



Nestlé Good food, Good life

Nestlé's Salient Issue Action Plan:

# RIGHT TO WATER AND SANITATION

February 14, 2023

[nestle.com/sustainability/humanrights](https://www.nestle.com/sustainability/humanrights)



This action plan is one of a series that forms part of our [Human Rights Framework and Roadmap](#). You can find all our action plans, which address Nestlé's salient issues, on our [dedicated human rights webpage](#).

These plans guide our due diligence approach and enable us to act as a force for good. They articulate our strategy for embedding, assessing, addressing and reporting on each salient issue, defining what we need to do across our value chain, as well as what collective action can be taken.

We harnessed the strengths and capacities of each Nestlé department to define the action areas we will focus on in the years to come, in consultation with external partners and stakeholders. With collaboration built into each action plan, we hope to spark new engagement and inspire collective action with peers, business partners, civil society, non-governmental organizations (NGOs) and governments. This way, we can work together to tackle the root causes of our salient issues and create positive impact at scale.

We want these action plans to be dynamic and reflect the evolution of stakeholders' expectations and of the contexts in which we operate. Input and feedback are welcome and can be sent to us by email: [humanrights@nestle.com](mailto:humanrights@nestle.com).

We will report on progress against the indicators identified in each action plan by the end of 2025.



<sup>1</sup> Nestlé throughout this document refers to the Nestlé Group.

# EXECUTIVE SUMMARY

## Definition of the issue

Access to safe, affordable and reliable drinking water and sanitation services is a basic human right. The right to water entitles everyone to sufficient, safe, acceptable, physically accessible and affordable water for personal and domestic uses. The right to sanitation entitles everyone to physical and affordable access to sanitation that is safe, hygienic, secure, and socially and culturally acceptable by providing privacy and dignity.<sup>1</sup>

Closely linked to the right to water and sanitation is the issue of hygiene. In the context of access to water and sanitation, hygiene is related to accessible handwashing facilities that provide soap and water or disinfectant gels in all settings as well as hygiene practices and behaviors (e.g. washing hands after using toilets).

## Why it matters

Access to water, sanitation and hygiene (WASH) is indispensable to sustaining healthy livelihoods and maintaining people's dignity. Human rights to water and sanitation are also essential for eradicating poverty, building peaceful and prosperous societies, and ensuring inclusive sustainable development.

## Value chain priority



## Key actions

- Strengthen our risk assessment approach to, and prevention and mitigation of, WASH risks across Nestlé's value chain, in particular our agricultural supply chains
- Promote consistent adoption of WASH-related Human Rights Due Diligence across Nestlé's value chain, in particular our agricultural supply chains

- Engage and build capacity of our relevant staff on WASH risks and impacts
- Collaborate with peers and stakeholders to help address systemic WASH risks and develop common approaches and tools on access to WASH
- Identify government engagement opportunities to strengthen access to WASH

## Contribution to Sustainable Development Goals (SDGs)

The actions laid out in this action plan will contribute – directly or indirectly – to SDGs 3, 6 and 17.



## Geographical priority

See page 17 and 18



We recognize the importance of listening to and consulting workers, local communities and farmers on issues that affect them. As we implement this action plan, we will identify and engage with them to strengthen our understanding of risk and the impact and sustainability of our actions.

# BACKGROUND

## What we are talking about

The right to water and sanitation is derived from the right to an adequate standard of living under Article 11(1) of the [International Covenant on Economic, Social and Cultural Rights](#). The key elements of the right to water and sanitation<sup>i</sup> are:

- **Availability:** having a sufficient and continuous supply of water to cover personal and domestic uses, as well as a sufficient number of sanitation facilities within or in the immediate vicinity of all households, health and educational institutions, workplaces and other public places.
- **Accessibility:** safe physical access to water and sanitation facilities.
- **Affordability:** services must be affordable to all.
- **Quality and safety:** water must be safe and not constitute a threat to a person's health.
- **Acceptability:** facilities must be culturally acceptable and appropriate, and sensitive to gender, age (incl. life cycle) and privacy requirements.

