Nestlé

Coalition member since 2020 | As of September 2023, palm oil, direct soy, embedded soy, and paper, pulp, and fibre-based packaging (PPP), and beef are material commodities for Nestlé.

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company's 2021, 2022 and 2023 reporting record. The record includes the following responses:

- "Yes" indicates a company is reporting against a KPI and reporting quantitively where indicated
- "Yes – narrative reporting" indicates a company is reporting qualitatively against a quantitative KPI
- "Not yet reporting" response indicates a company is not yet reporting on a KPI
- "N/A" indicates a KPI was not established in a given year

Companies have also provided information on their performance against appropriate KPIs, along with methodologies and targets. This information has been self-reported by companies and verified by Proforest.

Links are provided to information when a company is reporting ("Yes") against a public information requirement, and when a company is reporting qualitatively ("Yes – narrative reporting") against a quantitative KPI.

For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit transparency.tcgfforestpositive.com

Palm Oil for Manufacturers Buying Palm (CPO and PKO)

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
Element 1							
1.1 Policy commitments to the forest positive goals	Note: Policy covers required human rights and environmental detail with relevant DCF cut-off dates nestle-responsible-sourcing-standard-english.pdf Responsibly sourced palm oil | Nestlé Global (nestle.com)	Yes ☒ No ☐	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard.		The scope of the palm oil reporting excludes palm oil derivatives. Today there is no standardized method to calculate the fraction of a derivative coming from palm oil industry (e.g. glycerin) so we don't have the ability to trace this material and assess its sustainability practices.	nestle-towards-forest-positive-future-report.pdf nestle-responsible-sourcing-standard-english.pdf	

*Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
1.2 Timebound action plan summary	Operational plan covers: Deforestation-free supply chains, Long-term forest conservation and restoration in our supply chains, Sustainable landscapes. Includes time-bound goal cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	See operational plan in CGF reporting document and Nestle forest positive strategy			nestle-towards-forest-positive-future-report.pdf Link	
1.3 Mill list using the conventions of the Universal Mill List to make group links	List published but includes data from 2020 (not updated in 2022 with 2021 data)	Yes ☒ No ☐	See mill list			Link	
1.4 % volume that is deforestation and conversion free - using public DCF methodology or IRF Delivering category	N/A – *new KPI*	Yes: quantitative ☒ Yes: narrative ☐ No ☐	95.6% of our palm oil volumes were assessed as deforestation-free through one of the following verification methods: - 89% assessed from the sky - 6% assessed on the ground - 1% traceable to low-risk origin	Volumes are assessed as deforestation-free when they are: - Traceable to low-risk origin: Volumes are traced back to regions classified as at low risk of deforestation, using tools such as Maplecroft. The traceability exercise is carried out in collaboration with		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
				our partners (e.g. Earthworm Foundation and Proforest) or using technology (such as SupplyShift). - Assessed on the ground: Volumes are assessed through on-the-ground assessments, including by High Carbon Stock Approach and High Conservation Value assessments, by our partners (e.g. Earthworm Foundation, Proforest and SGS) and/or through certification such as Roundtable on Responsible Soy and Proterra (soya), Forestry and Stewardship Council and PEFC (paper) and Roundtable on Sustainable Palm Oil. Only segregated volumes are			

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Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
				accepted as deforestation-free. - Assessed from the sky: Volumes are assessed through satellite monitoring of production sites (farms, mills or supply areas) in our supply chain identified through a traceability exercise.			
1.5 % Progress of mills toward forest positive (or NDPE) – using the NDPE IRF or equivalent *(updated reporting guidance)*	80% of our supply base was coming from mills and refineries with time bound Action Plans towards NDPE compliance, or coming from RSPO certified origins. 91% of our palm oil volumes were assessed as deforestation-free through one of the following verification methods: -83% assessed from the sky -6% assessed on the ground	Yes: quantitative ☒ Yes: narrative ☐ No ☐	75% of our supply base was coming from mills and refineries with time bound Action Plans towards NDPE compliance or Coming from RSPO certified origins			[Link](#)	

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
	-1% traceable to low-risk origin						
1.6 % traceable to mill	97%: A mix of self-declaration and paper based verification- updated annually; based on the traceability information declared by our suppliers	Yes: quantitative ☒ Yes: narrative ☐ No ☐	99% in 2022 97% in 2021			Link	
1.7 % traceable to FFB sources	68% TTP	Yes: quantitative ☒ Yes: narrative ☐ No ☐	96% in 2022 68% in 2021			Link	
1.8 % physically certified (MB/SG)	71% of volumes were RSPO certified (SG 19.68%, MB 1.09%, Credits 50%)	Yes: quantitative ☒ Yes: narrative ☐ No ☐	In 2022, 71% of our palm oil volumes were RSPO certified with the following chains of custody: - Segregated: 19.99% - Mass balance: 1,65% - Credits: 49.3% We remain committed to sourcing 100% Roundtable on Sustainable Palm Oil (RSPO) certified supplies in 2023, even if there is today already a			Link	

