



**Nestlé** Good food, Good life

# **Global Reporting Initiative and Sustainability Accounting Standards Board Indexes 2021**

# About this index

This content index accompanies Nestlé's *Creating Shared Value and Sustainability Report 2021*, which has been prepared in accordance with Global Reporting Initiative (GRI) Standards (Core) 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.

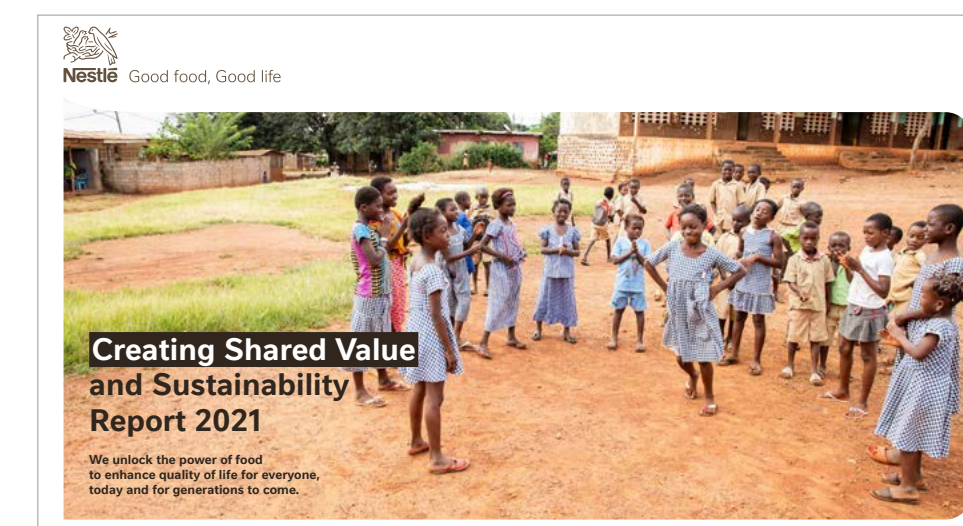
In addition to these reporting standards, our disclosures reflect the results of a comprehensive materiality assessment undertaken by an independent third party. We include all material disclosures in our index, not just those required to report in accordance with the GRI Standards: Core option. To be concise, our index excludes GRI disclosures that we did not report for 2021.

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 December 31, 2021, unless otherwise stated.

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➤ Access the Nestlé [Creating Shared Value and Sustainability Report 2021](#).



Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
<b>GRI 102: General Disclosures</b>		
<b>Organizational profile</b>		
102-1 Name of the organization	Front cover	
102-2 Activities, brands, products, and services	About Nestlé, page 4	<i>Annual Review 2021</i> , Our business, cover flap
102-3 Location of headquarters		<i>Annual Review 2021</i> , Shareholder information, page 73
102-4 Location of operations		<i>Annual Review 2021</i> , Factories, pages 64-65
102-5 Ownership and legal form		<i>Annual Review 2021</i> , Shareholder information, page 73 Consolidated Financial Statements 2021, pages 154-168
102-6 Markets served		<i>Annual Review 2021</i> , Our business, cover flap
102-7 Scale of the organization	About Nestlé, page 4	Consolidated Financial Statements 2021
102-8 Information on employees and other workers	Our people, page 54	
102-9 Supply chain	Produced sustainably, pages 39-42	<a href="https://www.nestle.com/sustainability/sustainable-sourcing">https://www.nestle.com/sustainability/sustainable-sourcing</a>
102-10 Significant changes to the organization and its supply chain	There were no material changes to Nestlé's supply chain in this reporting year	
102-11 Precautionary principle or approach		The Nestlé Policy on Environmental Sustainability: <a href="https://www.nestle.com/asset-library/documents/library/documents/environmental_sustainability/nestle%20policy%20on%20environmental%20sustainability.pdf">https://www.nestle.com/asset-library/documents/library/documents/environmental_sustainability/nestle%20policy%20on%20environmental%20sustainability.pdf</a>
102-12 External initiatives	Stakeholder engagement, page 11 and examples throughout	<a href="https://www.nestle.com/sustainability/responsible-business/partnership-action">https://www.nestle.com/sustainability/responsible-business/partnership-action</a>
102-13 Membership of associations		<a href="https://www.nestle.com/sustainability/responsible-business/leadership-advocacy">https://www.nestle.com/sustainability/responsible-business/leadership-advocacy</a>

Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
<b>Strategy</b>		
102-14 Statement from senior decision-maker	A message from our Chairman and our CEO, page 2	
102-15 Key impacts, risks, and opportunities	Our focus areas and commitments, page 4 Risk Management and Materiality, page 9	<i>Annual Review 2021</i> , Principal risks and uncertainties, pages 60-63
<b>Ethics and integrity</b>		
102-16 Values, principles, standards, and norms of behaviour	Ethical business, page 56	<a href="https://www.nestle.com/sustainability/responsible-business/ethics">https://www.nestle.com/sustainability/responsible-business/ethics</a>
102-17 Mechanisms for advice and concerns about ethics	Ethical business, page 57	<a href="https://www.nestle.com/sustainability/responsible-business/ethics">https://www.nestle.com/sustainability/responsible-business/ethics</a>
<b>Governance</b>		
102-18 Governance structure	ESG and Sustainability Governance, page 9	<i>Annual Review 2021</i> , Corporate Governance and Compliance, pages 66-72
<b>Stakeholder engagement</b>		
102-40 List of stakeholder groups	Stakeholder engagement, page 11 and examples throughout	<a href="https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement">https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement</a>
102-41 Collective bargaining agreements	Our people, page 54	
102-42 Identifying and selecting stakeholders	Stakeholder engagement, page 11 and examples throughout	<a href="https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement">https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement</a>
102-43 Approach to stakeholder engagement	Stakeholder engagement, page 11 and examples throughout	<a href="https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement">https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement</a>
102-44 Key topics and concerns raised	Stakeholder engagement, page 11 and examples throughout	<a href="https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement">https://www.nestle.com/sustainability/responsible-business/stakeholder-engagement</a>
<b>Reporting practice</b>		
102-45 Entities included in the consolidated financial statements		Consolidated Financial Statements 2021, pages 154-168
102-46 Defining report content and topic boundaries	Risk Management and Materiality, page 9	<a href="https://www.nestle.com/sustainability/responsible-business/materiality">https://www.nestle.com/sustainability/responsible-business/materiality</a>
102-47 List of material topics	Our focus areas and commitments, page 4	<a href="https://www.nestle.com/sustainability/responsible-business/materiality">https://www.nestle.com/sustainability/responsible-business/materiality</a>
102-48 Restatements of information	About this report, page 59 and footnotes throughout the report	
102-49 Changes in reporting	About this report, page 59	<a href="https://www.nestle.com/sustainability/performance-reporting/">https://www.nestle.com/sustainability/performance-reporting/</a>

Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
102-50 Reporting period	The <i>Creating Shared Value and Sustainability Report 2021</i> provides an update on our performance for each of our <a href="#">material issues</a> during the calendar year ending 31 December 2021	
102-51 Date of most recent report	8 March 2021	
102-52 Reporting cycle	The <i>Creating Shared Value and Sustainability Report 2021</i> provides an update on our performance for each of our <a href="#">material issues</a> during the calendar year ending 31 December 2021	
102-53 Contact point for questions regarding the report	About this report, page 59	<a href="mailto:creatingsharedvalue@nestle.com">creatingsharedvalue@nestle.com</a>
102-54 Claims of reporting in accordance with the GRI Standards	About this report, page 59	
102-56 External assurance	About this report, page 59	<a href="https://www.nestle.com/assurance-statement">https://www.nestle.com/assurance-statement</a> <a href="https://www.nestle.com/esg-kpis">https://www.nestle.com/esg-kpis</a>

<b>GRI 103: Management approach</b>		
<b>Management approach</b>		
103-1 Explanation of the material topic and its boundary	Advancing regenerative food systems at scale, pages 5-11	<a href="https://www.nestle.com/sustainability">https://www.nestle.com/sustainability</a>
103-2 The management approach and its components	Advancing regenerative food systems at scale, pages 5-11	<a href="https://www.nestle.com/sustainability">https://www.nestle.com/sustainability</a>
103-3 Evaluation of the management approach	Advancing regenerative food systems at scale, pages 5-11	<a href="https://www.nestle.com/sustainability">https://www.nestle.com/sustainability</a>



Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
<b>Material Topics</b>		
<b>Management approach</b>		
103-1 Explanation of the material topic and its boundary	Advancing regenerative food systems at scale, pages 5-11 Ethical business, pages 56-58	<a href="https://www.nestle.com/sustainability">https://www.nestle.com/sustainability</a>
103-2 The management approach and its components	Advancing regenerative food systems at scale, pages 5-11 Ethical business, pages 56-58	<a href="https://www.nestle.com/sustainability">https://www.nestle.com/sustainability</a>
103-3 Evaluation of the management approach	Advancing regenerative food systems at scale, pages 5-11 Ethical business, pages 56-58	<a href="https://www.nestle.com/sustainability">https://www.nestle.com/sustainability</a>
<b>GRI 200 Economic Standard Series</b>		
<b>Economic performance</b>		
201-2 Financial implications and other risks and opportunities due to climate change	Risk Management and Materiality, page 9	<a href="https://www.nestle.com/tcf-report">https://www.nestle.com/tcf-report</a>
<b>Indirect economic impacts</b>		
203-1 Infrastructure investments and services supported	Produced sustainably, pages 41-42, 46 Youth opportunities, pages 47-48	<a href="https://www.nestle.com/sustainability/human-rights/living-income">https://www.nestle.com/sustainability/human-rights/living-income</a>
203-2 Significant indirect economic impacts	Produced sustainably, pages 41-42, 46 Youth opportunities, pages 47-48	<a href="https://www.nestle.com/sustainability/human-rights/living-income">https://www.nestle.com/sustainability/human-rights/living-income</a>
<b>Anti-corruption</b>		
205-1 Operations assessed for risks related to corruption	Ethical business, page 57	<a href="https://www.nestle.com/sustainability/responsible-business/ethics">https://www.nestle.com/sustainability/responsible-business/ethics</a>
205-2 Communication and training on anti-corruption policies and procedures	Ethical business, page 58	<a href="https://www.nestle.com/sustainability/responsible-business/ethics">https://www.nestle.com/sustainability/responsible-business/ethics</a>
205-3 Confirmed incidents of corruption and actions taken	Ethical business, page 57	<a href="https://www.nestle.com/sustainability/responsible-business/ethics">https://www.nestle.com/sustainability/responsible-business/ethics</a>
<b>Tax</b>		
207-1 A description of the approach to tax		<a href="https://www.nestle.com/sustainability/responsible-business/tax-management-strategy">https://www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>
207-2 A description of the tax governance and control framework		<a href="https://www.nestle.com/sustainability/responsible-business/tax-management-strategy">https://www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>
207-3 A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax		<a href="https://www.nestle.com/sustainability/responsible-business/tax-management-strategy">https://www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>
207-4 All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes		<a href="https://www.nestle.com/sustainability/responsible-business/tax-management-strategy">https://www.nestle.com/sustainability/responsible-business/tax-management-strategy</a>

Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
<b>Material Topics</b>		
<b>Management approach</b>		
103-1 Explanation of the material topic and its boundary	Helping to protect, renew and restore natural resources, pages 22, 25, 28, 31-32, 35-36	<a href="https://www.nestle.com/sustainability/climate-change/zero-environmental-impact">https://www.nestle.com/sustainability/climate-change/zero-environmental-impact</a>
103-2 The management approach and its components	Helping to protect, renew and restore natural resources, pages 22, 25, 28, 31-32, 35-36	<a href="https://www.nestle.com/sustainability/nature-environment/approach">https://www.nestle.com/sustainability/nature-environment/approach</a> <a href="https://www.nestle.com/sustainability/water/resources-management">https://www.nestle.com/sustainability/water/resources-management</a>
103-3 Evaluation of the management approach	Helping to protect, renew and restore natural resources, pages 22, 25, 28, 31-32, 35-36	<a href="https://www.nestle.com/sustainability/waste-reduction/packaging-strategy">https://www.nestle.com/sustainability/waste-reduction/packaging-strategy</a>
<b>GRI 300 Economic Standard Series</b>		
<b>Materials</b>		
301-1 Materials used by weight or volume	Packaging and circularity, page 37	
301-2 Recycled input materials used	Packaging and circularity, page 37	
301-3 Reclaimed products and their packaging materials	Packaging and circularity, page 37	
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302-1 Energy consumption within the organization	Climate and nature, page 22	
<b>Water</b>		
303-1 Interactions with water as a shared source	Water, pages 31-32	
303-2 Management of water discharge-related impacts	Water, pages 31-32	
303-3 Water withdrawal	Water, page 32	
303-5 Water consumption	Water, page 32	
<b>Biodiversity</b>		
304-2 Significant impacts of activities, products, and services on biodiversity	Regenerative agriculture, 28-29	
304-3 Habitats protected or restored	<i>Global Reforestation Program, 25-26</i>	

Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
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305-1 Direct (Scope 1) GHG emissions	Climate and nature, pages 21-22	
305-2 Energy indirect (Scope 2) GHG emissions	Climate and nature, pages 21-22	
305-3 Other indirect (Scope 3) GHG emissions	Climate and nature, pages 21-22	
<b>Effluents and waste</b>		
306-2 Waste by type and disposal method	Climate and nature, page 22	
<b>Supplier environmental assessment</b>		
308-1 New suppliers that were screened using environmental criteria	Climate and nature, page 29	<a href="https://www.nestle.com/sustainability/sustainable-sourcing">https://www.nestle.com/sustainability/sustainable-sourcing</a>
308-2 Negative environmental impacts in the supply chain and actions taken	Forest Positive, pages 25-27 Produced sustainably, pages 39-42	<a href="https://www.nestle.com/sustainability/sustainable-sourcing">https://www.nestle.com/sustainability/sustainable-sourcing</a>



Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
<b>Material Topics</b>		
<b>Management approach</b>		
103-1 Explanation of the material topic and its Boundary	Our people, pages 52-54 Human rights, page 44	<a href="https://www.nestle.com/sustainability/people-communities/equipping-workforce-future">https://www.nestle.com/sustainability/people-communities/equipping-workforce-future</a> <a href="https://www.nestle.com/sustainability/human-rights/approach">https://www.nestle.com/sustainability/human-rights/approach</a>
103-2 The management approach and its components	Quality and food safety, page 16 Healthier lives through nutrition knowledge, page 17	<a href="https://www.nestle.com/sustainability/nutrition-health/quality-safety">https://www.nestle.com/sustainability/nutrition-health/quality-safety</a> <a href="https://www.nestle.com/sustainability/nutrition-health/healthcare-science">https://www.nestle.com/sustainability/nutrition-health/healthcare-science</a>
103-3 Evaluation of the management approach	Ethical business, page 56-57	<a href="https://www.nestle.com/sustainability/human-rights/data-protection-privacy">https://www.nestle.com/sustainability/human-rights/data-protection-privacy</a>
<b>GRI 400 Social Standards Series</b>		
<b>Employment</b>		
401-3 Parental leave	Our people, page 53	
<b>Occupational health and safety</b>		
403-1 Occupational health and safety management system	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-2 Hazard identification, risk assessment and incident investigation	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-3 Occupational health services	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-4 Worker participation, consultation and communication on occupational health and safety	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-5 Worker training on occupational health and safety	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-6 Promotion of worker health	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-8 Workers covered by an occupational health and safety management system	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-9 Work-related injuries	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>
403-10 Work-related ill health	Employee health, safety and well-being, page 52-53, 55	<a href="https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing">https://www.nestle.com/sustainability/people-communities/health-safety-wellbeing</a>

Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
<b>Non-discrimination</b>		
406-1 Incidents of discrimination and corrective actions taken	Ethical business, page 57	
<b>Child labor</b>		
408-1 Operations and suppliers at significant risk for incidents of child labor	Human rights, page 45	<a href="https://www.nestle.com/sustainability/human-rights/child-labor-education">https://www.nestle.com/sustainability/human-rights/child-labor-education</a>
<b>Forced or compulsory labor</b>		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		<a href="https://www.nestle.com/sustainability/human-rights/forced-labor">https://www.nestle.com/sustainability/human-rights/forced-labor</a>
<b>Human rights assessment</b>		
412-1 Operations that have been subject to human rights reviews or impact assessments		<a href="https://www.nestle.com/sustainability/human-rights/">https://www.nestle.com/sustainability/human-rights/</a>
412-2 Employee training on human rights policies or procedures	Human rights, page 45	<a href="https://www.nestle.com/sustainability/human-rights/">https://www.nestle.com/sustainability/human-rights/</a>
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		<a href="https://www.nestle.com/sustainability/human-rights/">https://www.nestle.com/sustainability/human-rights/</a>
<b>Local communities</b>		
413-1 Operations with local community engagement, impact assessments, and development programs	Sustainably produced, pages 40-41 Human rights, page 44	<a href="https://www.nestle.com/sustainability/sustainable-sourcing">https://www.nestle.com/sustainability/sustainable-sourcing</a> <a href="https://www.nestle.com/sustainability/human-rights/">https://www.nestle.com/sustainability/human-rights/</a>
413-2 Operations with significant actual and potential negative impacts on local communities	Sustainably produced, pages 40-41 Human rights, page 44	<a href="https://www.nestle.com/sustainability/sustainable-sourcing">https://www.nestle.com/sustainability/sustainable-sourcing</a> <a href="https://www.nestle.com/sustainability/human-rights/">https://www.nestle.com/sustainability/human-rights/</a>
<b>Supplier social assessment</b>		
414-1 New suppliers that were screened using social criteria	Sustainably produced, pages 40-41 Human rights, page 44	<a href="https://www.nestle.com/sustainability/sustainable-sourcing">https://www.nestle.com/sustainability/sustainable-sourcing</a> <a href="https://www.nestle.com/sustainability/human-rights/">https://www.nestle.com/sustainability/human-rights/</a>
414-2 Negative social impacts in the supply chain and actions taken	Sustainably produced, pages 40-41 Human rights, page 44	<a href="https://www.nestle.com/sustainability/sustainable-sourcing">https://www.nestle.com/sustainability/sustainable-sourcing</a> <a href="https://www.nestle.com/sustainability/human-rights/">https://www.nestle.com/sustainability/human-rights/</a>
<b>Public policy</b>		
415-1 Political contributions		<a href="https://www.nestle.com/sustainability/responsible-business/leadership-advocacy">https://www.nestle.com/sustainability/responsible-business/leadership-advocacy</a>