Closely linked to the right to water and sanitation is the issue of hygiene. This includes access to hygiene (e.g. handwashing facilities and soap) as well as hygiene practices and behaviors (e.g. washing hands after using toilets). Hand hygiene is recognized as a crucial practice in preventing diseases such as pneumonia and diarrhea, as well as the spread of viruses such as COVID-19.

## Why it matters

Safe drinking water and sanitation services are indispensable to sustaining healthy livelihoods and maintaining people's dignity. Human rights to water and sanitation are also essential for eradicating poverty, building peaceful and prosperous societies, and ensuring inclusive sustainable development.<sup>ii</sup>

Yet significant challenges remain to achieving access to water and sanitation for all, as well as to addressing inequalities between and within countries' access to basic water and sanitation services. The United Nations (UN) estimates that one in three people globally lack access to safe drinking water, two out of five lack basic hand-washing facilities with soap and water, and more than 673 million people still practice open defecation.<sup>iii</sup> According to

the World Health Organization (WHO), 829 000 people die each year from diarrhea as a result of unsafe drinking water, sanitation and hand hygiene.<sup>iv</sup>

## Why this issue is relevant and important for us

The right to water and sanitation and the promotion of good hygiene are important to Nestlé's operations and supply chains. We rely on workers being able to access safe water, sanitation and hand-washing facilities. Without this, we would be unable to staff our facilities and meet the basic needs of our employees. We also need to make sure these sites do not have a negative impact on local communities' ability to access safe water and sanitation. This is a key element of our license to operate locally.

In addition, we depend on a significant and reliable supply of agricultural raw materials sourced from over 6 million farmers across 100 countries. Many of these supply chains are based in countries where water insecurity is high and access to sanitation and hygiene is low, especially in rural areas. Our contribution to improving access to WASH can help make a significant difference to the well-being and resilience of these farming communities.

Human health and environmental sustainability are also closely linked. As climate change and population growth lead to environmental degradation, the goal of providing safe drinking water and sanitation becomes harder to reach.<sup>v</sup> Climate change also leads to greater variability in water cycles and the demand for water resources needed to produce food and energy.<sup>vi</sup> The COVID-19 pandemic also highlighted the importance of access to safe water, sanitation and hygiene in protecting human health during infectious disease outbreaks and, in particular, in ensuring the well-being of farmers and workers, as well as supply chain resilience.

As such, respecting the right to water and sanitation in our operations while seeking to address any adverse impacts to which we may contribute, or to which we may be linked through our business relationships, is deeply connected to achieving both our [water stewardship](#) agenda and our [Nestlé Waters Pledge](#), as well as a key element of our plans to support and accelerate the [transition to a regenerative food system](#) in a way that leaves no one behind.

## BACKGROUND CONTINUED

### The challenges in addressing this issue

Ensuring access to WASH requires substantial economic resources, technological solutions and political will. Global challenges<sup>vi</sup> to making universal access to WASH a reality include:

- Inadequate public water infrastructure development, especially in rural areas,<sup>vii</sup> which may be symptomatic of broader development challenges.
- Contamination of water in distribution systems, often due to inadequate wastewater management.
- Increasing water stress as a consequence of climate change.
- Innovation and implementation of low-cost water and sanitation systems.
- Provision of clean water supplies and sanitation services in megacities.
- Global and regional disparities in access to water, sanitation and hygiene.

In addition, discrimination, social exclusion and inequality can disadvantage particular groups, even in places where water is abundant and infrastructure sufficient. Those most at risk include low-income populations, slum dwellers, women and girls, and ethnic and other minorities such as indigenous peoples, migrants and refugees to cite a few.

Considering these are often complex and systemic issues, companies cannot address them alone. Nonetheless, Nestlé is committed to respecting the right to water and sanitation for all rightsholders impacted by its business, and to promoting good hygiene behaviors. By helping rightsholders within our value chain to gain access to WASH, we also have an opportunity to improve the livelihoods and health of people and communities in and around our operations and agricultural supply chains.

## NESTLÉ'S VISION AND APPROACH

### Our vision and approach

Through this action plan, we aim to respect and promote the right to water and sanitation. As part of this, we work to ensure that our activities do not negatively affect the ability of communities to access WASH. We have also incorporated requirements for our suppliers concerning access to water and sanitation, and responsible water management, into our *Responsible Sourcing Standard*.