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			large market supply shortage of RSPO-certified palm kernel oil. We are working with industry bodies to demonstrate, regardless of this market situation, our 100% commitment to the due date.				
Element 2							
2.1 Direct supplier list.	List published but includes data from 2020 (not updated in 2022 with 2021 data) cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Palm oil suppliers as of December 2022			supply-chain-disclosure-palm-oil.pdf (nestle.com)	
2.2 % Direct suppliers engaged and informed of 'Forest Positive Supplier' Commitment and 'Forest Positive Approach'	100% of our direct suppliers have been informed and engaged about our no deforestation requirements	Yes: quantitative ☒ Yes: narrative ☐ No ☐	77% of our palm volumes were from suppliers that have been informed and engaged about Forest Positive Approach. We communicated to all Nestlé Palm Oil suppliers in 2022 what were the expectations regarding the Supplier Produced Sustainably			Link	

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
			which embed all the elements of Forest Positive Approach. 26% of Nestlé direct suppliers have been actively engaged on their Performance as they supply about 75% of Nestlé volumes in partnership with implementing partners.				
2.3 Performance of direct suppliers against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business *(updated reporting guidance)*	Narrative reporting	Yes: quantitative ☒ Yes: narrative ☐ No ☐	**See table on assessment of suppliers against Forest Positive requirement in document**			Link	
Element 3							
3.1 Summary of company grievance process that aligns with FPC Deforestation Monitoring & Response Framework (MRF)	Covers criteria: Clear consequences for not complying, accessible and confidential means for stakeholders to raise issues. Cover environmental and human rights issues.	Yes ☒ No ☐				Link	

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
	Include other suitable methods to detect grievances. Outline how grievances will be identified (mechanism), recorded, addressed, resolved and remediated. cgf-forest-positive-coalition-2022-report.pdf (nestle.com)						
3.2 Summary of progress of grievance cases (e.g. in grievance log or relevant progress report(s))	In 2021, we received grievances related to deforestation and environmental degradation in connection to 78 companies. The status of these grievances as end of December 2021 was the following: Investigating 59 Monitoring 14 Plan to suspend 4 Suspended 1.	Yes ☒ No ☐	n 2022, we received grievances related to deforestation and environmental degradation in connection to 17 companies. The status of these grievances as end of December 2022 was the following: Monitoring: 4 Investigating: 13			Link	
3.3 % of supply base covered by deforestation & peat monitoring	97% of our supply base is covered by deforestation and peat monitoring	Yes: quantitative ☒ Yes: narrative ☐	97.3% of our supply base is covered by deforestation and peat monitoring aligned with			Link	

*Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
(including supplier and landscape monitoring systems) aligned with Monitoring Minimum Requirements	aligned with CGF Forest Positive monitoring minimum requirements. We use Starling satellite monitoring for in-depth analysis of every point of origin identified in our palm oil supply chain. In 2021, this included concession boundaries and 50km radius area around over 1,760 mills, to determine whether the origins were assessed as deforestation-free or whether further supplier engagement and investigation was needed. We worked with Earthworm Foundation to conduct in- depth supply chain engagement with our direct suppliers to investigate and address potential	No ☐	CGF Forest Positive monitoring minimum requirements. We use Starling satellite monitoring for in-depth analysis of every point of origin identified in our palm oil supply chain. In 2021, this included concession boundaries and 50km radius area around over 1,760 mills, to determine whether the origins were assessed as deforestation-free or whether further supplier engagement and investigation was needed. We worked with Earthworm Foundation to conduct in- depth supply chain engagement with our direct suppliers to investigate and address potential risks detected through Starling. More information on how we use Starling is available [here](#)				

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
	risks detected through Starling.						
3.4 For coalition member companies involved, narrative summary of support provided to develop on the ground monitoring and response systems beyond own supply chains including landscape initiatives and sectoral collaborations	We are currently engaged in seven landscape initiatives focusing on palm oil.	Yes ☒ No ☐	We are currently engaged in seven landscape initiatives focusing on palm oil, including four that are part of the CGF Forest Positive Learning Portfolio of Landscape Initiatives			Link	
3.5 % of supply mills with, or potentially linked to, deforestation & peat grievances	Narrative reporting	Yes: quantitative ☒ Yes: narrative ☐ No ☐	4.4% of our volumes have not yet been assessed as deforestation-free as of December 2022. (9% in 2021) As of December 2022, 15.1% of mills in Nestlé's supply chain are buying from at least one sourcing boundary with detected deforestation). These volumes do not necessarily indicate origins are deforested, but rather reflect supply chains with			Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			insufficient transparency to allow for assessment. In some cases, producers are unwilling to share their farm locations, in the other cases, there are dealers in the supply chain who collect fruit from many producers but do not provide the origin information, and other times supply chains are very complex, comprised of many smallholder producers that add challenges to mapping. Work will continue to identify additional plantations connected to our supply chain				
3.6 % of deforestation & peat grievances where action taken in line with MRF steps and requirements	Narrative reporting	Yes: quantitative ☒ Yes: narrative ☐ No ☐	0.35% of Nestlé's total volume is engaged to investigate detected deforestation. 5.7% of the mills in Nestlé supply chain are engaged to investigate detected deforestation. That is over a 1/3 of all			Link	

