



Good food, Good life

# Nestlé Code of Business Conduct

Doing business the Nestlé way

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Policy  
Mandatory

General Use

**Issuing department**

Group Legal and Compliance

**Target audience**

All employees

**Approver**

Board of Directors

Executive Board

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April, 2025

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All Nestlé Principles and Policies, Standards and Guidelines can be found in *NestléDocs*, on the Nest.

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## A message from our Chairman and our CEO

**Dear Colleague,**

We are at the start of an exciting new chapter at Nestlé, and we are more focused than ever on putting consumers, customers and our people at the heart of everything we do.

Driven by our purpose and guided by our values, we have the opportunity to be the best in the industry – delighting consumers with our iconic portfolio of brands.

Our Code of Business Conduct is there to help us on this journey. It provides practical guidance on how to uphold Nestlé's values and business principles and perform to the high standards we demand of ourselves and each other.

Read the Code. Discuss it with colleagues. Ask your people manager or a member of the Legal and Compliance team if there is something you don't understand. We operate in a complex global environment, and it's crucial that our work is rooted in integrity and respect. We have a personal and collective responsibility to do the right thing, every day, everywhere we operate.

If you observe or suspect behavior that is in breach of our Code or the law, you must speak up. Rest assured that if you raise honest concerns about misconduct at Nestlé, you will be heard.

It's up to us to shape the future success of our business. Together, we make Nestlé.



**Paul Bulcke**  
Chairman



**Laurent Freixe**  
Chief Executive Officer





# What we stand for

## Our Purpose

To unlock the power of food to enhance quality of life for everyone, today and for generations to come.

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## Our Values

Our values of respect – for ourselves, for others, for diversity, and for the future – are the simplest statement of who we are and how we live our purpose. Our values have guided and inspired our work for more than 150 years and continue to inspire everything we do, every day, wherever we are.

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## Our Principles

Our Corporate Business Principles govern how we do business as a company and outline our responsibilities to shareholders, customers, employees, business partners and society. They provide a framework for how we operate with integrity, creating shared value at each step of the journey.

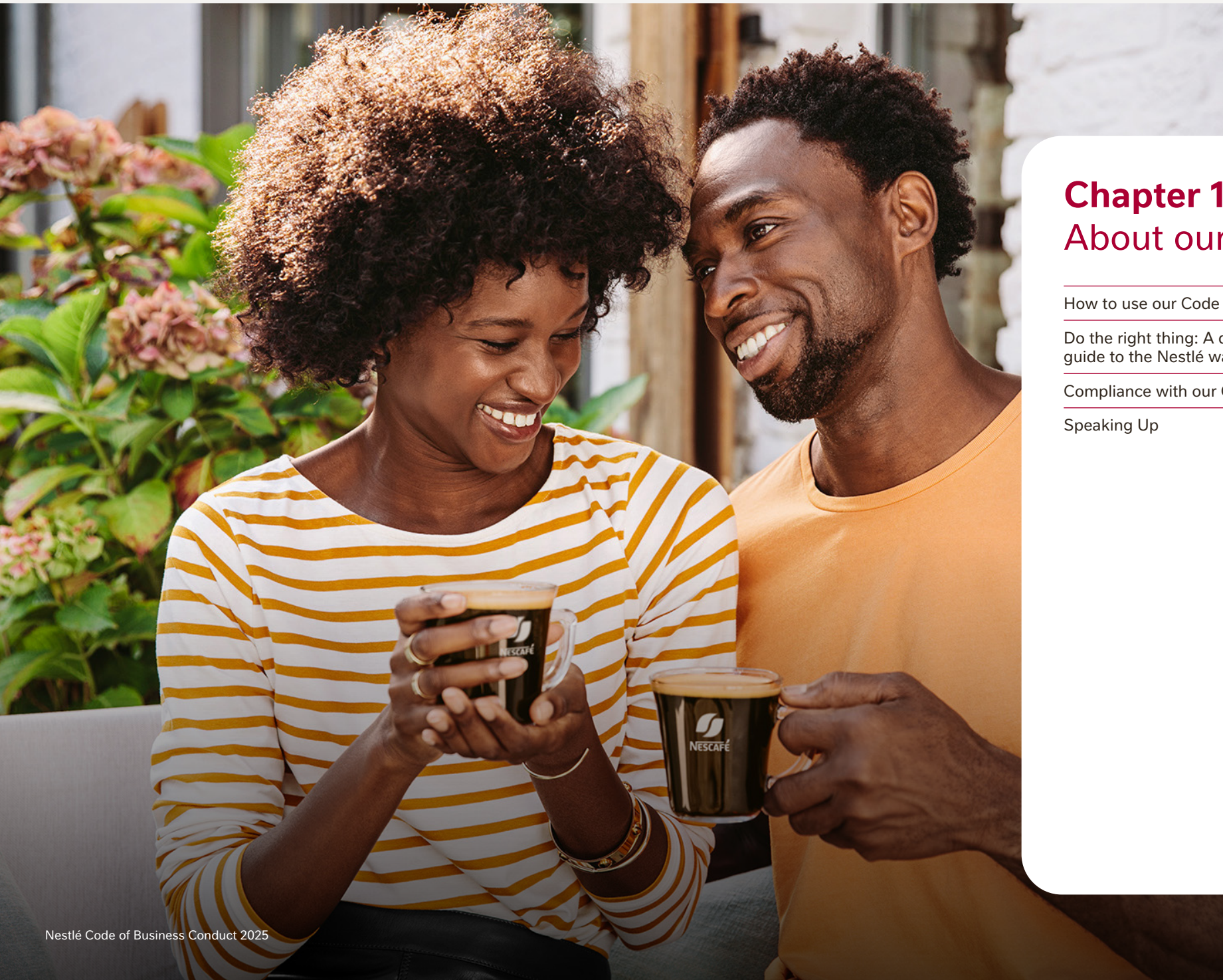
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## Our Code

Our Code of Business Conduct underpins our compliance program. It sets out the required behaviors for everyone who works at Nestlé and guides us in how to conduct ourselves, the Nestlé way.







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# We make Nestlé

We are the world's leading nutrition, health and wellness company, delivering exceptional products to our consumers and customers and working to improve lives along the way.

Our passion and innovation combined with unwavering integrity and our lived company values contribute to creating lasting value for Nestlé shareholders and for society.

**This is the Nestlé way.**





# How to use our Code

This Code of Business Conduct (the 'Code') is for each of us and sets out the standards of behavior expected in everything we do.

While the Code cannot provide answers to every situation, it sets out a framework to help us act with integrity at Nestlé and make good ethical decisions. It also provides links to important resources and suggests who to talk to if we have a concern or need further guidance. Our Code is periodically reviewed and updated as required.

