



Nestlé

Good Food, Good Life

Nestlé in society

Creating Shared Value and meeting our commitments 2017

Appendix: Global Reporting Initiative index



GRI Content Index

This content index accompanies our *Nestlé in society Full report 2017*, and has been prepared in accordance with the GRI Standards: Comprehensive option of the 2016 Global Reporting Initiative's (GRI) Standards. The data in this report relates to the fiscal year ending 31 December 2017, unless otherwise stated. For a detailed explanation of the indicators, visit the GRI website (www.globalreporting.org).

Mapping our material GRI indicators against the United Nations Sustainable Development Goals

We have mapped our existing progress against our most material aspects and indicators against the United Nations (UN) Sustainable Development Goals (SDGs), through the Compass tool developed by the UN. The following key shows the icons we use in our GRI Index wherever it maps with an SDG:



Abbreviations

AR: [Annual Review 2017](#)

CFS: [Consolidated Financial Statements of the Nestlé Group \(https://www.nestle.com/asset-library/documents/library/documents/financial_statements/2017-financial-statements-en.pdf\)](https://www.nestle.com/asset-library/documents/library/documents/financial_statements/2017-financial-statements-en.pdf)

CGR: [Corporate Governance Report \(https://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corp-governance-report-2017-en.pdf\)](https://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corp-governance-report-2017-en.pdf)

NiS: [Nestlé in society Creating Shared Value Full report 2017](#)

Web: Pages on our www.nestle.com/csv site

The following references are used for chapters in the *Nestlé in society Full report 2017*:

NiS: Nestlé in society

IaF: Individuals and families

C: Communities

P: Planet

RaG: Reporting and governance

Additional data (referenced in the GRI Content Index) can be found in the [Appendix](#)

GRI content index

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 102 General Disclosures					
Organizational profile					
102-1 Name of the organization	Front cover of report				Yes, see the Nestlé in society 2017 full assurance statement
102-2 Activities, brands, products, and services	http://www.nestle.com/brands AR: Nestlé Health Science p11–12, p18–19 AR: Nestlé Skin Health p19 AR: Nestlé Nutrition p11–13, p18–19 AR: Milk products and Ice cream p20–21 AR: Powdered and Liquid Beverages p16–17 AR: Prepared dishes and Cooking aids p23 AR: PetCare p22 AR: Confectionery p24 AR: Water p25, p48				No
102-3 Location of headquarters	CGR: Articles of Association of Nestlé S.A. p50				No
102-4 Location of operations	AR: Geographic data: Factories p53 CFS: Operating Segments p78–84				Yes, see the Nestlé in society 2017 full assurance statement
102-5 Ownership and legal form	CFS: Companies of the Nestlé Group, joint arrangements and associates p152–171 CGR: Group structure and shareholders p3–4 AR: Corporate Governance and Compliance p54–61				No
102-6 Markets served	AR: Nestlé Nutrition p12, p18–19 AR: Milk products and Ice cream p20–21 AR: Powdered and Liquid Beverages p16–17 AR: Prepared dishes and Cooking aids p23 AR: PetCare p22 AR: Confectionery p24 AR: Water p25 AR: Group overview p40 CFS: Companies of the Nestlé Group, joint arrangements and associates p152–171				No

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102-7 Scale of the organization	AR: Connecting through our brands p14–25 AR: Group overview p40 AR: Geographic data: Factories p53 CFS: Consolidated balance sheets at 31 December 2017 p66–67 CFS: Consolidated cash flow statement for the year ended 31 December 2017 p68 NiS: Our commitments and progress p12–14 AR: Financial Review, Key Figures p39				Yes, see the Nestlé in society 2017 full assurance statement
102-8 Information on employees and other workers 8	See data charts GRI Index Appendix: 102-8 Employees Nestlé does not have a substantial portion of its work performed by workers who are legally recognised as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. Nestlé does not have any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).				No
102-9 Supply chain	NiS: Our value chain p9 C: Rural development and enhancing livelihoods p50–58 See also: Web: Raw materials: https://www.nestle.com/csv/raw-materials				No
102-10 Significant changes to the organization and its supply chain	CFS: Acquisitions and disposals p74 AR: Letter to our shareholders p2–5 CGR: 2.3 Changes in capital p4 There were no material changes to Nestlé’s supply chain in this reporting year.				Yes, see the Nestlé in society 2017 full assurance statement
102-11 Precautionary Principle or approach	The Nestlé Policy on Environmental Sustainability The policy incorporates the United Nations Global Compact (UNGC) environmental principles, which state that businesses should: support a precautionary approach to environmental challenges; undertake initiatives to promote greater environmental responsibility; and encourage the development and diffusion of technologies with a better environmental performance.				Yes, see the Nestlé in society 2017 full assurance statement
102-12 External initiatives	Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances Web: Our work with the United Nations: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/united-nations IaF: Supporting breastfeeding p36 P: Advocate for effective water policies > Partnering to protect water resources p81 When Nestlé signs up to a charter, principle or other initiative, then it applies to all countries.				Yes, see the Nestlé in society 2017 full assurance statement
102-13 Membership of associations	Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances NiS: Collaborating for a positive impact p11				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Strategy					
102-14 Statement from senior decision-maker	NiS: A message from our Chairman and CEO p4				No
102-15 Key impacts, risks, and opportunities	<p>AR: Principal risks and uncertainties p51–52</p> <p>RaG: The materiality process p104</p> <p>RaG: Our commitments p12–14</p> <p>IaF: Offering tastier and healthier choices p20</p> <p>IaF: Inspiring people to lead healthier lives p29</p> <p>IaF: Building, sharing and applying nutrition knowledge p40</p> <p>C: Rural development and enhancing livelihoods p50</p> <p>C: Respecting and promoting human rights in our business activities p59</p> <p>C: Assess and address human rights impacts across our business activities p60</p> <p>C: Promoting decent employment and diversity p63</p> <p>P: Caring for water p79</p> <p>P: Acting on climate change p87</p> <p>P: Safeguarding the environment p91</p> <p>Web: 2017 CDP Investor submission, CC2.1, CC2.1a–CC2.1c, CC2.2, CC2.2a, CC3.1a–CC3.1e, CC5.1, CC5.1a–CC5.1c, CC6.1a–CC6.1c: https://www.nestle.com/csv/performance/external-assessments</p> <p>Web: 2017 CDP Water Investor submission, W1.4, W1.4a, W3.1, W3.2a–W3.2d, W4.1, W4.1a, W8.1, W8.1a, W8.1b: https://www.nestle.com/csv/performance/external-assessments</p>				Yes, see the Nestlé in society 2017 full assurance statement
Ethics and integrity					
102-16 Values, principles, standards, and norms of behaviour 16	<p>C: Our human rights and compliance strategy p59–61</p> <p>C: Anti-corruption p100</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Web: Our people: https://www.nestle.com/csv/impact/employment-diversity</p> <p>AR: Compliance p60</p> <p>The Nestlé Corporate Business Principles have been translated into over 50 languages, see: http://www.nestle.com/aboutus/businessprinciples/businessprinciples</p> <p>The Nestlé Code of Business Conduct is available in English, French, German and Spanish, see: http://www.nestle.com/aboutus/businessprinciples/code-of-business-conduct</p>				Yes, see the Nestlé in society 2017 full assurance statement

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102-17 Mechanisms for advice and concerns about ethics 16	Management of Nestlé’s internal and external mechanisms for seeking advice or reporting concerns about unethical or unlawful behaviour is the responsibility of the compliance team, see: C: Reporting compliance violations p73 C: Reporting compliance violations > Nestlé Integrity Reporting System p73 C: Reporting compliance violations > ‘Tell us’ p73 Web: Code of Business Conduct: https://www.nestle.com/aboutus/businessprinciples/code-of-business-conduct The Nestlé Integrity Reporting System and ‘Tell us’ are managed globally and are independent of Nestlé markets. The ‘Tell us’ system is managed independently by a third party and is available 365 days a year 24 hours a day. Both systems are anonymous.				Yes, see the Nestlé in society 2017 full assurance statement
Governance					
102-18 Governance structure	CGR: Board of Directors p6 RaG: Accountable and inclusive governance p102				Yes, see assurance statement in the Nestlé in society – Full report 2017 p112+G26:G47
102-19 Delegating authority	Committees report to the board, as per governance diagram: RaG: Accountable and inclusive governance p102				Yes, see the Nestlé in society 2017 full assurance statement
102-20 Executive-level responsibility for economic, environmental, and social topics	Nestlé does not have a head of sustainability, rather sustainability is embedded in all functions. The Board of Directors, the Chairman, the CEO and our Executive Board are responsible for the supervision and management of our role in society, and for ensuring we achieve our purpose and our ambitions. RaG: Accountable and inclusive governance p102 Web: Corporate Governance: https://www.nestle.com/investors/corporate-governance				Yes, see the Nestlé in society 2017 full assurance statement
102-21 Consulting stakeholders on economic, environmental, and social topics 16	CGR: Shareholder Participation p22 RaG: Responding to stakeholders p106–107 Web: Stakeholder engagement: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement Consultation is often delegated, usually to Public Affairs, and feedback is through the relevant task forces and working groups (see p14). Feedback from the stakeholder convenings and the CSV fora (attended by the CEO and/or chairman) is reported back to the NiS board.				Yes, see the Nestlé in society 2017 full assurance statement
102-22 Composition of the highest governance body and its committees 5 16	CGR: Board of Directors p6				Yes, see the Nestlé in society 2017 full assurance statement
102-23 Chair of the highest governance body 16	CGR: Board of Directors p6				Yes, see the Nestlé in society 2017 full assurance statement

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102-24 Nominating and selecting the highest governance body 5 16	RaG: Accountable and inclusive governance p102 CGR: p51–52 Article 6 of the Articles of Association (https://www.nestle.com/asset-library/documents/library/documents/corporate_governance/articles-of-association-of-nestle-en.pdf) states the extent of the involvement of shareholders in electing the highest governance body members. Read with section 3.4 (on p12) of CGR, Elections and terms of office, which states, “The Chairman of the Board of Directors, the members of the Board of Directors and the members of the Compensation Committee are elected individually by the General Meeting...”. The nomination process is managed by the Nomination Committee in accordance with its established procedures and criteria for the selection of board members. All elements are considered. Membership in the Nomination and Sustainability Committee of the Board requires expertise in environmental topics (see p14 of CGR); also see Nomination and Sustainability Committee Charter (https://www.nestle.com/asset-library/documents/investors/others/nomination-and-sustainability-committee-6-april-2017.pdf)				Yes, see the Nestlé in society 2017 full assurance statement
102-25 Conflicts of interest 16	CGR: 3 Board of Directors p6 CGR: 3.1.3 Board of Directors Cross involvement p8 CGR: 3.3 Mandates outside of Nestlé p12 CGR: 3.5.1 Allocation of tasks within the Board of Directors p13 CGR: Article 18(e) p54 CGR: Article 21 p55 Nestlé annually conducts an internal Directors & Officers (D&O) Questionnaire, which covers conflict of interest. While these documents are not public, they are audited by KPMG.				Yes, see the Nestlé in society 2017 full assurance statement
102-26 Role of highest governance body in setting purpose, values, and strategy	RaG: Accountable and inclusive governance p102 The Board of Directors and the Executive Board sign off and approve updates of Nestlé’s purpose, value or mission statements, strategies, policies and goals related to economic, environmental and social impacts.				Yes, see the Nestlé in society 2017 full assurance statement
102-27 Collective knowledge of highest governance body 4	Our Executive Board members do not receive separate formal training on CSV issues as CSV is embedded in our business management, and thus a core part of their role. To ensure all CSV issues are governed appropriately external experts in CSV issues are a part of our governance model, see: RaG: Accountable and inclusive governance p102 Many of our most senior people, including our Chairman, play a leading role in various multi-stakeholder initiatives relevant to CSV issues, such as the 2030 Water Resources Group (2030 WRG). See: AR: Board of directors p56–59 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement

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102-28 Evaluating the highest governance body's performance	CGR: Principles of compensation for members of the Executive Board p32 CGR: Internal organisational structure p13–15 Web: Corporate Governance: https://www.nestle.com/investors/corporate-governance RaG: Accountable and inclusive governance p102	Newly appointed Board members receive an appropriate introduction into the business and affairs of the Company and the Group. If required, the Nomination and Sustainability Committee arranges for further training. It reviews, at least annually, the independence of the members of the Board and it prepares the annual self-evaluation of the Board and its Committees. It oversees the long-term succession planning of the Board. The Company performs annual self-evaluation of the Board and its Committees, including confidential, anonymous feedback and individual interviews.			No
102-29 Identifying and managing economic, environmental, and social impacts 16	AR: Principal risks and uncertainties, Group risk management p51 RaG: The materiality process p104 Web: Materiality: https://www.nestle.com/csv/what-is-csv/materiality RaG: Accountable and inclusive governance p102	The Board of Directors reviews the enterprise risk management process. The Nestlé in Society Board reviews the materiality (also includes stakeholder feedback). During 2017, we put in place new leadership committees to drive our ambitions and commitments and ensure alignment.			Yes, see the Nestlé in society 2017 full assurance statement
102-30 Effectiveness of risk management processes	AR: Principal risks and uncertainties, Group risk management p51				Yes, see the Nestlé in society 2017 full assurance statement
102-31 Review of economic, environmental, and social topics	AR: Principal risks and uncertainties, Group risk management p51				Yes, see the Nestlé in society 2017 full assurance statement
102-32 Highest governance body's role in sustainability reporting		The Nomination and Sustainability Committee of the Board of Directors has oversight of the Creating Shared Value summary pages in the Annual Review and materiality exercise. Creating Shared Value summary pages in the Annual Review and the full Creating Shared Value report and the assurance of the reports is requested and signed off by Christian Frutiger, Vice President, Global Head of Public Affairs, and Eugenio Simioni, Corporate Communications Director. The printed <i>Nestlé in society – Creating Shared Value and meeting our commitments 2017</i> was reviewed by the CEO and Chairman.			Yes, see the Nestlé in society 2017 full assurance statement
102-33 Communicating critical concerns	AR: Principal risks and uncertainties, Group risk management p51 C: Reporting compliance violations p73 RaG: Accountable and inclusive governance p102	Critical concerns are reported through the Compliance Committee (which is a sub-committee of the Executive Board).			Yes, see the Nestlé in society 2017 full assurance statement