Palm Oil KPIs (Manufacturers Buying Palm Oil)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			the mills with Deforestation in Nestlé's supply chain (15.1% as said in previous point). We investigate all grievance cases that come in through our grievance management process to identify potential supply chain links and relevant suppliers to engage corrective actions to address the issues raised. We monitor progress through resolution across all cases. In 2022, we started developing more detailed supplier guidance and minimum requirements for non-compliant suppliers including remediation and recovery planning, forest loss assessment and engagement with affected communities				

Soy for Manufacturers Buying Direct Soy

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	<u>Publicly reported value or narrative for 2023 on 2022 data</u>	Methodology	Scope*	Link to publicly available source	Target *(optional)*
Element 1							
1.1 Policy commitments to the forest positive goals	Note: Policy covers required human rights and environmental detail with relevant DCF cut-off dates nestle-responsible-sourcing-standard-english.pdf Sustainable soy sourcing | Nestlé Global (nestle.com)	Yes ☒ No ☐	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard.		Scope of reporting currently excludes soybean oil and lecithin volumes (reporting to start in 2023) as well as soy embedded in other animal-based products.	nestle-towards-forest-positive-future-report.pdf nestle-responsible-sourcing-standard-english.pdf	
1.2 Timebound action plan summary	Operational plan covers: Deforestation-free supply chains, Long-term forest conservation and restoration in our supply chains, Sustainable landscapes. Includes time-bound goal cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	See operational plan in CGF reporting document and Nestle forest positive strategy			nestle-towards-forest-positive-future-report.pdf Link	
1.3 Soy Footprint across all product categories	N/A - *new for manufacturers buying direct soy*	Yes ☒ No ☐	Total soybean equivalent volume estimated 1,174,408 tonnes			Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	<u>Publicly reported value or narrative for 2023 on 2022 data</u>	Methodology	Scope*	Link to publicly available source	Target *(optional)*
1.4 Methodology for soy footprint calculation	N/A - *new for manufacturers buying direct soy*	Yes ☒ No ☐	Extract, clean, adjust and convert volumes purchased to fresh equivalent tons. Estimate feed intake Different Feed Conversion Ratios (FCR) were used according to each product's category to measure the animal's efficiency to convert feed mass into the desired product. Estimate soybean intake through feed. Allocate soybean equivalent volume using economic allocation factor.				
1.5 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status *(adjusted KPI)*	98% - this has been assessed as deforestation and conversion (DCF) free. Our scope of reporting covers 90% of our purchased soy volumes. It currently excludes soybean oil and lecithin volumes (reporting to start in 2022)	Yes: quantitative ☒ Yes: narrative ☐ No ☐	81% of our soy volumes in scope were mapped to regions classified as at low risk of deforestation using tools like Maplecroft along with national and international public geospatial	**Note**: 19% mapped to high risk	Our scope of reporting covers 90% of our purchased soy volumes. It currently excludes soybean oil and lecithin volumes (reporting to start in 2022) as well as	[Link](#)	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
	as well as soy embedded in other animal-based products.		data sources (e.g. PRODES Amazon and PRODES Cerrado in Brazil) and relevant literature (e.g. scientific papers and NGO reports).		soy embedded in other animal-based products.		
1.6 % Unknown origins *(adjusted KPI)*	20%, 2% is unknow: not traced or being traced and not yet assessed as deforestation free. 18% is coming from high risk origins and assessed on the ground as deforestation-free. 81% of our soy volumes in scope were mapped to regions classified as at low risk of deforestation using tools like Maplecroft along with national and international public geospatial data sources (e.g. PRODES Amazon and PRODES Cerrado in Brazil) and relevant literature (e.g. scientific papers and NGO reports).	Yes: quantitative ☒ Yes: narrative ☐ No ☐	2% is unknow: not traced or being traced and not yet assessed as deforestation-free.			Link	

