EU CODE OF CONDUCT ON

RESPONSIBLE FOOD BUSINESS AND MARKETING PRACTICES

NESTLÉ

2025 REPORT

SUBMITTED ON 31 AUGUST 2026

Sustainability dimension	Code aspirational objective *(1-7)*	Individual commitments with baseline	Progress on KPIs and goals (qualitative and / or quantitative)	Additional information (optional)	Comments (optional)
Nutritional / Social	1	**Product reformulation** Reduce sodium in our global portfolios by 2025 and 2030 in key categories.	As announced in Nestlé's 2022 report to the EU Code of Conduct, initial reductions were targeted for the end of 2025 and a second set of further reductions by 2030. In 2025, we met our sodium reduction objectives across 90% of the total sales volume in seven out of these eight categories. **These categories include: bouillons and dehydrated seasonings, soups, noodles, pizzas, frozen prepared meals and recipe mixes (including ambient ready meals), ketchup, mayonnaise and dressings, and plant-based meal solutions.	Read more on our webpage (here), page 15 of our 2025 CSV Brochure (here) and on page 133 of our 2025 Non-financial Statement (here).	In 2025, we continued to place Nestlé Nutrition, Health and Wellness strategy at the forefront of our actions, as it guides our approach to improving the nutritional value of our portfolio.
Nutritional / Social	1, 3	**Transparent information to consumers** Implement Nutri-Score across brands of Nestlé's wholly-owned businesses in continental Europe.	Throughout 2025, we finalised implementation of Nutri-Score in several countries across Europe, including Austria, Belgium, France, Germany, Luxembourg, Portugal, Spain, the Netherlands and Switzerland, where the use of Nutri-Score is allowed*. Cereal Partners Worldwide, the international breakfast joint venture between Nestlé and General Mills, has also	Read more in our Ask Nestlé webpage on Nutri-Score. Nutri-Score features in the annual portfolio transparency reporting for France and Germany: webpage. Our Reporting Scope and Methodology for ESG Key Performance Indicators document provides details and definitions and can be	Following May 2024 endorsement, Nestlé progressively rolled out the implementation of the revised Nutri-Score algorithm on Nestlé in-scope products (including Cereal Partners Worldwide). This is in line with our long-standing commitment to support consumers making informed decisions towards tasty and balanced diets.

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			implemented Nutri-Score on its product packaging. *Due to a lack of overall support in Switzerland, we decided in 2025 to gradually remove Nutri-Score from local brands sold exclusively in Switzerland. Find more details here.	found in Annex 1 of our 2025 Non-financial Statement (here).	
Nutritional / Social	1	**Restrict Promotion of HFSS food products** No advertising for food and beverage products to children under the age of 16 on TV, online (social media platforms in particular) and print, and to children under 13 on Pack and at Point of sales, except for products which fulfil common nutritional criteria. No communication related to products in primary schools, except where specifically requested by, or agreed with, the school administration for educational purposes.	96.7% compliance with Nestlé Marketing Communication to Children policy	Read more on page 138 of our 2025 Non-financial Statement (here)	Our Marketing Communication to Children Policy now extends marketing restrictions to children under the age of 16. It prohibits direct advertising of confectionery, ice cream and water-based beverages with added sugars to this age group. We are among the first major food and beverage companies to voluntarily apply such strict standards worldwide. In addition, our policy: – Bans all product marketing communication targeting children aged zero to six. – Rules out collecting personal data from minors for use in marketing communication. – Restricts partnerships to adult influencers only
Social / Environmental	5, 7	**Responsibly Sourced**	• Percentage of certified palm oil sourcing (RSPO or equivalent): 100% (stable compared to 2024)	Read more on pages 208-209 of our 2025 Non-financial Statement (here)	Palm oil: In 2025, 100% of Nestlé's crude palm oil (CPO) and palm kernel oil (PKO) was either from RSPO-certified

