



**Nestlé** Good food, Good life

**Global Reporting Initiative and  
Sustainability Accounting Standards Board  
Indexes 2023**

# About this index

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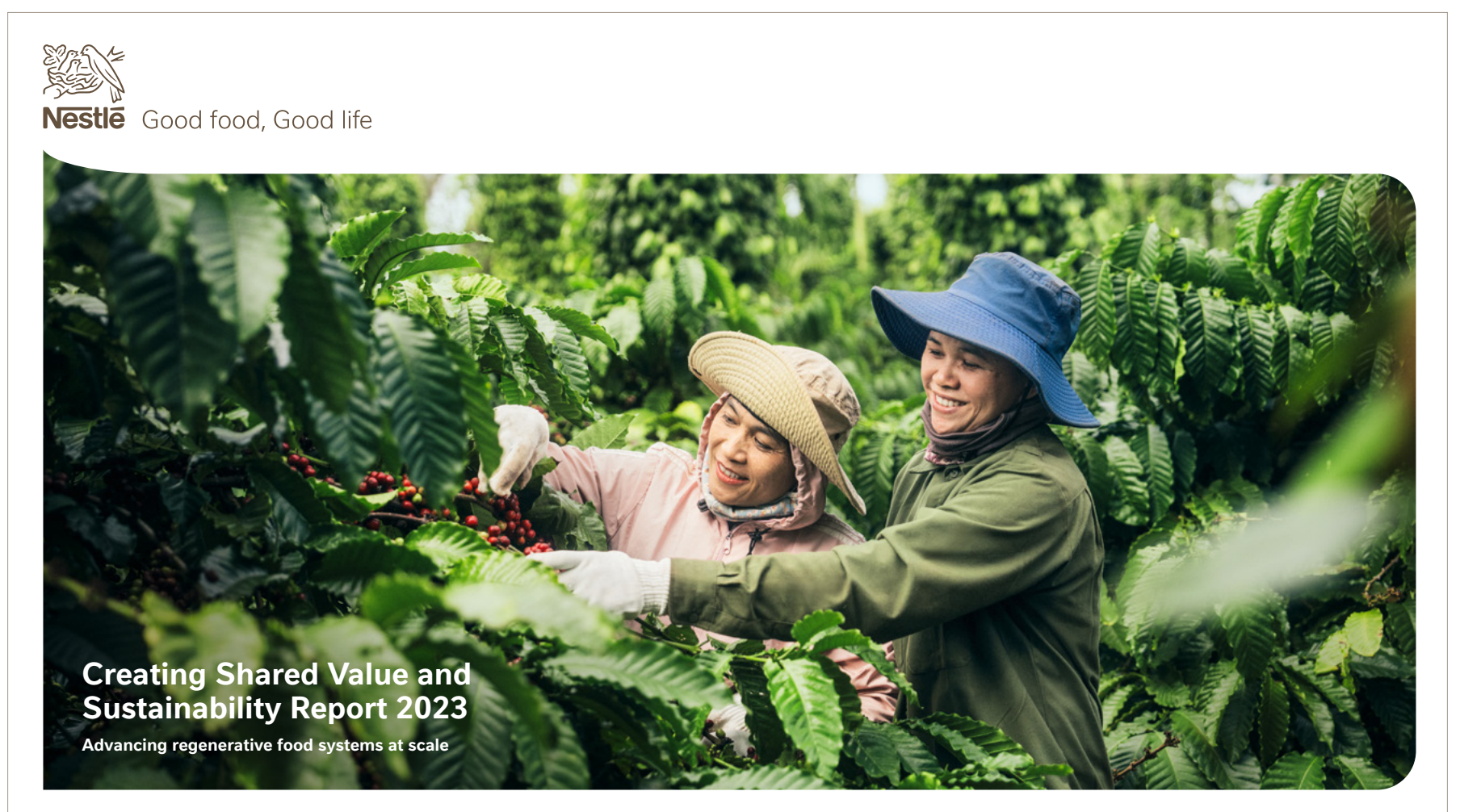
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This content index accompanies Nestlé's *Creating Shared Value and Sustainability Report 2023*, which has been produced with reference to the Global Reporting Initiative (GRI) Consolidated Set of Standards 2021 and the Sustainability Accounting Standards Board (SASB) Standard for the Processed Foods sector. It is designed to help stakeholders locate the relevant disclosures against each reporting standard.

In addition to these reporting standards, our disclosures reflect the results of a comprehensive materiality assessment undertaken by an independent third party. We include all material disclosures in our index.