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
1.7 % DCF supply and break-down into: **% DCF negligible risk origin** **% DCF certified** **% DCF monitored** *(adjusted KPI)*	18% (98% of total volume is DCF: 80% traceable to low risk origin; 18% from high risk origin and assessed on the ground). Supply chain mapping exercise carried out by Proforest (public DCF methodology available)	Yes: quantitative ☒ Yes: narrative ☐ No ☐	98% of total volume is DCF: 80% traceable to low risk origin; 18% from high risk origin and assessed on the ground.	Supply chain mapping exercise carried out by Proforest (public DCF methodology available)		[Link](#)	
1.8 Progress on ensuring soy is deforestation- and conversion-free for at-risk origins: **a) Year on year change in DCF volume %** **b) % of non-DCF volume under engagement, and change compared to previous year** *(adjusted KPI)*	Narrative reporting but have shown progress in approach	Yes: quantitative ☐ Yes: narrative ☒ No ☐	Nestlé has been taking the following steps to work toward deforestation and conversion-free (DCF): 1. Incorporation of DCF criteria into the RFP Tender, a tool through which buyers negotiate future purchases with suppliers 2. Close support to Procurement team to ensure DCF purchases only 3. Engagement with suppliers to present Nestlé's commitments and			[Link](#)	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			provide guidance on DCF criteria as well as request evidence to confirm DCF volumes 4. Analysis of evidence provided by suppliers to confirm DCF volumes, with the support from our partner Proforest.				
Element 2							
2.1 Direct supplier list	List published but includes 2020 data	Yes☒ No ☐	**See list**			20200604_2019 Supply Chain Disclosure - SOY.xlsx (nestle.com)	
2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	24%: Developed a supplier engagement approach to engage with suppliers of Nestlé's direct soy supply chain risk (e.g. sourcing from high deforestation and conversion risk countries such as Brazil, Paraguay and Argentina). Scorecards will be used to assess supplier performance and to monitor and report on continual improvement towards compliance with	Yes: quantitative ☒ Yes: narrative ☐ No ☐	24%: Developed a supplier engagement approach to engage with suppliers of Nestlé's direct soy supply chain risk (e.g. sourcing from high deforestation and conversion risk countries such as Brazil, Paraguay and Argentina). Scorecards will be used to assess supplier	As part of our 2022 workplan, we have developed a supplier engagement approach to engage with suppliers who represent 100% of Nestlé's direct soy supply chain risk (e.g.		Link	

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Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
	both the CGF FPC asks and Nestlé requirements. Nestlé T1 suppliers assessed comprise 24% of Nestlé's 2021 volumes.		performance and to monitor and report on continual improvement towards compliance with both the CGF FPC asks and Nestlé requirements. Nestlé T1 suppliers assessed comprise 24% of Nestlé's 2021 volumes. In addition, these suppliers have also been engaged collectively or individually to communicate the Forest Positive Approach and its implementation. These includes SCF members such as ADM, Bunge, Cargill, Louis Dreyfus and also CJ Selecta. One to one engagement is planned for the end of 2022.	sourcing from high deforestation and conversion risk countries such as Brazil, Paraguay and Argentina).			
2.3 Performance of T1 suppliers against Forest	Narrative reporting	Yes: quantitative ☐	Scorecards will be used to assess supplier			Link	

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
Positive Approach including progress on delivery across entire operations *(updated reporting guidance)*		Yes: narrative ☒ No ☐	performance and to monitor and report on continual improvement towards compliance with both the CGF FPC asks and Nestlé requirements. Nestlé T1 suppliers assessed comprise 24% of Nestlé's 2021 volumes				
2.5 Summary of the Forest Positive Approach for suppliers and traders	Ensure that our suppliers work towards compliance with the 5 key elements of the Forest Positive Approach listed within the CGF Soy Roadmap	Yes☒ No ☐	Our Theory of Change for soy is centred on engaging key suppliers to build capacity, improve policies, cascade implementation, and demonstrate compliance within and beyond our supply chain. Nestlé are building on the CGF's Forest Positive Guidance to Suppliers, to ensure that our suppliers work towards compliance with the 5 key elements of			Link	

Soy KPIs (Manufacturers Buying Direct Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			the Forest Positive Approach listed within the CGF Soy Roadmap, as well as Nestlé's own additional requirements and overarching commitments.				

Soy for Retailers and Manufacturers Buying Embedded Soy

Soy KPI's (Retailers and Manufacturers Buying Embedded Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
Element 1							
1.1 Policy commitments to the forest positive goals	Did not report	Yes ☐ No ☒					
1.2 Timebound action plan summary	Did not report	Yes ☐ No ☒					
1.3 Soy Footprint across all product categories	Total soybean equivalent volume estimated 1,174,408 tonnes cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Total soybean equivalent volume estimated 1,174,408 tonnes			Link	
1.4 Methodology for soy footprint calculation	Extract, clean, adjust and convert volumes purchased to fresh equivalent tons. Estimate feed intake Different Feed Conversion Ratios (FCR) were used according to each product's category to measure the animal's efficiency to convert feed mass into the desired	Yes ☒ No ☐	Extract, clean, adjust and convert volumes purchased to fresh equivalent tons. Estimate feed intake Different Feed Conversion Ratios (FCR) were used according to each product's category to measure the animal's efficiency to convert feed mass into the desired product. Estimate soybean intake through feed. Allocate soybean			Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPI's (Retailers and Manufacturers Buying Embedded Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
	product. Estimate soybean intake through feed. Allocate soybean equivalent volume using economic allocation factor.		equivalent volume using economic allocation factor.				
1.5 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status (adjusted KPI)	Narrative reporting	Yes: quantitative ☐ Yes: narrative ☒ No ☐	The origin itself of the embedded soy is still unknown. However, as a very first step we have identified the soy embedded in the products we buy, by calculating the soy footprint and estimating the exposure to high-risk origins.			Link	
1.6 % Unknown origins (adjusted KPI)	32% (326,176.57 MT) of the soybean equivalent volume was exposed to high-risk origins in priority countries (Brazil, Argentina and Paraguay).	Yes: quantitative ☒ Yes: narrative ☐ No ☐	32% (326,176.57 MT) of the soybean equivalent volume was exposed to high-risk origins in priority countries (Brazil, Argentina and Paraguay).			Link	
1.7 % DCF supply and break-down into: **% DCF negligible risk origin** **% DCF certified**	Did not report	Yes: quantitative ☐ Yes: narrative ☐ No ☒					

*Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPI's (Retailers and Manufacturers Buying Embedded Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
% DCF monitored (adjusted KPI)							
1.8 Progress on ensuring soy is deforestation- and conversion-free for at-risk origins: **a) Year on year change in DCF volume %** **b) % of non-DCF volume under engagement, and change compared to previous year** (adjusted KPI)	Narrative reporting	Yes: quantitative ☐ Yes: narrative ☒ No ☐	See "Our approach to deforestation and conversion risks for embedded soy"			nestle-embedded-soy-footprint-methodology.pdf	
Element 2							
2.1 Direct supplier list (new for embedded soy buyers)	N/A	Yes ☐ No ☒					
2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation	Did not report	Yes: quantitative ☐ Yes: narrative ☒ No ☐	In 2019 we started engaging animal protein suppliers in Brazil, undertaking an initial assessment of their sustainability awareness			Link	

*Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPI's (Retailers and Manufacturers Buying Embedded Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
have been communicated			and performance. Based on this assessment, in 2021 we prioritized and provided capacity building activities to nine poultry, pork and beef suppliers that together represent 4.2% of our volume sourced in Brazil in 2020 that was exposed to high deforestation and conversion risk origins. Additionally, in early 2022 we supported one of the suppliers that participated in the training to review their sustainable policy, develop a deforestation/conversion-free commitment and an implementation plan. We are planning to expand both the capacity building and the Embedded Soy Pilot to more suppliers in 2022, as well as keep supporting this supplier to improve their traceability and achieve their commitment.				

Soy KPI's (Retailers and Manufacturers Buying Embedded Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
2.3 Performance of T1 suppliers against Forest Positive Approach including progress on delivery across entire operations *(updated reporting guidance)*	Did not report	Yes: quantitative ☐ Yes: narrative ☒ No ☐	In 2019 we started engaging animal protein suppliers in Brazil, undertaking an initial assessment of their sustainability awareness and performance. Based on this assessment, in 2021 we prioritized and provided capacity building activities to nine poultry, pork and beef suppliers that together represent 4.2% of our volume sourced in Brazil in 2020 that was exposed to high deforestation and conversion risk origins. Additionally, in early 2022 we supported one of the suppliers that participated in the training to review their sustainable policy, develop a deforestation/conversion-free commitment and an implementation plan. We are planning to expand both the capacity building and the Embedded Soy Pilot to more suppliers in 2022, as well as keep			[Link](#)	

Soy KPI's (Retailers and Manufacturers Buying Embedded Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			supporting this supplier to improve their traceability and achieve their commitment.				
2.4 List of identified major upstream suppliers	Did not report	Yes ☐ No ☒					
2.5 Summary of the Forest Positive Approach for suppliers and traders	Ensure that our suppliers work towards compliance with the 5 key elements of the Forest Positive Approach listed within the CGF Soy Roadmap cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Our Theory of Change for soy is centred on engaging key suppliers to build capacity, improve policies, cascade implementation, and demonstrate compliance within and beyond our supply chain. Nestlé are building on the CGF's Forest Positive Guidance to Suppliers, to ensure that our suppliers work towards compliance with the 5 key elements of the Forest Positive Approach listed within the CGF Soy Roadmap, as well as Nestlé's own additional requirements and overarching commitments.			Link	

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Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy KPI's (Retailers and Manufacturers Buying Embedded Soy)	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
2.6 Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collective approach) and are being evaluated	Did not report	Yes: quantitative ☐ Yes: narrative ☐ No ☒					
2.7 Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business	Did not report	Yes: quantitative ☐ Yes: narrative ☐ No ☒					

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP for Retailers and Manufacturers

