








Good Food, Good Life

Nestlé's material issues across the value chain

| Material issues and sub-issues | KEY: ○ Moderate ● Significant ● Major | | | | |
|--|--|--|---|---|--|
| | Agriculture  | Tier 1 suppliers  | Nestlé  | Retail/business channels  | Consumers  |
| For individuals and families | | | | | |
| <p>Food and nutrition security Contributing to the availability of, and affordable access to, sufficient, safe, nutritious food.</p> <p>Sub-issue:</p> <ul style="list-style-type: none"> Affordability | ● | ● | ● | ● | ● |
| <p>Over- and under-nutrition Supporting optimal nutrition, health and wellness throughout life. Helping to address over-nutrition, under-nutrition, related micronutrient deficiencies, conditions such as overweight and obesity, and non-communicable diseases (NCDs) through portfolio transformation, product and service development and renovation, and Popularly Positioned Products.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> Maternal, infant and young child nutrition (MIYCN) Micronutrient deficiencies NCDs Obesity Overweight Stunting Underweight | ● | ○ | ● | ● | ● |
| <p>Food and product safety Ensuring a high-quality product and preventing health risks arising from use, consumption, handling, preparation and storage throughout the value chain.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> Additives, preservatives, artificial ingredients Chemical safety Food safety Product authenticity | ● | ● | ● | ● | ● |
| <p>Responsible marketing and influence Marketing in ways that are appropriate to consumer audiences and shaping consumer behaviour to promote healthful choices and better environmental outcomes.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> Foster environmentally friendly behaviours Foster healthy behaviours Infant formula marketing Product labelling Responsible marketing to children | ○ | ○ | ● | ● | ● |



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Nestlé's material issues across the value chain continued

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|--|---------------------------------------|----------------------|------------|------------------------------|---------------|
| | Agriculture | Tier 1 suppliers | Nestlé | Retail/business channels | Consumers |
| For our communities | | | | | |
| <p>Rural development and poverty alleviation Directly and indirectly promoting stable economic activity and improving livelihoods of agricultural workers in the supply chain to promote sustainable agricultural communities and alleviate poverty.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Land tenure security • Rural living wage | ● | ● | ● | ○ | ● |
| <p>Responsible sourcing and traceability Ensuring that priority ingredients have been grown and processed responsibly, and can be traced back to origin where possible.</p> | ● | ● | ● | ● | ● |
| <p>Animal welfare Safeguarding the wellbeing of animals in the supply chain and promoting farm animal health and welfare.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Animal testing • Antimicrobial resistance | ● | ● | ● | ● | ● |
| <p>Women's empowerment Empowering women to participate fully in society and the economy across the value chain.</p> <p>Sub-issue:</p> <ul style="list-style-type: none"> • Women farmers | ● | ● | ● | ○ | ● |
| <p>Fair employment and youth employability Developing Nestlé's human capital, including maintaining positive relations with employees, promoting positive working conditions and youth employment.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Employee benefits, remuneration, attraction, retention • Employee diversity • Employee engagement • Employee training and learning • Job creation and youth employment | ○ | ○ | ● | ○ | ○ |
| <p>Employee safety, health and wellness Targeting zero accidents in the workplace, promoting safe and healthy employee behaviours, and helping employees make more informed decisions to achieve and maintain a healthy lifestyle.</p> | ● | ● | ● | ○ | ○ |
| <p>Human rights Respecting human rights in our business activities, operations and supply chains.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Child labour • Labour rights in our operations • Forced labour in the upstream supply chain | ● | ● | ● | ● | ● |
| <p>Business ethics Upholding ethical principles in the business and workplace.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Data privacy and protection • Executive compensation • Fair taxation • Governance and transparency • Fraud, bribery and corruption | ● | ● | ● | ● | ● |



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| | Agriculture  | Tier 1 suppliers  | Nestlé  | Retail/business channels  | Consumers  |
| For the planet | | | | | |
| <p>Water stewardship Implementing the actions, individually and/or collectively, needed for the sustainable management of shared water resources.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Bottled water • Water quality • Water security • Water use | ● | ● | ● | ● | ● |
| <p>Water, sanitation and hygiene Improving access to safe water and sanitation, and appropriate facilities to ensure personal hygiene, across our value chain.</p> | ● | ● | ● | ● | ● |
| <p>Natural resource stewardship Identifying and preserving natural resources and ecosystem services.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Biodiversity • Deforestation • Soil fertility | ● | ● | ● | ○ | ○ |
| <p>Climate change Reducing greenhouse gas emissions and contributing to the mitigation of and adaptation to the negative effects of climate change.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Climate change adaptation • Climate change mitigation • Advocacy on climate policy | ● | ● | ● | ● | ● |
| <p>Resource efficiency, (food) waste and the circular economy Reducing the direct and indirect use of resources, reducing waste and optimising opportunities for recovery, reuse or recycling of by-products, and disposing of waste appropriately.</p> <p>Sub-issues:</p> <ul style="list-style-type: none"> • Circular and bio-economy • Energy consumption • Food loss and waste • Land use • Littering • Manufacturing environmental impacts • Marine plastic debris • Packaging • Transport and distribution | ● | ● | ● | ● | ● |

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