For a detailed explanation of the indicators included in this index, visit the GRI website or the SASB website.

The data in this report relate to the fiscal year ending 31 December 2023, unless otherwise stated.



Access the [Nestlé Creating Shared Value and Sustainability Report 2023](#).

# Global Reporting Initiative Index

Nestlé S.A. has reported the information cited in this GRI content index for the period calendar year ending December 2023, with reference to the GRI Standards.

Disclosure	Disclosure in CSV and Sustainability Report 2023	Further information
<b>GRI 2: General disclosures 2021</b>		
<b>General disclosures</b>		
2-1 Organizational details	About this report, page 71	Annual Review 2023 <a href="https://www.nestle.com/investors/publications">https://www.nestle.com/investors/publications</a>
2-2 Entities included in the organization's sustainability reporting	About this report, page 71	
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2-4 Restatements of information	On the road to net zero, pages 8 and 14 Looking at the whole landscape, page 20 Responsible sourcing, page 31 Packaging and circularity, pages 41 and 43	
2-5 External assurance	About this report, page 71	
2-6 Activities, value chain and other business relationships	Our business model, page 3	Annual Review 2023 <a href="https://www.nestle.com/investors/publications">https://www.nestle.com/investors/publications</a>
2-7 Employees	An employer of choice, page 61	
2-9 Governance structure and composition	Governance, page 4	Annual Review 2023 <a href="https://www.nestle.com/investors/publications">https://www.nestle.com/investors/publications</a>
2-10 Nomination and selection of the highest governance body		Corporate Governance Report 2023
2-11 Chair of the highest governance body		Corporate Governance Report 2023
2-12 Role of the highest governance body in overseeing the management of impacts	Governance, page 4	
2-13 Delegation of responsibility for managing impacts	Governance, page 4	Corporate Governance Report 2023
2-14 Role of the highest governance body in sustainability reporting	Governance, page 4	
2-15 Conflicts of interest	The foundations of ethical business, page 65	Code of Business Conduct
2-16 Communication of critical concerns	The foundations of ethical business, page 67	

Disclosure	Disclosure in CSV and Sustainability Report 2023	Further information
2-17 Collective knowledge of the highest governance body		Corporate Governance Report 2023
2-19 Remuneration policies	Governance, page 4	Compensation Report 2023
2-20 Process to determine remuneration	Governance, page 4	Compensation Report 2023
2-22 Statement on sustainable development strategy	A message from our Chairman and CEO, page 2	
2-23 Policy commitments	The foundations of ethical business, pages 65-69	
2-24 Embedding policy commitments	The foundations of ethical business, pages 65-69	
2-25 Processes to remediate negative impacts	The foundations of ethical business, pages 65-69	
2-26 Mechanisms for seeking advice and raising concerns	The foundations of ethical business, page 67	
2-27 Compliance with laws and regulations	The foundations of ethical business, page 67	
2-28 Membership associations	Stakeholder engagement, page 6 Partnerships and Advocacy sections throughout report	<a href="https://www.nestle.com/sustainability/responsible-business/leadership-advocacy">www.nestle.com/sustainability/responsible-business/leadership-advocacy</a>
2-29 Approach to stakeholder engagement	Stakeholder engagement, page 6	
2-30 Collective bargaining agreements	An employer of choice, pages 62 and 64	

### GRI 3: Material topics 2021

Material topics		
3-1 Process to determine material topics	Our material topics, page 5	
3-2 List of material topics	Our material topics, page 5	
3-3 Management of material topics	Our material topics, page 5 and throughout report	

### GRI 200: Economic disclosures

#### GRI 201: Economic performance 2016

201-1 Direct economic value generated and distributed		Annual Review 2023 <a href="https://www.nestle.com/investors/publications">https://www.nestle.com/investors/publications</a>
201-2 Financial implications and other risks and opportunities due to climate change	On the road to net zero, pages 7 to 14	