PPP KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
Element 1							
1.1 Policy commitments to the forest positive goals	Policy covers: improving supply chain, eliminating deforestation, net zero. Forest positive initiative then also covers greater detail on human rights. Pulp and paper sourcing | Nestlé Global (nestle.com) nestle-responsible-sourcing-standard-english.pdf	Yes☒ No ☐	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard.		Scope of reporting excludes office paper, paper labels and flexibles (e.g. pouches, flow-wraps, etc.)	nestle-towards-forest-positive-future-report.pdf nestle-responsible-sourcing-standard-english.pdf	
1.2 Timebound action plan summary	General operational plan, focused on three pillars: i. Deforestation-free supply chains ii. Long-term forest conservation and restoration in our supply chains iii. Sustainable landscapes cgf-forest-positive-coalition-2022-	Yes☒ No ☐	See operational plan in CGF reporting document and Nestle forest positive strategy			nestle-towards-forest-positive-future-report.pdf Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
	report.pdf (nestle.com)						
1.3 % recycled, % virgin fibre	56.8% recovered fibre, 43.2% virgin fibre	Yes: quantitative ☒ Yes: narrative ☐ No ☐	61% recovered fibre, 39% virgin fibre	We collect this information from our suppliers via our annual traceability campaign which is based on volumes sold to Nestlé.		Link	
1.4 Percentage of virgin supply certified, and percentage per scheme and chain of custody model	35.4% virgin fiber supply certified, FSC FM 32.6%, FSC CW 12.7%, PEFC FM & CS 0.1%	Yes: quantitative ☒ Yes: narrative ☐ No ☐	78.6% of our virgin fiber supply was certified with the following certification schemes and chain of custody: - FSC FM: 23.1% - FSC CW: 55.3% - PEFC FM: 0.24% - PEFC CS: 0.04%	Certification is one of the tools we use to support work towards our assessed deforestation-free supply chain commitment for pulp & paper. In our methodology, we distinguish FSC FM from FSC CW or PEFC FM/CS as we consider former certification		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
				scheme chain of custody model more robust. We collect this information from our suppliers via our annual traceability campaign.			
1.5 % of virgin supply traceable to origin (at least to country of harvest)	N/A – *new KPI*	Yes: quantitative ☒ Yes: narrative ☐ No ☐	99.7% of our virgin fiber supply was traceable to country of harvest.			Link	
1.6 % of supply from high priority sources	2% of our pulp & paper volumes have not been assessed as deforestation-free or have not been traced back to country of harvest. As such, they can considered as at risk of deforestation.	Yes: quantitative ☒ Yes: narrative ☐ No ☐	0.1% of our pulp & paper volumes have not been assessed as deforestation-free or have not been traced back to country of harvest. As such, they can consider as at-risk of deforestation.	99.9% of our pulp & paper was assessed deforestation-free, including: - 99.6% traceable to low-risk origin - 0.29% assessed on the ground		Link	
1.7 Actions being taken for supply from high priority sources	We're working toward a deforestation-free	Yes☒ No ☐	We're working toward an assessed deforestation-free pulp			Link	

PPP KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
	pulp & paper supply chain by end of 2022. To close the gap we are working with our direct suppliers to increase traceability, develop time-bound action plans and engage our upstream supply chain. We are also investing in on-the-ground projects.		& paper supply chain by end of 2022. To close the gap we are working with our direct suppliers to increase traceability, develop time-bound action plans and engage our upstream supply chain. We are also investing in on-the-ground projects. For more information, visit our website.				
Element 2							
2.1 Direct supplier list	N/A – new KPI	Yes☒ No ☐	**See list**			nestle-pulp-mill-transparency.pdf	
2.2 Proportion of suppliers informed about the Forest Positive Suppliers approach	Narrative reporting cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes: quantitative ☒ Yes: narrative ☐ No ☐	100% of our suppliers where informed via communication about Nestle deforestation-free commitments sent to supplier during the annual traceability campaign. Other efforts: 1. Public commitment to 'forest positive' (including deforestation and conversion free and			Link	

*Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			respect for IPLC rights*) across Nestle 2. Selective pulp & paper supplier engagement where high-risks exists including supplier due diligence 3. Grievance tracking 4. Support initiatives delivering forest positive development at landscape and/or sectoral level 5. Regular monitoring and public reporting on effectiveness of actions against key KPIs				
2.3 Number or proportion of suppliers identified as priority for engagement, and % engaged	Narrative reporting	Yes: quantitative ☒ Yes: narrative ☐ No ☐	9% suppliers identified as priority and engaged. We define priority suppliers as suppliers that are sourcing from at-risk origins. We engaged suppliers via procurement team to support taking action leading to transition to become assessed deforestation free e.g. get certified, change mill or feedstock, field visit on ground, etc. In			[Link](#)	

*Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
			2023, we are working on developing a supplier engagement strategy to engage suppliers more systematically.				
2.4 Performance of engaged suppliers and changes over time including progress on delivery across entire business	Did not report	Yes: quantitative ☐ Yes: narrative ☐ No ☒					

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Beef and other cattle-derived products for Retailers and Manufacturers

Beef KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
Element 1							
1.1 Policy commitments to the forest positive goals	Note: Responsible sourcing of meat policy covers improving supply chain, eliminating deforestation, net zero and animal welfare. Forest positive initiative then also covers human rights and more details on deforestation. Meat, poultry and eggs sourcing | Nestlé Global (nestle.com) nestle-responsible-sourcing-standard-english.pdf	Yes ☒ No ☐	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard.		Meat by-products are excluded from the scope of our no deforestation work.	nestle-towards-forest-positive-future-report.pdf nestle-responsible-sourcing-standard-english.pdf	
1.2 Timebound action plan summary	Operational plan covers: Deforestation-free supply chains, Long-term forest conservation and restoration in our supply chains, Sustainable	Yes ☒ No ☐	See operational plan in CGF reporting document and Nestle forest positive strategy			nestle-towards-forest-positive-future-report.pdf Link	