We focus our attention on helping to prevent and mitigate WASH risks and impacts that we may cause or contribute to, and that we use our leverage to address issues we are linked to through our business relationships. We also work to help strengthen these rights in high-risk countries and contexts. If our risk assessments or grievance mechanisms identify actual or potential adverse impacts to these rights in our own operations or supply chains, we will take appropriate action to address those impacts.

We also recognize that helping people access

WASH is foundational to economic and social development. By contributing to improved water and sanitation access, we can positively impact health, nutrition, gender equality and achieve our plans to support and accelerate the transition to a regenerative food system.

We aim for our sites and supply chains to play a constructive and positive role in safeguarding and improving access to WASH for workers and local communities. To realize this vision, we will work on two complementary levels by:

1. Taking action in our business operations and through our business relationships, in particular our agricultural supply chains, to assess the risks related to WASH, address them, and monitor and report on the risks and activities undertaken.
2. Using leverage, collaboration and collective engagement to address widespread, systemic WASH challenges and their root causes.



## NESTLÉ'S VISION AND APPROACH CONTINUED

### How we are currently addressing this issue

The right to water and sanitation is governed through our ESG and Sustainability Council (See also the *Governance* section for this issue).

Nestlé has a longstanding commitment to respecting the right to water and sanitation:

- In 2010, we formally reconfirmed our public support for the human right to water and sanitation, as adopted by the UN General Assembly and the UN Human Rights Council. This is duly reflected in our Corporate Business Principles.
- We signed the WASH Pledge of the World Business Council for Sustainable Development (WBCSD) in 2013, committing to provide access to clean water and sanitation to our employees, and to support access to and provision of clean water and improved sanitation in communities adjacent to select factories and locations where we source agricultural commodities.

- In 2016, we developed the Nestlé Guidelines on Respecting the Human Rights to Water and Sanitation (replaced by this action plan).
- Our Responsible Sourcing Standard requires our suppliers to provide their workers with access to water and sanitation as well as protect the sites and resources that are fundamental for satisfying the water needs of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc.). It also requires farmers to sustainably manage and protect water sources.
- The Nestlé Environmental Requirements (NER) requires our factories, distribution centers, data centers and R&D facilities to closely monitor their water use and perform regular assessments of the local water resources.
- In 2019, we developed a Community Relations Process tool to help us engage with local communities around our sites where water risk is high.

- We also supported the introduction of a specific WASH outcome in the Alliance for Water Stewardship (AWS) Standard 2.0.

We use different tools to assess water risk in our supply chain, including:

- Assessment of current water risk at selected sourcing locations for key agricultural commodities such as cereals, coffee, dairy and sugar, combining several water stress indices and tools.<sup>2</sup>
- Assessment of future water trends and risks using World Resources Institute (WRI)'s Aqueeduct tool.
- Use of the Water Footprint Network methodology to assess the water footprint of key agricultural commodities.

We have also worked with local and global organizations to increase access to WASH. To date, these projects have benefited more than 1.4 million people in areas surrounding our sites, including:

- Helping improve water quality and infrastructure for 27 000 people around our bottling facility in Benha, Egypt.
- Supporting the Africa WASH Coronavirus grant to provide access to clean water and hygiene during the Covid-19 pandemic, establishing community water supplies and handwashing points to aid hygiene in public areas in Kenya, Burkina Faso, Côte d'Ivoire, Ethiopia, Ghana, Mozambique, Senegal and South Africa, working alongside the International Federation of Red Cross and Red Crescent Societies (IFRC) and the Kenya Red Cross Society.
- Providing access to water and sanitation to school children through the installation of water tanks in 58 schools and 39 toilets for girls in Bangladesh.
- Providing access to drinking water to more than 4,100 community members around our factories in Veracruz and Chiapas in Mexico.

<sup>2</sup> This includes WRI's Aqueeduct tool, WWF's Water Risk Filter, EarthStat, and ETH - Pfister Data.