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102-34 Nature and total number of critical concerns	AR: Compliance p60 C: Reporting compliance violations p73 RaG: Our key performance indicators > CARE gaps p109 Critical concerns are raised through 'Tell us', CARE and the Nestlé Integrity Reporting System, which are reviewed by our Compliance team and reported to the Executive Board, as per the Guideline Integrity Reporting System and Compliance Complaints section on Escalation and Prioritisation. The Group Compliance Committee also serves as a steering committee for the oversight and coordination of compliance-related activities and initiatives, and regularly reports and makes recommendations to the Executive Management of the Company. Our Annual Compliance Report is presented to the Executive Board Member.				Yes, see the Nestlé in society 2017 full assurance statement
102-35 Remuneration policies	CGR: Compensation report p30–46 Creating Shared Value issues (covering economic, environmental and social criteria) are included in the company's business plans. Senior executives are assessed against the business plans.				No
102-36 Process for determining remuneration	CGR: Compensation report p30–46 Web: Compensation Committee: https://www.nestle.com/investors/corporate-governance/boardcommittees C: Engaging with and developing our people > Living Wage p71 Web: Living Wage: https://www.nestle.com/csv/impact/employment-diversity No remuneration consultants are involved in determining remuneration.				No
102-37 Stakeholders involvement in remuneration 16	CGR: Compensation report p30–46 In regards to executive compensation, we have identified our shareholders as the key stakeholders for this issue. The Board of Directors solicits feedback from investors annually on the compensation system and follows a strategy of continuous improvement with respect to investor concerns and transparency. As from 2015, shareholders will approve the total compensation of the Supervisory Board and the Management Board in a binding vote in accordance with the new Articles of Association adopted on 10 April 2014.				No

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102-38 Annual total compensation ratio	<p>The median of the total annual compensation of all employees, except the CEO, is estimated at CHF 50,315. The total annual compensation of the CEO is CHF 7,447,667 in 2017. The ratio of the annual median employee compensation to the total annual CEO compensation is 148.</p> <p>Accompanying notes: For total 2017 CEO compensation please see p44 of the Corporate Governance Report 2017: https://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corp-governance-report-2017-en.pdf</p> <p>Median is an estimate based on 2017 Company total worldwide salaries and welfare expenses of CHF 16,571 million and average number of employees, 329,349 – see p100 of the Financial Statements 2017: https://www.nestle.com/asset-library/documents/library/documents/financial_statements/2017-financial-statements-en.pdf</p> <p>The ratio of the annual median employee compensation and the total annual CEO compensation is distorted due to worldwide salary differences. The Board of Directors solicits feedback from investors annually on the compensation system and follows a strategy of continuous improvement with respect to investor concerns and transparency. As from 2015, shareholders will approve the total compensation of the Supervisory Board and the Management Board in a binding vote in accordance with the new Articles of Association adopted on 10 April 2014.</p>	Breakdown by zone	The information is currently unavailable	As this is our global report, we have provided the ratio of the annual total compensation for the company's highest paid individual and the median annual compensation for all employees globally. We have not provided a country-level breakdown as that is outside the scope of our global report. Moreover, the disclosure of the CEO, members of the Board of Directors and total compensation of the Executive Board is based on Swiss legal requirements and the Swiss Code of Best Practices for Corporate Governance as duly stated in the CGR (p3), and does not break down the information by country.	No
102-39 Percentage increase in annual total compensation ratio	<p>The ratio of the annual total compensation percentage increase of the CEO (the highest paid individual) to the median annual total compensation increase for all employees is -13.4.</p> <p>Accompanying notes: The percentage difference in the CEO's compensation between 2017 and 2016 is -17.4%. The percentage difference in median employee compensation between 2017 and 2016 is -1.3%. Thus, the ratio between the increase in the CEO compensation and median employee compensation is -13.4. For total 2017 CEO compensation and for details on the types of compensation included in the calculation please see p44 of the Corporate Governance Report 2017: https://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corp-governance-report-2017-en.pdf</p> <p>The median compensation per employee is an estimate based on the company's total worldwide salaries divided by the total number of employees in each reported year. Please see p100 of the Financial Statements 2017: https://www.nestle.com/asset-library/documents/library/documents/financial_statements/2017-financial-statements-en.pdf. For the total number of employees, please see p1 of the 2017 Annual Review.</p> <p>The ratio of the annual median employee compensation and the total annual CEO compensation is distorted due to worldwide salary difference.</p>	Breakdown by zone	The information is currently unavailable	As this is our global report, we have provided the ratio of the percentage increase between the CEO and the median compensation of our employees worldwide between 2016 and 2017. We have not provided a country-level breakdown as that is outside the scope of our global report. Moreover, the disclosure of the CEO, members of the Board of Directors and total compensation of the Executive Board is based on Swiss legal requirements and the Swiss Code of Best Practices for Corporate Governance as duly stated in the CGR (p3), and does not break down the information by country.	No

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Stakeholder engagement					
102-40 List of stakeholder groups	Web: Stakeholder engagement: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement				Yes, see the Nestlé in society 2017 full assurance statement
102-41 Collective bargaining agreements	52% of our global workforce* is covered by collective bargaining agreements *Covers 300 649 Nestlé employees (regular and temporary)				Yes, see the Nestlé in society 2017 full assurance statement
102-42 Identifying and selecting stakeholders	RaG: Responding to stakeholders p106–107 Web: Stakeholder engagement: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement				Yes, see the Nestlé in society 2017 full assurance statement
102-43 Approach to stakeholder engagement	Through meaningful engagement, our stakeholders have helped us improve and helped us set the priorities for our Creating Shared Value strategy. Please find meaningful examples of our engagements with our stakeholders across the following sections of this report. RaG: The materiality process p104 RaG: Responding to stakeholders p106–107 RaG: Accountable and inclusive governance p102 NiS: Contributing to the global agenda p10 NiS: Collaborating for a positive impact p11 P: Advocate for effective water policies p81				Yes, see the Nestlé in society 2017 full assurance statement
102-44 Key topics and concerns raised	RaG: Responding to stakeholders p106–107 RaG: About this report p112 Web: Stakeholder engagement: https://www.nestle.com/csv/what-is-csv/stakeholder-engagement	ii. the stakeholder groups that raised each of the key topics and concerns	Confidentiality constraints	The stakeholder convenings are held under the Chatham House Rule, so the identity and affiliation of the participants is confidential. This means we are unable to report the stakeholder groups that raised each of the key topics and concerns.	Yes, see the Nestlé in society 2017 full assurance statement
Reporting practice					
102-45 Entities included in the consolidated financial statements	CFS: Companies of the Nestlé Group p152–171 CFS: Scope of consolidation, acquisitions and disposals of businesses, assets held for sale p74 RaG: About this report p112 All entities are covered by the report, where there are exceptions these are noted as footnotes in the report.				Yes, see the Nestlé in society 2017 full assurance statement
102-46 Defining report content and topic Boundaries	RaG: About this report p112 RaG: The materiality process p104 RaG: Responding to stakeholders p106–107				Yes, see the Nestlé in society 2017 full assurance statement
102-47 List of material topics	RaG: The materiality process p104 Web: Materiality: https://www.nestle.com/csv/what-is-csv/materiality				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
102-48 Restatements of information	Some data in the report has been restated and is noted in the footnotes for the relevant data chart/table on a case-by-case basis, including for our key performance indicators, see: RaG: Our key performance indicators p108–110 Web: https://www.nestle.com/asset-library/Documents/Creating-Shared-Value/2017-consolidated-nestle-environmental-performance-indicators-definitions-comments.pdf	Report the effect of any restatements	The information is currently unavailable	If this occurs in our 2018 report we will add the relevant information to the data footnotes.	No
102-49 Changes in reporting	RaG: About this report p112 RaG: The materiality process p104 There have been no significant changes from previous reporting periods.				Yes, see the Nestlé in society 2017 full assurance statement
102-50 Reporting period	RaG: About this report p112				Yes, see the Nestlé in society 2017 full assurance statement
102-51 Date of most recent report	RaG: About this report p112 Nestlé's previous report was published in 2017 and covered Nestlé's global operations for the year ending 31 December 2016.				Yes, see the Nestlé in society 2017 full assurance statement
102-52 Reporting cycle	RaG: About this report p112				Yes, see the Nestlé in society 2017 full assurance statement
102-53 Contact point for questions regarding the report	RaG: About this report p112				Yes, see the Nestlé in society 2017 full assurance statement
102-54 Claims of reporting in accordance with the GRI Standards	RaG: About this report p112 Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-gri-content-index-2017.pdf				Yes, see the Nestlé in society 2017 full assurance statement
102-55 GRI content index	Web: https://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-gri-content-index-2017.pdf				Yes, see the Nestlé in society 2017 full assurance statement
102-56 External assurance	RaG: About this report p112 RaG: Independent assurance statement p113 The Nomination and Sustainability Committee of the Board of Directors has oversight of the Creating Shared Value summary pages in the Annual Review and materiality exercise. The Creating Shared Value summary pages in the Annual Review and assurance of the report statement is requested and signed off by Christian Frutiger, Vice President, Global Head of Public Affairs, and Eugenio Simioni, Corporate Communications Director.				Yes, see the Nestlé in society 2017 full assurance statement

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GRI 200 Economic Standard Series					
Economic Performance					
103-1 Explanation of the material topic and its Boundary	AR: Letter to Shareholders p2–5 NiS: A message from our Chairman and CEO p4 NiS: Creating Shared Value p5 Half-Yearly Report 2017: https://www.nestle.com/asset-library/documents/library/documents/half_yearly_reports/2017-half-yearly-report-en.pdf Consolidated Financial Statements 2016: https://www.nestle.com/asset-library/documents/library/documents/financial_statements/2016-financial-statements-en.pdf				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	See above 2017 Nestlé Investor Seminar: https://www.nestle.com/media/mediaevents/calendar/all-events/2017-nestle-investor-seminar NiS: A message from our Chairman and CEO p4 AR: Letter to our shareholders p2–5				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	See above NiS: A message from our Chairman and CEO p4 AR: Letter to our shareholders p4				Yes, see the Nestlé in society 2017 full assurance statement
201-1 Direct economic value generated and distributed 2 5 7 8 9	Creating Shared Value is an integral part of our business strategy, and key achievements from each CSV focus area are described in this report. In addition, in 2017, Nestlé provided a total of CHF 83 million in charitable contributions and other non-commercial economic support (in monetary or product form), assisting many communities at the local level; for example, with cultural and academic activities, during natural disasters, and through the donations of finished goods, etc. This amount includes the approximately CHF 12 million global spend on the Nestlé Healthy Kids Programme. CFS: Consolidated income statement p64 NiS: Collaborating for a positive impact p11 RaG: Business ethics and transparency p100 IaF: Fostering healthy behaviours in children p34 C: Rural development assessments p52 Web: Ethical business: https://www.nestle.com/csv/what-is-csv/ethical-business Taxation	a ii. Payments to government by country a iii. Economic value retained: 'direct economic value generated' less 'economic value distributed' b. To better assess local economic impacts, report EVG&D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance	a ii. & iii. The information is subject to specific confidentiality constraints b. The Standard Disclosure or part of the Standard Disclosure is not applicable	Part a ii. & iii. According the code of conduct, political contributions are not allowed, with the exception of Switzerland whereby the recipients of the donations are sensitive information. Part b. is not applicable as this is a report on global operations and is not reporting at a country level	No
201-2 Financial implications and other risks and opportunities due to climate change 13	P: Acting on climate change p87 Web: 2017 CDP Investor submission, CC5.1 Module: Risks and Opportunities: http://www.nestle.com/csv/performance/external-assessments				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
201-3 Defined benefit plan obligations and other retirement plans	CFS: Employee benefit liabilities p100 CFS: Post-employment benefits p100 CFS: Employee benefits p100	d. Report the percentage of salary contributed by employee or employer. e. Report the level of participation in retirement plans (such as participation in mandatory or voluntary schemes, regional or country-based schemes, or those with financial impact).	The information is currently unavailable	It is not possible to provide this data given that each market has its own pension plan and it is therefore too complex to create an accurate global picture.	No
201-4 Financial assistance received from government		The reporting organization shall report the following information: a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation. b. The information in 201-4-a by country. c. Whether, and the extent to which, any government is present in the shareholding structure.	The Standard Disclosure or part of the Standard Disclosure is not applicable	Based on existing information, we do not receive significant financial assistance from government that would materially affect our position. There is no government present in the shareholding structure.	No
Market Presence					
103-1 Explanation of the material topic and its Boundary	Our global presence has a significant impact on local economies and employment both directly and in our supply chain. Moreover, our global presence enables us to achieve our goal of being the leading nutrition, health and wellness company, see: AR: Group overview p40–43 CFS: Analysis by Segment p78–85 C: Engaging with and developing our people p71–72 RaG: About this report p112				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-2 The management approach and its components	See above 2017 Nestlé Investor Seminar: https://www.nestle.com/media/mediaeventscalendar/allevnts/2017-nestle-investor-seminar NiS: A message from our Chairman and CEO p4 AR: Letter to our shareholders p4				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	See above NiS: A message from our Chairman and CEO p4 AR: Letter to our shareholders p4				Yes, see the Nestlé in society 2017 full assurance statement
202-1 Ratios of standard entry level wage by gender compared to local minimum wage		Indicator omitted	The information is currently unavailable	Nestlé does not capture this data by gender; however, a living wage analysis has been completed with a remuneration roll-out to those below the established living wage rates. We have no current plans to collect it in the future.	Yes, see the Nestlé in society 2017 full assurance statement
202-2 Proportion of senior management hired from the local community 8	Nestlé has identified that the proportion of native employees at management levels in developing countries lags behind that of more developed countries, and it is these countries that are considered significant locations of operation for this data tracking, see: Local Management Committee members native to country in developing countries (%)* 2017  2016 73.3% 2015 63.3% *covers 91% of employees in HR system For the purpose of this indicator, senior management is defined as Nestlé in Market Management Committee level in each of the markets and local is defined as the country or market in which we operate.				Yes, see the Nestlé in society 2017 full assurance statement
Indirect Economic Impacts					
103-1 Explanation of the material topic and its Boundary	C: Rural development and enhancing livelihoods p50 Web: Enhancing rural livelihoods: https://www.nestle.com/csv/impact/rural-livelihoods C: p45 As a global company, we recognise that we have significant indirect economic impacts across our value chain. Our CSV strategy and management approach for managing our indirect economic impacts, both positive and negative, is focused on the millions of farmers and local communities around the world who depend on our business for their livelihoods.				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-2 The management approach and its components	<p>C: Rural development and enhancing livelihoods p50</p> <p>Web: Enhancing rural livelihoods: https://www.nestle.com/csv/impact/rural-livelihoods</p> <p>C: p45</p> <p>As a global company, we recognise that we have significant indirect economic impacts across our value chain. Our CSV strategy and management approach for managing our indirect economic impacts, both positive and negative, is focused on the millions of farmers and local communities around the world who depend on our business for their livelihoods.</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>C: Rural development and enhancing livelihoods p50</p> <p>Web: Enhancing rural livelihoods: https://www.nestle.com/csv/impact/rural-livelihoods</p> <p>C: p45</p> <p>Rural Development Framework: 'Part II' http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-rural-development-framework-update2015.pdf</p> <p>As a global company, we recognise that we have significant indirect economic impacts across our value chain. Our CSV strategy and management approach for managing our indirect economic impacts, both positive and negative, is focused on the millions of farmers and local communities around the world who depend on our business for their livelihoods.</p>				Yes, see the Nestlé in society 2017 full assurance statement
203-1 Infrastructure investments and services supported 2 5 7 9 11	<p>Our most material infrastructure investments are through our Healthy Kids programme, our Caring for water initiative and <i>Nestlé Needs YOUTH</i> programme. Some volunteering has been done with <i>Nestlé for Healthier Kids</i> and water donations have been made through our Caring for water initiative but all three are predominantly commercial.</p> <p>C: Global youth initiative: <i>Nestlé Needs YOUTH</i> p46</p> <p>Web: Global youth initiative: https://www.nestle.com/csv/global-initiatives/global-youth-initiative</p> <p>laF: <i>Nestlé for Healthier Kids</i> p16</p> <p>Web: <i>Nestlé for Healthier Kids</i>: https://www.nestle.com/csv/global-initiatives/healthier-kids</p> <p>P: Caring for water p79</p> <p>Web: Caring for water: https://www.nestle.com/csv/global-initiatives/caring-for-water</p> <p>laF: Inspiring people to lead healthier lives p29</p> <p>C: Rural development and enhancing livelihoods p50–58</p>				No