## These are the 'golden rules' for each of us at Nestlé:

- Know the Code and understand how it applies to our roles.
- Act respectfully, ethically and honestly in everything we do.
- Be familiar with the laws and regulations applicable to our business.
- Avoid any conduct that could cause harm to Nestlé or its reputation.
- Complete any applicable mandatory training.
- Ask for guidance if unsure about a decision or action.
- Speak up if we suspect something is not right.

## People Managers

**As a people manager, you are expected to lead by example in everything you do.**

- Talk about the Code and remind your team that business results must always be achieved with integrity. *How* we achieve our goals is just as important as *what* we achieve.
- Make sure your team is aware of the risks they may face in their roles and how to manage them.
- Ensure your team members complete their mandatory trainings.
- Foster a compliance culture by making applicable laws and regulations accessible to your team. Be available to answer questions and know where to go for answers when needed.
- Promote a climate of respect, trust and inclusion where people feel confident and supported to speak up.

## To whom does our Code apply?

Compliance with the Code is mandatory for all Nestlé employees, including our Executive Board, senior leaders, people managers, employees and those who are temporary agency workers. It also applies to our Board of Directors and to all employees of **Nestlé Group subsidiary companies**.

Our suppliers and business partners are expected to follow equivalent standards of ethical practice as set out in the Nestlé Responsible Sourcing Core Requirements and our Corporate Business Principles.







# Do the right thing: A decision-making guide to the Nestlé way


While we always strive to use good judgment, there can be situations in which the right thing to do is not clear.


When faced with a difficult decision or unusual request, the following questions can help guide you in determining the right way – the Nestlé way – to behave:

01  Is my decision consistent with the law?

02  Is my decision consistent with Nestlé's values, Corporate Business Principles and company policies?

03  Would I be comfortable explaining my decision to a colleague, family or friend?

04  Am I confident that my decision will not have a negative impact on Nestlé?

05  Do I have the authority to make this decision?

If the answer to any of these questions is “no” or “I’m unsure”, it’s probably not the right thing to do. Stop and seek guidance from your people manager, Human Resources or local Legal & Compliance team.



## Compliance with our Code – and the law

We take compliance with the Code and the laws in the countries where we operate very seriously.

Breaches of our Code and the law can have serious consequences – for our consumers, customers, colleagues and business partners, our company, and for you.

Failure to comply with the Code, the Corporate Business Principles or company policy may result in disciplinary action, including the possibility of dismissal. In serious cases, there may also be civil or criminal sanctions for individuals or for Nestlé.

We must comply with applicable laws and regulations. In cases where local laws and regulations may conflict with the Code, or if something is unclear, consult the Legal and Compliance team for guidance.





# Speaking up

Holding Nestlé accountable to the high standards of integrity we demand of ourselves is our collective responsibility. Nestlé actively promotes a culture in which employees feel comfortable to speak openly about any matter.

If ever we observe or are subject to conduct that contradicts our Code, or if we are asked to do something inconsistent with our values, our Code or Corporate Business Principles, company policies or the law, we must speak up.

## There are several ways to speak up at Nestlé:

**Discuss any matter with your people manager, Human Resources or the Legal and Compliance team.**

**Report your concern through Nestlé's confidential Speak Up system.** It is operated by an independent third party and is available 24 hours a day, every day, from any location. Reports may be submitted anonymously where permitted by law.

If you make a report, you may be contacted for more information. A fair and impartial investigation will follow, and you will be kept informed within the limits of confidentiality and privacy. Employees must cooperate in internal investigations regarding potential misconduct.

**Our Speak Up system is open to Nestlé employees as well as external stakeholders.**

## Confidentiality and no retaliation

If you report potential wrongdoing **in good faith**, we will do all we can to protect your confidentiality, consistent with conducting a thorough investigation. You will not be penalized if your report turns out to be wrong. We will also protect the rights of any implicated person.

Retaliation against anyone who makes a report in good faith is strictly prohibited. Knowingly reporting false or misleading information is unacceptable and subject to disciplinary action. It may also lead to civil or criminal action.

### What is retaliation?

Retaliation is any adverse behavior or less favorable treatment toward an individual in response to them raising a concern or participating in an investigation. This could take the form of threats, refusal to give a pay rise or promotion, demotion or being isolated from a team. If you believe you or someone else has been retaliated against for raising a concern, speak up. Nestlé has zero tolerance for any form of retaliation against someone who raises a concern in good faith.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.







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# We champion quality and product safety

## The Nestlé way

A Nestlé brand name should assure our consumers that our products are safe and of the highest quality.

Our commitment to excellence in product safety and quality runs through every corner of our company: from design and manufacturing through product delivery all the way to consumer experience and even after sales service. We promote and foster a strong product safety and quality culture everywhere we do business.

**We promote and foster a strong product safety and quality culture everywhere we do business.**

### ? How we live it, every day

- ✓ Product safety, quality and compliance are the outcomes of our actions. Understand and apply our safety and quality rules, policies and standards, even when no one is watching.
- ✓ Never take risks with or compromise the safety of our products. What may seem insignificant can have a critical impact on product safety.
- ✓ If you see something wrong, speak up. By acting to prevent or solve an issue, you help to maintain consumer trust and protect Nestlé's reputation

### 📅 Putting the Code to the test

- Q. At the start of my shift, I noticed metal detector checks have not been performed for the past three hours, despite standard protocols to perform them every hour. What should I do?**
- A.** Not following our standards or procedures can impact product safety. Immediately report your finding to your supervisor for guidance on further action to be taken.
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- Q. Due to time constraints, extensive shelf-life studies could not be conducted for my project, so I determined the shelf life based on data from similar products. Consumer complaints suggest a potentially shorter shelf life than anticipated. What should I do?**
- A.** Product safety and quality start at the design phase. You must act to investigate the root cause of the complaints and determine if they are related to a product design flaw so we can identify a solution.



### 🕒 Resources

[Click](#) for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

# We market our products responsibly

## The Nestlé way

Our brands, logos and slogans are some of the most beloved and recognizable in the world. While our marketing communications have the power to make a positive impact on the lives of our consumers, this comes with great responsibility.

We are committed to responsible and reliable marketing communications to enable our consumers to make informed choices. Our advertising celebrates our global consumer base and aims to reflect society at large. We provide helpful, understandable and relevant information about the nutritional and health impacts of our products.

We take great care in marketing products designed for infants and children in accordance with our internal guidelines and local laws and regulations, and we market infant foods in compliance with our policy implementing the World Health Organization (WHO) Code of Marketing of Breast-milk Substitutes.

**We are committed to responsible and reliable marketing communications to enable our consumers to make informed choices.**



## How we live it, every day

- ✓ Communicate with consumers in an authentic and responsible way, consistent with Nestlé's commitments and applicable advertising and marketing regulations.
- ✓ Reflect the diversity of our consumer base and create inclusive campaigns.
- ✓ Market and label Nestlé products honestly and transparently, providing accurate information.
- ✓ Be particularly mindful with marketing communication to children and younger audiences, following internal guidelines to promote responsible consumption, healthy lifestyles and nutritious choices, helping parents and caregivers make responsible choices for the children in their care.



