentivizing farmers via financial support to adopt proven sustainable innovations, including funds from the EU's Common Agricultural Policy and EcoSchemes. ERT also supports the adoption of an EU-level legislative framework on Sustainable Food Systems, recognizing it as a powerful enabler for sustainable innovation.
Next Steps	Nestlé will continue to engage with ERT to address areas of partial misalignment by encouraging ERT's advocacy to align with our overarching policy positions. This includes engaging more constructively with the EU Green Deal and EU Renewable Energy Directive, as well as emphasizing the business case for sustainability reporting. If necessary, we will continue expressing our positions in other ways, e.g. through footnotes in position papers (e.g. in this paper on non-financial reporting).
Learn more	View ERT's LobbyMap Profile

_	
	of Commerce in China (EUCCC)
Geography	Asia
Country	China
Link	<u>Website</u>
Description	The European Union Chamber of Commerce in China (EUCCC) serves as an independent voice of European business operating in China, seeking greater market access and improved operating conditions in China. Founded by 51 member companies in 2000, EUCCC has now grown into a chamber with more than 1,700 members in seven chapters operating in nine cities.
Membership Fee Range	Below 20 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified one area of partial misalignment and one of material misalignment with Nestlé policy positions
Advocacy Spotlights	EUCCC is well aligned with Nestlé in the key policy areas of Renewable Energy, Corporate Accountability, and Regenerative Agriculture. However, EUCCC is partially aligned with Nestlé in the area of Ambitious Climate Action and misaligned on Land Use.
	Ambitious Climate Action EUCCC actively engaged with climate policy in China in 2022 to 2024, taking broadly positive positions in its top-line climate messaging. EUCCC recognizes the need for urgent action to combat climate change, specifically supporting China's 2060 carbon neutrality target and NDC. However, while EUCCC supports accelerating the rollout of renewables, it is also a strong supporter of gas as a transition fuel in China. This position is not fully aligned with the IPCC's assessment of what is required to achieve a 1.5°C trajectory.
	Land Use EUCCC strongly supports the use of biofuels and does not acknowledge the potential trade-offs in relation to food production, a top concern for Nestlé. This is considered an area of material misalignment. Additionally, the association does not support legislation and measures for protecting and enhancing carbon sinks and reservoirs.
	Renewable Energy EUCCC encourages increased investment in renewable energy and policies that encourage the use of sustainable aviation fuels. EUCCC also supports existing policies such as portfolio standards.
	Corporate Accountability EUCCC is actively involved in initiatives that promote net-zero disclosures and help companies understand new reporting requirements. This includes encouraging participation in climate initiatives, such as China's carbon neutral bonds. They have collaborated with the Department of Climate Change in the Ministry of Ecology and Environment to explore opportunities for active engagement on carbon disclosures.
	Regenerative Agriculture EUCCC organized a working group event to present an overview of regenerative agriculture and food and beverage industry best practices in China. This included a spotlight on techniques like cover cropping, crop rotation, and reduced tillage to improving soil health, biodiversity, and ecosystem restoration as part of efforts to improve climate change resilience and promote sustainable food systems.
Next Steps	Climate policy has not been a key focus of Nestlé's relationship with EUCCC to date. Nestlé will continue to engage with EUCCC to address areas of misalignment, specifically advocating for greater recognition that biofuels should not be produced at the expense of food production and that carbon sinks and reservoirs must be protected to promote sustainable land use.
Learn more	View EUCCC's LobbyMap Profile