Beef KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
	landscapes. Includes time-bound goal. cgf-forest-positive-coalition-2022-report.pdf (nestle.com)						
1.3 Beef footprint across all product categories	Did not report	Yes ☒ No ☐	Total in-scope beef ingredient footprint across the Nestlé global supply chain is approximately 27,000 tonnes			Link	
1.4 % with known origin	99% of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free 0.09% of our total in-scope animal sourced ingredients are cattle products sourced from Brazil. We do not currently have traceability of these volumes into specific biomes. % of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free.	Yes: quantitative ☒ Yes: narrative ☐ No ☐	99% of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free. % of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free. Desktop assessment, country of origin for in-scope meat products. Traceable to low-risk origin: Volumes have been traced back to regions classified as at low risk of deforestation using	The traceability exercise is carried out in collaboration with our partners (e.g. Earthworm Foundation, Control Union and Proforest) or using technology (e.g. SupplyShift)		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Beef KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
	Desktop assessment, country of origin for in-scope meat products. Traceable to low-risk origin: Volumes have been traced back to regions classified as at low risk of deforestation using tools such as Maplecroft. The traceability exercise is carried out in collaboration with our partners (e.g. Earthworm Foundation, Control Union and Proforest) or using technology (e.g. SupplyShift).		tools such as Maplecroft.				
1.5 Progress on ensuring beef is free from deforestation , conversion and conflict for high-risk areas	Narrative reporting	Yes: quantitative ☐ Yes: narrative ☒ No ☐	0.05% of our total in-scope animal sourced ingredients are cattle products sourced from Brazil. We do not currently have traceability of these volumes into specific biomes. However, we have engaged multiple			[Link](#)	

Beef KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
			suppliers on how to establish and implement responsible sourcing commitments for beef. Upon completion of the process, the suppliers will be expected to report volumes of at-risk ingredients in the Nestlé supply chain.				
Element 2							
2.1 Direct supplier list of identified major upstream suppliers, up to slaughterhouse when possible.	List published and up to date cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	See lists for Tier 1 and Upstream			https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-supply-chain-disclosure-meat-tier1.pdf https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-supply-chain-disclosure-meat-upstream.pdf	
2.2 A summary of	Now 8 suppliers engaged through a	Yes ☐					

Beef KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
the Forest Positive Approach for meatpackers and own brand manufacturers	dedicated partner pilot program, 1 has progressed to the point of implementing additional internal controls aligned with CGF FP standards	No ☒					
2.3 T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Narrative reporting	Yes: quantitative ☐ Yes: narrative ☒ No ☐	Eight suppliers were engaged through a dedicated partner pilot program. One has progressed to the point of implementing additional internal controls aligned with CGF Forest Positive standards.			Link	
2.4 Performance of T1 suppliers against Forest Positive Approach including progress on delivery across entire operations	Narrative reporting	Yes: quantitative ☐ Yes: narrative ☒ No ☐	Change in performance at this time is evaluated using number of suppliers engaged with our partner-led training and support program to build guidelines and internal capacity to meet responsible sourcing standards and due diligence.			Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Beef KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target *(optional)*
2.5 Meatpackers sourcing from high-risk origins that have been engaged and are being evaluated	Narrative reporting	Yes: quantitative ☐ Yes: narrative ☐ No ☒					
2.6 Performance of meatpackers against Forest Positive Approach including progress on delivery across entire operations	Narrative reporting	Yes: quantitative ☐ Yes: narrative ☐ No ☒					

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Element 4 (Landscape Engagement) Key Performance Indicators | As of September 2023, Nestlé is focusing its landscape engagement on palm oil, soy, and PPP.

Palm Oil Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	<u>Publicly reported</u> value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target *(optional)*
Element 4 (Landscape Engagement)						
4.1 Priority production landscapes identified	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	We are currently refining our landscape strategy, including the methodology through which subnational landscapes will be prioritized for collective action through landscape and jurisdictional initiatives. This methodology focuses on both risks to forests and natural ecosystems as well and land and natural resources rights (LRR) risks – which are typically strongly place-based issues. In 2021, the forest risk prioritization was completed for all palm origins and in 2022 the LRR was completed. This was expanded to other commodities in 2023 and will be completed in 2024 Nestlé will continue to assess land rights risk in more landscapes in 2023 and 2024. Forest and land rights priorities will be re-assessed every 3-5 years based on		Link	We aim to develop a Sustainable Landscape strategy and a landscape due diligence framework by the end of 2024. We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024.

Palm Oil Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
			new information & trends, including from landscape & supplier monitoring. Nestlé has also developed other issue specific strategies and action plans (e.g. salient HR action plans) which include taking action at scale in different ways, such as via landscape initiatives where appropriate or sectoral initiatives. This builds on Nestlé's existing investments in production landscapes globally, selected based on entry points for engagement as well as known risks.			
4.2 Methodology used to identify priority production landscapes	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and	In 2022, our palm oil team mapped sourcing regions with the greatest land rights risks against volumes of palm oil sourced from those regions. This will improve our understanding	Link	