## Putting our Code to the test

- Q. If a product is not targeting children, does it have to follow Nestlé's Marketing to Children Policy?**
- A.** Yes. All Nestlé products are in scope of our Marketing Communication to Children Policy. We do not target marketing communication to children under six years of age, and we do not partner with influencers below 18 years of age, nor do we collect personal data from young people under 18 years of age for the purpose of serving marketing communication. Specific products must follow additional rules such as not targeting children under 16 years of age through paid media advertising.



## Resources

**Click** for more information and internal resources.



## Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**





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# We foster a safe and healthy workplace

## The Nestlé way

Our people are at the heart of our business and their safety, health and security are top priorities. We promote a safe and supportive workplace culture rooted in our values of respect.

Each of us is responsible for upholding our culture of safety and health, preventing work-related incidents and work-related illnesses, and protecting ourselves, our colleagues and external workers within Nestlé premises. We monitor our performance toward a 'zero harm' working environment and strive for continuous improvement in our practices.

**We monitor our performance toward a 'zero harm' working environment and strive for continuous improvement in our practices.**



### How we live it, every day

- ✓ Understand and apply our Life-Saving Rules and the safety and health procedures that apply to your activities. Never take shortcuts when it comes to safety.
- ✓ Proactively identify, assess and manage preventable risks and immediately report any safety concerns, health hazards or security incidents to your people manager, Safety and Health team or Group Security.
- ✓ Be attentive and protect your own safety and health, as well as that of your colleagues. Take notice if someone is struggling and show you care by offering to help.



### Putting the Code to the test

- Q. I've noticed a machine in my factory is heating up faster than usual. There's no indication this is being addressed. What should I do?**
- A.** Never compromise on safety. Put your task on hold and make sure no one in the area is in immediate danger. Then, inform your supervisor and, if you can, a person from the on-site Safety and Health team so that appropriate safety measures can quickly be put in place, if needed.
- Q. Lately, my colleague has been under a lot of stress and is showing signs of anxiety. How can I help?**
- A.** Mental health is just as important as physical health. Approach the situation with sensitivity and care as it could be caused by multiple factors. Ask how they are. Encourage them to talk to their people manager and HR Business Partner and respect their privacy throughout.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



# We respect each other

## The Nestlé way

Respect has a special and powerful meaning at Nestlé. It profoundly influences the way we work and run our business. We celebrate the diversity of cultures and ways of thinking within Nestlé, which help us unlock the full potential of our people and our business. Our inclusive workplace is one in which everyone can thrive in a collaborative and respectful environment, feeling valued and safe. We promote the inclusion of all communities, cultures and ages in our workforce, continually working to enhance gender balance and provide equal opportunities. We have zero tolerance for any form of violence, harassment or discrimination.



### How we live it, every day

- ✓ Treat everyone with respect and dignity. Embrace diverse viewpoints.
- ✓ Be mindful of how your words and behavior may impact others, both in the workplace and outside. Even inadvertently, some actions, remarks and types of humor can be disrespectful.
- ✓ Never engage in or tolerate discriminatory behavior or harassment. Intervene with respect and offer support, or seek guidance from your people manager or HR Business Partner, or report it through Speak Up.

**We celebrate the diversity of cultures and ways of thinking within Nestlé.**



### Putting our Code to the test

- Q. Several colleagues have been making unpleasant comments about a new recruit to our team, joking about their accent and excluding them from team meetings. When I called the behavior out, they said it was a joke and I should “lighten up”. What should I do?**
- A.** Jokes at someone else’s expense may be disrespectful and belittling. Excluding someone in that way could also be seen as harassment. Talk to your manager or HR Business Partner, or use Speak Up. Encourage others who share your concerns to speak up as well.



### See something? Say something

**Violence and harassment in the workplace may take many forms, some of which include:**

- Derogatory comments
- Verbal or physical threats
- Offensive or demeaning jokes
- Physical assault or interference
- Unwanted touching
- Sexual comments or behaviors
- Bullying

**Discrimination on the basis of any protected characteristic is prohibited, including:**

- Nationality
- Religion
- Race
- Gender
- Age
- Disability
- Sexual orientation



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

# We promote human dignity and respect human rights

## The Nestlé way

Respect for human rights is one of our most longstanding and fundamental values. From the farmer who grows the crop, to the workers in our supply chains, to our colleagues, consumers, and customers, and everyone we affect in between, we are working toward a just transition that better enables people to support themselves and their families.

We respect and promote human rights across our value chain in line with the United Nations Guiding Principles and the Ten Principles of the UN Global Compact. We seek to maintain dialogue with stakeholders about our efforts to mitigate and remedy harms, with a focus on vulnerable groups. We expect our suppliers and business partners to uphold similar standards and manage risks throughout their value chains.

### Our priority human rights issues

- Child labor and access to education
- Forced labor and responsible recruitment
- Living income and living wage
- Gender equity, non-discrimination and non-harassment
- Safety and health at work
- Freedom of association and collective bargaining
- Right to water and sanitation
- Indigenous people and local communities' land rights
- Data protection and privacy
- Right to food and access to nutritious, affordable and adequate diets



### How we live it, every day

- ✓ Familiarize yourself with our commitments to human rights as described in Nestlé's Human Rights Policy, Framework and Roadmap.
- ✓ Adopt a human rights lens to your work activities and decisions. Be mindful of the working conditions of people you encounter inside and outside the company, and how business decisions made in your part of the business may impact people and communities.
- ✓ Identify any human rights risks and policies that may apply to your work activities, especially when considering new suppliers, products, business processes or partnerships.



### Putting our Code to the test

- Q. During a visit to a supplier, I noticed several workers who look surprisingly young. They may be underage. What should I do?**
- A.** Child labor is a serious concern. If you suspect something is not right at one of our suppliers, customers or business partners, seek guidance from your people manager or Legal and Compliance, or report it through Speak Up. Each of us must do our part to uphold human rights at Nestlé and ensure everyone across our value chain is treated with dignity and respect.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



# We source with care and work to protect the planet

## The Nestlé way

Nestlé's unique position as the world's largest food and beverage company gives us the opportunity to make a positive impact on people, communities, climate and the future of food ecosystems.

In our own business, we aim to have a positive impact on the planet by working toward net zero greenhouse gas emissions, a more circular economy with recyclable packaging, and efficient use of resources. We also implement our Responsible Sourcing Core Requirements across our value chain, promoting a just transition and the advancement of regenerative food systems at scale.