# NESTLÉ'S ACTION PLAN (2023–2025)<sup>3</sup>

## Embed: Policies and processes

### Objectives

- Mainstream WASH in our governance structure, policies and control systems.
- Clarify and strengthen Nestlé's commitments on WASH in line with existing and emerging best practices and in consultation with rightsholders and stakeholders.

### Action

### Scope

#### Governance, capacity-building and incentives

Leverage Nestlé's Human Rights Community, ESG and Sustainability Council, and ESG-Water Steering Committee to foster cross-departmental exchange.	Global
Clarify internal roles for implementing, driving and overseeing WASH-related Human Rights Due Diligence efforts and ensuring accountability and governance.	Global
Identify and train all relevant employees and staff on WASH.	Global
Reflect the actions laid out in the action plan in relevant employees' objectives.	Global

#### Policies and control systems

Review and update our public policies, commitments and standards related to WASH, including the Nestlé Guidelines on Respecting the Human Rights to Water and Sanitation, the WASH Pledge and the Nestlé <i>Responsible Sourcing Standard</i> , as needed.	Global
Review and support emerging sector-level commitments on WASH as relevant.	Global



<sup>3</sup> Our action plan will be reviewed and updated as necessary as we increase our understanding of impacts and risks, and monitor the effectiveness of actions taken in delivering on our vision and approach.

### Assess: Our risk exposure

Prevention and mitigation of actual or potential adverse WASH impacts in our value chain starts with understanding the nature and scale of risks and impacts we may cause or contribute to through our own activities, or which may be directly linked to our operations or products by our business relationships.

Because our approach to WASH-related due diligence is risk-based, the measures we take to prevent and mitigate WASH risks need to be prioritized and commensurate with the likelihood that our activities (or those of our suppliers and business partners) will result in an adverse impact on people, as well as the severity of that impact.

#### The lenses through which we assess WASH risk

Our risk assessment approach comprises four interrelated lenses, each currently at varying levels of maturity. Through this approach, we seek to assess both *potential* and *actual* adverse human rights risks. Our assessment approach therefore seeks to understand both future risks (in order to prevent and mitigate such risks) and present risks (that may need to be stopped and remediated).

**We understand the value of using multiple tools to assess our exposure to WASH issues, as well as the importance of a dynamic system that periodically updates our understanding of risks and issues.**

**Informed by** global datasets such as the WRI's Aqueduct tool, leveraging assessments done by the Nestlé ESG Water team at watershed level for specific raw materials and information from stakeholders.

**We generate a global-level overview of priority countries**

**We use this data to** prioritize:

- 1 Countries for more granular assessments.
- 2 Business activities, direct suppliers and raw materials, for engagement.
- 3 Support to our relevant staff and suppliers.

**Informed by** subnational datasets, desk-based risk assessments, information from rightsholders or their credible representatives, grievance information, data from our *Sustainable Sourcing Program* (e.g. landscape initiatives) or site assessments using the [WASH Pledge self-assessment tool](#)).

**We generate country- or location-specific risk information**

**We use this data to** make decisions about where and what action to take at national, subnational, landscape or site levels within priority countries.

**Informed by** desk-based risk assessments, information from and consultations with rightsholders or credible representatives, grievance information, data from our *Sustainable Sourcing Program* (e.g. landscape initiatives) or site assessments using the WASH Pledge self-assessment tool.

**We generate raw material- or business activity-specific risk information**

**We use this data to** refine our list of priority countries for specific raw materials or business activities and to inform decisions about how and why to engage with sectoral actions whether at global, country or regional levels.

**Informed by** our Supplier Human Rights and Environmental Due Diligence (HREDD) Assurance Framework, grievance information, and site assessments using the WASH Pledge self-assessment tool.

**We generate supplier-specific risk information**

**We use this data to** prioritize suppliers for engagement or support based on the maturity of suppliers' systems for carrying out HREDD.

## NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

### Results of our initial global assessment for WASH risks and issues

Based on global datasets, such as the WRI's Aqueduct tool, information from stakeholders and raw material-specific risk assessments on WASH, we have identified 56 priority countries, listed on [page 16](#), for this 2023–2025 phase of the action plan. The following steps informed our prioritization of countries:

1. Identification of countries categorized as 'high and extremely high WASH risk' based on the WRI's Aqueduct tool.<sup>4</sup>
2. Based on this preliminary list of countries, we selected as 'priority' those where we have operations, those where we have direct suppliers in the scope of our Tier 1 audit program and those where we source medium or high volumes of at least three raw materials under our *Sustainable Sourcing Program*.<sup>5</sup>

Our list of priority countries does not imply that action will be limited to these countries. Although some of the actions we have listed in this plan (see *Address: Our priority actions*) will focus on priority countries, many of the actions are business-wide (e.g. use of the WASH Pledge self-assessment tool in all Nestlé sites) or raw material-wide (e.g. our Supplier HREDD Assurance Framework).

### Risk assessment going forward

As we are still improving our understanding of WASH risks, there may be actual or potential risks in WASH in countries not included in our priority list.

To this end, we will gradually improve the information we have through the following different risk lenses.

Lens	Actions
<b>Global-level overview of priority countries</b>	<ul style="list-style-type: none"> <li>• Refine the existing global risk assessment methodology with additional external and internal sources of data and information.</li> </ul>
<b>Country- or location-specific risk information</b>	<ul style="list-style-type: none"> <li>• Further improve our understanding of risks on the ground, including through rapid appraisal research and regional stakeholder consultations in priority countries, including rightsholders and their representatives.</li> <li>• Use grievance and landscape information to inform our understanding of country- and location-specific risk.</li> <li>• Explore how to support community-based monitoring, reporting and verification of social and environmental impacts in high-risk landscapes.</li> </ul>
<b>Raw material-specific or business activity-specific risk information</b>	<ul style="list-style-type: none"> <li>• Use the results of the WASH Pledge self-assessments to identify WASH risks and impacts on our employees and on communities around our operations.<sup>6</sup></li> <li>• Further improve the level of traceability of raw materials within the scope of this action plan.</li> <li>• Develop a process to collect data on WASH risks and impacts from farmers and local communities in our supply chain (e.g. by leveraging Nestlé agronomists).</li> <li>• Review the tools we use to carry out farm risk assessments and integrate WASH criteria as relevant.</li> </ul>
<b>Supplier-specific risk information</b>	<ul style="list-style-type: none"> <li>• Use information gathered through our Supplier HREDD Assurance Framework to better understand direct suppliers' risks related to WASH and prioritize those we need to engage and support.</li> <li>• Use direct suppliers' links to WASH grievances to better understand supplier-specific risk.</li> </ul>

<sup>4</sup> The WRI Aqueduct's tool includes data from the WHO / UNICEF Joint Monitoring Program (JMP) on WASH.

<sup>5</sup> These are: cereals and grains; cocoa; coconut; coffee; dairy; hazelnuts; meat, poultry and eggs; palm oil; pulp and paper; soya; spices; sugar and vegetables.

<sup>6</sup> We will conduct WASH Pledge self-assessments across all our facilities, starting with priority countries, between 2023 and 2025.



## NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

### Address: Our priority actions

#### Nestlé: Taking action within our value chain

Our actions will focus on different levels of our value chain:

- **Our own operations**, in particular our factories, may impact the right to water and sanitation for local communities. For these operations, we aim to respect the right to water and sanitation for people and communities surrounding our operations. We also need to ensure access to soap and clean water, and to promote good hygiene for our workers.
- **Our sourcing of agricultural raw materials** may be linked to impacts on the right to water and sanitation of workers in our agricultural supply chains and of local communities. We also aim to respect and promote the right to water and sanitation beyond our own operations. If we identify actual or potential adverse impacts among our suppliers, we will take action to address those impacts. We will also work through our direct suppliers to cascade down our requirements through the upstream supply chain.

#### Own operations

##### Objective

Address current and potential water and sanitation impacts in our operations and mitigate future risks.

##### Action

Develop site-specific action plans to address and close any gap identified through the WASH Pledge self-assessments, including identifying specific objectives, indicators and timeline.