/	^	\	
	г		ı

Federation of Indian Chan	nbers of Commerce & Industry (FICCI)
Geography	Asia
Country	India
Link	<u>Website</u>
Description	Established in 1927, Federation of Indian Chambers of Commerce & Industry (FICCI) is the largest and oldest apex business organisation in India. FICCI serves as a collective voice of India's business and industry, drawing its membership from the corporate sector, both private and public, including SMEs and MNCs It provides a platform for sector-specific consensus building, networking and serves as the first port of call for Indian industry and the international business community.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	President
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified one area of partial misalignment with Nestlé policy positions
Advocacy Spotlights	FICCI is well aligned with Nestlé in the key policy areas of Land Use, Renewable Energy, Corporate Accountability, and Regenerative Agriculture. FICCI is partially aligned with Nestlé in the area of Ambitious Climate Action.
	Ambitious Climate Action FICCI has moderate levels of engagement with climate policy and exhibits a mixture of positive and negative positions. FICCI supports the completion of Article 6 rulebook to support developing countries in meeting climate objectives and also supports India in meeting its commitments under the UN Paris Agreement However, the association supports a continued role for fossil fuels in the energy mix. This goes against Nestlé's recent commitment to accelerate the clear energy transition by committing to reach 100% decarbonized power systems by 2035 in advanced economies, and by 2040 for other countries.
	Land Use FICCI supports legislative measures that provide financial incentives, promote carbon credit markets, and encourage sustainable land management practices to protect ecosystems and enhance carbon storage.
	Renewable Energy FICCI promotes the uptake of renewable energy, and supports India's 500 GW renewable energy target by 2030.
	Corporate Accountability FICCI actively promotes companies to make net-zero commitments and disclosures. FICCI has organized events to promote engagement in Indian and international business and sustainability reporting.
	Regenerative Agriculture FICCI has organized events to actively promote regenerative agriculture emphasizing its role in achieving the United Nations' Sustainable Development Goals FICCI's public statements further support the promotion of regenerative agriculture by mentioning agroforestry as a key practice to reduce carbon emissions and improve soil fertility, while also addressing the economic challenges of implementing such practices.
Next Steps	Nestlé will engage with FICCI to encourage the association to reassess its position on the continued role of fossil fuels in the energy mix and foster more positive engagement on climate policy.
Learn more	View FICCI's LobbyMap Profile

FoodDrinkEurope (FDE)	
Geography	Europe
Country	Belgium
Link	<u>Website</u>
Description	FoodDrinkEurope (FDE) is an industrial association representing Europe's food and drink industry. It promotes the ideas and policies that enable the European food and drink industry to make products that are not only safe but also contribute to a greener planet, healthier living and a thriving economy. Its permanent secretariat is based in Brussels, and it was formally known as CIAA - Confederation of Food and Drink Industries of the EEC until 2011.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	Moderate Engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	FDE is well aligned with Nestlé in the key policy areas of Ambitious Climate Action, Land Use, Corporate Accountability, and Regenerative Agriculture. FDE does not hold a position in the policy area of Renewable Energy.
	2024 was an electoral year for the EU, which meant that many policy discussions and files were paused between May and October while the new legislative bodies (European Commission and Parliament) were formally in charge.
	Ambitious Climate Action FDE supports science-aligned climate action in its top-line messaging and is broadly supportive of policy related to the energy transition, including GHG emissions reductions in line with 1.5°C target, the EU's commitment to reduce emissions by at least 55% by 2030 compared to 1990 levels, the EU's 2050 climate neutrality target, and the Paris Agreement. In the 2024 report on Sustainable and Resilient Food Systems, a clear action plan was detailed to achieve a net-zero carbon food chain by 2050.
	Land Use FDE supports scaling up carbon-conserving agricultural practices, recognizing the industry's unique opportunity to sequester carbon via soil, vegetation, and woodland through sustainable farming practices. FDE emphasizes the importance of building on existing EU tools, like the Forest Law Enforcement, Governance and Trade Action Plan and the EU Timber Regulation and the food and drink industry's central role in carbon removal certification.
	Corporate Accountability FDE supports stronger climate disclosures, including on ecosystem impacts, through frameworks like the Taskforce for Nature-related Financial Disclosures (TNFD). They promote net-zero goals through the EU Code of Conduct on Responsible Food Business and Marketing Practices, aiming for a climate-neutral food chain by 2050, with progress monitored by the European Commission.
	Regenerative Agriculture FDE supports efforts to promote regenerative agriculture in the EU. They advocate for the recognition and reward of farmers who adopt sustainable and regenerative farming practices. FDE advocates for an EU regulatory framework for certifying carbon removals to formalize and incentivize regenerative practices by establishing clear guidelines for carbon removal. FDE also advocates for a vision of agriculture and food that should integrate an industrial strategy for agriculture and food (through the EU Food Investment and Resilience Plan) to unlock both public and private investments aimed at scaling-up sustainable practices, innovation, long-term resilience and food security.
Next Steps	Nestlé will encourage FDE to continue driving the regenerative agriculture agenda forward to promote greater ambition and formalize sustainable farming in the EU.
Learn more	View FDE's LobbyMap Profile

