



NESPRESSO BASIS OF REPORTING

THE POSITIVE CUP 2024 PROGRESS DOCUMENT

PILLAR	KPI TITLE	BASIS OF REPORTING	DATA SOURCE
1. DECARBONIZE THE VALUE CHAIN	Trees delivered for carbon removals within AAA landscapes (in ,000)	The number of trees delivered by <i>Nespresso</i> and Pur Projet in AAA Program landscapes in 2024.	Independent verification and reporting by an external partner, Pur Projet.
	Total energy consumption in our three production centers (gigajoules per tonne of product)	Total energy consumed by <i>Nespresso's</i> three production centres in 2024 measured in gigajoules per tonne of product.	Extract from internal system tracking energy use supported by samples of energy bills from utility provider.
	% of renewable electricity procured for our three production centres	The percentage of electricity procured by <i>Nespresso's</i> production centres that is from renewable sources.	Certification of 100% renewable electricity procurement provided by an independent third party
	% of renewable energy consumed across production centre operations	The percentage of total energy consumed by <i>Nespresso's</i> production centres that is renewable energy.	Extract from internal system tracking energy use supported by samples of energy bills from utility provider.
	Energy consumption in offices and boutiques operated by <i>Nespresso</i> (gigajoules)	Total energy consumed by <i>Nespresso's</i> offices and boutiques in 2024 measured in gigajoules.	Report by local teams based on energy bills or from proxys in case no bills are available (e.g. when boutiques are in mall).
	% of renewable energy consumed in offices and boutiques operated by <i>Nespresso</i>	The percentage of total energy consumed by Offices and boutiques operated by <i>Nespresso</i> that is renewable energy.	Report by local teams based on energy bills or from proxys in case no bills are available (e.g. when boutiques are in mall) and purchase of Renewable Electricity Certificates or Guaranty of Origins.
	Total on-site water withdrawal (m3 per tonne of product)	The amount of water withdrawn at <i>Nespresso's</i> production centres measured in m3 per tonne of product produced.	Extract from internal system tracking water use supported by samples of bills from utility provider.
2. REGENERATE LANDSCAPES	% green coffee sourced through the AAA program	Proportion of total green coffee sourced by <i>Nespresso</i> from farms under the AAA Program. It excludes Limited Editions and CP (coffee practices) coffee qualities.	Extract from GCQC (Green Coffee Quality Control platform)



	Number of trees planted by Nespresso and its partners in AAA Program landscapes (in ,000) (split by country)	The number of trees planted by Nespresso and their partners in AAA Program landscapes in 2024.	Two sources of reporting: for trees planted for carbon removals, these are independently verified by an external partner, Pur Projet. This is the case for over 99% of trees. For trees planted for regenerative agriculture purposes, these are reported by regional managers supported by information from local partners and consortiums.
	Area managed under the AAA Program (in ,000 hectares)	The total area in hectares that is managed under the Nespresso AAA Sustainable Quality™ Program.	Extracts from Nespresso internal databases (Koltiva MIS)
3. EMPOWER COMMUNITIES	Number of countries with the AAA Program	Total number of countries where the Nespresso AAA Sustainable Quality™ Program is implemented.	Extracts from Nespresso internal databases (Koltiva MIS)
	Number of farmers enrolled in the AAA Program	The total number of farmers that participate in the Nespresso AAA Sustainable Quality™ Program.	Extracts from Nespresso internal databases (Koltiva MIS)
	Number of farmers with access to financial resilience programmes (retirement savings plan, crop insurance, VSLA)	Total number of farmers enrolled in our retirement plans or crop insurance or VSLA (Village Savings and Loans Associations) programmes.	Crop Insurance - data requested from Blue Marble (partner) VSLA - request to regional manager who provides it together with supplier Retirement saving plan - Regional Operational Manager providing data from local partners
	<ul style="list-style-type: none"> Number of farmers with access to retirement savings plan 	Total number of farmers enrolled in our retirement savings plans program.	
	<ul style="list-style-type: none"> Number of farmers with access to crop insurance 	Total number of farmers enrolled in our crop insurance program.	
	<ul style="list-style-type: none"> Number of farmers with access to VSLA 	Total number of farmers enrolled in our VSLA program.	
	% green coffee certified by the Rainforest Alliance or Fairtrade International or Fair Trade USA and/or organic	Proportion of green coffee sourced by Nespresso that is certified by one of the external certification bodies: Rainforest Alliance, Fairtrade International, Fair Trade USA and/ or organic certification. It excludes	Extracts from MACC (Managing Accounting And Controlling For Commodities), Nespresso internal procurement systems



