

# Nestlé

**Coalition member since 2020** | As of September 2022, 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 and 2022 reporting record. The record includes the following responses:

- “Yes” indicates a company is reporting against a KPI and reporting quantitatively where indicated
- “Yes – narrative reporting” indicates a company is reporting qualitatively against a quantitative KPI
- “Not reporting yet” response indicates a company is not 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](https://transparency.tcgfforestpositive.com).

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
<b>Palm Oil</b>				
<b>Element 1 (Own Supply) Key Performance Indicators for Manufacturers</b>				
1.1 Policy commitments to the forest positive (or NDPE) goals	Yes	<a href="#">Yes</a>		
1.2 Timebound action plan summary	Yes	<a href="#">Yes</a>		
1.3 Mill list using the conventions of the Universal Mill List to make group links	Yes	<a href="#">Yes</a>		
1.4 Progress of mills toward forest positive (or NDPE)	Yes	Yes	<a href="#">Click here</a>	
	<p>70% of our palm oil volumes were assessed as deforestation-free.</p>	<p>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:</p> <ul style="list-style-type: none"> <li>• 83% assessed from the sky</li> <li>• 6% assessed on the ground</li> <li>• 1% traceable to low-risk origin</li> </ul>		
1.5 Percentage traceable to mill	Yes	Yes	Methodology not available	
	96%	97%		

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
1.6 Percentage traceable to FFB sources	Yes	Yes	Methodology not available	
	70% traceability to plantation (TTP)	68%		
1.7 Percentage physically certified (MB/SG)	Yes	Yes	Methodology not available	
	60.3% of our 2020 palm oil volumes are RSPO certified with the following chains of custody: <ul style="list-style-type: none"> <li>Segregated: 21.41%</li> <li>Identity Preserved: 3.69%</li> <li>Book &amp; Claim Credits: 35.3%</li> </ul>	71% of our 2021 palm oil volumes were RSPO certified with the following chains of custody: <ul style="list-style-type: none"> <li>Segregated: 19.68%</li> <li>Mass balance: 1.09%</li> <li>Credits: 50%</li> </ul>		
<b>Element 2 (Supplier and Traders) Key Performance Indicators for Manufacturers</b>				
2.1 Direct supplier list	Yes	<a href="#">Yes</a>		
2.2 Percentage of direct suppliers engaged and informed of the Forest Positive Suppliers' Commitment and Forest Positive Approach	Yes	Yes	Methodology not available	
	99% of volumes come from suppliers we engaged with on our no deforestation requirements	100% of our direct suppliers have been informed and engaged about our no deforestation requirements		
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	Yes – narrative reporting	<a href="#">Yes – narrative reporting</a>	Methodology not available	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
<b>Element 3 (Monitoring and Response) Key Performance Indicators for Manufacturers</b>				
3.1 Summary of company grievance process that aligns with Coalition Deforestation Monitoring and Response Framework (MRF)	Yes	<a href="#">Yes</a>		
3.2 Summary of progress of grievance cases [e.g. in grievance log or relevant progress report(s)]	N/A	<a href="#">Yes</a>		
3.3 Coverage of deforestation and peat monitoring: percentage of supply base covered by deforestation and peat monitoring (including supplier and landscape monitoring systems) aligned with Monitoring Minimum Requirements	N/A	<a href="#">Yes</a>	<a href="#">Click here</a>	
		<i>97% of our supply base is covered by deforestation and peat monitoring aligned with CGF Forest Positive Monitoring Minimum Requirements</i>		
3.4 Coverage of deforestation and peat monitoring: 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	N/A	<a href="#">Yes</a>		