Disclosure	Disclosure in CSV and Sustainability Report 2023	Further information
<b>GRI 203: Indirect economic impacts 2016</b>		
203-1 Infrastructure investments and services supported	On the road to net zero, pages 7 to 11 Restoring nature, protecting biodiversity, pages 15 and 16 More regenerative practices on farms, page 24	
203-2 Significant indirect economic impacts	More regenerative practices on farms, page 24 Packaging and circularity, pages 43 and 44 Supporting balanced and sustainable diets, pages 48 and 49 Opportunities for young people, pages 58 and 59	
<b>GRI 205: Anti-corruption 2016</b>		
205-1 Operations assessed for risks related to corruption	The foundations of ethical business, page 65 to 68	
205-2 Communication and training about anti-corruption policies and procedures	The foundations of ethical business, page 67 and 68	
205-3 Confirmed incidents of corruption and actions taken	The foundations of ethical business, page 67	
<b>GRI 206: Anti-competitive behavior 2016</b>		
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The foundations of ethical business, page 67	
<b>GRI 207: Tax 2019</b>		
207-1 Approach to tax		<a href="http://www.nestle.com/sustainability/responsible-business/tax-management-strategy">www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>
207-2 Tax governance, control, and risk management		<a href="http://www.nestle.com/sustainability/responsible-business/tax-management-strategy">www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>
207-3 Stakeholder engagement and management of concerns related to tax		<a href="http://www.nestle.com/sustainability/responsible-business/tax-management-strategy">www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>
207-4 Country-by-country reporting		<a href="http://www.nestle.com/sustainability/responsible-business/tax-management-strategy">www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>
<b>GRI 300: Environmental disclosures</b>		
<b>GRI 301: Materials 2016</b>		
301-1 Materials used by weight or volume	Packaging and circularity, page 43	
301-2 Recycled input materials used	Packaging and circularity, page 41 and 43	
301-3 Reclaimed products and their packaging materials	Packaging and circularity, pages 41 and 43	

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**GRI 302: Energy 2016**

302-1 Energy consumption within the organization	On the road to net zero, page 12
302-2 Energy consumption outside of the organization	On the road to net zero, pages 12 to 14

**GRI 303: Water and Effluents 2018**

303-1 Interactions with water as a shared resource	Water stewardship, pages 26 to 30
303-2 Management of water discharge-related impacts	Water stewardship, page 28 and 29
303-3 Water withdrawal	Water stewardship, pages 26 to 29
303-4 Water discharge	Water stewardship, pages 26 to 30
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**GRI 304: Biodiversity 2016**

304-2 Significant impacts of activities, products and services on biodiversity	Restoring nature, protecting biodiversity, pages 15 and 17 Looking at the whole landscape pages 18 to 21 More regenerative practices on farms, pages 22 to 25
304-3 Habitats protected or restored	Looking at the whole landscape pages 18 to 21

**GRI 305: Emissions 2016**

305-1 Direct (Scope 1) GHG emissions	On the road to net zero, page 8
305-2 Energy indirect (Scope 2) GHG emissions	On the road to net zero, page 8
305-3 Other indirect (Scope 3) GHG emissions	On the road to net zero, page 8
305-5 Reduction of GHG emissions	On the road to net zero, page 8

**Disclosure**

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**GRI 306: Waste 2020**

306-1 Waste generation and significant waste-related impacts	On the road to net zero, page 14 Packaging and circularity, pages 41 to 45
306-2 Management of significant waste-related impacts	On the road to net zero, page 14 Packaging and circularity, pages 41 to 45
306-3 Waste generated	On the road to net zero, page 14

**GRI 308: Supplier environmental assessment 2016**

308-1 New suppliers that were screened using environmental criteria	Responsible sourcing, pages 31 to 34
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**GRI 400: Social disclosures**

**GRI 401: Employment 2016**

401-3 Parental leave	Our diverse and inclusive culture, pages 56 An employer of choice, page 64
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**GRI 403: Occupational health and safety 2018**

403-1 Occupational health and safety management system	An employer of choice, pages 63 and 64
403-2 Hazard identification, risk assessment, and incident investigation	An employer of choice, pages 60 to 63 The foundations of ethical business, page 67
403-3 Occupational health services	An employer of choice, pages 63 and 64
403-4 Worker participation, consultation, and communication on occupational health and safety	An employer of choice, pages 62 to 64
403-5 Worker training on occupational health and safety	An employer of choice, pages 61 to 64
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404-1 Average hours of training per year per employee	An employer of choice, pages 61 to 64	
404-2 Programs for upgrading employee skills and transition assistance programs	An employer of choice, pages 63 and 64 The foundations of ethical business, page 68	
<b>GRI 405: Diversity and equal opportunity 2016</b>		
405-1 Diversity of governance bodies and employees	Our diverse and inclusive culture, pages 53 to 56	
405-2 Ratio of basic salary and remuneration of women to men	Our diverse and inclusive culture, pages 55 and 56	
<b>GRI 406: Non-discrimination 2016</b>		
406-1 Incidents of discrimination and corrective actions taken	The foundations of ethical business, pages 66 and 67	
<b>GRI 407: Freedom of association and collective bargaining 2016</b>		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Advancing human rights, pages 35 to 40	<a href="https://www.nestle.com/sustainability/human-rights/approach">https://www.nestle.com/sustainability/human-rights/approach</a>
<b>GRI 408: Child labor 2016</b>		
408-1 Operations and suppliers at significant risk for incidents of child labor	Advancing human rights, pages 35 to 40	<a href="https://www.nestle.com/sustainability/human-rights/approach">https://www.nestle.com/sustainability/human-rights/approach</a>
<b>GRI 409: Forced or compulsory labor 2016</b>		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Advancing human rights, pages 35 to 40	<a href="https://www.nestle.com/sustainability/human-rights/approach">https://www.nestle.com/sustainability/human-rights/approach</a>
<b>GRI 413: Local communities 2016</b>		
413-1 Operations with local community engagement, impact assessments, and development programs	Advancing human rights, pages 35 to 40	
413-2 Operations with significant actual and potential negative impacts on local communities	Water stewardship, page 29	