		Limited Editions and CP (coffee practices) coffee qualities.	
	<ul style="list-style-type: none"> % of green coffee volume certified Rainforest Alliance 	Proportion of the volume of green coffee sourced by Nespresso from farms that meet the standards set for Rainforest Alliance certification. It excludes Limited Editions and CP (coffee practices) coffee qualities.	Extracts from MACC, Nespresso internal procurement systems
	<ul style="list-style-type: none"> % of green coffee certified Fairtrade International or Fair Trade USA 	Proportion of green coffee sourced by Nespresso from farms that are certified by Fairtrade International or Fair Trade USA. It excludes Limited Editions coffee qualities and includes CP (coffee practices) coffee qualities.	Extracts from MACC, Nespresso internal procurement systems
	<ul style="list-style-type: none"> % Green Coffee Organic Certified 	Proportion of the volume of green coffee sourced by Nespresso from farms that meet the standards set for organic certification.	Extracts from MACC, Nespresso internal procurement systems
4. ADVANCE CIRCULARITY	Number of markets with capsule recycling systems	Number of countries that are Nespresso markets that have a dedicated system for recycling coffee capsules	Extract from Recycling Dashboard.
	Estimated capsule collection capacity (%)	The percentage of capsules that have been bought by consumers in an area where they can be conveniently collected.	Extract from Recycling Dashboard.
	Estimated global recycling rate (%)	The capsules that have been recycled in dedicated and collective recycling systems as a percentage of the total number of capsules that have been imported into Nespresso markets globally.	Extract from Recycling Dashboard.
	Total weight of waste generated in manufacturing (metric tonnes)	The total amount of waste generated by Nespresso's production centres measured in metric tonnes.	Extract from internal system tracking waste volumes.
	Breakdown: Hazardous waste in manufacturing (weight of waste generated in metric tonnes)	The total amount of waste generated by Nespresso's production centres that can be	Extract from internal system tracking waste volumes.



		classified as hazardous, measured in metric tonnes.	
	Breakdown: Non-hazardous waste in manufacturing (weight of waste generated in metric tonnes)	The total amount of waste generated by Nespresso's production centres that can be classified as non-hazardous, measured in metric tonnes.	Extract from internal system tracking waste volumes.
5. INSPIRE COLLECTIVE ACTION	Total Investment in The Positive Cup (in ,000 CHF)	Total amount invested by Nespresso in 2024 in The Positive Cup related activities including across AAA Program and farmer premiums, climate actions, recycling, stakeholder engagement.	<i>Extract from Nespresso financial reporting systems.</i>
	<ul style="list-style-type: none"> Investment in climate actions (in ,000 CHF) 	<i>Total amount invested by Nespresso in climate related projects in 2024. These include projects such as agroforestry and intelligent water management.</i>	<i>Extract from Nespresso financial reporting systems.</i>
	<ul style="list-style-type: none"> Investment in coffee operations: technical assistance and AAA premiums (in ,000 CHF) 	<i>Total amount invested by Nespresso in 2024 in premiums to farmers, training and technical assistance, and other field programmes.</i>	<i>Extract from Nespresso financial reporting systems.</i>
	<ul style="list-style-type: none"> Investment in engagement and governance (in ,000 CHF) 	<i>Total amount invested by Nespresso in 2024 in initiatives such as stakeholder engagement, sustainability communities (champions, NSAB (Sustainability Advisory Board)), monitoring and evaluation.</i>	<i>Extract from Nespresso financial reporting systems.</i>
	<ul style="list-style-type: none"> Investment in collection capacity and recycling systems (in ,000 CHF) 	<i>Total amount invested by Nespresso in 2024 in expanding collection capacity in markets, supporting public collection systems, and investments in recycling technology.</i>	<i>Extract from Nespresso financial reporting systems.</i>