**We aim to have a positive impact on the planet by working toward net zero greenhouse gas emissions.**



### How we live it, every day

- ✓ Be mindful of how your actions at work contribute to our carbon footprint and impact the natural environment. Reduce, reuse and recycle wherever possible and take steps to mitigate negative impacts where you can.
- ✓ Make sure we know with whom we are working by following our selection and tendering processes for business partners.
- ✓ Act on any breach of our standards. Our suppliers and business partners must adhere to Nestlé's Responsible Sourcing Core Requirements to do business with us.



### Putting our Code to the test

- Q.** I've heard rumors that a local supplier is expanding production into an area it has converted from a natural forest. I'm not sure this is right; do I need to do anything about it?
- A.** Yes, you should act. Our suppliers must uphold our Responsible Sourcing Core Requirements and notify Nestlé directly of any non-compliance with these obligations. If that hasn't happened, you should report it to your people manager or Legal and Compliance, or use Speak Up, so it can be investigated appropriately.



### Resources

**Click** for more information and internal resources.

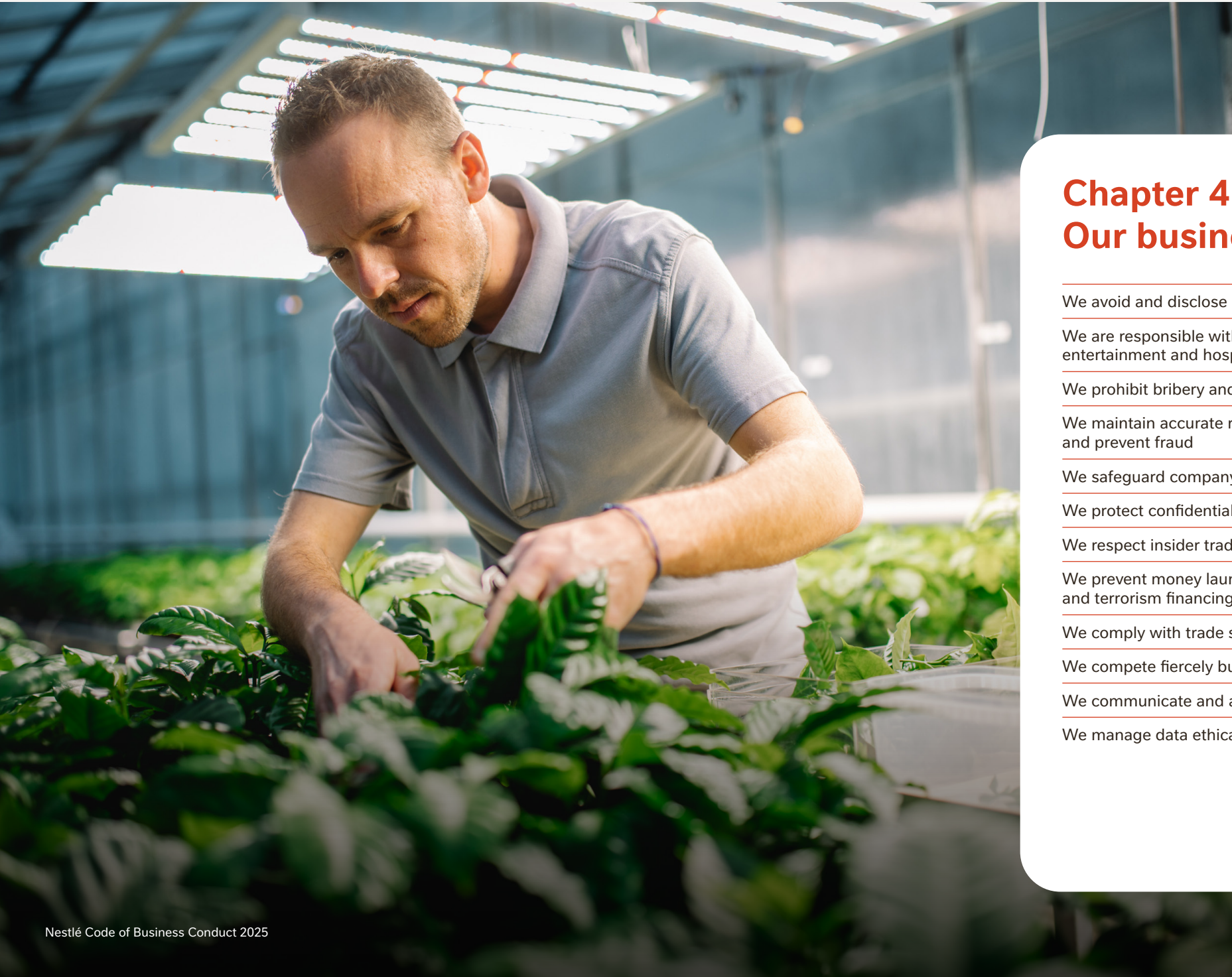


### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**





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# We avoid and disclose conflicts of interest

## The Nestlé way

Nestlé is a company full of motivated and vibrant people with relationships and engagements outside our work lives.

However, if our personal interests compete with the interests of Nestlé, conflicts of interest may occur. In those situations, it can be difficult to fulfill our responsibility to act fully in the best interest of Nestlé. Even the appearance of a conflict may damage Nestlé's reputation and compromise others' confidence in our company.

**Even the appearance of a conflict may damage Nestlé's reputation and compromise others' confidence in our company.**



### How we live it, every day

- ✓ Be transparent and honest about conflict-of-interest situations. Where conflicts exist, appear to exist, or where they may develop, disclose them promptly to your people manager or Legal and Compliance following local procedures so the conflicts can be managed.
- ✓ Do not let your decisions at Nestlé be influenced by personal considerations, such as outside activities, financial interests or personal relationships. Withdraw from any decision-making process if you think your judgment may be compromised.
- ✓ Pursue outside activities only if they do not interfere with your responsibilities at Nestlé or create risk for the company.



### Putting our Code to the test

- Q. A vacancy has opened up in Nestlé and my cousin is ideally qualified for it. May I recommend them for the role?**
- A.** If your cousin has the qualifications, skills, and experience for the role, then yes, you may suggest them for the position. Make sure to disclose your relationship to avoid any appearance of a conflict and ensure you are not involved in the hiring process. If they get the position, you should also ensure that you don't have a direct or indirect reporting relationship.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



## We avoid and disclose conflicts of interest (cont.)



### More to know

There are many situations which can present potential conflicts of interests. Learn to recognize conflicts so you can avoid them and if they occur, disclose them promptly through the conflict-of-interest procedure.

**Outside directorships or external positions:** This may include serving other organizations as a board member, advisory member, officer, employee, partner or consultant.

These may be acceptable as long as they don't interfere with our responsibilities nor create risks for Nestlé's reputation and interests, and with prior authorization from your Market Head or Head of GMB/functional unit. Board memberships on publicly listed companies need prior approval from the CEO. Executive Board members must seek prior approval from the CEO, Chairman and the Nomination Committee of the Board.