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		• Source 100% certified sustainable palm oil; • Source 100% of cocoa through the Nestlé Cocoa Plan by 2025; • Source 100% of responsibly sourced coffee by 2030**; • Achieve 100% of key ingredient volumes responsibly sourced by 2030.* * 'Key ingredients' refers to 14 key ingredients: cereals and grains; cocoa; coconut; green coffee; dairy (derivatives and fresh milk); fish and seafood; hazelnuts; meat, poultry and eggs; palm oil; pulp and paper; soy; spices; sugar; and vegetables. These ingredients account for an average of 24 million metric tonnes sourced annually by Nestlé and represent 87% of total raw materials purchased volumes globally. **Part of the *Key Ingredients* commitment	• Percentage of cocoa sourced through the Nestlé Cocoa Plan: 96.2% (7.3% increase from 2024) • Percentage of coffee supplies responsibly sourced (excluding Nespresso): 94.3% (1.3% increase from 2024) • 49.8% of volumes of key ingredients responsibly sourced in 2025 (5,3% increase from 2024)		sources or covered by Certified Sustainable Palm Oil (CSPO) and Certified Sustainable Palm Kernel Oil (CSPKO) book and claim credits. Cocoa: The percentage cocoa sourced through the Nestlé Cocoa Plan includes volumes of Rainforest Alliance certified mass balance cocoa. It also includes verified Nestlé Cocoa Plan volumes and farm data provided by suppliers. Coffee: 94.3% Nescafé coffee sourced through the Nescafé Plan (93.0% in 2024). 91.0% Nespresso coffee sourced through the Nespresso AAA Sustainable Quality™ Program (91.4% in 2024). Our Reporting Scope and Methodology for ESG Key Performance Indicators document provides details and definitions and can be found in Appendix 1 of our 2025 Non-financial Statement (here).
Social	5, 7	**Human Rights / Child Labor** Ensure human rights are promoted and respected across our value chain	In December 2021, we published our new Nestlé Human Rights Framework and Roadmap (link). During 2025, we:	Read more on page 29 & 100 of 2025 Non-financial Statement (here) Read more on pages 40-41 of our 2025 Creating	.

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		by embedding, assessing, addressing and reporting progress on salient human rights issues.	- Continued to operationalize our human rights policy and a set of dedicated Salient Human Rights Issue Action Plans. - For direct suppliers, we implement our Human Rights and Environmental Due Diligence (HREDD) program. Under this program, we assess the maturity of HREDD systems of our top suppliers that represent 50% of our spend on our 14 key ingredients.15 In 2025, our HREDD maturity assessment covered 70.3% of our in-scope key ingredients' spend. - Continued to implement programs and initiatives on the ground to assess and address risks and report on progress and challenges.	Shared Value Report (here)	
Social	5	**Youth** Provide 20,000 apprenticeships and traineeships and 20,000 jobs for young people by 2025 in Europe, Middle East and North Africa, with a specific emphasis on digital and green skills.	In 2025, as part of our Nestlé needs YOUth program, we provided: - Job opportunities: 6,023 - Internships & apprenticeships: 3,302	Nestlé internal reporting	Nestlé needs YOUth | Nestlé Global

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Social	5	**Diversity & Inclusion** Increase the proportion of women in senior management positions.	By the end of 2025: - Nestlé has conducted an annual global review to champion equal pay for equal work and identify any potential systemic gender pay gaps. No countrywide equal pay gap was found in the 84 countries covered. - Women held 48.2% of all management positions. - Women held 36.6% of senior management positions. - Women held 36.4% of our Company Board positions.	Read more on page 100 & 214 of our 2025 Non-financial Statement (here)	
Social / Environmental	6	**Animal welfare** Source 100% of purchased eggs for food products from cage free sources by 2025 worldwide	81.7% of cage-free eggs sourced globally by the end of 2025. While we made progress in 2025, achieving the 100% target is currently not feasible in certain geographies due to limited availability and an uncertain market-enabling environment. We are developing our plans for the coming years by incorporating the lessons learned and considering challenges.	Read more on pages 58 & 208 of our 2025 Non-financial Statement (here)	
Environmental	3, 6	**Climate** Achieve 20% reduction in GHG emissions by 2025, 50% reduction by 2030, Net Zero by 2050 (considering 2018	At the end of 2025, we achieved a net reduction in GHG emissions of 24.52% versus a 2018 baseline, from GHG reductions and removals.	Read more on pages 50 & 202 of our 2025 Non-financial Statement (here)	The definitions and calculation methodology applicable to track progress on these targets can be found in Appendix 1 of our 2025 Non-financial Statement here.