##### Scope

Where needed (based on WASH Pledge findings)



## NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

### Supply chains

#### Objectives

- Engage direct suppliers on Nestlé's commitments on WASH as part of our Supplier HREDD Assurance Framework.
- Engage and support prioritized direct suppliers in taking actions to address WASH impacts and risks in their own operations and supply chains.
- Effectively use and help strengthen voluntary certification as a tool for suppliers to demonstrate their assessment, mitigation, remediation and monitoring of WASH issues.

Action	Scope
<b>Strengthen supplier engagement and capacity building</b>	
Engage and support direct suppliers prioritized through our Supplier HREDD Assurance Framework process on improving practices and addressing risks, impacts and grievances on WASH (e.g. WASH Pledge roll-out, capacity building or project co-funding).	Priority suppliers
Through our direct suppliers, engage and support indirect/upstream suppliers on respecting the right to water and sanitation at the production level.	Priority suppliers
<b>Review and help strengthen relevant certification and verification schemes</b>	
Review to what level different certification and verification schemes can provide assurance that the right to water and sanitation has been respected.	Relevant raw materials <sup>7</sup>
Contribute to improving practices in the sector, starting with the certification schemes already used by certain raw materials as part of our responsible sourcing strategy for those raw materials.	Relevant raw materials

<sup>7</sup> Palm oil, cocoa, coffee, soya, and pulp and paper are the commodities that currently use certification schemes as part of their sustainable sourcing strategy.

## NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

### Collective action: Helping tackle root causes with relevant stakeholders

Many of the issues and challenges around the right to water and sanitation are complex and linked to a wide range of structural or systemic factors (as outlined in *The challenges in addressing this issue* section above) that cannot be addressed by Nestlé on its own.

While through this action plan we aim to address the negative risks and impacts that we may cause or contribute to, tackling these issues and their root causes effectively and sustainably requires collaboration between many different stakeholders, including workers and communities themselves, companies and governments, as well as multilateral, non-governmental and civil society organizations. We are therefore committed to collaborating with rightsholders and stakeholders both in specific landscapes in production countries as well as at global and sectoral levels to strengthen the right to water and sanitation, and to promote good hygiene practices.

### Production country and on-the-ground initiatives

#### Objective

Help strengthen the enabling environment that protects the right to water and sanitation and thereby support access to WASH in priority production countries.

#### Action

Identify, prioritize and support collective WASH initiatives in regions where we operate or source raw materials, and that face WASH challenges and/or where water delivery public services are inadequate or insufficient. This may include:

- Engagement in collaborative policy dialogue and water conservation activities at national, subnational or watershed levels.
- Supporting sectoral-, landscape- or jurisdictional-level initiatives aimed at collectively addressing WASH-related risks and impacts.

Review and assess our existing WASH-related projects and initiatives in agricultural supply chains to identify and scale up best practices.

Develop trainings and tools that will enable Nestlé agronomists to better identify WASH risks and impacts.

#### Scope

Priority countries

Priority countries

Cocoa, coffee and dairy in priority countries

## NESTLÉ'S ACTION PLAN (2023–2025) CONTINUED

### Global and sectoral collaboration and advocacy

#### Objectives

- Collaborate with peers and stakeholders at the global and sector levels to address systemic issues and develop common approaches to respect, and to promote the right to water and sanitation as well as to promote good hygiene practices.
- Raise awareness of, and advocate for, the strengthening of WASH within sectors Nestlé is involved in.

Action	Scope
Identify and prioritize sector initiatives where Nestlé can advocate or support respect for WASH (e.g. certification schemes or sector collaboration groups).	Global
Identify and leverage collaborative initiatives working on WASH in order to promote and support the development and uptake of strong, effective tools to mitigate, address and remediate water and sanitation issues (see <i>Key partners section</i> below).	Global

### Grievance mechanisms

#### Objective

Support access to remedy via safe, effective and WASH-sensitive grievance mechanisms for workers and local communities affected by our operations, business relationships and agricultural supply chains.