**Families and close associates:** This may include hiring or promoting family members, partners or close associates within Nestlé. It could also include engaging, or wishing to engage, with a business partner in which any of these works or has a financial interest. It could also occur when any of these works for a direct competitor.

We must declare all these situations and withdraw from any decisions involving such relationships. The declarations will be assessed, and managed through appropriate mitigation measures.

Direct reporting relationship between family members, partners and close associates is not allowed. Indirect reporting lines must be declared and assessed on a case-by-case basis.

Every decision we make at Nestlé should be fair and transparent, following approved procedures with no preferential treatment given based on personal interests, including the interests of family members, partners or close associates.

**Business opportunities:** This may include pursuing paid work with a competitor, customer, supplier or business partner or taking personal advantage of business opportunities with Nestlé or other ventures discovered during employment.

Each of us must be fully committed to advancing Nestlé's business. In no instance should we engage in ventures which compete with the company, directly or indirectly. A new business opportunity discovered in the course of your work with Nestlé must be informed to your people manager. You may be authorized to pursue it independently if Nestlé waives its right to do so and if doing so will not conflict with your existing responsibilities or compete with Nestlé. You must also inform your people manager if you wish to be considered as a supplier to Nestlé through a separate personal business.

**Financial interests:** This may include having a substantial financial interest in a competitor, supplier or other Nestlé business partner. Before taking any financial interest of this kind, declare it and request approval.

**Other outside activities:** This may include receiving payments or fees from suppliers, customers, business partners or other **third parties** for providing information, or participating in events or speaking engagements.

Our expertise, know-how and experience are among our most valuable assets at Nestlé. While participation in events and speaking engagements can have a positive effect on Nestlé's reputation and allows us to engage with others on important issues, avoid accepting fees or payment for such appearances when you are participating as a representative of Nestlé. If you are participating in a business-related event in a personal capacity, notify your people manager and ensure your participation does not create reputational risks for Nestlé. Never share proprietary information.

### Ask yourself

Ask yourself these questions if you're unsure about whether you are in a potential conflict-of-interest situation:

Will I, family members or close associates receive any unearned benefit or advantage from this situation?

Could it look like a conflict of interest to someone else?

Could this situation affect my judgment in any way?

Would I feel uncomfortable if my colleagues, my manager or the public knew about this situation?

If the answer to any of these questions is **"yes"** or **"I'm unsure"**, talk to your people manager.

# We are responsible with gifts, entertainment and hospitality

## The Nestlé way

We believe in conducting our business with transparency, honesty and integrity. Our relationships with business partners should always be free from improper influences.

Improper gifts, entertainment or hospitality can cause others to question our values. Even if there is no ill intent, offering or exchanging gifts may be perceived as a form of bribery and could carry serious consequences.



### How we live it, every day

- ✓ We discourage the exchange of gifts, entertainment and hospitality.
- ✓ If cultural traditions or local practices warrant their exchange, use good judgment and make sure they are modest, reasonable and connected to a legitimate purpose.
- ✓ Comply with your local policy and value limits and follow the rules for disclosing and registering gifts, entertainment and hospitality. If no such policy is available, our minimum requirements and the strictest local practice should be followed.
- ✓ Never offer or accept any gift, entertainment or hospitality taking the form of cash, loans, **kickbacks** or other cash equivalents, regardless of their value.



### Putting our Code to the test

- Q. I've received an invitation from one of our suppliers to join them in the luxury hospitality box at a championship sporting event. The value of the tickets exceeds the value limit in my market, but if I refuse the gift, I may offend our supplier. What should I do?**
- A.** If the value of the gift exceeds the local value limit, consider refusing it. If you believe this could impact the business relationship, consult your people manager and Legal and Compliance for advice on how to proceed and follow local procedures.

### What about gifts and entertainment for public officials?

Gifts and entertainment provided to public officials can easily be construed as a bribe and must be carefully controlled. You must follow the rules on local limits and guidelines and get approval in advance from the Market Head or other designated senior leader before offering any gift to government officials or their family members or other close associates.

No gifts of any nature, including Nestlé products, should be offered to any authority or government official in the context of a decision which is pending or imminent and which affects Nestlé.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



# We prohibit bribery and corruption

## The Nestlé way

Nestlé has zero tolerance for bribery and corruption. We adhere to anti-bribery laws and our anti-corruption commitments under the UN Global Compact. We succeed based on our brand value, the quality of our products, our competitiveness and our sustainability performance, not by trying to obtain improper advantages.

We do not offer or promise to pay **bribes**, nor do we allow agents, intermediaries or other third parties to do so on our behalf. Similarly, we never accept anything of value in return for preferential treatment. Our business partners must comply with anti-bribery laws and submit to our due diligence procedures, as per the Nestlé Responsible Sourcing Core Requirements and our Corporate Business Principles.

No matter where we operate or what the situation is, we conduct business with the utmost integrity. Our zero tolerance for bribery and corruption applies even where local law is more lenient, and stricter local laws or procedures take precedence where they exist.

**Our business partners must comply with anti-bribery laws and submit to our due diligence procedures.**



### How we live it, every day

- ✓ Be aware of bribery and corruption risks in your part of the business and stay alert to interactions which could look unethical to others.
- ✓ Never offer or promise any personal or improper advantage, financial or otherwise, to influence a decision from a third party, nor accept anything of value in return for an improper favor. This includes indirect kickbacks or payments to family members or other close associates.
- ✓ Ensure all business and financial transactions are properly recorded, classified, and documented. This includes gifts, entertainment, hospitality, scholarships, grants, sponsorships and charitable contributions.
- ✓ Be cautious when dealing with government officials or public sector employees. **Facilitation payments** to secure or 'fast track' routine administrative actions may also be bribes and are not acceptable.



### Putting our Code to the test

- Q. My department has hired a consultancy firm to provide 'strategic advice' on the regulatory environment in a new market we are entering. The services described in the contract are minimal and generic, with no specific deliverables or timeline, yet the success fees are substantial and to be paid irregularly. What do I do?**
- A.** Vague consulting agreements can be used to disguise illicit payments. Without clear deliverables, it is difficult to measure the actual service provided, making it easier for unethical and illegal behavior to go undetected. Report your concerns to your people manager, Legal and Compliance or Speak Up.



### Hear something? Say something

"Let's keep this between us."

"We can sort this out with a special arrangement."

"I'll need something extra to expedite this process."

"A donation will put you at the top of the list."

Secret commissions, financial favors, job offers, gifts or political donations all can be bribes in disguise. If it sounds like an improper favor, it probably is. Report it, immediately.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

## We prohibit bribery and corruption (cont.)



### More to know

#### Q. Can we make political donations?

- A. Election laws in many jurisdictions prohibit political contributions by corporations to political parties or candidates. Nestlé prohibits such contributions, except those made by the parent company in Switzerland. Any such contributions or deviations from this policy must be approved by the CEO and the Chairman.