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		baseline + company growth)			
Environmental	2, 3, 4	**Climate** Planting 200 million trees by 2030 in sourcing landscapes	To prioritize Nestlé actions in terms of landscape engagement and ensure that we develop synergies between climate and nature outcomes for our projects, we evaluate the percentage of key ingredients sourced from priority ecosystems (2.8% in 2025) and monitor the number of trees planted under the Global Reforestation Program. In 2025, the Global Reforestation Program has planted 8.77 million trees.	Read more on page 82 of our 2025 Non-financial Statement (here) Read more about Nestlé's Global Reforestation Program (here)	
Environmental	3, 4	**Climate** Accelerate progress towards halving food waste 2030 and achieve zero waste for disposal in our sites.	We continue implementing a number of practical, technological and educational initiatives designed to help reduce food loss and waste. For upstream food loss, Nestlé's initiatives include providing technical assistance to farming communities to avoid preharvest losses and optimize the delivery of raw materials to Nestlé factories. In 2025, Nestlé strengthened the processes for our supply chain team to collect data and report on food loss from bad goods, which includes final products which have expired,	Read more on page 88 of our 2025 Non-financial Statement (here)	

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			been damaged or lost, as well as those recalled or withdrawn. Nestlé has improved how supply chain teams track food loss from bad goods by refining definitions, introducing clear classifications, and embedding them into accounting standards. In the United Kingdom, France and Switzerland, Nestlé has partnered with Too Good to Go, the food waste fighting initiative, which supports the “Look, Smell, Taste, Don’t Waste” campaign to tackle date label confusion. In Poland and Portugal, we have been actively selling surplus food via the Too Good To Go app. We also shared information and guidance with consumers on the packaging of key products. We also empower consumers through our products and services to make the most of their food and reduce food waste in their homes. For example, in Poland, we designed and shared specific recipe solutions that help consumers create meals from leftovers in their fridges (e.g. chicken, beef, vegetables), an action that also helps to support		

			consumers with more affordable diets. In 2025, the Nestlé Food Bank Alliance was launched with the Global FoodBanking Network, the European Foodbanks Federation, and Feeding America, strengthening efforts to tackle food insecurity and reduce food waste.		
Environmental	3, 4	**Climate** Increase the proportion of renewable electricity that we use to achieve, by 2025, 100% renewable electricity sourced in our manufacturing sites, owned R&D centers and owned distribution centers at year end .	By year-end 2025, we sourced 98.6% renewable electricity in our manufacturing sites, owned R&D centers and owned distribution centers compared with 95.3% in 2024. Our performance in 2025, reflects sourcing challenges, including in countries where renewable electricity is not available to purchase, and other systemic challenges that go beyond our individual efforts. We are developing our plans for the coming years by incorporating the lessons learned and considering the challenges	Read more on pages 49-50 of our 2025 Non-financial Statement (here)	Alongside established forms of renewable electricity, such as wind and solar, Nestlé also plans to work with suppliers to increase the availability of renewable thermal energy generated from sources such as biogas and biomass.
Environmental	3, 6, 7	**Nature and biodiversity** Deforestation-free primary supply chains for palm oil, sugar, beef, soya and pulp and paper by end-2022.	By the end of 2025, 96.7% of our global primary supply chains for coffee, cocoa, meat, palm oil, pulp and paper, soy and sugar were assessed as deforestation-free, according to Nestlé	Read more on page 81 of our 2025 Non-financial Statement (here)	Our performance by the end of 2025, at 96.7%, reflects over a decade of investment in traceability, supplier engagement and landscape-level interventions, while being

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		Deforestation-free supply chains for coffee and cocoa by end-2025.	standards, compared to 93.5% in 2024.		challenged by operational complexities, particularly in extended supply chains and geographies with limited verification infrastructure. In cocoa, based on the learnings of previous years, we have focused our deforestation-free efforts on "first-mile traceability" (i.e. tracking beans from their origin to the supplier's first point of aggregation). This approach aligns our assessment with emerging industry practices, and reinforces the integrity of our traceability systems at the start of the supply chain. The gap between our performance and meeting our commitment in full is due to traceability and infrastructure challenges in global commodity supply chains. We are developing our plans for the coming years by incorporating the lessons learned and considering the challenges outlined previously.
Environmental	3, 6	**Climate** Source 20% of key ingredients* from farmers adopting regenerative agriculture practices by 2025, 50% by 2030. *The scope of this KPI includes the following ingredient categories: dairy (i.e. fresh milk	By the end of 2025, we: - 27.6% of key ingredients sourced from farmers adopting regenerative agriculture practices. - Reached more than 100 000 coffee farmers in 15 countries via the Nescafé Plan 2030 with trainings on	Read more on page 82 of our 2025 Non-financial Statement (here) Read more on page 5 of the Nescafé Plan 2025 Progress Report (here)	Our Reporting Scope and Methodology for ESG Key Performance Indicators document provides details and definitions and can be found in Appendix 1 of our 2025 Non-financial Statement (here). We are taking action based on our five pillars: diverse cropping