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
3.5 Progress towards tackling deforestation and peat grievances: Percentage of supply mills with, or potentially linked to, deforestation and peat grievances	N/A	<a href="#">Yes – narrative reporting</a>	Methodology not available	
		<i>9% of our volumes have not yet been assessed as deforestation-free</i>		
3.6 Progress towards tackling deforestation and peat grievances: Percentage of deforestation and peat grievances where action taken in line with MRF steps and requirements	N/A	<a href="#">Yes – narrative reporting</a>	Methodology not available	
<b>Direct Soy</b>				
<b>Element 1 (Own Supply) Key Performance Indicators for Manufacturers</b>				
1.1 Policy commitments to the forest positive goals	Yes	<a href="#">Yes</a>		
1.2 Timebound action plan summary	Yes	<a href="#">Yes</a>		
1.3 Percentage with known origin	Yes	Yes	Methodology not available	
	96%	<i>98% has been assessed as deforestation and conversion (DCF) free</i>		
1.4 Percentage from high-risk origins or unknown origins	Yes	Yes	Methodology not available	
	19%: <ul style="list-style-type: none"> <li>10% is unknow: not traced or being traced but not yet assessed as deforestation-free.</li> <li>9% is coming from high risk origins and assessed on the ground as deforestation-free</li> </ul>	20% including: <ul style="list-style-type: none"> <li>2% is unknown: not traced or being traced and not yet assessed as deforestation-free.</li> <li>18% is coming from high-risk origins and assessed on the ground as deforestation-free</li> </ul>		

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
1.5 Progress on ensuring soy is conversion-free for high-risk origins	Yes	<a href="#">Yes – narrative reporting</a>	Methodology not available	
	<i>7% traced to high risk origins not yet assessed DCF but covered through RTRS regional credits</i>			
1.6 Percentage DCF supply from high-risk areas	Yes	Yes	<a href="#">Click here</a>	
	<i>9% of volume in scope mapped to high risk areas was confirmed DCF</i>	18%		
<b>Element 2 (Suppliers/Traders) Key Performance Indicators for Manufacturers</b>				
2.1 Direct supplier list	Yes	<a href="#">Yes</a>		
2.2 Summary of Forest Positive Approach for suppliers and traders	No	<a href="#">Yes</a>		
2.3 Percentage of Tier 1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Yes – narrative reporting	Yes	Methodology not available	
		<i>Nestlé Tier 1 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</i>		
2.4 Performance of Tier 1 suppliers against Forest Positive Approach including progress on delivery across entire operations	Yes – narrative reporting	<a href="#">Yes – narrative reporting</a>	Methodology not available	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
<b>Embedded Soy</b>				
<b>Element 1 (Own Supply) Key Performance Indicators for Manufacturers</b>				
1.1 Policy commitments to the forest positive goals	Yes	Not reporting yet		
1.2 Timebound action plan summary	Yes	Not reporting yet		
1.3 Percentage with known origin	Not reporting yet	<a href="#">Yes – narrative reporting</a>	<i>Methodology not available</i>	
1.4 Percentage from high-risk origins or unknown origins	Yes – narrative	Yes	<i>Methodology not available</i>	
		<i>32% (326,176.57 MT) of the soybean equivalent volume was exposed to high-risk origins in priority countries (Brazil, Argentina, and Paraguay)</i>		
1.5 Progress on ensuring soy is conversion-free for high-risk origins	Yes - narrative	<a href="#">Yes – narrative reporting</a>	<i>Methodology not available</i>	
1.6 Percentage DCF supply from high-risk areas	Not reporting yet	Not reporting yet	<i>Methodology not available</i>	
1.7 Soy footprint across all product categories	Not reporting yet	<a href="#">Yes</a>	<a href="#">Click here</a>	
1.8 Methodology for soy footprint calculation	Not reporting yet	<a href="#">Yes</a>		
<b>Element 2 (Suppliers and Traders) Key Performance Indicators for Manufacturers</b>				
2.2 Summary of Forest Positive Approach for suppliers and traders	Not reporting yet	<a href="#">Yes</a>		
2.3 Percentage of Tier 1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Not reporting yet	Not reporting yet	<i>Methodology not available</i>	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
2.4 Performance of Tier 1 suppliers against Forest Positive Approach including progress on delivery across entire operations	N/A	Not reporting yet	<i>Methodology not available</i>	
2.5 List of identified major upstream suppliers	Not reporting yet	Not reporting yet	<i>Methodology not available</i>	
2.6 Upstream suppliers/traders sourcing from high-risk origins that have been engaged (directly or via collective approach) and are being evaluated	Not reporting yet	Not reporting yet	<i>Methodology not available</i>	
2.7 Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business	Not reporting yet	Not reporting yet	<i>Methodology not available</i>	
<b>Paper, Pulp, and Fibre-based Packaging (PPP)</b>				
<b>Element 1 (Own Supply) Key Performance Indicators for Manufacturers and Retailers</b>				
1.1 PPP Sourcing Policy including commitment to the forest positive goals	Yes	<a href="#">Yes</a>		
1.2 Timebound action plan summary	Yes	<a href="#">Yes</a>		
1.3 Percentage recycled, percentage virgin fibre	Yes	Yes	<i>Methodology not available</i>	
	<ul style="list-style-type: none"> <li>Recovered fibre: 55.4%</li> <li>Virgin fibre: 44.6%</li> </ul>	<ul style="list-style-type: none"> <li>Recovered fibre: 56.8%</li> <li>Virgin fibre: 43.2%</li> </ul>		



KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
1.4 Percentage of virgin supply certified, and percentage per scheme and chain of custody model	Yes  24% certified. Breakdown: <ul style="list-style-type: none"> <li>FSC FM 7.62%</li> <li>FSC CW 12.14%</li> <li>PEFC FM &amp; CS: 0.15%</li> </ul>	Yes  35.4% of our virgin fibre supply was certified with the following certification schemes and chain of custody: <ul style="list-style-type: none"> <li>FSC FM: 32.6%</li> <li>FSC CW: 12.7%</li> <li>PEFC FM &amp; CS: 0.1%</li> </ul>	Methodology not available	
1.5 Percentage of supply from high-priority sources	Yes <ul style="list-style-type: none"> <li>6% of supply volume comes from high-risk origin that have not been traced to origin or being traced but not yet deforestation-free;</li> <li>4% of supply volume comes from high-risk origin that have been assessed deforestation-free</li> </ul>	Yes  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 be considered as at risk of deforestation	Methodology not available	
1.6 Actions being taken for supply from high-priority sources	Yes  Supplier engagement, development of time bound action plans, project implementation	<a href="#">Yes</a>  Supplier engagement, development of time bound action plans, project implementation		
<b>Element 2 (Suppliers and Traders) Key Performance Indicators for Manufacturers and Retailers</b>				
2.1 Proportion of suppliers informed about the Forest Positive Suppliers Approach	N/A	<a href="#">Yes – narrative reporting</a>	Individual one-on-one meetings with some of suppliers	
2.2 Number or proportion of suppliers identified as priority for engagement, and percentage engaged	N/A	<a href="#">Yes – narrative reporting</a>	Methodology not available	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
2.3 Performance of engaged suppliers and changes over time including progress on delivery across entire business	N/A	Not reporting yet	<i>Methodology not available</i>	
<b>Beef</b>				
<b>Element 1 (Own Supply) Key Performance Indicators for Manufacturers and Retailers</b>				
1.1 Policy commitments to the forest positive goals	N/A	<a href="#">Yes</a>		
1.2 Timebound action plan summary	N/A	<a href="#">Yes</a>		
1.3 Beef footprint across all product categories	N/A	No	<i>Methodology not available</i>	
1.4 Percentage with known origin	N/A	Yes 99%	Desktop assessment, country of origin for in-scope meat products	
1.5 Progress on ensuring beef is free from deforestation, conversion and conflict for high-risk areas	N/A	<a href="#">Yes – narrative reporting</a>	<i>Methodology not available</i>	
<b>Element 2 (Suppliers and Traders) Key Performance Indicators for Manufacturers and Retailers</b>				
2.1 Direct supplier list of identified major upstream suppliers, up to slaughterhouse when possible	N/A	Yes	<i>Methodology not available</i>	
2.2 A summary of the Forest Positive Approach for meatpackers and own brand manufacturers	N/A	Yes		
2.3 Tier 1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	N/A	<a href="#">Yes – narrative reporting</a>	<i>Methodology not available</i>	