#### Q. What about scholarships, non-commercial sponsorships, charitable contributions or grants?

- A. From time to time, Nestlé may offer scholarships, grants, charitable contributions or non-commercial sponsorships to support science, nutrition, healthcare or other socially-beneficial purposes.

These must never be used to gain an improper advantage for Nestlé or be conditional on promoting our products. Appropriate review and approval procedures must be followed, including evaluating the recipient's reputation, track record and suitability for the intended purpose as well as the social benefits.

Corporate Affairs must be involved in the review and selection process. Significant disbursements must be approved by the Market Head or other designated senior leader and documented in writing.

#### Q. How do we prevent others from behaving improperly on our behalf?

- A. Nestlé will never use third parties to pay bribes or engage in corrupt practices. We require our suppliers, service providers, distributors and third parties acting on our behalf to act with integrity and in compliance with anti-bribery laws.

The decision to purchase from a certain supplier, to engage a service provider, or to appoint a commercial agent or distributor, must follow an appropriate due diligence process. If it becomes clear or appears likely that a third party is engaging in inappropriate or illicit practices on our behalf, inform the Legal and Compliance team immediately.

#### Q. What if our physical safety is at risk unless we pay a bribe?

- A. In the unfortunate event that an employee or an affiliated third party faces threats or potential physical harm if they refuse to pay a bribe on behalf of Nestlé, the safety of our people is a priority. Legal and Compliance and Group Security must be informed as soon as possible to undertake appropriate remedial actions.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



# We maintain accurate records and prevent fraud

## The Nestlé way

When we plan for our future; when investors make decisions; when stakeholders evaluate Nestlé's impact on people's lives and the future of food: transparent and accurate information is needed to give a truthful view of our accounts and operations, and the opportunities and challenges we face as a company.

We each have a responsibility to ensure the accuracy of business, financial and non-financial records we manage, including accounts, inventories, purchase orders, sales invoices, goods received notifications, contracts, sales forecasts, expense reports, KPIs, timesheets and more. Misrepresentation or dishonest conduct involving false record-keeping or reporting is prohibited.

**We each have a responsibility to ensure the accuracy of business, financial and non-financial records we manage.**



### How we live it, every day

- ✓ Follow internal processes and policies so that records reflect transactions clearly, accurately and completely.
- ✓ Never make false declarations, misrepresent the truth nor engage in fraudulent activity involving Nestlé or any third party.
- ✓ If you have responsibility for reporting financial or non-financial data, ensure these are fair and accurate and aligned with applicable Nestlé policies and standards.



### Putting our Code to the test

- Q. I received a delivery from a long-time supplier and part of the order was inadvertently missing. They asked if I would sign off on the delivery note, explaining that they will deliver the rest of the order within the week. What should I do?**
- A.** Knowingly signing inaccurate invoices or delivery notes is fraud. It can damage Nestlé's reputation and put you at risk of disciplinary measures and potentially legal consequences. Kindly ask the supplier to complete a delivery note corresponding to the quantities delivered. If you have reason to believe the supplier is intentionally trying to defraud Nestlé, raise it to your people manager or the Legal and Compliance team.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

# We safeguard company assets

## The Nestlé way

In our work at Nestlé, we are entrusted with the use of Nestlé property to enable us to do our best every day. This includes:

- Physical assets, such as our product inventory, laptops, phones, vehicles as well as proprietary factory and R&D equipment;
- Digital and electronic assets, including software and information systems, customer and consumer databases and marketing and advertising data; and
- Intellectual property, such as our trademarks, patents, trade secrets, ideas and inventions.

We each have a responsibility to make proper and efficient use of company assets – it's key to Nestlé's ability to expand and succeed. Nestlé reserves the right to monitor and inspect how its assets are used by employees, to the extent permitted by applicable law.



## How we live it, every day

- ✓ Treat Nestlé property with the same care as if it were your own and protect it from loss, damage, misuse, theft or fraud.
- ✓ Use company assets for their intended purpose. Do not use Nestlé property or technology for illegal or unethical activities, including accessing or disseminating offensive content.
- ✓ Remember that company assets belong to Nestlé. Do not use company property for personal gain, and ensure all property and proprietary information are returned when you leave the company. Downloading or copying information without authorization is a breach of company policy and may lead to disciplinary or legal consequences.



## Putting our Code to the test

- Q. I was travelling for business when my laptop was stolen. What should I do?**
- A.** You should always exercise due care and store devices in a safe and secure manner. Promptly report your lost device to your people manager and the IT Organization.

**We each have a responsibility to make proper and efficient use of company assets – it's key to Nestlé's ability to expand and succeed.**



## Resources

**Click** for more information and internal resources.



## Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



# We protect confidential information

## The Nestlé way

From developing new formats and flavors to improving sustainability and nutritional benefits, we push the boundaries of what it means for Nestlé to be the Good food, Good life company. This also requires careful management of confidential and other non-public information to safeguard Nestlé's competitive advantage.

Sharing confidential information without authorization is a breach of company policy and could lead to legal consequences. Nestlé will never seek to obtain or use proprietary or confidential information from employees which they may have obtained in the course of prior employment.

## How we live it, every day

- ✓ Understand the types of information you manage and the rules that apply. Seek guidance if you are unsure.
- ✓ Only share confidential information if you are authorized to do so. This includes on social media and to your friends and family and extends beyond your time of employment at Nestlé. Also be mindful when sharing information internally.
- ✓ Demonstrate the same care and respect for the proprietary and confidential information of our business partners, suppliers and customers.
- ✓ Use only software, technology and information systems approved by Nestlé on company devices and when handling company data. Follow good data security practices and protect all electronic devices.
- ✓ Avoid discussing confidential information in public places where you may be overheard.

## Putting our Code to the test

- Q. We are about to launch a new product that I've been working on for several months. Over drinks with former colleagues, the topic of the product comes up as it is finally coming to fruition. Can I talk about it?**
- A.** If you are talking to people outside the company or in a public place, including former colleagues, be very careful not to discuss any confidential information including information about product development and new product launches. As a rule, avoid revealing any information that has not been made public by Nestlé.

## There are many examples of confidential information. Here are some of them:

- Trade secrets
- Know-how
- Business plans
- R&D developments
- Marketing and pricing strategies
- Consumer insights
- Engineering and manufacturing ideas
- Product recipes
- Trademarks and designs
- Salary information
- Non-published financial data



## Resources

**Click** for more information and internal resources.



## Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

# We respect insider trading rules

## The Nestlé way

While working at Nestlé, you may have access to confidential or non-public information about our company, or about our suppliers and business partners, which has the potential to influence our company's, or another company's, share price. This could include potential mergers and acquisitions, changes to the leadership team, product launches, significant litigation or sales and financial results. All of this constitutes 'inside information' and it is illegal to use it for personal gain by trading in shares.