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		and milk derivatives); coffee; cereals and grains; soy; vegetables (including leguminous seeds); cocoa; palm oil; sugar; fish and seafood; and meat, poultry and eggs (co and byproducts excluded). The volumes include the purchased quantities of the above ingredients from the following systems: Nestlé's Information System, Legendairy for fresh milk, and GCQC for green coffee. Volumes from companies not integrated into Nestlé's Information System, as well as blended green coffee, are excluded from the scopes. Volumes of dairy derivatives, vegetables, and eggs have been converted into their fresh equivalents. Volumes of cocoa ingredients have been converted into bean equivalents. The other ingredient categories have not been converted.	regenerative agricultural practices. Examples of regenerative agriculture initiatives in Europe: - The Landscape Enterprise Networks (LENs) initiatives in Hungary, Italy, Poland and the United Kingdom bring together farmers, experts and businesses. The collaborative projects highlight the economic value to farmers of wheat and other crops, of ecosystem services, and also help establish measures to protect and enhance them. - Nestlé France remains committed to the Sols Vivant (Living Soils) initiative. The initiative promotes the widespread uptake of farming approaches and economic models aligned to regenerative agricultural practices, which support soil health. - Fresh Milk Project: Launched in 2021 in Spain, the project aimed to expand regenerative agriculture such as individualized fertilization plans, reduced tillage, and crop rotation, in the dairy sector by engaging farmers.		systems and livestock integration; biodiversity; collective and landscape actions; soil health; and water security and quality. Our approach, set out in the Nestlé Agriculture Framework, encourages the development of locally relevant solutions, adapted to the wide range of ingredients used in our products. The framework includes key concepts from conservation agriculture, agroecology and precision farming.

Environmental	4, 6	**Packaging** a) More than 95% of our plastic packaging to be designed for recycling by 2025 and continue to work toward 100% being recyclable or reusable. b) Reduce the use of virgin plastic in our packaging by one third by 2025, versus our 2018 baseline. c) Increase the use of rPET in our bottles in Europe.	By the end of 2025: a) 87.5% of our plastic packaging was designed for recycling* (compared to 86.4% in 2024); 56.2% of our packaging was made from recycled and/or renewable materials. The remaining gap for plastic packaging designed for recycling continues to highlight technical challenges and limited progress of adequate waste management infrastructure in many of the countries where we operate. * As per EMF "New Plastics Economy Commitment – Commitments, Vision and Definitions" (Feb. 2020). b) Virgin plastic in our packaging had reduced by 28.0% since 2018. This progress marks our highest annual reduction since this target was set. Despite this substantial progress, our performance falls short of our	Read more on pages 89-92 of our 2025 Non-financial Statement (here) Our Reporting Scope and Methodology for ESG Key Performance Indicators document provides details and definitions and can be found in Appendix 1 – Reporting Scope and Methodology for ESG Key Performance Indicators 2025 here.	

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			2025 ambition due to the limitations on supply and supporting regulations of food grade recycled polymers at scale. c) During 2025, Nestlé Waters and Premium Beverages continued to increase the share of recycled PET in their packaging, achieving 50% recycled PET content in PET bottles (excluding caps and labels) in Europe.		
Environmental	3, 4, 6	**Water** Work to achieve water efficiency and sustainability across our operations - certify all bottling water plants with the Alliance for Water stewardship (AWS) standard by 2025.	By the end of 2025, 39 Nestlé Waters sites were certified to the AWS standard (versus 25 sites in 2024).	Read more on pages 69 & 209 of our 2025 Non-financial Statement (here)	
Environmental	3, 4, 6	**Water** We will lead the regeneration of the water cycle to help improve water quality and quantity everywhere our waters business operates by 2025.	In 2024, Nestlé had already delivered water volume benefits of 8.2 million m3 a year, thanks to a pipeline of projects launched in close collaboration with local partners. We now have approximately 70 projects globally; each project includes solutions adapted to the local water challenges. By the end of 2025, the projects that were in place at Nestlé Waters &	Read more on page 69 of our 2025 Non-financial Statement (here)	