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
203-2 Significant indirect economic impacts 	NiS: Our commitments and progress p12–14 C: Rural development assessments p52 C : Continuously improving our green coffee supply chain > Building a resilient coffee supply chain > The <i>Nespresso AAA Sustainable Quality™ Program</i> p56 C: Working towards gender balance p66 C: Promoting youth employment and employability p64 RaG: Our key performance indicators p108–110				Yes, see the Nestlé in society 2017 full assurance statement
Procurement Practices					
103-1 Explanation of the material topic and its Boundary	RaG: Accountable and inclusive governance p102 C: Rural development and enhancing livelihoods p50 C: Responsible sourcing and <i>Farmer Connect</i> p51 Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	RaG: Accountable and inclusive governance p102 C: Rural development and enhancing livelihoods p50 C: Responsible sourcing and <i>Farmer Connect</i> p51 Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper Nestlé Responsible Sourcing Guideline				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	RaG: Accountable and inclusive governance p102 C: Rural development and enhancing livelihoods p50 C: Responsible sourcing and <i>Farmer Connect</i> p51 Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper Nestlé Responsible Sourcing Guideline				Yes, see the Nestlé in society 2017 full assurance statement
204-1 Proportion of spending on local suppliers 	C: Rural development and enhancing livelihoods p50 C: Rural development assessments p52	Indicator omitted	The information is currently unavailable	Data not available. Although we source products locally where possible, as demonstrated by our <i>Farmer Connect</i> programme, due to the global nature of our supply chain and the types of products we source, our ability to track procurement spend locally is limited.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
FP1 Percentage of purchased volume from suppliers compliant with company's sourcing policy	RaG: Our key performance indicators p108–110 C: p45 C: Responsible sourcing and <i>Farmer Connect</i> p51				Yes, see the Nestlé in society 2017 full assurance statement
FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard 2 12 14 15	Sourced ingredients focuses on 12 priority categories, which represent the materials we source in the largest quantities or which are most important for us: cocoa; coffee; dairy; cereals and grains; fish and seafood; hazelnuts; meat, poultry and eggs; palm oil; pulp and paper; soya; sugar; and vanilla. C: Implement responsible sourcing and promote animal welfare p55 C: Coffee p56 C: Cocoa p57 C: Dairy p58 Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper Web: Soya: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/soya Web: Sugar: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs Web: Fish and seafood: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood Nestlé Responsible Sourcing Guideline				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Anti-corruption					
103-1 Explanation of the material topic and its Boundary	Our commitment to work against corruption and bribery is integral to the Corporate Business Principles, the Nestlé Code of Business Conduct and the Nestlé Supplier Code. Our Human Resources, Legal and Group Compliance departments work together to train employees in these policies and to monitor behaviour. Ensuring local compliance is the responsibility of each country business leader. Anti-corruption is included within the Corporate Compliance Framework, a dedicated compliance function that reports to the Group Compliance Committee and the Executive Board. Nestlé also demonstrates its commitment to business integrity through being a signatory to the United Nations Global Compact (UNGC). Principle 10 of the UNGC requires signatories to work against corruption in all its forms. Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances Web: Our work with the United Nations: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/united-nations C: Respecting and promoting human rights in our business activities p59 C: Our culture of integrity p62 RaG: Business ethics and transparency p100				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	Our commitment to work against corruption and bribery is integral to the Corporate Business Principles, the Nestlé Code of Business Conduct and the Nestlé Supplier Code. Our Human Resources, Legal and Group Compliance departments work together to train employees in these policies and to monitor behaviour. Ensuring local compliance is the responsibility of each country business leader. Anti-corruption is included within the Corporate Compliance Framework, a dedicated compliance function that reports to the Group Compliance Committee and the Executive Board. Nestlé also demonstrates its commitment to business integrity through being a signatory to the United Nations Global Compact (UNGC). Principle 10 of the UNGC requires signatories to work against corruption in all its forms. Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances Web: Our work with the United Nations: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/united-nations C: Respecting and promoting human rights in our business activities p59 C: Our culture of integrity p62 RaG: Business ethics and transparency p100				Yes, see the Nestlé in society 2017 full assurance statement , excluding baseline data for Pulp & Paper and Dairy

