



Nestlé Good food, Good life

Global Reporting Initiative and Sustainability Accounting Standards Board Indexes 2022

About this index

This content index accompanies Nestlé's *Creating Shared Value and Sustainability Report 2022*, 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. To be concise, our index excludes GRI disclosures that we did not report for 2022.

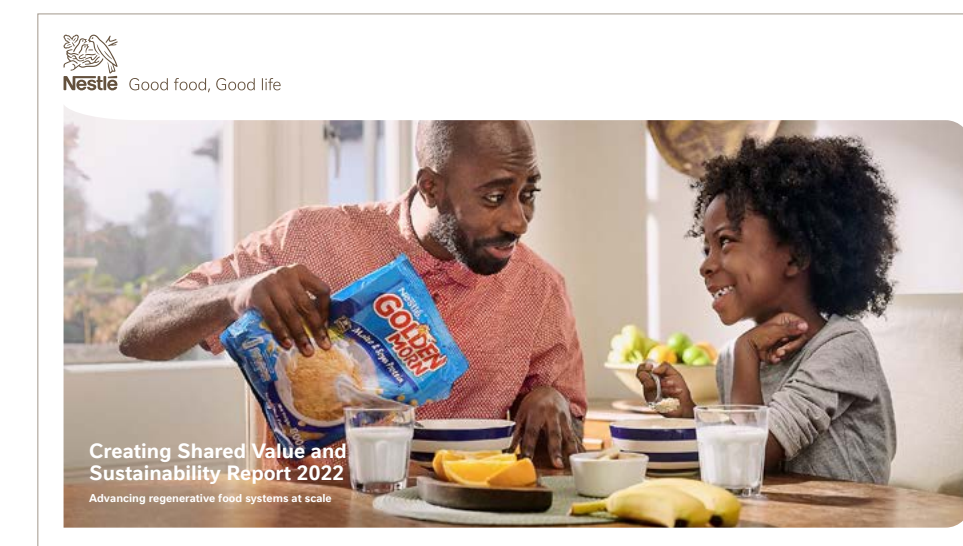
For a detailed explanation of the indicators included in this index, visit the [GRI website](#) or the [SASB website](#).

The data in this report relate to the fiscal year ending 31 December 2022, unless otherwise stated.

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➤ Access the Nestlé *Creating Shared Value and Sustainability Report 2022*.



Nestlé has reported the information cited in this GRI content index for the period 1 January 2022 to 31 December 2022 with reference to the GRI Standards.

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 2: General Disclosures 2021		
General disclosures		
2-1 Organizational details	About this report, page 63	<i>Annual Review 2022</i> https://www.nestle.com/investors/publications
2-2 Entities included in the organization's sustainability reporting	About this report, page 63	
2-3 Reporting period, frequency and contact point	About this report, page 63	
2-4 Restatements of information	On the road to net zero, pages 10 and 12; Ingredients produced sustainably, page 29; Supporting tasty and balanced diets, page 37; An employer of choice, page 55	
2-5 External assurance	About this report, page 63	
2-6 Activities, value chain and other business relationships		<i>Annual Review 2022</i> https://www.nestle.com/investors/publications
2-7 Employees	An employer of choice, page 56	
2-9 Governance structure and composition	Governance, page 6	<i>Annual Review 2022</i> https://www.nestle.com/investors/publications
2-10 Nomination and selection of the highest governance body		<i>Corporate Governance Report 2022</i> https://www.nestle.com/investors/publications
2-11 Chair of the highest governance body		<i>Corporate Governance Report 2022</i> https://www.nestle.com/investors/publications
2-12 Role of the highest governance body in overseeing the management of impacts	Governance, page 6	
2-13 Delegation of responsibility for managing impacts	Governance, page 6	<i>Corporate Governance Report 2022</i> https://www.nestle.com/investors/publications
2-14 Role of the highest governance body in sustainability reporting	Governance, page 6	

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
2-15 Conflicts of interest	The foundations of ethical business, page 59	<i>Code of Business Conduct</i> https://www.nestle.com/investors/corporate-governance/codeofbusinessconduct
2-16 Communication of critical concerns	The foundations of ethical business, page 61	
2-17 Collective knowledge of the highest governance body		<i>Corporate Governance Report 2022</i> https://www.nestle.com/investors/publications
2-19 Remuneration policies	Governance, page 6	<i>Compensation Report 2022</i> https://www.nestle.com/investors/publications
2-20 Process to determine remuneration	Governance, page 6	<i>Compensation Report 2022</i> https://www.nestle.com/investors/publications
2-22 Statement on sustainable development strategy	Message from the Chairman and CEO, page 2	
2-23 Policy commitments	The foundations of ethical business, pages 59-62	
2-24 Embedding policy commitments	The foundations of ethical business, pages 59-62	
2-25 Processes to remediate negative impacts	The foundations of ethical business, pages 59-62	
2-26 Mechanisms for seeking advice and raising concerns	The foundations of ethical business, page 61	
2-27 Compliance with laws and regulations	The foundations of ethical business, page 61	
2-28 Membership associations	Stakeholder engagement, pages 8-9, Partnerships and Advocacy sections throughout report	https://www.nestle.com/sustainability/responsible-business/leadership-advocacy
2-29 Approach to stakeholder engagement	Stakeholder engagement, pages 8-9	
2-30 Collective bargaining agreements	An employer of choice, page 57	