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			Premium Beverages sites, were locally regenerating 14.1 million m3 of water per year. As these projects mature to their full potential, they will help deliver more volumetric water benefits in the years to come. By the end of 2025, in Europe 34 Water Regeneration projects are in place, at all of NW&PB sites. Recent Water regeneration projects in Europe include the restoration of coastal ponds in southern France and an aquatic habitat restoration project in Italy.		
Environmental	3, 4, 6	**Water** Transparent disclosure of the use of water in operations demonstrating continuous improvement.	In 2025, total water withdrawals at Nestlé factories were 96.1 million m^3 (versus 97.9 million m^3 in 2024). Since 2024, water usage efficiency improvements in direct operations are driven by water risk assessments to focus operations and resources allocation in manufacturing sites located in water-stressed areas. This strategic approach ensures that actions and resources are aligned with the management of material impacts and risks, particularly in areas identified as high-risk for water-related	Read more on page 66-72 & 209 of our 2025 Non-financial Statement (here)	

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			issues. In 2025, total water use reduction in manufacturing sites amounted to 2.9 million m^3. During 2025, we measured our factories' water performance in the following ways: - Total water withdrawn (96.1 million m^3). - Total water discharged (51.4 million m^3); - Total water consumed (44.7 million m^3). - Percentage of effluent water treated internally and discharged to the environment (49.8%) - Total water consumption in areas at water risk, including areas of high water stress (23.9 million m^3) - Water consumed in regions with high or extremely high baseline water stress (53.5%). - Water withdrawn in regions with High or Extremely High Baseline Water Stress (44.4%)		
Environmental	3, 4, 6	**Biodiversity and ecosystems** Assessing biodiversity and ecosystems impacts, risks and opportunities	**Impact assessment of our own sites:** In 2025, we conducted an in depth-assessment of more than 2000 direct operations sites, which covered all Nestlé sites (e.g. factories, distribution sites, boutiques, offices, and	Read more on pages 76-78 of our 2025 Non-financial Statement (here)	Focus and scope of goal have been adapted.

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			others, such as R&D sites and lands) including globally owned and leased sites (e.g. subleased, head leased or land leased). Overall, we identified that 311 Nestlé sites (16%) with a total surface of 4202 hectares are located in or near biodiversity sensitive areas (including key biodiversity areas and protected areas). For more details see Metrics and targets. We plan further assessments to investigate the local-specific context of habitats, threatened species, watershed and water bodies. **Impact assessments of our upstream value chain:** In 2022, we began a deep-dive into a quantitative biodiversity-related scoping assessment to establish our nature-related baselines (land, water, pollution, biodiversity). This was done using the Biodiversity Extent, Condition and Significance (BECS) framework. This allowed us to estimate, for example, the land footprint associated with the production of raw materials in our supply chain. **Impact assessment following SBTN Guidance:** In 2024, we started the assessment of our		

			impacts on nature following the Science Based Targets for Nature (SBTN) Guidance on Step 1 and Step 2. Following this guidance, we assessed our direct operations and our upstream value chain – note, the downstream value chain is not included in the SBTN Guidance. This assessment confirmed that our main biodiversity and ecosystems-related impacts occur in our upstream supply chain, primarily due to the farming of agricultural commodities. **Nature-related risks:** In addition to the above impacts, we have conducted our nature-related risk assessment on 15 raw materials and four natural capital assets (i.e. soil, water, biodiversity and atmosphere). This assessment has been aligned to the TNFD framework, and uses datasets selected in accordance with UNEP-WCMC/ENCORE methodology (BII, ESDAC, ISRIC, EDGAR, ENCORE, ESA Land Cover). We plan to continue with increased granular traceability data and an ongoing assessment of the priority actions needed, so we can engage and encourage our		

			suppliers and local stakeholders to help build a more resilient value chain.		