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
2.4 Performance of Tier 1 suppliers against Forest Positive Approach including progress on delivery across entire operations	N/A	<a href="#">Yes – narrative reporting</a>	<i>Methodology not available</i>	
2.5 Meatpackers sourcing from high-risk origins that have been engaged and are being evaluated	N/A	<a href="#">Yes – narrative reporting</a>	<i>Methodology not available</i>	
2.6 Performance of meatpackers against Forest Positive Approach including progress on delivery across entire operations	N/A	<a href="#">Yes – narrative reporting</a>	<i>Methodology not available</i>	

## Element 4 (Landscape Engagement) Key Performance Indicators | As of September 2022, Nestlé is focusing its landscape engagement on palm oil, soy, and PPP

KPI	2021 Reporting Record & Performance	2022 Reporting Record & Performance	Methodology	Target (Optional)
<b>Palm Oil</b>				
4.1 Priority production landscapes identified	Yes	<a href="#">Yes</a>	<a href="#">Click here</a>	
4.2 Methodology used to identify priority production landscapes	N/A	<a href="#">Yes</a>		
4.3 Number of landscape initiatives currently involved in	N/A	Yes 7, including four that are part of the CGF Forest Positive Coalition’s Learning Portfolio of Landscape Initiatives	<i>Methodology not available</i>	
4.4 For each landscape initiative your company is currently engaged in, information on: <ul style="list-style-type: none"> <li>Name, location, timeline and other partners involved</li> <li>Report on type of engagement (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing)</li> <li>Specific actions or projects that are supported</li> <li>How the actions intend to address</li> </ul>	N/A	<a href="#">Yes</a>		

<p>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)</p> <ul style="list-style-type: none"> <li>• Linkages to shared landscape-level goals developed through multistakeholder processes</li> </ul>				
<b>Soy</b>				
4.1 Priority production landscapes identified	Yes	<a href="#">Yes</a>	<a href="#">Click here</a>	
4.2 Methodology used to identify priority production landscapes	N/A	<a href="#">Yes</a>		
4.3 Number of landscape initiatives currently involved in	N/A	Yes <i>2 which are both part of the CGF Forest Positive Coalition's Learning Portfolio of Landscape Initiatives</i>	<i>Methodology not available</i>	
4.4 For each landscape initiative your company is currently engaged in, information on: <ul style="list-style-type: none"> <li>• Name, location, timeline and other partners involved</li> </ul>	N/A	<a href="#">Yes</a>		

<ul style="list-style-type: none"> <li>• Report on type of engagement (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing)</li> <li>• Specific actions or projects that are supported</li> <li>• 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)</li> <li>• Linkages to shared landscape-level goals developed through multistakeholder processes</li> </ul>				
<b>PPP</b>				
4.1 Priority production landscapes identified	Yes	<a href="#">Yes</a>	<a href="#">Click here</a>	
4.2 Methodology used to identify priority production landscapes	N/A	<a href="#">Yes</a>		

4.3 Number of landscape initiatives currently involved in	N/A	Yes	<i>Methodology not available</i>	
		<i>3 which are all part of the CGF Forest Positive Coalition's Learning Portfolio of Landscape Initiatives</i>		
<p>4.4 For each landscape initiative your company is currently engaged in, information on:</p> <ul style="list-style-type: none"> <li>● Name, location, timeline and other partners involved</li> <li>● Report on type of engagement (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing)</li> <li>● Specific actions or projects that are supported</li> <li>● 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)</li> </ul>	N/A	<a href="#">Yes</a>		

Linkages to shared landscape-level goals developed through multistakeholder processes				
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