Palm Oil Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
			opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4) Opportunity to engage / enabling environment	of land rights risks. The results are being used to develop a strategy for identifying landscape-level projects that Nestlé can support and/or participate in, and can be duplicated for other raw materials.		
4.3 Number of landscape initiatives currently engaged in	7 initiatives	Yes: quantitative ☒ Yes: narrative ☐ No ☐	7		Link	
4.4 For each landscape initiative your company is currently engaged in, information on:	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Area for Priority Transformation Sabah Landscapes Program The Southern Central Forest Spine (CFS) Landscape Sungai Linau Riau Peat Holistic palm project Smallholder hub		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Palm Oil Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
1) Name, location, timeline and other partners involved 2) Report on type of engagement (e.g disbursed financial support, in-kind support, capacity, preferential sourcing) 3) Specific actions or projects that are supported 4) How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of						

*Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Palm Oil Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
farmers and communities, landscape-level multi-stakeholder platforms or partnerships) 5) Linkages to shared landscape-level goals developed through multi-stakeholder processes						

Soy Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
Element 4 (Landscape Engagement)						
4.1 Priority production landscapes identified	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	We are currently refining our landscape strategy, including the methodology through which subnational landscapes will be prioritized for collective action through landscape and jurisdictional		Link	We aim to develop a Sustainable Landscape strategy and a landscape due diligence

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
			initiatives. This methodology focuses on both risks to forests and natural ecosystems as well and land and natural resources rights (LRR) risks – which are typically strongly place-based issues. In 2021, the forest risk prioritization was completed for all palm origins and in 2022 the LRR was completed. This was expanded to other commodities in 2023 and will be completed in 2024 Nestlé will continue to assess land rights risk in more landscapes in 2023 and 2024. Forest and land rights priorities will be re-assessed every 3-5 years based on new information & trends, including from landscape & supplier monitoring. Nestlé has also developed other issue specific strategies and action plans (e.g. salient HR action plans) which include taking action at scale in different ways, such as via landscape initiatives where appropriate or sectoral initiatives. This builds on			framework by the end of 2024. We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024.

Soy Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target *(optional)*
			Nestlé's existing investments in production landscapes globally, selected based on entry points for engagement as well as known risks.			
4.2 Methodology used to identify priority production landscapes	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4) Opportunity to engage / enabling environmen		Link	
4.3 Number of landscape initiatives currently engaged in	2 initiatives	Yes: quantitative ☒ Yes: narrative ☐ No ☐	*2*		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
4.4 For each landscape initiative your company is currently engaged in, information on: *1) Name, location, timeline and other partners involved 2) Report on type of engagement (e.g disbursed financial support, in-kind support, capacity, preferential sourcing) 3) Specific actions or projects that are supported 4) How the actions intend to address systemic issues and contribute to delivering*	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Low-carbon regenerative commodity production in the Cerrado biome: Fostering adoption of integrated agricultural production systems Sustainable Landscapes in Mato Grosso: Downscaling Mato Grosso's PCI strategy to upscale impacts		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

Soy Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, landscape-level multi-stakeholder platforms or partnerships) 5) Linkages to shared landscape-level goals developed through multi-stakeholder processes						

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target *(optional)*
Element 4 (Landscape Engagement)						
4.1 Priority production landscapes identified	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	We are currently refining our landscape strategy, including the methodology through which subnational landscapes will be prioritized for collective action through landscape and jurisdictional initiatives. This methodology focuses on both risks to forests and natural ecosystems as well and land and natural resources rights (LRR) risks – which are typically strongly place-based issues. In 2021, the forest risk prioritization was completed for all palm origins and in 2022 the LRR was completed. This was expanded to other commodities in 2023 and will be completed in 2024 Nestlé will continue to assess land rights risk in more landscapes in 2023 and 2024. Forest and land rights priorities will be re-assessed every 3-5 years based on new information & trends, including from landscape & supplier monitoring. Nestlé has also developed other		Link	We aim to develop a Sustainable Landscape strategy and a landscape due diligence framework by the end of 2024. We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024.

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PPP Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target *(optional)*
			issue specific strategies and action plans (e.g. salient HR action plans) which include taking action at scale in different ways, such as via landscape initiatives where appropriate or sectoral initiatives. This builds on Nestlé's existing investments in production landscapes globally, selected based on entry points for engagement as well as known risks.			
4.2 Methodology used to identify priority production landscapes	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4)		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
			Opportunity to engage / enabling environmen			
4.3 Number of landscape initiatives currently engaged in	3 initiatives	Yes: quantitative ☒ Yes: narrative ☐ No ☐	*3*		Link	
4.4 For each landscape initiative your company is currently engaged in, information on: *1) Name, location, timeline and other partners involved* *2) Report on type of engagement (e.g disbursed financial support, in-kind support, capacity, preferential sourcing)* *3) Specific actions or*	cgf-forest-positive-coalition-2022-report.pdf (nestle.com)	Yes ☒ No ☐	Dvinksy Landscape Initiative (DLI) Riau landscape Empowering Community based Restoration in Nahuelbuta		Link	

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?

PPP Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	<u>Publicly reported</u> value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target *(optional)*
projects that are supported 4) How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, landscape-level multi-stakeholder platforms or partnerships) 5) Linkages to shared landscape-level goals developed through multi-stakeholder processes						

Scope: What materials/products are in-scope of the reported value, and what proportion of total commodity volume does that scope represent?