Action	Scope
Ensure our employees and workers in our supply chain potentially affected by our operations can raise grievances and have access to remedy, including through Speak Up (Nestlé's grievance mechanism).	Global
Ask direct suppliers to have grievance mechanisms and management systems in place.	Global
Ensure workers, farmers and local communities can raise WASH-related grievances and have access to remedy in the landscape/jurisdictional initiatives and on-the-ground projects of which we are a part.	Global

### Monitor and report on indicators, overall performance and challenges

We are committed to transparently communicating our progress on implementing this action plan, as well as sharing our learnings and the challenges we face.

We will publicly report on the following indicators in relation to this action plan by the end of 2025.

#### Cross-cutting indicators:

##### 1. Audit performance

- Number of material non-conformities related to the right to water and sanitation identified through third-party audits of our own operations and addressed.
- Number of material non-conformities related to the right to water and sanitation identified through third-party audits of our direct suppliers and addressed.

##### 2. Grievance mechanism performance

- Number of material grievances received through Speak Up related to the right to water and sanitation, of which number of material grievances substantiated and addressed.
- Number of material grievances received through other channels related to the right to water and sanitation, of which number of material grievances under investigation and number addressed.

##### 3. Sustainable sourcing

- Number of direct suppliers with mature Human Rights and Environmental Due Diligence (HREDD) systems.
- Percentage of volumes of key ingredients produced sustainably.

##### 4. Impact on people

- Number of cases farmers and workers in our supply chains, communities living around our operations and supply chains, employees and on-site contractors benefited from our interventions on the right to water and sanitation.

#### Issue-specific indicators:

- To be defined, approved and released in 2023.

As we progress toward implementation of this plan, we will develop more impact-focused indicators.

# CONNECTION WITH OTHER SALIENT ISSUE ACTION PLANS

Access to water and sanitation is an essential contributor to economic productivity and social wellbeing. It is intrinsically linked to other salient issues we have identified and for which we have published action plans, in particular:

<b>Child labor and access to education</b>	Where access to water is inadequate, children are often required to collect water from remote sources, putting a burden on their school attendance and, being a physically demanding chore, putting children’s health at risk. Similarly, poor access to sanitation facilities in school, particularly for girls, is often a deterrent to regular school attendance, which can in turn contribute to higher rates of child labor.
<b>Indigenous peoples and local communities’ land rights</b>	Indigenous communities often face lower or no access to WASH services, especially when living in remote, rural areas. Water and sanitation are also explicitly protected by the United Nations Declaration on the Rights of Indigenous Peoples.
<b>Gender equity, non-discrimination and non-harassment</b>	Recognizing that women and girls are disproportionately affected by low access to WASH, SDG 6.2 calls for “adequate and equitable sanitation and hygiene for all and [an] end [to] open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.”
<b>Right to food and access to nutritious, affordable and adequate diets</b>	Lack of access to WASH can lead to contamination of food and result in illness (e.g. diarrhea). The lack of access to WASH also reduces the time people, particularly women, can dedicate to work (e.g. due to time required to fetch water or time lost due to water-borne related illnesses), reducing the income of households and thereby the affordability of nutritious and adequate diets.
<b>Safety and health at work</b>	Access to WASH is key to workers’ safety and health. WASH also plays an important role in helping to address some health risks related to hard physical work as it is common in agriculture. For example, chronic kidney disease has been linked to working long hours in the heat and not staying hydrated appropriately during the workday.





# CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The actions laid out in this action plan will contribute – directly or indirectly – to SDGs 3, 6 and 17 as follows:

## Goal



**Ensure healthy lives and promote well-being for all at all ages**

**Target 3.3:** By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases, and combat hepatitis, water-borne diseases and other communicable diseases.



**Ensure availability and sustainable management of water and sanitation for all**

**Target 6.1:** By 2030, achieve universal and equitable access to safe and affordable drinking water for all.

**Target 6.2:** By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.



**Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development**

**Target 17.17:** Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

# GOVERNANCE FOR THIS ISSUE

## Nestlé Executive Board

Approves all the salient issue action plans.

## Nestlé ESG and Sustainability Council

Provides strategic leadership and execution support on the topic of WASH.

## Nestlé ESG Water Workstream

Is responsible for the implementation of this action plan.

## Nestlé Human Rights Community

Leads the human rights agenda throughout the company. It coordinates the implementation of *Nestlé's Human Rights Framework and Roadmap* throughout the value chain. Finally, it monitors the implementation of the framework and roadmap, and the efficiency of the program.