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-3 Evaluation of the management approach	<p>Our commitment to work against corruption and bribery is integral to the Corporate Business Principles, the Nestlé Code of Business Conduct and the Nestlé Supplier Code. Our Human Resources, Legal and Group Compliance departments work together to train employees in these policies and to monitor behaviour. Ensuring local compliance is the responsibility of each country business leader. Anti-corruption is included within the Corporate Compliance Framework, a dedicated compliance function that reports to the Group Compliance Committee and the Executive Board. Nestlé also demonstrates its commitment to business integrity through being a signatory to the United Nations Global Compact (UNGC). Principle 10 of the UNGC requires signatories to work against corruption in all its forms.</p> <p>In 2017, we consolidated the Compliance Maturity Profile leading to our Enterprise Risk Assessment being performed and discussed by the Market Compliance Committees across our markets. Related topics of Antitrust, Business Principles, Human Rights and Corruption and Bribery have been included in the Enterprise Risk Assessment.</p> <p>Web: Partnerships and collective action: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/partnerships-alliances</p> <p>Web: Our work with the United Nations: http://www.nestle.com/csv/what-is-csv/stakeholder-engagement/united-nations</p> <p>C: Respecting and promoting human rights in our business activities p59</p> <p>C: Our culture of integrity p62</p> <p>RaG: Business ethics and transparency p100</p>				Yes, see the Nestlé in society 2017 full assurance statement
205-1 Operations assessed for risks related to corruption 16	<p>From the consolidation of the Compliance Program Maturity Profile in 2017, Enterprise Risk Assessment has been performed and discussed by the Market Compliance Committees across our markets and 94% of markets have been assessed. Related topics of Antitrust, Business Principles, Human Rights and Corruption and Bribery have been included in the Enterprise Risk Assessment.</p> <p>Moreover, in 2017 our main goals are to ensure that by the end of the year all markets reach a maturity level in their Compliance Program in each category, among which are market-specific procedures to address implementation of the Code of Business Conduct's Appendix on Bribery and Corruption. Over 92% of the markets have performed the task in 2017.</p> <p>C: Our culture of integrity p62</p> <p>RaG: Business ethics and transparency p100</p>	<p>a. Total number of operations assessed for risks related to corruption.</p> <p>b. Significant risks related to corruption identified through the risk assessment.</p>	The information is currently unavailable	Nestlé do not report on total number of operations assessed or what the identified risks are. However, in 2017 we conducted a thorough risk assessment across our markets. We have no current plans to collect it in the future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
205-2 Communication and training about anti-corruption policies and procedures 16	<p>We have reported the percentage of targeted managers who have been trained on anti-corruption policies, as identified by our legal counsels on a risk basis in 2017, as follows:</p> <p>19412 employees in management positions were trained on anti-corruption, corresponding to 14.34% of the trained population.</p> <p>C: Our culture of integrity p62</p>	<p>a. Report the total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.</p> <p>c. Report the total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.</p> <p>d. Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</p> <p>e. Report the total number and percentage of employees that have received training on anti-corruption, broken down by region.</p>	The information is currently unavailable	We identify the key countries at risk of corruption and we train the managers located in these high-risk countries. In 2014, we defined new minimal standards as to who must be trained on anti-corruption, and how often, focusing on these high-risk countries. We report the percentage of targeted managers who have been trained on anti-corruption policies, as identified by our legal counsels on a risk basis.	Yes, see the Nestlé in society 2017 full assurance statement
205-3 Confirmed incidents of corruption and actions taken 16	<p>No public allegations of corruption were made against Nestlé in 2017.</p> <p>Web: Code of Business Conduct: https://www.nestle.com/aboutus/businessprinciples/code-of-business-conduct</p>	<p>b. Report the total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p>c. Report the total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p>	The information is currently unavailable	This information is not currently reported and we have no current plans to collect it in the future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Anti-competitive Behavior					
103-1 Explanation of the material topic and its Boundary	Web: Code of Business Conduct: https://www.nestle.com/aboutus/businessprinciples/code-of-business-conduct In 2016, we adopted a new Nestlé Group Antitrust Law Policy, bringing our commitments in this area into line with the expectations of national and supra-national antitrust authorities and international standards.				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	Web: Code of Business Conduct: https://www.nestle.com/aboutus/businessprinciples/code-of-business-conduct In 2016, we adopted a new Nestlé Group Antitrust Law Policy, bringing our commitments in this area into line with the expectations of national and supra-national antitrust authorities and international standards.				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	Web: Code of Business Conduct: https://www.nestle.com/aboutus/businessprinciples/code-of-business-conduct In 2016, we adopted a new Nestlé Group Antitrust Law Policy, bringing our commitments in this area into line with the expectations of national and supra-national antitrust authorities and international standards.				Yes, see the Nestlé in society 2017 full assurance statement
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There are seven legal actions pending affecting Nestlé. One action was completed during the reporting period.	b. Report the main outcomes of completed legal actions, including any decisions or judgments.	The existence of specific legal prohibitions	We do not comment on pending proceedings nor on the outcome of completed actions.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 300 Environmental Standards Series					
Materials					
103-1 Explanation of the material topic and its Boundary	<p>P: p74</p> <p>RaG: The materiality process p104</p> <p>Web: Materiality: https://www.nestle.com/csv/what-is-csv/materiality</p> <p>RaG: Responding to stakeholders p106–107</p> <p>P: Identifying sustainability ‘hotspots’ p92</p> <p>P: Protecting natural capital p97</p> <p>The Nestlé Policy on Environmental Sustainability</p> <p>The use of materials is considered a significant part of how we manage resource efficiency, which features on our materiality matrix.</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	<p>P: p74</p> <p>RaG: The materiality process p104</p> <p>Web: Materiality: https://www.nestle.com/csv/what-is-csv/materiality</p> <p>RaG: Responding to stakeholders p106–107</p> <p>P: Identifying sustainability ‘hotspots’ p92</p> <p>P: Protecting natural capital p97</p> <p>The Nestlé Policy on Environmental Sustainability</p> <p>C: Reporting compliance violations > ‘Tell us’ p73</p> <p>At Nestlé we are committed to applying sustainable business practices; our management approach to this can be found in our environmental policy. The reason for applying this approach is so that where possible we can avoid, mitigate and remediate the negative environmental impacts of our operations.</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>P: p74</p> <p>RaG: The materiality process p104</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Web: Materiality: https://www.nestle.com/csv/what-is-csv/materiality</p> <p>RaG: Responding to stakeholders p106–107</p> <p>P: Identifying sustainability ‘hotspots’ p92</p> <p>P: Protecting natural capital p97</p> <p>The Nestlé Policy on Environmental Sustainability</p>				Yes, see the Nestlé in society 2017 full assurance statement
301-1 Materials used by weight or volume 12	<p>As most of our products come from agricultural inputs (and therefore are renewable by nature), the key focus for renewable vs non-renewable input is packaging.</p> <p>P: Improve packaging performance p93–94</p> <p>2017 Consolidated Nestlé performance indicators: Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators</p>				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
301-2 Recycled input materials used 8 12	The most material area for Nestlé to measure the percentage of recycled input is packaging, for which the following information is available: 28.7% of 4.9 million tonnes of packaging material is recycled, which is 1.41 million tonnes, and this is 3.44% of the total materials used (24.4 million tonnes). P: Improve packaging performance p93–94				Yes, see the Nestlé in society 2017 full assurance statement
301-3 Reclaimed products and their packaging materials 8 12	The only scheme where Nestlé is involved in reclaiming products is <i>Nespresso</i> capsules. P: Improve packaging performance > Supporting recovery and recycling > <i>Nespresso's</i> recycling programme p94 Nespresso Positive Cup CSV Report				No
Energy					
103-1 Explanation of the material topic and its Boundary	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Acting on climate change p87 The Nestlé Policy on Environmental Sustainability Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Acting on climate change p87 The Nestlé Policy on Environmental Sustainability Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators C: Reporting compliance violations > 'Tell us' p73				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Acting on climate change p87 The Nestlé Policy on Environmental Sustainability Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
302-1 Energy consumption within the organization 7 8 12 13	P: Climate change leadership p88–89 2017 Consolidated Nestlé performance indicators Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators	c. Report in joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> • Cooling consumption d. Report in joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> • Electricity sold • Heating sold • Cooling sold • Steam sold 	Part of the Standard Disclosure is not applicable	We use cooling in our factories but it is not purchased. It is generated out of the energies we purchase (fuels, electricity) that are already disclosed. We do not track at corporate level how much cooling we generate out of the energy we consume as this is not material to us. Nestlé sell a small amount of energy (and this sold energy is excluded from our energy consumption) but the quantity is not sufficient to be a material indicator for us. Note that the GHG emissions related to the production of this sold energy are included in our Scope 1 emissions.	Yes, see the Nestlé in society 2017 full assurance statement
302-2 Energy consumption outside of the organization		Indicator omitted	The information is currently unavailable	We do not currently collect or estimate the amount of energy used by our suppliers and customers. Our focus is GHG emissions rather than energy consumption and we are tracking our Scope 3 emissions, see our response to GRI 305-3.	Yes, see the Nestlé in society 2017 full assurance statement
302-3 Energy intensity	P: Climate change leadership p88–89 Web: 2017 CDP Investor submission: http://www.nestle.com/csv/performance/external-assessments Boundaries for the calculation: Factories (within the organisation) Total energy consumption = Direct energy + intermediate energy Intermediate energy = grid electricity + green power + steam purchased + hot water purchased				Yes, see the Nestlé in society 2017 full assurance statement
302-4 Reduction of energy consumption 7 8 12 13	P: Climate change leadership p88–89 Web: 2017 CDP Investor submission: http://www.nestle.com/csv/performance/external-assessments 2017 Consolidated Nestlé performance indicators Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators The rationale for the baseline is to have a 10-year period with a target year within manageable cycles.				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
302-5 Reductions in energy requirements of products and services 7 8 12 13	<p>P: Climate change leadership p88–89</p> <p>P: Proactive engagement on climate policy p90</p> <p>Web: See our CDP Investor submission for standards, methodologies and assumptions used and the source of conversion factors used: http://www.nestle.com/csv/performance/external-assessments</p> <p>Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators</p> <p>The rationale for the baseline is to have a 10-year period with a target year within manageable cycles.</p>				Yes, see the Nestlé in society 2017 full assurance statement
Water					
103-1 Explanation of the material topic and its Boundary	<p>P: Caring for water p79</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>RaG: The materiality process p104</p> <p>RaG: Accountable and inclusive governance p102</p> <p>P: Advocate for effective water policies and stewardship p81–82</p> <p>Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	<p>P: Caring for water p79</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>RaG: The materiality process p104</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Web: Nestlé commitment on water stewardship: http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-commitment-water-stewardship.pdf</p> <p>Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators</p> <p>C: Reporting compliance violations > 'Tell us' p73</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>P: Caring for water p79</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>RaG: The materiality process p104</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Web: Nestlé commitment on Water Stewardship: http://www.nestle.com/asset-library/documents/library/documents/corporate_social_responsibility/nestle-commitment-water-stewardship.pdf</p> <p>Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators</p>				Yes, see the Nestlé in society 2017 full assurance statement
303-1 Water withdrawal by source 6	<p>P: Improving water efficiency p80</p> <p>Web: CDP Water 2017 Investor submission, W1.2a, W5.1, W5.1a: http://www.nestle.com/csv/performance/external-assessments</p> <p>2017 Consolidated Nestlé performance indicators</p> <p>Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators</p>	iv. Waste water from another organization	Not applicable	We have no formal collection processes for this data as the practice would be incompatible with the food and beverage manufacturing processes.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
303-2 Water sources significantly affected by withdrawal of water 6	P: Improving water efficiency p80 Web: 2017 CDP Water Investor submission: http://www.nestle.com/csv/performance/external-assessments	Total number of water sources significantly affected by withdrawal type should be reported (size of water source; designated protected area; biodiversity value; value or importance to local community).	The information is currently unavailable	We have previously carried out comprehensive assessment on this issue with the UNEP World Conservation Monitoring Centre. However, we don't currently collect this data and we have no current plans to collect it in the future.	Yes, see the Nestlé in society 2017 full assurance statement
303-3 Water recycled and reused 6 8 12	P: Improving water efficiency p80 Web: 2017 CDP Water Investor submission: http://www.nestle.com/csv/performance/external-assessments 2017 Consolidated Nestlé performance indicators Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators				Yes, see the Nestlé in society 2017 full assurance statement
Emissions					
103-1 Explanation of the material topic and its Boundary	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Identifying sustainability 'hotspots' > p92				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Identifying sustainability 'hotspots' p92 C: Reporting compliance violations > 'Tell us' p73				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Identifying sustainability 'hotspots' p92				Yes, see the Nestlé in society 2017 full assurance statement
305-1 Direct (Scope 1) GHG emissions 3 12 13 14 15	P: Climate change leadership p88–89 2017 Consolidated Nestlé performance indicators Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators The following are in the Definition and Comments 2017 CNEPI document: b. gases included in the calculation, e. Source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, g. standards, methodologies, assumptions and/or calculation tools used. The rationale for the baseline is to have a 10-year period with a target year within manageable cycles.	c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent	Information unavailable	We produce energy from biomass, including spent coffee grounds and wood at some of our factories. However, we currently are unable to calculate the total CO ₂ emissions from biogenic sources.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
305-2 Energy indirect (Scope 2) GHG emissions 3 12 13 14 15	P: Climate change leadership p88–89 Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators The rationale for the baseline is to have a 10-year period with a target year within manageable cycles.				Yes, see the Nestlé in society 2017 full assurance statement
305-3 Other indirect (Scope 3) GHG emissions 3 12 13 14 15	P: Climate change leadership p88–89 2017 Consolidated Nestlé performance indicators Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators The rationale for the baseline is to have a 10-year period with a target year within manageable cycles.				No
305-4 GHG emissions intensity 13 14 15	P: Climate change leadership p88–89 Web: See our CDP Investor submission for standards, methodologies and assumptions used and the source of conversion factors used: http://www.nestle.com/csv/performance/external-assessments The gases included in the calculations are the same as for Scope 1 and 2 emissions. Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators				Yes, see the Nestlé in society 2017 full assurance statement
305-5 Reduction of GHG emissions 13 14 15	P: Climate change leadership p88–89 Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators The rationale for the baseline is to have a 10-year period with a target year within manageable cycles.				Yes, see the Nestlé in society 2017 full assurance statement
305-6 Emissions of ozone-depleting substances (ODS) 3 12	2017 Consolidated Nestlé performance indicators Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators The following substances are included in the calculation: <ul style="list-style-type: none"> • Blends – Azeotropes • Cyclic Organic Compounds • Ethane Series • Ethers • Inorganic Compounds • Methane Series • Miscellaneous Organic Compounds • Propane • Unsaturated Organic Compounds 				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions 3 12 14 15	P: Climate change leadership p88–89 2017 Consolidated Nestlé performance indicators Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators The following gases are not a significant component of Nestlé’s emissions data: <ul style="list-style-type: none"> • Persistent organic pollutants (POP) • Volatile organic compounds (VOC) • Hazardous air pollutants (HAP) • Particulate matter (PM) • Other standard categories of air emissions identified in relevant regulations 	iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations	Not applicable	These are identified as not forming a significant part of Nestlé’s emissions.	Yes, see the Nestlé in society 2017 full assurance statement
Effluents and waste					
103-1 Explanation of the material topic and its Boundary	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Why safeguarding the environment matters p91 P: Caring for water p79 Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Why safeguarding the environment matters p91 P: Caring for water p79 Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators C: Reporting compliance violations > ‘Tell us’ p73				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	P: p74 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Why safeguarding the environment matters p91 P: Caring for water p79 Definitions and Comments on 2017 Consolidated Nestlé Environmental Performance Indicators				Yes, see the Nestlé in society 2017 full assurance statement
306-1 Water discharge by quality and destination 3 6 12 14	P: Caring for water p79 2017 Consolidated Nestlé performance indicators	Differentiation between planned and unplanned water discharge	The information is currently unavailable	We don’t currently have the resources or systems in place to collect this information and we have no current plans to collect it in the future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
306-2 Waste by type and disposal method 3 6 12	P: Reducing food loss and waste p95	Breakdown by the following disposal methods where applicable: <ol style="list-style-type: none"> i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: <ol style="list-style-type: none"> i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) c. How the waste disposal method has been determined: <ol style="list-style-type: none"> i. Disposed of directly by the organization, or otherwise directly confirmed ii. Information provided by the waste disposal contractor iii. Organizational defaults of the waste disposal contractor 	Not applicable	Hazardous waste accounts for just 0.6% of the waste we generate and so is not a material amount. We therefore do not report on the breakdown by disposal method.	Yes, see the Nestlé in society 2017 full assurance statement
306-3 Significant spills 3 6 12 14 15	There were no significant spills in 2017.				Yes, see the Nestlé in society 2017 full assurance statement
306-4 Transport of hazardous waste 3 12		The Standard Disclosure	The Standard Disclosure is not applicable	Nestlé do not transport or treat any waste relevant under the terms of the Basel Convention Annex I, II, III and VIII.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
306-5 Water bodies affected by water discharges and/or runoff 6 15	P: Treating water effectively p83 P: Protecting natural capital p97	i. the size of the water body and related habitat; ii. whether the water body and related habitat is designated as a nationally or internationally protected area; iii. the biodiversity value, such as total number of protected species.	The information is currently unavailable	We have previously carried out comprehensive assessment on this issue with the UNEP World Conservation Monitoring Centre. However, we don't currently collect this data and we have no current plans to collect it in the future.	Yes, see the Nestlé in society 2017 full assurance statement
Environmental compliance					
103-1 Explanation of the material topic and its Boundary	Compliance is at the basis of everything we do and is essential to the licence to operate. Web: Governance: https://www.nestle.com/csv/what-is-csv/governance NiS: Creating Shared Value p5 P: p74 RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Reducing food loss and waste p95 C: Addressing human rights impacts p60				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	Compliance is at the basis of everything we do and is essential to the licence to operate. Web: Governance: https://www.nestle.com/csv/what-is-csv/governance NiS: Creating Shared Value p5 P: p74 RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Reducing food loss and waste p95 C: Addressing human rights impacts p60				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	Compliance is at the basis of everything we do and is essential to the licence to operate. Web: Governance: https://www.nestle.com/csv/what-is-csv/governance NiS: Creating Shared Value p5 P: p74 RaG: The materiality process p104 RaG: Accountable and inclusive governance p102 P: Reducing food loss and waste p95 C: Addressing human rights impacts p60				Yes, see the Nestlé in society 2017 full assurance statement
307-1 Non-compliance with environmental laws and regulations 16	In 2017, there were no events to report as significant fines or non-monetary sanctions for non-compliance with laws and regulations.				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Supplier Environmental Assessment					
103-1 Explanation of the material topic and its Boundary	All Nestlé Tier 1 suppliers are required to adhere to the Nestlé Supplier Code (that includes environmental, societal, labour and human rights criteria), and are audited for compliance against the Code as part of an ongoing programme. If any instances of non-compliance are found, corrective action plans are put in place to resolve the issues. Termination of a relationship with a supplier only occurs if they refuse to comply with the audit process, including not correcting non-compliances, and is only undertaken as a last resort. C: Rural development and enhancing livelihoods p50 C: Responsible sourcing and <i>Farmer Connect</i> p51 P: p74 P: The materiality process p104 P: Protecting natural capital p97–98 P: Improve packaging performance p93–34 Nestlé Responsible Sourcing Guideline				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	C: Rural development and enhancing livelihoods p50 C: Responsible sourcing and <i>Farmer Connect</i> p51 P: p74 P: The materiality process p104 P: Protecting natural capital p97–98 P: Improve packaging performance p93–34 Nestlé Responsible Sourcing Guideline C: Reporting compliance violations > 'Tell us' p73				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	C: Rural development and enhancing livelihoods p50 C: Responsible sourcing and <i>Farmer Connect</i> p51 P: p74 P: The materiality process p104 P: Protecting natural capital p97–98 P: Improve packaging performance p93–34 Nestlé Responsible Sourcing Guideline				Yes, see the Nestlé in society 2017 full assurance statement
308-1 New suppliers that were screened using environmental criteria	100% of new suppliers are assessed as meeting the requirements of the Nestlé Supplier Code as a condition of their selection. The Nestlé Supplier Code includes environmental criteria. The Nestlé Supplier Code				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
308-2 Negative environmental impacts in the supply chain and actions taken	C: Responsible sourcing and <i>Farmer Connect</i> p51 CDP Water Investor submission, W1.3, W1.3a found on http://www.nestle.com/csv/performance/external-assessments	<ul style="list-style-type: none"> b. Report the number of suppliers identified as having significant actual and potential negative environmental impacts. d. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why. 	The information is currently unavailable	We don't currently have the resources or systems in place to collect this information and we have no current plans to collect it in the future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 400 Social Standards Series					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain C: Promoting decent employment and diversity p63–73 C: Engaging with and developing our people p71–72				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	C: Promoting decent employment and diversity p63–73 C: Reporting compliance violations: ‘Tell us’ p73 The Nestlé Supplier Code Nestlé Code of Business Conduct The Nestlé Employee Relations Policy The Nestlé Human Resources Policy The Nestlé Maternity Protection Policy Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	Web: Governance: https://www.nestle.com/csv/what-is-csv/governance C: Engaging with and developing our people > Nestlé and I engagement survey p71				Yes, see the Nestlé in society 2017 full assurance statement
401-1 New employee hires and employee turnover 5 8	C: Working towards gender balance p66 RaG: Our key performance indicators p108 See data charts GRI Index Appendix: 401-1 New employee hires and employee turnover				Yes, see the Nestlé in society 2017 full assurance statement
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 8	As an Employer of Choice, Nestlé wishes to provide comprehensive and competitive employee rewards. Our global Total Rewards Policy outlines the employment package we provide for employees. It broadly covers: <ul style="list-style-type: none"> • Fixed pay; • Variable pay; • Employee benefits; • Personal growth and development; and • Work–life environment. The principles outlined in the policy provide the common framework within which individual markets can create competitive local programmes that meet business needs and comply with local legislation. The approach is designed to attract, retain and engage talented employees. To support our policy, line managers and HR professionals use an online Total Rewards Learning Centre when dealing with performance and rewards (including compensation and benefits). The Nestlé Total Rewards Policy is intended to cover everyone directly employed by the company (including temps and part time), but its actual application is subject to considerations of local market practice, legislative requirements, etc. Nestlé Policy on Maternity Protection Stock ownership – Nestlé does not collect this information globally, some companies issue their own national report which may include stock/shares etc. Nestlé does not have any benefits/levels for stock ownership. All operations, with the exception of partnerships, are significant.	Details of application to temporary or part-time employees by significant locations of operations	The Standard Disclosure or part of the Standard Disclosure is not applicable	Nestlé do not have a mechanism in place for tracking and reporting this at a global level, and we do not have any plans to collect this in future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
401-3 Parental leave 5 8	See data charts GRI Index Appendix 401-3 Parental leave				Yes, see the Nestlé in society 2017 full assurance statement
Labor/Management Relations					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain C: Engaging with and developing our people p71–72				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	C: Reporting compliance violations > ‘Tell us’ p73 Nestlé material issues across the value chain C: Protecting labour rights and children in our supply chain p61 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	C: Engaging with and developing our people > Nestlé and I engagement survey p71 RaG: Accountable and inclusive governance p102 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement
402-1 Minimum notice periods regarding operational changes 8	Before making operational changes that could substantially affect our employees, we provide a period of notice outlining the proposed changes. While a minimum period and provisions for consultation and negotiation are specified in collective agreements in 28 countries, in others, it depends on local laws. On average, the minimum period is 38 days.				Yes, see the Nestlé in society 2017 full assurance statement
Percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country 8	C: Engaging with and developing our people p71–72 See data charts GRI Index Appendix: FP3 Labour management data	Reasons for industrial disputes, strikes and/or lock-outs and breakdown by country	Confidentiality constraints	Labour disputes should be and are handled at local level. In general, these industrial disputes happened mainly during salary negotiations, due to general strikes of the sector or protests against local governments’ measures. We are unable to report the reasons for the industrial disputes or provide a breakdown by country as this information is sensitive.	Yes, see the Nestlé in society 2017 full assurance statement
Occupational Health and Safety					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain C: Workplace health and wellness p68–70				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-2 The management approach and its components	<p>C: Workplace health and wellness > Safety and Health Roadmap p69–70</p> <p>Web: Healthy workplaces: https://www.nestle.com/csv/communities/healthy-workplaces</p> <p>The Nestlé Policy on Safety and Health at Work</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>C: Reporting compliance violations > 'Tell us' p73</p> <p>Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>Nestlé Commitment on Labour Rights in Agricultural Supply Chains</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>C: Workplace health and wellness > Safety and Health Roadmap p69–70</p> <p>Web: Healthy workplaces: https://www.nestle.com/csv/communities/healthy-workplaces</p> <p>The Nestlé Policy on Safety and Health at Work</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>C: Reporting compliance violations > 'Tell us' p73</p>				Yes, see the Nestlé in society 2017 full assurance statement
403-1 Workers representation in formal joint management-worker health and safety committees		Indicator omitted	The information is currently unavailable	The information is not collected at Group level and we currently do not have plans to collect it in future.	Yes, see the Nestlé in society 2017 full assurance statement
403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities 3 8	<p>C: Workplace health and wellness > Safety and Health Roadmap p69–70</p> <p>Web: Healthy workplaces: https://www.nestle.com/csv/communities/healthy-workplaces</p> <p>See data charts GRI Index Appendix: 403-2 Health and Safety data</p>	Gender breakdown	The Standard Disclosure or part of the Standard Disclosure is not applicable	We do not see any differences in our male and female populations that would significantly affect risk of injury or illness. There are lots of factors/variables that can affect risk levels, and we are starting to look at these (e.g. employment status, years of experience, training received, etc.).	Yes, see the Nestlé in society 2017 full assurance statement
403-3 Workers with high incidence or high risk of diseases related to their occupation 3 8		Indicator omitted	The Standard Disclosure is not applicable	There are no workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.	Yes, see the Nestlé in society 2017 full assurance statement
403-4 Health and safety topics covered in formal agreements with trade unions 8	In 2017, Nestlé had 240 formal agreements with trade unions covering health and safety issues.	b. If yes, report the extent, as a percentage, to which various health and safety topics are covered by these agreements	The information is currently unavailable	Due to the high number of individual agreements at the market level, we do not track this data and do not have any current plans for collecting it in future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Training and Education					
103-1 Explanation of the material topic and its Boundary	Learning is part of our culture, ensuring our employees have the skills and knowledge not just to perform in their roles but to grow and develop. We champion the idea of lifelong learning, with solutions designed to meet employees' specific needs, from e-learning tools to face-to-face tutorials, workshop sessions, and activities and information employees can use to build successful careers. RaG: The materiality process p104 C: Engaging with and developing our people p71–72 Nestlé material issues across the value chain				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	Through our Training and Learning Strategy, we ensure that learning goes hand in hand with career development and our 70–20–10 approach (in which 70% of development is on the job, 20% is via feedback and 10% is through courses and reading). Our training is designed to enhance personal performance and to help achieve our business goals. Training programmes are continuously changed and improved to meet business needs. They are delivered by internal and external providers, and online. RaG: The materiality process p104 C: Engaging with and developing our people p71–72 C: Promoting youth employment and employability p64 C: Global youth initiative: <i>Nestlé needs YOUth</i> p46 Nestlé material issues across the value chain Web: Governance: https://www.nestle.com/csv/what-is-csv/governance C: Reporting compliance violations > 'Tell us' p73 Web: Training: https://www.nestle.com/csv/communities/training Web: People development & performance: https://www.nestle.com/jobs/working-at-nestle/people-development-performance				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	C: Reporting compliance violations > 'Tell us' p73 C: Engaging with and developing our people > Nestlé and I engagement survey p71 RaG: Accountable and inclusive governance p102 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement
404-1 Average hours of training per year per employee 4 5 8	C: Providing training to our people p65	Gender breakdown Employee category breakdown	The Standard Disclosure or part of the Standard Disclosure is not applicable The information is currently unavailable	We do not see any differences in our male and female populations that would significantly affect training opportunities.	No

