

Nestlé, S.A. (Nestlé)

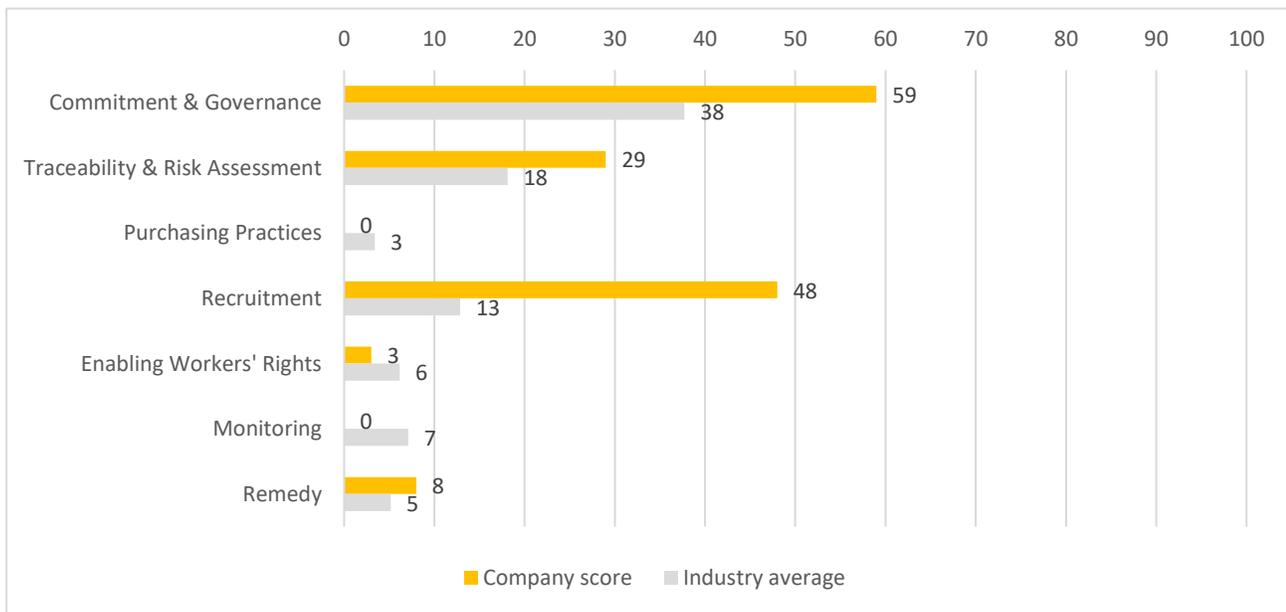
TICKER
NESN

MARKET CAPITALISATION
US\$299.5 billion

HEADQUARTERS
Switzerland

DISCLOSURES
UK Modern Slavery Act: [Yes](#)
California Transparency in Supply Chains Act: [Yes](#) (Disclosure of Subsidiary)

Australia Modern Slavery Act: [Yes](#)
OVERALL RANKING
9 out of 45

 2023 Rank: [8 out of 60](#)
OVERALL SCORE
26 out of 100
THEME-LEVEL SCORES

KEY DATA POINTS
FIRST-TIER SUPPLIER LIST

Yes (Names only, not addresses)

RISK ASSESSMENT

Yes

ENGAGED WITH KNOWTHECHAIN¹

Yes

NO-FEE POLICY

Yes (Employer Pays Principle)

REMEDY FOR SUPPLY CHAIN WORKERS

No

HIGH-RISK COMMODITIES²
 Beans, cattle, chile peppers, cocoa, coffee

SUMMARY

Nestlé, S.A. (Nestlé), the largest publicly held food company in the world, ranks 9 out of 45 companies.³ The company's score is based on its stronger performance on the themes of Commitment and Governance, Traceability and Risk Assessment and Recruitment disclosing 'Responsible Sourcing Core Requirements' which cover all five ILO core labour standards; limited detail on tier one, and tier 2+ suppliers; an "Employer Pays Principle" aligned recruitment fee policy and implementation thereof and; details of how it supports responsible recruitment across its supply chains. However compared to 2023, the company disclosed less information relevant to other indicators and as such its score dropped by 10 points.

KnowTheChain identified six allegations of forced labour in the company's supply chains. The company discloses steps taken upon receiving a report of violation. However, it neither discloses engagement with affected stakeholders, nor remedy outcomes for workers.

The company performed particularly poorly on the themes of Purchasing Practices and Monitoring. It has an opportunity to improve its performance and disclosure on these themes.

LEADING PRACTICES

Responsible recruitment: With regards to its palm oil supply chain, Nestle states it invested in training assessors to identify forced labour risks associated with migrant workers' recruitment and supports research by Earthworm into recruitment practices and costs among small and medium-sized third-party suppliers. It further discloses using a digital tool in Malaysia, developed by Earthworm, that "involves detailed reviews of each stage of a company's recruitment process so we can evaluate the recruitment experiences of foreign workers."

OPPORTUNITIES FOR IMPROVEMENT

Purchasing Practices: To address forced labour risks in its supply chains, the company is encouraged to adopt purchasing practices that decrease the risk of forced labour, such as improving planning and forecasting and prompt payment, and disclose quantitative data evidencing the implementation of responsible purchasing practices. The company is further encouraged to take steps to ensure that pricing includes the full cost of production, including a living wage/income, and may consider ring-fencing labour costs such that they are not impacted during pricing negotiations. The company should consider integrating [responsible buying practices in its contracts](#) with suppliers, to ensure that the responsibility for respecting human rights is shared.

Enabling Workers' Rights: To support collective worker empowerment, the company is encouraged to work with local or global trade unions to support freedom of association in its supply chains. Further, the company is encouraged to disclose examples, covering different supply chain contexts, of how it improved freedom of association and/or collective bargaining for its suppliers' workers. The company is also encouraged to disclose the percentage of suppliers' workers covered by collective bargaining agreements.

Monitoring: While the company discloses conducting SMETA aligned supplier audits, it is unclear the scope of those audits in practice. As such the company may consider disclosing the practical application of its auditing programme. Furthermore, it may consider implementing worker-driven monitoring (i.e. monitoring undertaken by independent organisations that includes worker participation and is guided by workers' rights and priorities), which may help the company detect forced labour risks in its supply chains. Disclosing information on the results of its monitoring efforts, such as the percentage of suppliers assessed annually and a summary of findings, assures stakeholders that the company has strong monitoring processes in place.

Remedy: To demonstrate to its stakeholders that it has an effective remedy process in place, the company is encouraged to disclose examples of remedy provided to its suppliers' workers, including with respect to specific allegations in its supply chains.

¹ Research conducted through April - September 2025, where companies provided additional disclosure or links. For more information, see the full dataset [here](#). For information on a company's positive and negative human rights impact, see the Business and Human Rights Centre [website](#).

² For further details on high-risk raw materials and sourcing countries, see KnowTheChain's 2026 food and beverage benchmark [findings report](#).

³ The number of companies assessed in the ranking has decreased from 60 in 2022 to 45 in 2026.