**GRI 3:
Material Topics 2021**

Material topics		
3-1 Process to determine material topics	Our material topics, page 7	
3-2 List of material topics	Our material topics, page 7	
3-3 Management of material topics	Our material topics, page 7 and throughout report	

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 200: Economic Disclosures		
GRI 201: Economic Performance 2016		
201-1 Direct economic value generated and distributed		<i>Annual Review 2022</i> https://www.nestle.com/investors/publications
201-2 Financial implications and other risks and opportunities due to climate change	On the road to net zero, pages 10-14	<i>Climate Risk and Impact Report 2022</i> https://www.nestle.com/sites/default/files/2023-03/2022-tcf-report.pdf
201-3 Defined benefit plan obligations and other retirement plans	The foundations of ethical business, page 57	
GRI 203: Indirect Economic Impacts 2016		
203-1 Infrastructure investments and services supported	More regenerative practices on farms, pages 19-21, Packaging and circularity, pages 43-46	
203-2 Significant indirect economic impacts	More regenerative practices on farms, page 22; Supporting tasty and balanced diets, pages 38 and 40; Packaging and circularity, pages 43 and 45; Opportunities for young people, page 48	
GRI 205: Anti-corruption 2016		
205-1 Operations assessed for risks related to corruption	The foundations of ethical business, page 61	
205-2 Communication and training about anti-corruption policies and procedures	The foundations of ethical business, page 61	
205-3 Confirmed incidents of corruption and actions taken	The foundations of ethical business, page 61	
GRI 206: Anti-competitive Behavior 2016		
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The foundations of ethical business, page 61	

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 207: Tax 2019		
207-1 Approach to tax		https://www.nestle.com/sustainability/responsible-business/tax-management-strategy
207-2 Tax governance, control, and risk management		https://www.nestle.com/sustainability/responsible-business/tax-management-strategy
207-3 Stakeholder engagement and management of concerns related to tax		https://www.nestle.com/sustainability/responsible-business/tax-management-strategy
207-4 Country-by-country reporting		https://www.nestle.com/sustainability/responsible-business/tax-management-strategy

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 300: Environmental Disclosures		
GRI 301: Materials 2016		
301-1 Materials used by weight or volume	Packaging and circularity, page 43	
301-2 Recycled input materials used	Packaging and circularity, page 43	
301-3 Reclaimed products and their packaging materials	Packaging and circularity, page 45	
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, page 12	
GRI 303: Water and Effluents 2018		
303-1 Interactions with water as a shared resource	Regenerating the water cycle, pages 26 and 28	
303-2 Management of water discharge-related impacts	Regenerating the water cycle, page 25	
303-3 Water withdrawal	Regenerating the water cycle, pages 25-27	
303-4 Water discharge	Regenerating the water cycle, page 25	
303-5 Water consumption	Regenerating the water cycle, page 25	
GRI 304: Biodiversity 2016		
304-2 Significant impacts of activities, products and services on biodiversity	Our approach, page 4; On the road to net zero, page 12; Looking at the whole landscape 16-18; More regenerative practices on farms, pages 19-24	
304-3 Habitats protected or restored	Looking at the whole landscape 15-18	

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 305: Emissions 2016		
305-1 Direct (Scope 1) GHG emissions	On the road to net zero, page 10	https://www.nestle.com/sites/default/files/2023-03/reporting-scope-methodology-esg-kpis-2022-en.pdf
305-2 Energy indirect (Scope 2) GHG emissions	On the road to net zero, page 10	
305-3 Other indirect (Scope 3) GHG emissions	On the road to net zero, page 10	
305-5 Reduction of GHG emissions	On the road to net zero, page 10	
305-6 Emissions of ozone-depleting substances (ODS)	On the road to net zero, page 10	
GRI 306: Waste 2020		
306-1 Waste generation and significant waste-related impacts	On the road to net zero, page 13; Packaging and circularity, pages 43-46	
306-2 Management of significant waste-related impacts	On the road to net zero, page 13; Packaging and circularity, pages 43-46	
306-3 Waste generated	On the road to net zero, page 13	
306-4 Waste diverted from disposal	On the road to net zero, page 13	
306-5 Waste directed to disposal	On the road to net zero, page 13	
GRI 308: Supplier Environmental Assessment 2016		
308-1 New suppliers that were screened using environmental criteria	Ingredients produced sustainably, pages 29-31	
308-2 Negative environmental impacts in the supply chain and actions taken	Ingredients produced sustainably, pages 29-31	