Disclosure	Disclosure in CSV and Sustainability Report 2021	Further information
<b>Customer health and safety</b>		
416-1 Assessment of the health and safety impacts of product and service categories	Quality and food safety, page 16	<a href="https://www.nestle.com/sustainability/nutrition-health/quality-safety">https://www.nestle.com/sustainability/nutrition-health/quality-safety</a>
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Quality and food safety, page 16	<a href="https://www.nestle.com/sustainability/nutrition-health/quality-safety">https://www.nestle.com/sustainability/nutrition-health/quality-safety</a>
<b>Marketing and labeling</b>		
417-1 Requirements for product and service information and labeling	Healthier lives through nutrition knowledge, page 18	<a href="https://www.nestle.com/sustainability/nutrition-health/healthcare-science">https://www.nestle.com/sustainability/nutrition-health/healthcare-science</a>
417-2 Incidents of non-compliance concerning product and service information and labeling	Healthier lives through nutrition knowledge, page 18	<a href="https://www.nestle.com/sustainability/nutrition-health/first-1000-days">https://www.nestle.com/sustainability/nutrition-health/first-1000-days</a>
417-3 Incidents of non-compliance concerning marketing communications	Healthier lives through nutrition knowledge, page 18	<a href="https://www.nestle.com/sustainability/performance-reporting/breast-milk-substitute-compliance">https://www.nestle.com/sustainability/performance-reporting/breast-milk-substitute-compliance</a>
<b>Customer privacy</b>		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Ethical business, page 57	<a href="https://www.nestle.com/sustainability/human-rights/data-protection-privacy">https://www.nestle.com/sustainability/human-rights/data-protection-privacy</a>
<b>Socioeconomic compliance</b>		
419-1 Non-compliance with laws and regulations in the social and economic area	Ethical business, page 57	<a href="https://www.nestle.com/sustainability/human-rights/data-protection-privacy">https://www.nestle.com/sustainability/human-rights/data-protection-privacy</a>

# SASB Index

Accounting metric	Code	Relevant GRI Disclosure	Disclosure in CSV and Sustainability Report 2021
<b>Energy management</b>			
1) Total energy consumed	FB-PF-130a.1	302-1	Climate and nature, page 22
2) Percentage grid electricity	FB-PF-130a.1	302-1	Climate and nature, page 22
3) Percentage renewable	FB-PF-130a.1	302-1	Climate and nature, page 22
<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, page 32
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	Not disclosed
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, pages 30-33
<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	Quality and food safety, page 16
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	Quality and food safety, page 16
(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	Quality and food safety, page 16
<b>Health and nutrition</b>			
Revenue from products labeled and/or marketed to promote health and nutrition attributes	FB-PF-260a.1	N/A	Tastier and healthier choices, page 13. Reported as number of servings rather than revenue
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	Tastier and healthier choices, pages 13-16

Accounting metric	Code	Relevant GRI Disclosure	Disclosure in CSV and Sustainability Report 2021
<b>Product labelling 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	N/A	Healthier lives through nutrition knowledge, page 18
Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	FB-PF-270a.4	N/A	Healthier lives through nutrition knowledge, page 18
<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, page 34 and 37
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 34-37
<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	102-9	Produced sustainably, page 39. Reported as a percentage of volume rather than cost
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	102-9	Not disclosed
<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	102-9	Water, pages 31-32