Nestlé prohibits the purchase and sale of shares or securities based on potentially share price relevant information which is not yet public. Non-compliance may entail disciplinary action including dismissal and may also result in criminal charges.



### How we live it, every day

- ✓ Understand the rules on **insider trading** and do not buy or sell shares or securities based on inside information.
- ✓ Keep inside information confidential. Disclosing, passing or tipping off inside information to another person is prohibited as they could use it to make investment decisions.
- ✓ Respect Nestlé's rules on **close periods**. Colleagues involved in the preparation and communication of financial statements and sales figures must understand and comply with the additional rules that apply during these periods.



### Putting our Code to the test

- Q. A colleague is preparing to launch a new brand which I know will do very well in the market. I know I can't buy stock myself, but can I let my spouse know and encourage them to buy shares?**
- A.** If information about the new brand is not yet public, this is inside information, so sharing it and recommending another person to buy these shares could constitute 'tipping off'. It is prohibited by law, even if you don't personally receive any gain from it.

### Ask yourself

If you are unsure whether you have inside information, ask yourself:

Is this information unknown to the public?

Do I, or would an investor, consider this information relevant when deciding whether or not to buy or sell shares or securities?

If yes, it may be inside information.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

If you have questions about our Code, talk to your people manager or Legal and Compliance.



# We prevent money laundering and terrorism financing

## The Nestlé way

Wherever we do business, Nestlé complies with applicable laws on the prevention of money laundering and terrorism financing and aims only to do business with trustworthy, reputable partners. Nestlé will not have any association with these crimes.



### How we live it, every day

- ✓ Before entering any business relationship, take steps to know with whom we are dealing. Follow the procedures on screening and due diligence that relate to your role and the relevant third party.
- ✓ Ensure that payments are made only to clearly identified individuals or companies. Do not use unapproved intermediaries or third-party accounts for transactions.
- ✓ Be familiar with the red flags for money laundering and terrorism financing and report any concerns immediately.



### Putting our Code to the test

- Q. A supplier has suddenly asked to be paid into a different account than usual and one located in a different country. Is this a risk?**
- A.** Be wary if you receive bank details from a supplier with a request to be paid in a different country and account than usual, particularly if the jurisdiction is considered to be a tax haven. This may suggest a risk of fraud or money laundering. If you have any doubts, do not proceed with the payment and seek guidance from your people manager or Procurement contact.



### See something? Say something

If it looks unethical, it probably is. All of these are red flags for money laundering and terrorism financing.

- Requests to deal in cash
- Unusual high-volume transactions
- Requests for unusual fund transfers to or from foreign countries
- Counterparties with opaque or overly complex ownership structures
- Sudden or unreasonable changes to payment instructions
- Requests to receive from or pay to bank accounts in another country
- Requests to use an exchange house



### Resources

[Click](#) for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

# We comply with trade sanctions

## The Nestlé way

In nearly every corner of the globe, Nestlé is working to unlock the power of food to enhance quality of life today and for generations to come. Our global presence requires us to comply with the national and international **trade sanction** and trade control laws that govern the import and export of our products and services and the technologies we utilize to run our business.

We are all responsible for ensuring Nestlé plays no part in trade sanction violations or inadvertently causes others to breach the trade laws that apply to them. Breaches of trade sanction laws may result in civil or criminal action against Nestlé and the employees involved.

**Follow our due diligence procedures when onboarding business partners and other third parties.**



### How we live it, every day

- ✓ Understand the trade compliance rules that apply to your citizenship(s), role, region and/or operations, and comply with all applicable procedures. If in doubt, seek guidance from Legal and Compliance or the Group Sanctions Compliance Competence Center.
- ✓ Follow our due diligence procedures when onboarding business partners and other third parties. Be especially thorough when engaging the services of trade and customs agents.
- ✓ Do not attempt to evade trade sanctions by utilizing third parties to transact on Nestlé's behalf or moving goods, services or technology into sanctioned countries via alternative routes through unsanctioned countries.



### Putting our Code to the test

- Q. I've learned that a supplier we've used for years has a subsidiary in a sanctioned country. Do we have to end all commercial relations with this supplier?**
- A.** Trade sanction laws are complex. If you suspect that the entity has any link with a sanctioned country, you should contact Legal and Compliance to investigate the situation.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



# We compete fiercely but fairly

## The Nestlé way

We believe in the importance of competition. We all are consumers of products and services and appreciate access to choice in quality and price, as well as variety, innovation and sustainability impact.

Nestlé competes vigorously in compliance with applicable competition and antitrust laws around the world. We have strict processes in place to ensure we compete independently and do not coordinate Nestlé's strategic and competitive behavior with other companies. By doing so, we protect our reputation and preserve the high level of trust that consumers, investors and our business partners have in our company.

**Nestlé competes vigorously in compliance with applicable competition and antitrust laws around the world.**



### How we live it, every day

- ✓ Be familiar with the competition risks that may apply to your role. Use good judgment and seek guidance if you have questions or concerns about potentially anti-competitive practices.
- ✓ Never agree, formally or informally, with other companies to:
  - fix wages or prices (purchasing or selling)
  - allocate or blacklist customers or suppliers or divide territories or product markets
  - participate in any form of bid rigging
  - restrict the labor market or impede new competitors
- ✓ Be vigilant when engaging with competitors, including in lawful collaborations and when participating in trade associations and similar forums. Leave the discussion if needed. Remember, Nestlé competes with companies that sell similar products to consumers, like coffee, and we also compete with companies that buy materials such as packaging needed for our products to be delivered to the market.
- ✓ Gather market information ethically and lawfully. Do not exchange confidential information with another company without a lawful reason and a proper legal framework.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

# We communicate and advocate responsibly

## The Nestlé way

Nestlé actively engages with society to promote and contribute to the building of healthy lives and a healthy planet. Our global scale and breadth mean we operate in a complex cultural, regulatory and political environment.

We seek to collaborate constructively with industry and civil society to promote solutions to the world's climate and sustainability challenges. Our interactions with governments and other stakeholders must be transparent and responsible, always consistent with our values and our Corporate Business Principles.



### How we live it, every day

- ✓ Act with integrity and honesty when interacting with government representatives, public authorities, civil society or industry associations.
- ✓ Keep your social media interactions courteous. If you are commenting on political or partisan topics, make it clear that your opinions are your own.
- ✓ If you are participating in lobbying or advocacy activities, make sure you are registered by your people manager as an authorized representative of Nestlé's interests externally. Convey only approved Nestlé positions and report promptly and accurately on the content and outcomes of those interactions.