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
404-2 Programs for upgrading employee skills and transition assistance programs 8	C: Providing training to our people p65	Details for: The provision of training programmes including sabbatical periods with guaranteed return to employment. Provision of programmes to assist in managing career endings, including as a minimum: preretirement planning for intended retirees, retraining for those intending to continue working, severance pay and whether this takes into account employee age and years of service, job replacement services, assistance on transitioning to a non-working life.	The information is currently unavailable	We currently do not collect this information at group level and do not have plans to collect in the future.	Yes, see the Nestlé in society 2017 full assurance statement
404-3 Percentage of employees receiving regular performance and career development reviews 5 8	In 2017: 78% of the total employees registered in our Performance System (120 000 employees) received a regular performance and career development review. 44% of the female employees registered in our Performance System (52 800 employees) received a regular performance and career development review. 56% of the male employees registered in our Performance System (67 200 employees) received a regular performance and career development review.	a. by employee category	The information is currently unavailable	Our data collection system does not breakdown the employee category for this data and therefore the data is unavailable. We do not currently have plans to collect this data in the future.	Yes, see the Nestlé in society 2017 full assurance statement
Diversity and Equal Opportunity					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain C: Building an inclusive workplace p67 C: Global youth initiative: <i>Nestlé needs YOUth</i> p46 C: Promoting youth employment and employability p64				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	RaG: The materiality process p104 Nestlé material issues across the value chain C: Building an inclusive workplace p67 C: Global youth initiative: <i>Nestlé needs YOUth</i> p46 C: Promoting youth employment and employability p64 IaF: Supporting breastfeeding p36				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-3 Evaluation of the management approach	<p>RaG: The materiality process p104 <u>Nestlé material issues across the value chain</u></p> <p>C: Building an inclusive workplace p67</p> <p>C: Global youth initiative: <i>Nestlé needs YOUth</i> p46</p> <p>C: Promoting youth employment and employability p64</p> <p>laF: Supporting breastfeeding p36</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>C: Reporting compliance violations > 'Tell us' p73</p> <p>C: Engaging with and developing our people > Nestlé and I engagement survey p71</p> <p>RaG: Accountable and inclusive governance p102</p> <p>C: Working towards gender balance p66</p>				Yes, see the Nestlé in society 2017 full assurance statement
405-1 Diversity of governance bodies and employees 5 8	<p>C: Working towards gender balance p66</p> <p>Web: Board of Directors: http://www.nestle.com/aboutus/management/boardofdirectors</p> <p>Web: Executive Board: http://www.nestle.com/aboutus/management/executiveboard</p> <p>See data charts GRI Index Appendix: 405-1 Diversity data Our Board of Directors is 36% female and 64% male.</p>	<p>a. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Age group: under 30 years old, 30–50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant. <p>b. Report the percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Minority group data 	The information is currently unavailable. The information is subject to specific confidentiality constraints.	This information is not currently collected. Employees are not broken out by minority group due to differing privacy concerns in our markets.	Yes, see the Nestlé in society 2017 full assurance statement
405-2 Ratio of basic salary and remuneration of women to men 5 8 10	<p>Weighted average comparative salary ratio:</p> <ul style="list-style-type: none"> • Male: 100.44% • Female: 94.37% <p>(Headcount: 236 207)</p> <p>Comparative salary ratio shows an individual employee's actual salary as a percentage of the relevant Nestlé internal salary structure midpoint. The target is to reach 100%, but actual percentages may differ depending on factors such as promotion rates, salary budgets and performance levels.</p> <p>The headcount covers all Nestlé full-time employees as recorded in the Nestlé HR system (approximately 91% of all employees).</p> <p>All operations, with the exception of partnerships, are significant.</p>	Regional and employee category breakdowns	The information is currently unavailable	Our data collection system does not currently provide a comparative salary ratio by region or by employee category at this time. We not currently have plans to collect this information.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Non-discrimination					
103-1 Explanation of the material topic and its Boundary	All our workplaces should be free from discrimination and harassment. Our Human Resources Policy and our Code of Business Conduct state that employees must not discriminate on the basis of origin, nationality, religion, race, gender, age or sexual orientation, or engage in any kind of verbal or physical harassment based on any of the above or any other reason. RaG: The materiality process p104 Nestlé material issues across the value chain C: Addressing human rights impacts p60–61 C: Working towards gender balance p66 Web: Nestlé’s Corporate Business Principles: http://www.nestle.com/asset-library/documents/library/documents/corporate_governance/corporate-business-principles-en.pdf				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	All our workplaces should be free from discrimination and harassment. Our Human Resources Policy and our Code of Business Conduct state that employees must not discriminate on the basis of origin, nationality, religion, race, gender, age or sexual orientation, or engage in any kind of verbal or physical harassment based on any of the above or any other reason. RaG: Accountable and inclusive governance p102 C: Addressing human rights impacts p60–61 C: Working towards gender balance p66 C: Reporting compliance violations > ‘Tell us’ p73 The Nestlé Corporate Business Principles Web: Grievance mechanisms: https://www.nestle.com/csv/communities/grievance-mechanisms Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	We review the effectiveness of our management approach for non-discrimination through our Nestlé and I survey as well as our ‘Tell us’ system. If there are incidents of discrimination these are investigated and our HR teams review whether changes need to be made to our management approach in order to help support an inclusive and open work environment. Web: Grievance mechanisms: https://www.nestle.com/csv/communities/grievance-mechanisms Web: Governance: https://www.nestle.com/csv/what-is-csv/governance C: Reporting compliance violations p73 RaG: Accountable and inclusive governance p102				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
406-1 Incidents of discrimination and corrective actions taken 5 8 16	C: Engaging with and developing our people p71–72 C: Reporting compliance violations > ‘Tell us’ p73 Web: Grievance mechanisms: https://www.nestle.com/csv/communities/grievance-mechanisms There were 198 complaints of discrimination or 11% of total complaints received through the Nestlé Integrity Reporting System in 2017. There were 5 incidents of discrimination reported through our ‘Tell us’ system. Status of alleged incidents of discrimination in 2017: Number of alleged incidents of discrimination that were reported/ reviewed: 107 Status of alleged incidents of discrimination in 2017: Organisation reviewed the incident: 1 Remediation plan implemented and results reviewed through internal management processes: 4 Incident no longer subject to action (i.e. resolved, case completed, no further by action by company, etc.): 47 Remediation plan being implemented: 55				Yes, see the Nestlé in society 2017 full assurance statement
Freedom of Association and Collective Bargaining					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain C: Addressing human rights impacts p60 RaG: Accountable and inclusive governance p102 Web: Employment diversity: https://www.nestle.com/csv/impact/employment-diversity C: Engaging with and developing our people p71–72 Labour Rights in Agricultural Supply Chains: A Roadmap				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	C: Addressing human rights impacts p60 RaG: Accountable and inclusive governance p102 Web: Employment diversity: https://www.nestle.com/csv/impact/employment-diversity C: Engaging with and developing our people p71–72 Labour Rights in Agricultural Supply Chains: A Roadmap Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts Web: Workers’ livelihoods: https://www.nestle.com/csv/communities/workers-livelihoods UNGP Reporting Framework Index of Answers				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-3 Evaluation of the management approach	<p>C: Addressing human rights impacts p60 Nestlé material issues across the value chain</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Web: Employment diversity: https://www.nestle.com/csv/impact/employment-diversity</p> <p>C: Engaging with and developing our people p71–72 Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>Web: Workers' livelihoods: https://www.nestle.com/csv/communities/workers-livelihoods</p> <p>UNGP Reporting Framework Index of Answers</p>				Yes, see the Nestlé in society 2017 full assurance statement
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 8	<p>Zero operations were identified in which the right to exercise freedom of association and collective bargaining was violated or at significant risk.</p> <p>C: Addressing human rights impacts > Addressing our salient issues p60</p> <p>C: Engaging with and developing our people p71–72 Labour Rights in Agricultural Supply Chains: A Roadmap</p>	<p>a. Report suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:</p> <ul style="list-style-type: none"> • Type of operation (such as manufacturing plant) and supplier • Countries or geographical areas with operations and suppliers considered at risk. 	The information is currently unavailable	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and EcoVadis audited). Due to changes in our auditing process, we are no longer able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	No
Child Labor					
103-1 Explanation of the material topic and its Boundary	<p>C: Rural development and enhancing livelihoods p50</p> <p>C: Rural development and enhancing livelihoods > Supporting cocoa farmers and their communities p57</p> <p>RaG: The materiality process p104 Nestlé material issues across the value chain</p> <p>C: Respecting and promoting human rights in our business activities > Why respecting and promoting human rights matters p59</p> <p>C: Protecting labour rights and children in our supply chain p61 Tackling Child Labour 2017 Report p6–7</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>UNGP Reporting Framework Index of Answers</p> <p>Labour Rights in Agricultural Supply Chains: A Roadmap</p>				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-2 The management approach and its components 8 16	C: Rural development and enhancing livelihoods p50 C: Supporting cocoa farmers and their communities p57 RaG: The materiality process p104 Nestlé material issues across the value chain C: Respecting and promoting human rights in our business activities > Why respecting and promoting human rights matters p59 C: Protecting labour rights and children in our supply chain p61 Tackling Child Labour 2017 Report p6–7 Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts UNGP Reporting Framework Index of Answers C: Reporting compliance violations p73 Labour Rights in Agricultural Supply Chains: A Roadmap				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	C: Rural development and enhancing livelihoods p50 C: Supporting cocoa farmers and their communities p57 RaG: The materiality process p104 Nestlé material issues across the value chain C: Respecting and promoting human rights in our business activities > Why respecting and promoting human rights matters p59 C: Protecting labour rights and children in our supply chain p61 Tackling Child Labour 2017 Report p6–7 Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts UNGP Reporting Framework Index of Answers C: Reporting compliance violations p73 Labour Rights in Agricultural Supply Chains: A Roadmap RaG: Accountable and inclusive governance p102 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
408-1 Operations and suppliers at significant risk for incidents of child labor 8	Zero Nestlé operations were identified as having significant risks for incidences of child labour. C: Supporting cocoa farmers and their communities > The <i>Nestlé Cocoa Plan</i> p57 C: Addressing human rights impacts > Strengthening our human rights due diligence p60 C: Protecting labour rights and children in our supply chain p61 Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts Web: Cocoa: https://www.nestle.com/csv/impact/rural-livelihoods/cocoa Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla Tackling Child Labour 2017 Report p12–14 Labour Rights in Agricultural Supply Chains: A Roadmap Modern Slavery and Human Trafficking Report 2016 UNGP Reporting Framework Index of Answers 2017	a. Report operations and suppliers considered to have significant risk for incidents of: <ul style="list-style-type: none"> • Child labour • Young workers exposed to hazardous work. b. Report operations and suppliers considered to have significant risk for incidents of child labour either in terms of: <ul style="list-style-type: none"> • Type of operation (such as manufacturing plant) and supplier • Countries or geographical areas with operations and suppliers considered at risk. 	The information is currently unavailable	We do not accept any form of child labour in our value chain, and thus we do not differentiate between child labour and young workers exposed to hazardous work. Moreover, we do not break down child labour risks by type of operation, as we actively work with the ILO's Child Labour Platform to identify commodities that have high-risk of child labour, such as hazelnuts in Turkey, vanilla in Madagascar and cocoa in Côte d'Ivoire. Our management and strategy focuses on minimising the risks of child labour in these high risk commodities and locations through our work with other external stakeholders. In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and EcoVadis audited). Due to changes in our auditing process, we are no longer able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	Yes, see the Nestlé in society 2017 full assurance statement