## Nestlé Markets

Support the implementation of this action plan in relation to our country operations, in alignment with the global team.



# KEY PARTNERS

## Main implementing partners

Partner	Activities
twentyfifty	Provision of strategic advice to Nestlé on the development of this action plan, including on the integration of WASH into Nestlé's Human Rights Due Diligence processes and tools referenced in this action plan.

## Main industry and multi-stakeholder collaborations

Platform	Workstreams	Nestlé's involvement
<b>Alliance for Water Stewardship (AWS)</b>		We support the AWS Standard as universal reference for good water stewardship practices.
<b>2030 Water Resources Group</b> (hosted by World Bank)		Through this multistakeholder platform, we collaborate with governments and civil society at the national level to facilitate collective action and drive systemic change for water security.
<b>UN Global Compact</b>	CEO Water Mandate	<ul style="list-style-type: none"> <li>• Through this platform, we advocate for business leadership in ensuring sustainable use of water for all.</li> <li>• We support the development of tools, methodologies and policies for an aligned business approach to water stewardship.</li> </ul>
<b>WASH4WORK</b>		We follow the work of the advisory group and relevant working groups.
<b>Science Based Targets Network</b>	Water	We follow the work of the advisory group and relevant working groups.

# REFERENCES

- i [OHCHR | About water and sanitation](#)
- ii [Drinking-water \(who.int\)](#)
- iii [Water and Sanitation - United Nations Sustainable Development](#)
- iv [Water, sanitation, hygiene and health: A primer for health professionals \(who.int\)](#)
- v [The Water and Sanitation Challenge | International Institute for Sustainable Development \(iisd.org\)](#)
- vi [The Water and Sanitation Challenge | International Institute for Sustainable Development \(iisd.org\)](#)
- vii [Global challenges in water, sanitation and health - PubMed \(nih.gov\)](#)
- viii [Millions Around the World Held Back by Poor Sanitation and Lack of Access to Clean Water \(worldbank.org\)](#)

## **Disclaimer**

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# OUR PRIORITY COUNTRIES

Below is the list of countries we have categorized as “high and extremely high WASH risk” based on the WRI’s Aqueduct tool and where we have operations, direct suppliers in the scope of our Tier 1 audit program and/or where we source medium or high volumes of at least three raw materials under our *Sustainable Sourcing Program*.

Priority country	Own operations	Tier 1 suppliers	Agricultural supply chains
Angola	X	X	
Bangladesh	X	X	
Belize		X	
Benin		X	
Bolivia	X	X	
Brazil	X	X	X
Brunei		X	
Burkina Faso		X	
Cambodia		X	
Cameroon	X	X	X
China	X	X	X
Colombia	X	X	X
Costa Rica		X	
Côte d'Ivoire	X	X	X
Democratic Republic of Congo		X	
Dominican Republic	X	X	X
Ecuador	X	X	X
Fiji		X	

Priority country	Own operations	Tier 1 suppliers	Agricultural supply chains
Gabon		X	
Georgia		X	
Ghana	X	X	X
Guatemala	X	X	X
Guinea		X	
Honduras		X	X
India	X	X	X
Indonesia	X	X	X
Kenya	X	X	
Latvia		X	X
Lithuania		X	
Madagascar		X	X
Malaysia	X	X	X
Mali		X	
Mexico	X	X	X
Morocco	X	X	X
Mozambique		X	
Myanmar	X	X	



## OUR PRIORITY COUNTRIES CONTINUED

Priority country	Own operations	Tier 1 suppliers	Agricultural supply chains
Namibia		X	
Nepal		X	
Nicaragua	X	X	X
Niger		X	
Nigeria	X	X	X
Pakistan	X	X	X
Panama	X	X	X
Papua New Guinea	X	X	
Paraguay		X	
Peru	X	X	X
Philippines	X	X	X
Romania		X	
Senegal	X	X	
South Africa	X	X	X
Swaziland		X	
Venezuela	X	X	X
Vietnam	X	X	X
Zambia		X	
Zimbabwe	X	X	