### Putting our Code to the test

- Q.** I'm general manager of a factory in a country where Nestlé has a limited presence. A local councilor has invited me to take part in an event. I don't normally represent the company externally. What should I do?
- A.** Before accepting an invitation where you may be perceived to be representing Nestlé, discuss it with your people manager to determine whether it is appropriate for you and for Nestlé. Your manager may also consult Legal and Compliance and Corporate Affairs/ Communications. If the event involves public officials, you will need to register as a person representing Nestlé's interests and provide a record of the discussions held at the event.



### Resources

[Click](#) for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**



# We manage data ethically

## The Nestlé way

At Nestlé, our values are rooted in respect, including respect for the privacy of individuals. We take seriously our duty to protect personal data and strive to be trusted for our privacy practices by using data in ethical and responsible ways.

We comply with applicable data privacy and data protection laws everywhere we do business. Our Global Privacy Program and Data Ethics Framework go further to embed privacy and ethical data management throughout our business operations.



### How we live it, every day

- ✓ Understand and be transparent about Nestlé's data use practices. Only collect and process personal data when necessary and for a specific, lawful and fair purpose.
- ✓ Respect the privacy of others – colleagues, customers, consumers and business partners – and be mindful of how you can prevent privacy breaches in the first place.
- ✓ Raise any concern or incident relating to data privacy and security to the Nestlé Cyber Security Operations Center.

**At Nestlé, our values are rooted in respect, including respect for the privacy of individuals.**



### Putting our Code to the test

- Q. I have been inadvertently copied into an email that contains sensitive personal information about several colleagues. What should I do?**
- A.** This information may be considered personal data and this may constitute a personal data breach. Delete the email and notify the sender immediately. If you need further guidance, contact your local Data Protection Champion who will advise on appropriate action.

### What is personal data?

**Personal information**, or personal data, is any data that can be used to identify a living individual.

Examples include:

- Names
- Addresses
- Telephone numbers
- Email addresses
- Employee ID numbers

**Sensitive personal data** is protected by additional safeguards. Examples include data relating to an individual's:

- Religious beliefs
- Racial or ethnic background
- Political beliefs
- Health or biometric data
- Sex life or sexual orientation
- Trade union membership

### What about AI?

**Artificial Intelligence (AI) is quickly revolutionizing business and daily life. While it creates exciting opportunities for Nestlé, it also presents significant legal and ethical challenges. Here's what you need to know:**

- Understand the opportunities and limitations of AI and ensure fitness for purpose before use.
- Comply with Nestlé policies and standards when using AI and seek guidance if you are uncertain about any particular use of AI.
- Apply necessary risk assessment and monitoring measures (including human oversight) to ensure responsible and ethical use of AI.



### Resources

**Click** for more information and internal resources.



### Speak up

Talk to your people manager, Human Resources or Legal and Compliance, or report your concerns through our **Speak Up** platform.

**If you have questions about our Code, talk to your people manager or Legal and Compliance.**

# Resources

- > Nestlé Purpose and Values
- > Nestlé Corporate Business Principles
- > Nestlé Strategic Virtuous Circle

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## Chapter 2: Our consumers

### We champion quality and product safety

- > Nestlé Quality Policy

### We market our products responsibly

- > Brand ESG Communications Standard
- > Brand Communication Guidelines related to D&I
- > Consumer Communication Principles
- > Data Ethics Charter
- > Good For You Strategy
- > Marketing Communication to Children Policy
- > Marketing Communication to Children Guidelines
- > Nestlé Digital Responsibility Plan
- > Policy For Implementing the WHO Code

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## Chapter 3: Our people and our value chain

### We foster a safe and healthy workplace

- > Policy on Safety and Health at Work
- > Policy on Conditions of Work and Employment
- > Life-Saving Rules
- > Employee Assistance Program (EAP), where available

### We respect each other

- > Nestlé Policy Against Discrimination, Violence and Harassment at Work
- > Policy on Conditions of Work and Employment
- > Employee Relations Policy
- > Guidance on Disability

### We promote human dignity and respect human rights

- > Human Rights Policy
- > Human Rights Framework and Roadmap
- > Human Rights Salient Issue Action Plans
- > Responsible Sourcing Core Requirements

### We source with care and work to protect the planet

- > Nestlé Responsible Sourcing Core Requirements
- > Nestlé Net Zero Roadmap

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## Chapter 4: Our business integrity

### We avoid and disclose conflicts of interest

- > The Nest - Conflicts-of-interest page
- > Off-cycle conflict-of-interest reporting form

### We are responsible with gifts, entertainment and hospitality

- > Minimum Requirements for Gifts, Entertainment and Hospitality

### We prohibit bribery and corruption

- > Community Giving Handbook

### We maintain accurate records and prevent fraud

- > Financial Information Disclosure Policy
- > Non-Financial Reporting Standard
- > Nestlé Accounting Standards
- > Records Retention & Destruction Standard
- > Fraud Investigation and Reporting Guidelines

### We safeguard company assets

- > The Nest - IT Security & Compliance page
- > Nestlé End User Security Policy
- > Protecting trade secrets RISE form

### We protect confidential information

- > Information Classification Standard
- > Financial Information Disclosure Policy
- > Nestlé End User Security Policy

### We respect insider trading rules

- > Policy on Inside Information

### We comply with trade sanctions

- > Sanctions Compliance Standard

### We compete fiercely but fairly

- > Nestlé Group Antitrust Policy

### We manage data ethically

- > Privacy Policy
- > Privacy Standard
- > Information Classification Standard
- > Nestlé End User Security Policy
- > Generative Artificial Intelligence Responsible Use Guidance

### We communicate and advocate responsibly

- > Nestlé Policy on Transparent Interactions with Public Authorities
- > Employee Guidelines for Digital and Social Media



# Glossary

## Bribes

Gifts, loans, fees, rewards or other advantages given to or received from another person as an inducement to do something which is dishonest or illegal.

## Close period

A period of time prior to the public release of Nestlé's financial results during which company insiders are prohibited from trading in Nestlé securities. Close Periods run from the 1st day of each quarter of the year until and including the day of publication of the financial results/sales figures.

## Facilitation payments

Usually small payments made to expedite or secure the performance of a routine governmental action by a public official such as customs clearances, visas, permits or licenses.

## 'In good faith'

To act sincerely and honestly without intent to deceive.

## Insider trading

Profiting from, or attempting to profit from, knowledge of price sensitive and other confidential information by using, disclosing or encouraging transactions in Nestlé securities based on such information.

## Kickbacks

Illicit payments made usually as a reward for improperly facilitating a transaction.

## Nestlé Group subsidiary companies

All Nestlé subsidiaries that are included by way of full consolidation in the consolidated financial statements of the Nestlé Group.

## Third parties

Customers, distributors, suppliers, service providers, government officials, doctors or other professionals with which Nestlé interacts.

## Trade sanctions

Economic and export control laws and regulations, such as trade barriers, tariffs, and other foreign-policy trade-based restrictions which may target individuals, entities or jurisdictions, which violations may lead to administrative or criminal actions.