Forced or Compulsory Labor

103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain RaG: Accountable and inclusive governance p102 Web: Raw materials: https://www.nestle.com/csv/raw-materials Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts C: Rural development and enhancing livelihoods p50 C: Respecting and promoting human rights in our business operations p59 C: Addressing our human rights impacts p60 C: Protecting labour rights and children in our supply chain p61 C: Supporting collective action in our Thai seafood supply chain p49 Tackling Child Labour 2017 Report Labour Rights in Agricultural Supply Chains: A Roadmap Modern Slavery and Human Trafficking Report 2016				Yes, see the Nestlé in society 2017 full assurance statement
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Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-2 The management approach and its components	<p>RaG: Accountable and inclusive governance p102</p> <p>C: Rural development and enhancing livelihoods p50</p> <p>C: Respecting and promoting human rights in our business operations p59</p> <p>C: Addressing our human rights impacts p60</p> <p>C: Protecting labour rights and children in our supply chain p61</p> <p>C: Supporting collective action in our Thai seafood supply chain p49</p> <p>Web: Raw materials: https://www.nestle.com/csv/raw-materials</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>The Nestlé Human Resources Policy</p> <p>The Nestlé Supplier Code</p> <p>Nestlé Responsible Sourcing Guideline</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>RaG: Accountable and inclusive governance p102</p> <p>C: Rural development and enhancing livelihoods p50</p> <p>C: Respecting and promoting human rights in our business operations p59</p> <p>C: Addressing our human rights impacts p60</p> <p>C: Protecting labour rights and children in our supply chain p61</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>Labour Rights in Agricultural Supply Chains: A Roadmap</p> <p>UNGP Reporting Framework Index of Answers</p>				Yes, see the Nestlé in society 2017 full assurance statement
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor 8	<p>We have identified the poor labour conditions within the fish and seafood supply chain, particularly in Thailand's fishing industry, as being high risk for instances of forced labour. See:</p> <p>Web: Fish and seafood > Labour conditions: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood</p> <p>C: Supporting collective action in our Thai seafood supply chain p49</p> <p>C: Addressing human rights impacts > Addressing our salient issues p60</p> <p>We have also found poor labour conditions in the coffee industry in Mexico and are working with NGO Verité to assess violations and remedy them.</p> <p>Web: Respecting human rights: https://www.nestle.com/csv/impact/respecting-human-rights</p>	<p>a. Report suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of:</p> <ul style="list-style-type: none"> Type of operation (such as manufacturing plant) and supplier Countries or geographical areas with operations and suppliers considered at risk. 	The information is currently unavailable	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and EcoVadis audited). Due to changes in our auditing process, we are no longer able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle.	No

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Human Rights Assessment					
103-1 Explanation of the material topic and its Boundary	<p>RaG: The materiality process p104 Nestlé material issues across the value chain</p> <p>Web: Respecting human rights: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>C: Respecting and promoting human rights p59–63 UNGP Reporting Framework Index of Answers 2017 p3 Tackling Child Labour 2017 Report Labour Rights in Agricultural Supply Chains: A Roadmap Modern Slavery and Human Trafficking Report 2016</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	<p>RaG: Accountable and inclusive governance p102</p> <p>C: Respecting and promoting human rights in our business activities p59–63</p> <p>C: Understanding our human rights impacts p48</p> <p>C: Supporting collective action in our Thai seafood supply chain p49</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>Web: Respecting human rights: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts UNGP Reporting Framework Index of Answers 2017 Tackling Child Labour 2017 Report Labour Rights in Agricultural Supply Chains: A Roadmap Modern Slavery and Human Trafficking Report 2016</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>RaG: Accountable and inclusive governance p102</p> <p>C: Understanding our human rights impacts p48</p> <p>C: Supporting collective action in our Thai seafood supply chain p49</p> <p>C: Rural development assessments > Taking a holistic approach p52</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>C: Addressing human rights impacts > Strengthening our human rights due diligence p60 UNGP Reporting Framework Index of Answers 2017 Labour Rights in Agricultural Supply Chains: A Roadmap</p>				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
412-1 Operations that have been subject to human rights reviews or impact assessments	<p>C: Respecting and promoting human rights in our business activities p59</p> <p>C: Understanding our human rights impacts p48</p> <p>C: Supporting collective action in our Thai seafood supply chain p49</p> <p>C: Addressing human rights impacts p60</p> <p>Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil</p> <p>Web: Fish and seafood: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood</p> <p>Web: Respecting human rights: https://www.nestle.com/csv/impact/respecting-human-rights</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p><u>Tackling Child Labour 2017 Report</u></p> <p>In 2017, we carried out our first upstream labour rights impact assessment, in Indonesia. In 2017, we conducted 146 CARE audits and human rights screenings in our own operations which found 41 minor (7 minor closed), 21 major (1 major closed) human rights gaps. We also conducted 13 Human Rights Impact Assessments in all FTSE4Good Countries of Concern (except for Saudi Arabia and Joint Ventures in China).</p>	Percentage of operations that have been subject to human rights reviews or impact assessments. The breakdown of data by country.	The information is currently unavailable	Our current data collection does not break this down by country or percentage. We do not currently have plans to report on this in the future.	Yes, see the Nestlé in society 2017 full assurance statement
412-2 Employee training on human rights policies or procedures	<p>We identify and prioritise those employees who are located in 11 FTSE4Good Countries of Concern for human rights training using our online human rights training tool.</p> <p>C: Addressing human rights impacts > Employee training p60</p> <p><u>UNGP Reporting Framework Index of Answers 2017</u></p> <p>In 2017, 4.4% of employees were trained (57.1% since 2011). This year, 12796 employees were trained on human rights, spending 9844 hours training covering 16 FTSE4Good Countries of Concern. Since the launch of our human rights training tool, 96599 employee were trained.</p>				Yes, see the Nestlé in society 2017 full assurance statement
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<p>Nestlé's approach is that 100% of suppliers must be signed up to our Supplier Code, which covers human rights, or undergo human rights screening.</p>	b The definition used for 'Significant investment agreements'	Not applicable	Human rights violations have no place in our supply chain, which is why signing up to our Supplier Code or undergoing a human rights screening is a blanket requirement no matter the size of the contract or agreement with a supplier.	Yes, see the Nestlé in society 2017 full assurance statement