1	1	
L	J	

Food Industry Asia (FIA)	
Geography	Asia
Country	Singapore
Link	<u>Website</u>
Description	Food Industry Asia (FIA) plays a key role in enhancing the food industry's role in developing science-based policies across Asia. FIA's primary focus areas include smart regulation, safe food, health, nutrition, innovation, and sustainable and resilient supply chains. It aims to enhance the industry's role in developing science-based policies across Asia, promoting sustainable growth and harmonized regional policies.
Membership Fee Range	Between 50 000 CHF and 100 000 CHF
Nestlé's role(s)	Coordinating Council Member
Engagement Intensity	No meaningful engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions and several areas of no engagement.
Advocacy Spotlights	FIA has limited engagement with climate change policies and does not hold any position in the policy areas of Ambitious Climate Action, Land Use, Renewable Energy, Corporate Accountability and Regenerative Agriculture.
	Ambitious Climate Action Food Industry Asia in 2023 stated on its website that the association is committed to helping countries across Asia reach their carbon reduction targets to keep global temperatures within the levels stipulated by Paris Agreement. FIA emphasizes the development of sustainable and resilient supply chains as part of its core work areas, aiming to build a vibrant food and beverage industry for a healthy, sustainable, and prosperous Asia. FIA has limited engagement with climate change policies. In terms of specific actions, FIA has shown support for Extended Producer Responsibility systems in ASEAN countries. However, FIA's engagement with climate-related regulations and policies remains limited.
Next Steps	Climate policy has not been a key focus of Nestlé's relationship with FIA but we will continue to explore opportunities to partner on advancing the climate agenda.
Learn more	View FIA's LobbyMap profile

Global Coffee Platform (G	CD)
Geography	Global
Country	Germany
	·
Link	<u>Website</u>
Description	The Global Coffee Platform (GCP) is an association dedicated to advancing coffee sustainability towards the vision of a thriving, sustainable coffee sector for generations to come. GCP's primary focus areas include promoting farmers' prosperity, improving social well-being, and conserving nature. GCP works closely with coffee producers, traders, roasters, governments, and NGOs to align and multiply their efforts and investments, collectively act on local priorities and critical issues, scale local sustainability programs, and grow the global market for sustainable coffee.
Membership Fee Range	Above 300 000 CHF
Nestlé's role(s)	Board Member
Engagement Intensity	High engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	GCP is well aligned with Nestlé in the key policy areas of Land Use, Corporate Accountability and Regenerative Agriculture. GCP does not hold a position in the policy area of Ambitious Climate Action and Renewable Energy.
	Ambitious Climate Action While GCP does not explicitly state a clear position on climate science or direct support for the UNFCCC process, GCP's initiatives focus on climate adaptation and mitigation, which are integral to their sustainability efforts.
	Land Use GCP advocates for agroforestry practices that incorporate trees into coffee farms to boost biodiversity, improve soil health, and increase carbon storage. These practices help mitigate deforestation and support ecosystem conservation.
	Renewable Energy GCP's focus is more on supporting policy and legislative measures related to sustainability and climate change rather than directly advocating for renewable energy legislation or subsidies.
	Corporate Accountability GCP collaborates with Partnerships for Forests to enhance forest protection policies and governance in various countries. Additionally, GCP's Coffee Sustainability Reference Code includes a commitment to no deforestation, ensuring coffee production does not lead to forest conversion post-2014.
	Regenerative Agriculture GCP is leading a global alignment effort to establish a common language and framework for regenerative agriculture in coffee production, known as RegenCoffee. This initiative aims to ensure a resilient coffee supply and mitigate greenwashing risks, which can prepare the sector for future regulations and policy changes.
Next Steps	Nestlé will continue engaging with Global Coffee Platform to drive meaningful policy advocacy on the company's priorities.