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 400: Social Disclosures		
GRI 401: Employment 2016		
401-3 Parental leave	Our diverse and inclusive culture, page 52; An employer of choice, page 55	
GRI 403: Occupational Health and Safety 2018		
403-1 Occupational health and safety management system	An employer of choice, page 56	
403-2 Hazard identification, risk assessment, and incident investigation	An employer of choice, pages 56-57; The foundations of ethical business, page 61	
403-3 Occupational health services	An employer of choice, page 57	
403-4 Worker participation, consultation, and communication on occupational health and safety	An employer of choice, page 57	
403-5 Worker training on occupational health and safety	An employer of choice, page 57	
403-6 Promotion of worker health	An employer of choice, pages 56-57	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	An employer of choice, pages 56-57	
403-9 Work-related injuries	An employer of choice, pages 55 and 57	
403-10 Work-related ill health	An employer of choice, pages 55 and 57	
GRI 404: Training and Education 2016		
404-1 Average hours of training per year per employee	An employer of choice, page 57	
404-2 Programs for upgrading employee skills and transition assistance programs	Stakeholder engagement, pages 8 and 9; An employer of choice, pages 56-58; The foundations of ethical business, pages 59-62	

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 405: Diversity and Equal Opportunity 2016		
405-1 Diversity of governance bodies and employees	Our diverse and inclusive culture, pages 51 and 53	
405-2 Ratio of basic salary and remuneration of women to men	Our diverse and inclusive culture, page 53	
GRI 406: Non-discrimination 2016		
406-1 Incidents of discrimination and corrective actions taken	The foundations of ethical business, page 61	
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human rights and resilient communities, page 35	https://www.nestle.com/sustainability/human-rights/approach
GRI 408: Child Labor 2016		
408-1 Operations and suppliers at significant risk for incidents of child labor	Human rights and resilient communities, pages 35 and 36	https://www.nestle.com/sustainability/human-rights/approach
GRI 409: Forced or Compulsory Labor 2016		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights and resilient communities, page 35	https://www.nestle.com/sustainability/human-rights/approach
GRI 411: Rights of Indigenous Peoples 2016		
411-1 Incidents of violations involving rights of indigenous peoples	Human rights and resilient communities, page 35	https://www.nestle.com/sustainability/human-rights/approach

Disclosure	Disclosure in CSV and Sustainability Report 2022	Further information
GRI 413: Local Communities 2016		
413-1 Operations with local community engagement, impact assessments, and development programs	Human rights and resilient communities, page 33-36	
413-2 Operations with significant actual and potential negative impacts on local communities	Regenerating the water cycle, page 28	
GRI 414: Supplier Social Assessment 2016		
414-1 New suppliers that were screened using social criteria	Ingredients produced sustainably, pages 29-31	
414-2 Negative social impacts in the supply chain and actions taken	Ingredients produced sustainably, pages 29-31	
GRI 416: Customer Health and Safety 2016		
416-1 Assessment of the health and safety impacts of product and service categories	Food safety and quality, page 42	
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Food safety and quality, page 42	
GRI 417: Marketing and Labeling 2016		
417-1 Requirements for product and service information and labeling	Supporting tasty and balanced diets, page 40	
417-2 Incidents of non-compliance concerning product and service information and labeling	Supporting tasty and balanced diets, page 41	
417-3 Incidents of non-compliance concerning marketing communications	Supporting tasty and balanced diets, page 41	
GRI 418: Customer Privacy 2016		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	The foundations of ethical business, pages 59-62	

SASB Index

Accounting metric	Code	Relevant GRI Disclosure	Disclosure in CSV and Sustainability Report 2022
Energy management			
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
Water management			
(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	Regenerating the water cycle, pages 25-28
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	Regenerating the water cycle, page 27
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	Regenerating the water cycle, pages 25-28
Food safety			
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, page 42
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 42
(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 42
Health and nutrition			
Revenue from products labeled and/or marketed to promote health and nutrition attributes	FB-PF-260a.1	N/A	Supporting tasty and balanced diets, pages 37 and 39
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 tasty and balanced diets, pages 37-41

Accounting metric	Code	Relevant GRI Disclosure	Disclosure in CSV and Sustainability Report 2022
Product labelling and marketing			
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 tasty and balanced diets, page 41
Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	FB-PF-270a.4	417-3	Supporting tasty and balanced diets, page 41
Packaging lifecycle management			
(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 43 and 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 43-45
Environmental and social impacts of ingredient supply chain			
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	Ingredients produced sustainably, pages 29-31,
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	Not disclosed
Ingredient sourcing			
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	Ingredients produced sustainably, pages 29-31,