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Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Local Communities					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 <u>Nestlé material issues across the value chain</u> C: Rural development and enhancing livelihoods p50–58				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	C: Rural development and enhancing livelihoods p50–58 RaG: Accountable and inclusive governance p102 C: Reporting compliance violations p73 Web: Raw materials: https://www.nestle.com/csv/raw-materials <u>The Nestlé Supplier Code</u> Web: Cocoa: https://www.nestle.com/csv/communities/nestle-cocoa-plan Web: Coffee: https://www.nestle.com/csv/communities/coffee <u>Nespresso Positive Cup CSV report p15–17</u>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	C: Rural development and enhancing livelihoods p50–58 RaG: Accountable and inclusive governance p102 C: Reporting compliance violations p73 Web: Raw materials: https://www.nestle.com/csv/raw-materials Web: Cocoa: https://www.nestle.com/csv/communities/nestle-cocoa-plan Web: Coffee: https://www.nestle.com/csv/communities/coffee Web: Dairy: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy <u>Nespresso Positive Cup CSV report p15–17</u> <u>The Nestlé Supplier Code</u>				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
413-1 Operations with local community engagement, impact assessments, and development programs	<p>Due to the scale of our global supply chain, we track the volume sourced from audited and compliant suppliers. In 2017, 146 CARE Audits were conducted covering compliance with human rights, labour, business integrity, health and safety, environmental sustainability and security.</p> <p>C: Rural development and enhancing livelihoods p50–58</p> <p>C: Rural development assessments p52</p> <p>C: Our culture of integrity > Driving integrity: the CARE audit programme p62</p> <p>C: Empowering the next generation of farmers p47</p> <p>C: Reporting compliance violations p73</p> <p>C: Understanding our human rights impacts p48</p> <p>Web: Raw materials: https://www.nestle.com/csv/raw-materials</p> <p>Web: Cocoa: https://www.nestle.com/csv/communities/nestle-cocoa-plan</p> <p>Web: Coffee: https://www.nestle.com/csv/communities/coffee</p> <p><i>Nespresso</i> Positive Cup CSV report p15–17</p> <p>Web: Dairy: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy</p>	a. Percentage of operations	The information is currently unavailable.	We currently do not collect this information at Group level as our work with communities is highly localised. We not currently have plans to collect this data.	Yes, see the Nestlé in society 2017 full assurance statement
413-2 Operations with significant actual and potential negative impacts on local communities 1 2	<p>P: Improving water efficiency p80–82</p> <p>P: Advocate for effective water policies and stewardship p81</p> <p>C: Rural development assessments p52</p> <p>Nestlé Tackling Child Labour 2017 Report</p> <p>Web: Raw materials: https://www.nestle.com/csv/raw-materials</p> <p>Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil</p> <p>Web: Cocoa: https://www.nestle.com/csv/communities/nestle-cocoa-plan</p> <p>Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts</p> <p>Modern Slavery and Human Trafficking Report 2016 p6</p> <p>Labour Rights in Agricultural Supply Chains: A Roadmap</p>	Location of operations	The information is currently unavailable	We disclose specific locations where we have identified significant actual and potential negative risk throughout our report and CSV website pages. However, we do not currently collect a consolidated number of operations and all of their locations and do not currently have plans to do so.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Supplier Social Assessment					
103-1 Explanation of the material topic and its Boundary	<p>All Nestlé Tier 1 suppliers are required to adhere to the Nestlé Supplier Code (that includes environmental, societal, labour and human rights criteria), and are audited for compliance against the Code as part of an ongoing programme. If any instances of non-compliance are found, corrective action plans are put in place to resolve the issues. Termination of a relationship with a supplier only occurs if they refuse to comply with the audit process, including not correcting non-compliances, and is only undertaken as a last resort.</p> <p>RaG: The materiality process p104 Nestlé material issues across the value chain</p> <p>C: Rural development and enhancing livelihoods p50 C: Rural development assessments p52 C: Implement responsible sourcing and promote animal welfare p55 C: Continuously improving our green coffee value chain p56 Web: Coffee: https://www.nestle.com/csv/communities/coffee C: Supporting cocoa farmers and their communities p57 Web: Cocoa: https://www.nestle.com/csv/communities/nestle-cocoa-plan C: Dairy p58 Web: Dairy: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs Web: Cereals: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/cereals Web: Palm oil: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/palm-oil Web: Pulp and paper: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/pulp-paper Web: Soya: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/soya Web: Sugar: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/sugar Web: Hazelnuts: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/hazelnuts Web: Vanilla: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/vanilla Web: Fish and seafood: https://www.nestle.com/csv/communities/responsible-sourcing/fish-seafood</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	<p>See above for programmes and initiatives.</p> <p>C: Reporting compliance violations p73 RaG: Accountable and inclusive governance p102 Responsible Sourcing Guideline Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p>				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
103-3 Evaluation of the management approach	<p>We assess the effectiveness of our supplier assessment management approach regularly. In 2017, we saw an increased number of concerns raised through our 'Tell us' system. Our management approach has been focused on improving supplier awareness of the 'Tell us' system and the increase shows that our increased efforts to communicate the tool have been effective. We will continue to monitor its effectiveness going forward.</p> <p>Web: Raw materials: https://www.nestle.com/csv/raw-materials and all ingredient sub-pages</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p>				Yes, see the Nestlé in society 2017 full assurance statement
414-1 New suppliers that were screened using social criteria	<p>100% of new suppliers are assessed as meeting the requirements of the Nestlé Supplier Code as a condition of their selection. The Nestlé Supplier Code includes labour practices criteria. Nestlé also undertakes screening of suppliers adherence to the Code as part of an ongoing audit programme using a risk-based approach.</p> <p>The Nestlé Supplier Code includes environmental criteria. See: The Nestlé Supplier Code</p> <p>Web: Raw materials: https://www.nestle.com/csv/raw-materials</p>				Yes, see the Nestlé in society 2017 full assurance statement
414-2 Negative social impacts in the supply chain and actions taken	<p>In 2017, we undertook 147 CARE audits covering a range of possible negative social impacts such as labour, health and safety, and human rights.</p> <p>C: Implement responsible sourcing and promote animal welfare p55–58</p> <p>C: Responsible sourcing and <i>Farmer Connect</i> p51</p> <p>C: Respecting and promoting human rights in our business activities p59–62</p> <p>Web: Raw materials: http://nestle.com/ourrawmaterials and all ingredients pages in this section.</p> <p>Web: Respecting and promoting human rights: http://nestle.com/communities/respectingandpromotinghumanrights</p> <p>Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts</p> <p>Nestlé Tackling Child Labour 2017 Report</p> <p>UNGP Reporting Framework Index of Answers 2017</p>	<p>a. Report the number of suppliers subject to assessments for impacts on society.</p> <p>b. Report the number of suppliers identified as having significant actual and potential negative impacts on society.</p> <p>c. Report the significant actual and potential negative impacts on society identified in the supply chain.</p> <p>d. Report the percentage of suppliers identified as having significant actual and potential negative impacts on society with which improvements were agreed upon as a result of assessment.</p> <p>e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment.</p>	The information is currently unavailable	In 2016, 61% of total volume was sourced from suppliers compliant with the Nestlé Supplier Code (SMETA and EcoVadis audited). Due to changes in our auditing process, we are not able to report by number of suppliers. We are looking at how this data can be collected in our new process for the 2018 reporting cycle	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Public Policy					
103-1 Explanation of the material topic and its Boundary	<p>RaG: Business ethics and transparency > Public policy and advocacy p100</p> <p>P: Proactive engagement on climate change p90</p> <p>Public policy positions found on: http://www.nestle.com/ask-nestle</p> <p>Nestlé material issues across the value chain</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	<p>Nestlé believes that transparent and constructive engagement is a vital part of policy decision-making process and as such, communicates its advocacy priorities and objectives transparently. Nestlé also believes in open dialogue, supports multi-stakeholders actions and adopts responsible business practices. This approach applies across all of our material issues and our latest engagements can be found throughout our Nestlé in society full report.</p> <p>RaG: Responding to stakeholders p106–107</p> <p>RaG: Business ethics and transparency > Public policy and advocacy p100</p> <p>C: Reporting compliance violations p73</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Nestlé Policy on Transparent Interactions with Public Authorities</p> <p>Web: Ethical business: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>We conduct regular operational reviews to ensure we are achieving our company public policy and advocacy goals and adjust our approach accordingly.</p> <p>RaG: Business ethics and transparency > Public policy and advocacy p100</p> <p>C: Reporting compliance violations p73</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Nestlé Policy on Transparent Interactions with Public Authorities</p> <p>Web: Ethical business: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p>				Yes, see the Nestlé in society 2017 full assurance statement
415-1 Political contributions 16	<p>Under Section 10 of the Nestlé Code of Business Conduct, political contributions are not allowed. The only exception is the parent company in its home country Switzerland, where minor contributions are made to political parties' secretariats to support the economic conditions and democratic structure in Switzerland. In 2017, the total of such payments for the functioning of party secretariats (no payments for campaigns) was CHF 200 000.</p>	The political parties the payments were made to	The information is currently unavailable	Nestlé does not indicate recipient parties individually and does not currently have plans to report this information in the future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Customer Health and Safety					
103-1 Explanation of the material topic and its Boundary	<p>RaG: The materiality process p104 <u>Nestlé material issues across the value chain</u></p> <p>RaG: Product safety and quality p103</p> <p>IaF: Inspiring people to lead healthier lives p29</p> <p>Web: <u>Nestlé Policy on Sugars</u></p> <p>Web: <u>Nestlé Policy on Sodium (Salt)</u></p> <p>Web: <u>Nestlé Policy on Saturated Fat</u></p> <p>Web: <u>Nestlé Policy on Micronutrient Fortification of Foods & Beverages</u></p> <p>IaF: Responsible marketing to children p35</p> <p>IaF: Building, sharing and applying nutrition knowledge p40–44</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	<p>RaG: Product safety and quality p103</p> <p>RaG: Product safety and quality > Managing supply chain quality p103</p> <p>Web: Quality and safety: https://www.nestle.com/aboutus/quality-and-safety</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>RaG: Product safety and quality p103</p> <p>RaG: Product safety and quality > Managing supply chain quality p103</p> <p>Web: Quality and safety: https://www.nestle.com/aboutus/quality-and-safety</p> <p>Web: How we ensure food safety: https://www.nestle.com/aboutus/quality-and-safety/how-we-ensure-food-safety</p> <p>RaG: Accountable and inclusive governance p102</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>C: Reporting compliance violations p73</p> <p>Our worldwide consumer services organisation ensures that we can immediately respond to any consumer inquiry, question or concern. The labels of all Nestlé products invite our consumer to talk to Nestlé, and provide our address or telephone number.</p> <p>In addition to our overall product safety and quality management system, our Nestlé's early warning team analyses potential emerging food safety risks. In 2017, our team closed four Early Warning, Food Safety and IRT topics.</p>				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
416-1 Assessment of the health and safety impacts of product and service categories	Our Quality Policy is implemented through our Nestlé Quality Management System (NQMS), which covers 100% of Nestlé products. The NQMS encompasses essential elements, such as good manufacturing practices, hazard analysis and critical control points (HACCP), and traceability, together with new requirements and initiatives across the whole value chain. It lays out the basic principles for the management of quality through allocating clear responsibilities to process owners of the value chain, aligning the Food Safety Management System with FSSC 22000/ISO 22000, and driving continuous improvement through the elimination of defects and waste. RaG: Product safety and quality p103 Web: Quality and safety: https://www.nestle.com/aboutus/quality-and-safety Web: How we ensure food safety: https://www.nestle.com/aboutus/quality-and-safety/how-we-ensure-food-safety				Yes, see the Nestlé in society 2017 full assurance statement
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 16	Web: Quality and safety: https://www.nestle.com/aboutus/quality-and-safety There were 12 instances of significant product recalls or incidents of non-compliance in 2017. There are no events to report as significant fines or non-monetary sanctions for non-compliance with laws and regulations concerning the provision and use of our products and services.	<ul style="list-style-type: none"> • Incidents of non-compliance with regulations resulting in a warning • Incidents of non-compliance with voluntary codes 	The information is currently unavailable	We do not currently collect this information at Group level nor have plans for collecting this in future.	Yes, see the Nestlé in society 2017 full assurance statement
FP5 Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards 2	RaG: Product safety and quality p103	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	The information is currently unavailable	We do not currently collect this information at Group level nor have plans for collecting this in future.	Yes, see the Nestlé in society 2017 full assurance statement
FP6 Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars 2	IaF: Reducing sugar, sodium and fats p23–24 RaG: Our key performance indicators p108–110 Around 4.5% of our total sales volume of consumer products have been reduced in saturated fats, sodium, and added sugars in 2017.	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars.	The information is currently unavailable	We do not currently collect this information by product category at Group level. We will report sugar, sodium and fat reduction, by product category, at a global level from 2018 onwards.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
FP7 Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives 2	laF: Under-nutrition and micronutrient fortification p27 laF: Improving nutrition through fibre-rich grains and vegetables p25 RaG: Our key performance indicators p108–110 About 5% of our total sales volume of consumer products contain increases in calcium, fibre, protein and the Big 4 micronutrients.	Percentage of total sales volume of consumer products by product category, that contain increased nutritious ingredients.	The information is currently unavailable	We do not currently collect this information by product category at Group level. We plan to report by product category in 2018.	Yes, see the Nestlé in society 2017 full assurance statement
Marketing and Labeling					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain laF: Providing nutritional information p30 laF: Marketing healthy choices p33 laF: Responsible marketing to children p35 RaG: Product safety and quality p103				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	laF: Providing nutritional information p30 laF: Marketing healthy choices p33 laF: Responsible marketing to children p35 RaG: Product safety and quality p103 C: Reporting compliance violations Nestlé Consumer Communication Principles Nestlé Policy on Marketing Communications to Children Web: Breast-milk substitute marketing compliance: https://www.nestle.com/csv/individuals-families/baby-milk/compliance-record RaG: Accountable and inclusive governance p102 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	RaG: Accountable and inclusive governance p102 laF: Providing nutritional information p30 laF: Marketing healthy choices p33 laF: Responsible marketing to children p35 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance Web: Responsible marketing to children: https://www.nestle.com/csv/individuals-families/marketing-children Web: Breast-milk substitute marketing compliance: https://www.nestle.com/csv/individuals-families/baby-milk/compliance-record C: Reporting compliance violations p73				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
417-1 Requirements for product and service information and labeling 12	<p>Our Quality Policy and Quality Management System requires and ensures that we meet all product labelling legal requirements in every market that we operate in. 100% of our product categories are covered and assessed for compliance with national product labelling requirements through our Quality Management System. In addition to meeting our legal requirements, we are actively working to engage consumers on the sustainability impacts of our products through QR codes that consumers can scan and learn more about online.</p> <p>laF: p15 laF: Inspiring people to lead healthier lives > Providing nutritional information p30 RaG: Product safety and quality p102 P: Promoting sustainable consumption p96 laF: Providing nutritional information > Going beyond the label p30</p>				Yes, see the Nestlé in society 2017 full assurance statement
417-2 Incidents of non-compliance concerning product and service information and labeling 16	<p>RaG: Product safety and quality p102</p> <p>There were no events or penalties to report as significant fines or non-monetary sanctions for non-compliance with laws and regulations in 2017. There were 12 significant product recalls or incidents of non-compliance.</p> <p>Web: Grievance mechanisms: https://www.nestle.com/csv/communities/grievance-mechanisms</p>	<p>Breakdown by information and labelling. 'Instances of non-compliance' relating to regulations and voluntary codes concerning product and service information and labelling.</p> <p>i. Incidents of non-compliance with regulations resulting in a warning</p> <p>iii. incidents of non-compliance with voluntary codes</p>	The information is currently unavailable	We do not currently collect this information at Group level, and we do not currently have plans to collect this information.	Yes, see the Nestlé in society 2017 full assurance statement
417-3 Incidents of non-compliance concerning marketing communications 16	<p>C: Reporting compliance violations p73 laF: Supporting breastfeeding p36 Web: Internal audit reports against our compliance with the WHO Code: https://www.nestle.com/csv/individuals-families/baby-milk/compliance-record laF: Responsible marketing to children p35</p> <p>There were 12 significant product recalls or incidents of non-compliance.</p>	<p>a. Report the total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <ul style="list-style-type: none"> • Incidents of non-compliance with regulations resulting in a fine or penalty • Incidents of non-compliance with regulations resulting in a warning • Incidents of non-compliance with voluntary codes. 	The information is currently unavailable.	We do not currently collect this information at Group level, and we do not currently have plans to collect this information.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Customer Privacy					
103-1 Explanation of the material topic and its Boundary	RaG: The materiality process p104 Nestlé material issues across the value chain C: Addressing human rights impacts p60 RaG: Business ethics and transparency > Privacy p100				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	Web: Privacy: https://www.nestle.com/aboutus/businessprinciples/privacy Web: Ethical business: https://www.nestle.com/csv/what-is-csv/ethical-business Web: Human rights impacts: https://www.nestle.com/csv/communities/human-rights-impacts Web: Governance: https://www.nestle.com/csv/what-is-csv/governance C: Addressing human rights impacts p60 RaG: Business ethics and transparency > Privacy p100 RaG: Accountable and inclusive governance p102 C: Reporting compliance violations p73				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	RaG: Accountable and inclusive governance p102 Web: Governance: https://www.nestle.com/csv/what-is-csv/governance Web: Ethical business: https://www.nestle.com/csv/what-is-csv/ethical-business C: Addressing human rights impacts p60 RaG: Business ethics and transparency > Privacy p100				Yes, see the Nestlé in society 2017 full assurance statement
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	RaG: Business ethics and transparency > Privacy p100 In 2017, there were: <ul style="list-style-type: none"> • 42 complaints received by outside parties and substantiated by the organisation, generally concerning group email addresses being sent with email addresses being exposed and opt-out requests not being actioned; and • One complaint received by a regulatory body. In 2017, there were no instances of identified leaks, thefts or losses of customer data.				Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Socioeconomic Compliance					
103-1 Explanation of the material topic and its Boundary	<p>RaG: Product safety and quality p103</p> <p>IaF: Responsible marketing to children p35</p> <p>Web: Internal audit reports against our compliance with the WHO Code: https://www.nestle.com/csv/individuals-families/baby-milk/compliance-record</p> <p>RaG: The materiality process p104</p> <p>C: Reporting compliance violations p73</p> <p>RaG: Accountable and inclusive governance p102</p> <p>C: Addressing human rights impacts p60</p> <p>Nestlé material issues across the value chain</p> <p>Web: Ethical business: https://www.nestle.com/csv/what-is-csv/ethical-business</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-2 The management approach and its components	<p>RaG: Product safety and quality p102</p> <p>IaF: Responsible marketing to children p35</p> <p>Web: Internal audit reports against our compliance with the WHO Code: https://www.nestle.com/csv/individuals-families/baby-milk/compliance-record</p> <p>RaG: The materiality process p104</p> <p>C: Respecting and promoting human rights > Reporting compliance violations p73</p> <p>Web: Ethical business: https://www.nestle.com/csv/what-is-csv/ethical-business</p> <p>The Nestlé Corporate Business Principles</p> <p>RaG: Accountable and inclusive governance p102</p> <p>C: Addressing human rights impacts p60</p>				Yes, see the Nestlé in society 2017 full assurance statement
103-3 Evaluation of the management approach	<p>RaG: Accountable and inclusive governance p102</p> <p>C: Addressing human rights impacts p60</p> <p>Web: Governance: https://www.nestle.com/csv/what-is-csv/governance</p> <p>C: Reporting compliance violations p73</p>				Yes, see the Nestlé in society 2017 full assurance statement
419-1 Non-compliance with laws and regulations in the social and economic area	<p>CFS: Note 11.2: Provisions and contingencies: Contingencies p111</p> <p>There are no events to report as 'significant fines'. The threshold for a 'significant fine' is CHF 10 million.</p>	There is no breakdown for monetary value of significant fines for non-compliance with laws and regulations in the social and economic area.	The information is currently unavailable	We do not currently collect this information at Group level and we do not currently have plans to collect this information in future.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Animal Welfare					
FP9 Percentage and total of animals raised and/or processed, by species and breed type 15	<p>Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. Animal welfare is very important within our supply chain and applies to two priority sourcing categories: Meat, poultry and eggs, and Dairy. Our Policy on animal welfare, which is part of our Supplier Code, makes our stance clear for suppliers on our commitment to improve farm animal welfare across our global supply chain.</p> <p>Nestlé Farm Animal Welfare Policy</p> <p>Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</p> <p>Web: Dairy: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy</p> <p>C: Responsible sourcing and <i>Farmer Connect</i> p51</p> <p>C: Implement responsible sourcing and promote animal welfare p55</p> <p>C: Dairy p58</p>	Indicator omitted	The Standard Disclosure or part of the Standard Disclosure is not applicable	Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p58) and 'Meat, poultry and eggs' (http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p51).	Yes, see the Nestlé in society 2017 full assurance statement
Policies and practices, by species and breed type, related to physical alternations and the use of anaesthetic	<p>Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. Animal welfare is very important within our supply chain and applies to two priority sourcing categories: Meat, poultry and eggs, and Dairy. Our Policy on animal welfare, which is part of our Supplier Code, makes our stance clear for suppliers on our commitment to improve farm animal welfare across our global supply chain.</p> <p>Nestlé Farm Animal Welfare Policy</p> <p>Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</p> <p>Web: Dairy: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy</p> <p>C: Responsible sourcing and <i>Farmer Connect</i> p51</p> <p>C: Implement responsible sourcing and promote animal welfare p55</p> <p>C: Dairy p58</p>	Indicator omitted	The Standard Disclosure or part of the Standard Disclosure is not applicable	Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving the anaesthetic and physical alteration practices in our supply chain as outlined in our Animal Welfare Policy and disclosed in our website pages on Meat, poultry and eggs in our supply chain.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Percentage and total of animals raised and/or processed, by species and breed type, per housing type	<p>Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. Animal welfare is very important within our supply chain and applies to two priority sourcing categories: Meat, poultry and eggs, and Dairy. Our Policy on animal welfare, which is part of our Supplier Code, makes our stance clear for suppliers on our commitment to improve farm animal welfare across our global supply chain.</p> <p><u>Nestlé Farm Animal Welfare Policy</u></p> <p>Web: Meat, poultry and eggs: <u>http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</u></p> <p>Web: Dairy: <u>http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy</u></p> <p>C: Responsible sourcing and <i>Farmer Connect</i> p51</p> <p>C: Implement responsible sourcing and promote animal welfare p55</p> <p>C: Dairy p58</p>	Indicator omitted	The Standard Disclosure or part of the Standard Disclosure is not applicable	Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p58) and 'Meat, poultry and eggs' (<u>http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</u>) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p51).	Yes, see the Nestlé in society 2017 full <u>assurance statement</u>