International Chamber of	Commerce (ICC)
Geography	Global
Country	France
Link	<u>Website</u>
Description	The International Chamber of Commerce (ICC) represents over 45 million businesses in more than 170 countries. ICC aims to promote international trade, open markets, and the free flow of capital. The organization works on various initiatives, including digital trade, sustainable development, and climate action. Nestlé is actively involved with ICC, participating in climate advocacy and supporting initiatives aligned with the UNFCCC.
Membership Fee Range	Below 20 000 CHF
Nestlé's role(s)	Member; Co-Chair Biodiversity Working Group
Engagement Intensity	Moderate engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions and several areas of no engagement
Advocacy Spotlights	ICC is well aligned with Nestlé in the key policy areas of Ambitious Climate Action, Renewable Energy and Corporate Accountability. ICC does not hold a position in the policy area of Land Use and Regenerative Agriculture.
	Ambitious Climate Action ICC has been actively involved in UNFCCC negotiations, advocating for business engagement in climate policy development. They support the implementation of the Paris Agreement, emphasizing the role of business in achieving greenhouse gas emissions neutrality by the second half of the century. ICC is the official Focal Point for Business to the UNFCCC, working to ensure that climate policy frameworks are aligned with business needs, promoting market mechanisms and innovation to support a low-carbon economy.
	Land Use ICC's primary focus is on developing frameworks for sustainable trade and finance rather than directly addressing land conservation or carbon storage policies.
	Renewable Energy ICC emphasizes the need for rapid expansion of renewable energy capacity to meet global targets, such as tripling renewable energy capacity by 2030. It supports policies that facilitate this transition, including modernizing trade rules to support renewable energy development.
	Corporate Accountability ICC advocates for robust governance frameworks and clear rules for corporate climate targets to ensure the credibility and effectiveness of Voluntary Carbon Markets in achieving net-zero emissions.
	Regenerative Agriculture ICC does not explicitly state a clear position on supporting policy measures to incentivize the transition to regenerative agriculture.
Next Steps	Nestlé will continue engaging with ICC to drive meaningful policy advocacy on the company's priorities and support its role as focal point of the Business and Industry NGOs group in the UNFCCC-related processes.



Japan Electrical Manufact	urers' Association (JEMA)
Geography	Asia
Country	Japan
Link	<u>Website</u>
Description	The Japan Electrical Manufacturers' Association (JEMA) consists of major Japanese companies in the electrical industry including: power and industrial systems, home appliances and related industries. JEMA is committed to contribute to sustainable global development through improvement and enhancement of social and living infrastructures by strengthening international competitiveness of Japanese electrical machinery equipment industry.
Membership Fee Range	Below 20 000 CHF
Nestlé's role(s)	Member
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified one area of partial misalignment with Nestlé policy positions, and several areas where there is no engagement
Advocacy Spotlights	JEMA is not heavily engaged on climate policy. However, the association is well aligned with Nestlé in the key policy area of Renewable Energy and partially aligned in the policy area of Ambitious Climate Action. JEMA does not hold positions in the policy areas of Land Use, Corporate Accountability, and Regenerative Agriculture.
	Ambitious Climate Action JEMA's advocacy efforts demonstrate a general alignment with the principles outlined by the IPCC, including supporting the Paris Agreement and ambitious GHG emissions reduction targets towards carbon neutrality in 2050. However, the organization has communicated a mixed position on the energy transition, pushing for continued use of thermal energy.
	Renewable Energy Overall, JEMA supports legislative measures to promote renewable energy, such as market-based renewable energy policy, and is supportive of Japan's 2030 renewable energy target. In 2024, they requested the creation of a national mechanism to encourage investment in renewable energy.
Next Steps	Climate policy has not been a key focus of Nestlé's relationship with JEMA to date but we will continue to explore opportunities to partner on advancing the climate agenda.
Learn more	View JEMA's LobbyMap Profile

1	1	
L	J	

Sustainable Food Policy A	Iliance (SFPA)
Geography	North America
Country	United States of America
Link	<u>Website</u>
Description	The Sustainable Food Policy Alliance (SFPA) aims to drive faster change in the food industry by encouraging leadership from individual companies and supporting public policies that set higher standards, inspiring further progress. Its membership comprises the four founding companies, Danone North America, Mars Incorporated, Nestlé USA, and Unilever U.S.
Membership Fee Range	Between 20 000 CHF and 50 000 CHF
Nestlé's role(s)	Founding Member
Engagement Intensity	Low Engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	SFPA is well aligned with Nestlé in key policy priority areas, including Ambitious Climate Action, Land Use, Renewable Energy, and Regenerative Agriculture.
	The alliance is not currently actively engaged on Corporate Accountability and supporting the development of ambitious and clear voluntary and regulatory requirements of corporations for net-zero commitments and disclosures.
	Ambitious Climate Action SFPA expresses clear statements of support for the Paris Climate Agreement and its goal of limiting global warming to 1.5°C, including support for government policies and incentives.
	Land Use SFPA promotes the role of agriculture and forestry in reducing greenhouse gas emissions and sequestering carbon. They have engaged in advocacy to support legislation for protecting and enhancing carbon sinks and reservoirs as well as specific regulatory measures and targets relating to offsetting in U.S. markets.
	Regenerative Agriculture and Renewable Energy SFPA is urging lawmakers to reflect the pressing need to increase the scale of actions to address climate change, water quality, and water conservation issues, as well as focus on regenerative agriculture and improving soil health. The alliance also used the Farm Bill to promote scaling renewable energy deployment through tax incentives, aiming to further the transition to cleaner energy sources.
Next Steps	Nestlé will continue engaging with SFPA as a founding member to drive meaningful policy advocacy on the company's priorities.
Learn more	View SFPA's LobbyMap Profile