**Disclosure****Disclosure in CSV and Sustainability Report 2023****Further information****GRI 414: Supplier social assessment 2016**

414-1  
New suppliers that were screened using social criteria

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414-2  
Negative social impacts in the supply chain and actions taken

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**GRI 415: Public policy 2016**

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**GRI 416: Customer health and safety 2016**

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Assessment of the health and safety impacts of product and service categories

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Food safety and quality, pages 51 and 52

**GRI 417: Marketing and labeling 2016**

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Requirements for product and service information and labeling

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**GRI 418: Customer privacy 2016**

418-1  
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# SASB Index

Accounting metric	Code	Relevant GRI Disclosure	Disclosure in CSV and Sustainability Report 2023
<b>Energy management</b>			
1) Total energy consumed	FB-PF-130a.1	302-1	On the road to net zero, page 12
2) Percentage grid electricity	FB-PF-130a.1	302-1	On the road to net zero, page 12
3) Percentage renewable	FB-PF-130a.1	302-1	On the road to net zero, page 12
<b>Water management</b>			
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	FB-PF-140a.1	303-1, 303-2, 303-3, 303-5	Water stewardship, pages 26 to 30
Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	FB-PF-140a.2	303-1, 303-2, 303-3, 303-5	Water stewardship, page 28
Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-PF-140a.3	303-1, 303-2, 303-3, 303-5	Water stewardship, pages 26 to 30
<b>Food safety</b>			
Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	FB-PF-250a.1	416-2	Food safety and quality, pages 51 and 52
Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	FB-PF-250a.2	416-2	Food safety and quality, page 51
(1) Total number of notices of food safety violation received, (2) percentage corrected	FB-PF-250a.3	416-2	Not disclosed
(1) Number of recalls issued and (2) total amount of food product recalled	FB-PF-250a.4	416-2	Food safety and quality, page 52
<b>Health and nutrition</b>			
Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	FB-PF-260a.2	n/a	Supporting balanced and sustainable diets, pages 46 to 50

Accounting metric	Code	Relevant GRI Disclosure	Disclosure in CSV and Sustainability Report 2023
<b>Product labeling and marketing</b>			
Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	FB-PF-270a.1	n/a	Not disclosed
Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	FB-PF-270a.2	n/a	Not disclosed
Number of incidents of non-compliance with industry or regulatory labeling and/ or marketing codes	FB-PF-270a.3	417-2	Supporting balanced and sustainable diets, page 49
Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	FB-PF-270a.4	417-3	Not disclosed
<b>Packaging lifecycle management</b>			
1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	FB-PF-410a.1	301-1, 301-2, 301-3	Packaging and circularity, pages 41 to 45
Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	FB-PF-410a.2	301-1, 301-2, 301-3	Packaging and circularity, pages 41 to 45
<b>Environmental and social impacts of ingredient supply chain</b>			
Percentage of food ingredients sourced that are certified to third-party environmental and/ or social standards, and percentages by standard	FB-PF-430a.1	308-1, 414-1	Responsible sourcing, pages 31 to 34
Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	FB-PF-430a.2	308-1, 414-1	The foundations of ethical business, page 67
<b>Ingredient sourcing</b>			
Percentage of food ingredients sourced from regions with high or extremely high baseline water stress	FB-PF-440a.1	303-1, 303-2, 303-3	Not disclosed
List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations	FB-PF-440a.2	308-1, 414-1	Responsible sourcing, pages 32 to 34