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
<p>Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type</p>	<p>Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. Animal welfare is very important within our supply chain and applies to two priority sourcing categories: Meat, poultry and eggs, and Dairy. Our Policy on animal welfare, which is part of our Supplier Code, makes our stance clear for suppliers on our commitment to improve farm animal welfare across our global supply chain including the responsible use of antibiotics of which we follow the World Organisation for Animal Health (OIE)'s guidance.</p> <p>Nestlé Farm Animal Welfare Policy</p> <p>Use of performance enhancers in farm animals</p> <p>Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</p> <p>We do not support the use of veterinary medicines with performance enhancing effects in farm animals for the purposes of growth promotion. We believe that any use of such medicines for purely therapeutic purposes should only be carried out under veterinarian advice.</p> <p>Regulations and opinions on the use of performance enhancing medication vary significantly around the world. We will not advocate for the approval of performance enhancers in countries where they are not currently permitted for use.</p> <p>We are working with farmers and suppliers to promote good agricultural practices which increase yields and safeguard standards without the use of growth promoters.</p> <p>Antimicrobial resistance</p> <p>The appropriate use of antimicrobials is essential for protecting human and animal health, and for ensuring correct standards of animal welfare. We share concerns over the emergence of antimicrobial resistance.</p> <p>As such, we oppose the use of antimicrobials for growth promotion in animals. We also oppose the use of antimicrobials categorised by the World Health Organization as 'critically important' or 'highly important' for human use, and which are not approved for veterinary use.</p> <p>To help address antimicrobial resistance, we endorse international efforts, including the tripartite (FAO-OIE-WHO) approach to promote the responsible use of antimicrobial agents, aimed at minimising the development of antimicrobial resistance.</p> <p>Alongside this, we continue to work with our suppliers to support practices and innovations that reduce the need to use antimicrobials in our supply chain, while maintaining correct levels of animal welfare.</p>	Indicator omitted	The Standard Disclosure or part of the Standard Disclosure is not applicable	Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. However, our Nestlé Farm Animal Welfare Policy outlines our stance and policy on the use of antibiotics in our meat supply chain.	Yes, see the Nestlé in society 2017 full assurance statement

Disclosures	Page number (or link)	Identified omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals	<p>Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. Animal welfare is very important within our supply chain and applies to three priority sourcing categories: Meat, poultry and eggs; Dairy; and Fish and seafood. Our Policy on animal welfare, which is part of our Supplier Code, makes our stance clear for suppliers on our commitment to improve farm animal welfare across our global supply chain.</p> <p>Nestlé Farm Animal Welfare Policy</p> <p>Web: Meat, poultry and eggs: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs</p> <p>Web: Fish and seafood: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/fish-seafood</p> <p>Web: Dairy: http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/dairy</p> <p>C: Responsible sourcing and <i>Farmer Connect</i> p51</p> <p>C: Implement responsible sourcing and promote animal welfare p55</p> <p>C: Dairy p58</p>	Indicator omitted	The Standard Disclosure or part of the Standard Disclosure is not applicable	Nestlé only raises animals in three test farm settings for training purposes, and does not process any animals. We do not buy animals reared by contract farmers or procured on the open market, or whole live animals. Nestlé is committed to improving traceability in our supply chain and 'Dairy' (p58) and 'Meat, poultry and eggs' (http://www.nestle.com/csv/rural-development-responsible-sourcing/responsible-sourcing/meat-poultry-eggs) are two of our 12 priority categories for our commitment to implementing responsible sourcing (p51).	Yes, see the Nestlé in society 2017 full assurance statement

Appendix

102-8 Employees

Total number of employees by employment contract (permanent and temporary), by region*

Americas	103442
Permanent	98747
Temporary	4695
AOA	69685
Permanent	66962
Temporary	2723
EMENA	97584
Permanent	88831
Temporary	8753

* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Total number of employees by employment contract (permanent and temporary), by gender

See: 405-1 Diversity data [p64](#)

Total number of employees by employment contract (full-time and part-time), by gender

See: 405-1 Diversity data [p64](#)

FP3: Labour management data

Percentage of employees covered by collective bargaining agreements (%)

	2015	2016	2017
	51	57	52

Number of labour disputes

	2015	2016	2017
	31	42	64

Number of labour disputes by region

	2017
EMENA	15
AMS	19
AOA	30

Working time lost due to industrial disputes, strikes and/or lock-outs (%)

	2015	2016	2017
	0.024	0.023	0.0219

Working time lost due to industrial disputes, strikes and/or lock-outs by region 2017 (%)

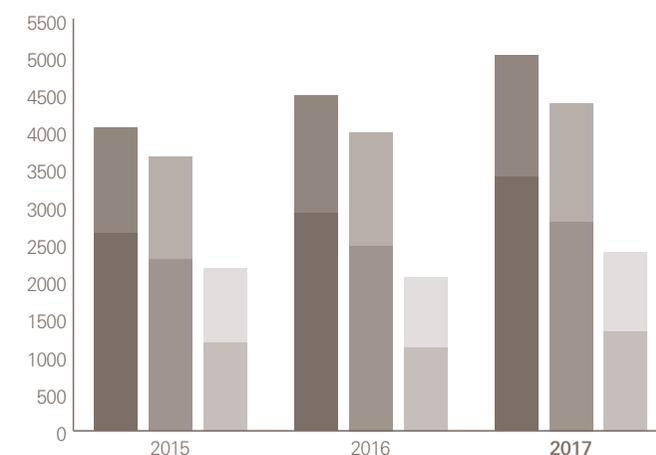
	2017
EMENA	0.0132
AMS	0.000545
AOA	0.0007

401-3 Parental leave

The total number of employees that were entitled to parental leave by gender*

	2015	2016	2017
Women	96655	93122	
Men	184898	176189	

Breakdown of employees who took parental leave, by gender*



Total number of employees who took parental leave: ■ Women ■ Men

Total number of employees who returned to work after parental leave ended: ■ Women ■ Men

Total number of employees who returned to work after parental leave ended who were still employed 12 months after their return to work: ■ Women ■ Men

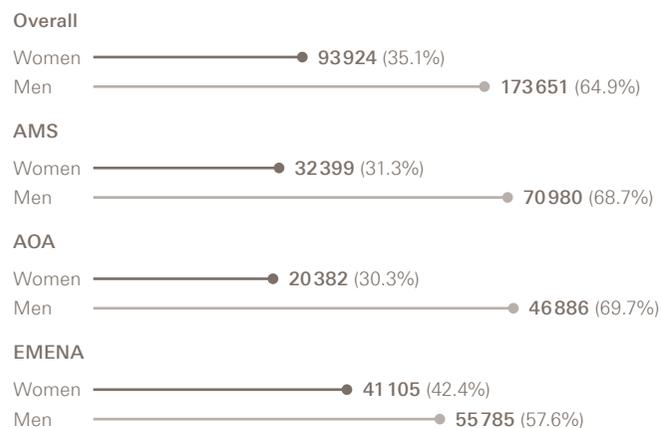
The return-to-work and retention rates of employees who took parental leave, by gender (%)*

	2015	2016	2017
Women	87	85	87
Men	97	96	90

* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

405-1 Diversity data

Total workforce by region and gender (number and percentage of employees)*



* Representing all employees in HR system. 0.01% of employees with no gender assigned in HR system.

Total workforce by age group (percentage)

	Women	Men
<30	24318 (39.6%)	37029 (60.4%)
30–50	52746 (34.1%)	101822 (65.9%)
50+	16822 (32.6%)	34800 (67.4%)

Full-time employees by gender (number and percentage)*



* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Part-time employees by age group (number and percentage of the total number)*

	2017
<30	2243 (24.1%)
30–50	4908 (52.8%)
50+	2138 (23.0%)

* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Temporary employees by age group (number and percentage of the total number)*

	2017
<30	10681 (66.4%)
30–50	4431 (27.5%)
50+	979 (6.1%)

* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Full-time employees by gender (number and percentage)*



* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Part-time employees by gender (number of employees and percentage of total number)*



* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Temporary employees by gender (number of employees and percentage of total number)*



* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Permanent employees by gender (number of employees and percentage of total number)*



* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Total number of managers and breakdown by age and gender (percentage and number)*

	Women	Men
<30	1673 (46.6%)	1916 (53.4%)
30–50	11198 (38.4%)	17933 (61.6%)
50+	2058 (24.9%)	6218 (75.1%)

* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Percentage of Senior leadership positions held by women*



Percentage of Senior leadership positions held by men*



* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

Percentage of leadership positions held by women*



Percentage of leadership positions held by men*



401-1 New employee hires and employee turnover

Total number and rate (percentage) of new employee hires by age group and gender in 2017*

	Women	Men
<30	5872 (30.4%)	7942 (24.4%)
30–50	4777 (9.5%)	6835 (6.9%)
50+	614 (3.8%)	969 (2.8%)

Total number and rate (percentage) of new hires by region in 2017*

	2017
AMS	12085 (12.2%)
AOA	6227 (9.6%)
EMENA	8701 (9.9%)

Total number and rate (percentage) of employee turnover by age group and gender in 2017*

	Women	Men
<30	4045 (20.9%)	5981 (18.1%)
30–50	6475 (12.9%)	10012 (10.1%)
50+	2120 (13.0%)	4122 (12.1%)

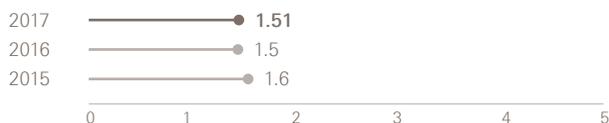
Total number and rate (percentage) of employee turnover by region in 2017*

	2017
AMS	14823 (14.9%)
AOA	7059 (10.9%)
EMENA	10822 (12.3%)

* Covers Nestlé employees registered in the HR system (approximately 91% of all employees).

403-2 Health and safety data

Sickness absence (%)



Total recordable illnesses rate for employees, on-site contractors and on-site members of public (per million hours worked)

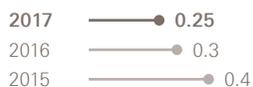
Overall



AMS



AOA



EMENA



Recordable injury rate (per million hours worked)

Data has been restated to align with the new Nestlé zone structure

Overall



AMS



AOA



EMENA



Lost day rate for injuries (per million hours worked)

Data has been restated to align with the new Nestlé zone structure

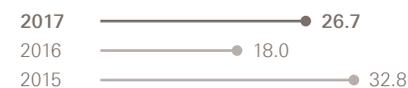
Overall



AMS



AOA



EMENA



403-2 Health and safety data continued

Lost day rate for injuries per function



Includes joint ventures.

Injuries and illnesses are classified and reported according to a global Nestlé standard, which is based on the US OSHA record-keeping standard.

Externally reported fatalities by victim status (2005–2017)