/	^	\	
Li	٦		

World Business Council o	n Sustainable Development (WBCSD)
Geography	Global
Country	Switzerland
Link	<u>Website</u>
Description	The World Business Council for Sustainable Development (WBCSD) aims to accelerate the transition to a sustainable world by fostering collaboration among its members to address climate change, restore nature, and tackle inequality. The council works on various initiatives, including sustainable agriculture, circular economy, and climate policy. Nestlé is actively involved with WBCSD, participating in several working groups such as the Agriculture and Food Pathway and the Climate Policy Working Group.
Membership Fee Range	Between 100 000 CHF and 300 000 CHF
Nestlé's role(s)	Executive Committee
Engagement Intensity	High engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	WBCSD is well aligned with Nestlé in key policy priority areas, including Ambitious Climate Action, Land Use, Renewable Energy, Corporate Accountability, and Regenerative Agriculture. Ambitious Climate Action
	WBCSD and its members actively advocate for the swift implementation of the Paris Agreement and urge governments to strengthen their climate commitments, aiming for net-zero emissions by 2050 and aligning with a 1.5°C pathway. WBCSD engages in multilateral processes, including COPs, to shape global policy agendas and support business-led solutions to achieve the Paris Agreement's objectives.
	Land Use WBCSD emphasizes the importance of natural climate solutions (NCS) such as enhancing terrestrial carbon sinks, which are crucial for achieving net-zero emissions. It advocates for policies that support these solutions, recognizing their role in sequestering and storing carbon. WBCSD also supports forest-related mitigation measures like Reducing Emissions from Deforestation and Forest Degradation (REDD+) and encourages the expansion of regimes that promote payments for ecosystem services. WBCSD's Roadmaps to Nature Positive initiative provides guidance for companies to enhance biodiversity and ecosystem conservation.
	Renewable Energy WBCSD promotes the scaling up of renewable energy through initiatives like REscale and RE-Source, which facilitate corporate renewable power purchase agreements and advocate for policies supporting low-carbon energy solutions.
	Corporate Accountability WBCSD works with frameworks like the Science-Based Targets initiative (SBTi) to ensure that corporate climate actions are aligned with net-zero goals. They engage in policy discussions to support the development of regulatory frameworks that encourage corporate net-zero commitments and advocate for policies that incentivize companies to adopt net-zero aligned business models.
	Regenerative Agriculture WBCSD advocates for agricultural policies that align with regenerative agriculture outcomes, emphasizing the need for incentives that enable farmers to adopt regenerative techniques. They also call for strong regulatory certainty to foster innovation and mobilize investment in regenerative agriculture. This includes aligning policy frameworks with internationally recognized standards to ensure consistency and drive broad-based adoption.
Next Steps	Nestlé will continue engaging with WBCSD to drive meaningful policy advocacy on the company's priorities.

/	^	\	
	г		ı

Maria Casas Foundation	
World Cocoa Foundation	
Geography	Global Clares of Associate
Country	United States of America
Link	<u>Website</u>
Description	The World Cocoa Foundation (WCF) is an international membership organization representing the global cocoa and chocolate sectors. Its approximately 100 members include cocoa processors, chocolate manufacturers, and supply chain companies worldwide. WCF aims to promote collaboration among its members to strengthen the sustainability of the cocoa sector, improve farmer income, reverse deforestation, and combat child labor.
Membership Fee Range	Above 300 000 CHF
Nestlé's role(s)	Board member and member of subgroups including the Technical Working Group and Communications Group
Engagement Intensity	High engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions and several areas of no engagement
Advocacy Spotlights	Nestlé's relationship with WCF extends beyond advocacy on climate topics. Its engagement with WCF focuses primarily on fostering dialogue and advocacy on tackling child labor risks as a critical part of a just transition to a fairer and more equitable food system. This includes coordinating industry engagement on the Child Labour Cocoa Co-ordination Group and advocacy on cocoa research.
	WCF is well aligned with Nestlé in key policy priority areas, including Land Use, Corporate Accountability and Regenerative Agriculture. WCF does not hold a position in the policy areas of Ambitious Climate Action and Renewable Energy.
	Ambitious Climate Action While WCF does not explicitly state a clear position on climate science or direct support for the UNFCCC process, it demonstrates a clear commitment to addressing climate change through its initiatives and partnerships, particularly the Cocoa & Forests Initiative (CFI), which aims at ending deforestation and promoting forest restoration in major cocoa-producing countries like Côte d'Ivoire, Ghana, and Colombia.
	Land Use and Regenerative Agriculture CFI emphasizes the conservation, restoration, and rehabilitation of protected areas in cocoa-producing regions. It also includes commitments to halt the conversion of forest land for cocoa production, thereby protecting ecosystems where carbon is stored. WCF has partnered with the High Carbon Stock Approach to prevent deforestation in the cocoa supply chain.
	Renewable Energy WCF's efforts are more aligned with sustainable land use and climate resilience in the cocoa sector rather than promoting renewable energy policies.
	Corporate Accountability WCF has established the GHG Accounting Standard Methodology to help companies in the cocoa sector measure, report, and mitigate greenhouse gas emissions. This standard aligns with the Greenhouse Gas Protocol and the SBTi, ensuring consistent and accurate reporting.
	Regenerative Agriculture WCF supports policies and regulations that promote regenerative agriculture indirectly through its initiatives and partnerships. CFI has facilitated the development of regenerative cocoa policies in Ghana and Côte d'Ivoire which focus on forest protection, restoration, and sustainable agriculture practices that align with regenerative agriculture principles.
Next Steps	Nestlé will continue engaging with WCF to drive meaningful policy advocacy on the company's priorities.

/	^	
L	ı	

World Economic Forum (WEF)	
Geography	Global
Country	Switzerland
Link	<u>Website</u>
Description	The World Economic Forum (WEF) aims to improve the state of the world by fostering collaboration to address complex challenges such as climate change, economic inequality, and technological advancements. Nestlé is actively involved with WEF, participating in initiatives like the Global Plastic Action Partnership and the Food Action Alliance.
Membership Fee Range	Above 300 000 CHF
Nestlé's role(s)	Member of the Board of Trustees
Engagement Intensity	High engagement
Summary of Alignment	This review identified no areas of material misalignment with Nestlé policy positions
Advocacy Spotlights	WEF is well aligned with Nestlé in key policy priority areas, including Ambitious Climate Action, Land Use, Corporate Accountability and Regenerative Agriculture. WEF does not directly advocate in the policy areas of Renewable Energy. Ambitious Climate Action
	WEF's primary role is in facilitating dialogue and collaboration, advocating for effective legal frameworks, and encouraging global cooperation. They support the UNFCCC process and the Paris Agreement by promoting climate action, facilitating global cooperation, and driving sustainable practices that align with the goals of reducing greenhouse gas emissions and mitigating climate change.
	Land Use WEF's Nature Action Agenda is aimed at halting biodiversity loss by 2030 and enabling humans to live in harmony with nature by 2050. This initiative emphasizes the importance of protecting natural ecosystems, which are crucial for carbon storage and biodiversity.
	Renewable Energy WEF does not directly advocate for specific subsidies or legislative targets on this topic.
	Corporate Accountability WEF's Net Zero Industry Tracker emphasizes the need for clear targets and regulatory frameworks to support decarbonization efforts across industries. It highlights the importance of aligning stakeholders on essential actions and promoting collaboration to accelerate progress towards net zero.
	Regenerative Agriculture WEF's 100 Million Farmer initiative aims to accelerate the adoption of regenerative agriculture and climate adaptation practices globally. They advocate for a mix of financial incentives, education, market access, and policy support to help farmers adopt regenerative practices.
Next Steps	Nestlé will continue engaging with WEF to explore more opportunities leveraging WEF's network to drive climate agenda.