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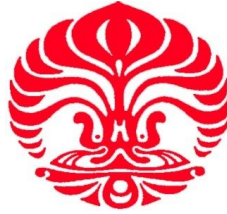
**PENERAPAN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN
MENURUT UNDANG-UNDANG NOMOR 40 TAHUN 2007 TENTANG
PERSEROAN TERBATAS
STUDI KASUS PADA PT NESTLÉ INDONESIA**

TESIS

NAMA : Debora R. Tjandrakusuma

NPM : 0806426603

**FAKULTAS HUKUM
MAGISTER KENOTARIATAN
DEPOK
JULI 2011**



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TESIS

Diajukan sebagai salah satu syarat untuk memperoleh gelar Magister Kenotariatan

NAMA : Debora R. Tjandrakusuma

NPM : 0806426603

**FAKULTAS HUKUM
MAGISTER KENOTARIATAN
DEPOK
JULI 2011**

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Telah berhasil dipertahankan di hadapan Dewan Penguji dan diterima sebagai bagian persyaratan yang diperlukan untuk memperoleh gelar Magister Kenotariatan pada Fakultas Hukum, Universitas Indonesia.

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ABSTRAK

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Judul : Penerapan Tanggung Jawab Sosial dan Lingkungan Menurut Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, Studi Kasus pada PT Nestlé Indonesia

Perseroan merupakan salah satu bentuk badan usaha, yang dibentuk untuk melakukan usaha semata-mata guna mencari keuntungan yang nantinya akan dibagikan dalam bentuk dividen kepada para pemegang saham yang telah sebelumnya menyisihkan sebagian harta mereka, untuk menjadi harta milik perseroan. Sebagai badan hukum, perseroan mempunyai hak dan kewajiban dalam masyarakat, dan dalam hal perseroan tidak melaksanakan tanggung jawabnya sesuai dengan peraturan perundang-undangan yang berlaku, baik yang berhubungan dengan lingkungan hidup, masyarakat dan lingkungan sekitarnya maka akan terjadi benturan-benturan kepentingan dengan para pemangku kepentingan perseroan seperti pemerintah, komunitas sekitar, lembaga swadaya masyarakat dan masyarakat luas, dan terjadinya masalah sosial dan kerusakan lingkungan hidup, yang pada gilirannya menimbulkan berbagai masalah bagi pemerintah, masyarakat, lingkungan dan yang pasti bagi perseroan itu sendiri. Sebenarnya tidak ada perseroan yang dapat mempunyai usaha yang berkesinambungan ditengah-tengah masyarakat yang miskin, serta lingkungan hidup yang rusak, karena perseroan hanya dapat berkembang dengan baik dan memperoleh keuntungan yang memadai apabila masyarakat di mana perseroan itu berada juga berkembang, dan untuk berkembangnya masyarakat diperlukan adanya lingkungan hidup dan keadaan ekonomi yang baik dan berkembang. Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas mengatur mengenai tanggung jawab sosial dan lingkungan dalam pasal 74, yang mengatur bahwa perseroan yang menjalankan kegiatan usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan, merupakan peraturan pertama di dunia yang mewajibkan tanggung jawab sosial dan lingkungan, yang mungkin dimaksudkan oleh pembentuk undang-undang sebagai kepatuhan terhadap peraturan perundang-undangan yang ada. Pengertian tanggung jawab sosial yang dimengerti di negara lain adalah melakukan hal yang baik bagi masyarakat melebihi kepatuhan terhadap peraturan yang berlaku yang berkaitan dengan aspek lingkungan, ekonomi dan sosial masyarakat. Penulis membahas “*Creating Shared Value*” suatu konsep yang berbeda dengan tanggung jawab sosial perseroan atau “*Corporate Social Responsibility*” dan pelaksanaannya oleh PT Nestlé Indonesia.

Kata kunci: Perseroan Terbatas, Tanggung Jawab Sosial dan Lingkungan,

ABSTRACT

Name : Debora R. Tjandrakusuma
Student Reg. No. : 0806426603
Study Programme : Notary Magister
Title : The Implementation of Social and Environmental Responsibilities according to the Law number 40 year 2007 on Limited Liability Company, a case study at PT Nestlé Indonesia

A limited liability company is one of the forms of business entities, established solely to make profit which will be paid as dividend to its shareholders who have put aside part of their assets to become the asset of the formed limited liability company. As a legal body, a limited liability company has its rights and obligation in the society, and in the event that a limited liability company does not perform its responsibility in line with the prevailing laws and regulations relating to the environment, society and surrounding communities, conflicts of interest will occur with its stakeholders such as the government, surrounding community, non government organizations and the society at large. The occurrence of social problem and environmental destruction will cause problems to the government, society, community and for sure to the limited liability company itself. In fact, no limited liability company can have a sustained business in a poor society and damaged environment, since a limited liability company can only develop and gain sufficient profit if the society in which it exists has also developed well, and for the society to develop well it requires sustained environmental and good economic conditions. Law number 40 year 2007 on Limited Liability Company has introduced the concept of social and environmental responsibilities in its article 74, which stipulates that any limited liability company having its business undertakings in and/or relating to natural resources, is obliged to implement social and environmental responsibilities. This is the first law in the world that obliges social and environmental responsibilities, which might be intended by the law makers for limited liability companies to be in compliance with the prevailing laws and regulations. The understanding of corporate social responsibility as understood in other country is to do good for the society relating to the environment, economic and social aspects beyond compliance to prevailing regulations. The writer discusses “*Creating Shared Value*” a concept which is different from the “*Corporate Social Responsibility*” and its implementation by PT Nestlé Indonesia.

Key words: Limited Liability Company, Social and Environmental Responsibilities

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Depok, 27 Juni 2011

Penulis,

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BAB I

PENDAHULUAN

A. Latar Belakang

Perseroan Terbatas, yang selanjutnya disebut perseroan, adalah badan hukum yang merupakan persekutuan modal, didirikan berdasarkan perjanjian, melakukan kegiatan usaha dengan modal dasar yang seluruhnya terbagi dalam saham dan memenuhi persyaratan yang ditetapkan dalam Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, serta peraturan pelaksanaannya.¹ Perseroan merupakan salah satu bentuk badan usaha, yang dibentuk untuk melakukan usaha semata-mata guna mencari keuntungan yang nantinya akan dibagikan dalam bentuk dividen kepada para pemegang saham yang telah sebelumnya menyisihkan sebagian harta mereka, untuk menjadi harta milik perseroan yang mereka bentuk.²

Dalam menjalankan usaha untuk mencari keuntungan, sering terjadi perseroan tidak melaksanakan tanggung jawabnya sesuai dengan peraturan perundang-undangan yang berlaku, baik yang berhubungan dengan lingkungan hidup, masyarakat dan lingkungan sekitarnya. Dengan diabaikannya tanggung jawab terhadap lingkungan hidup, masyarakat dan lingkungan sekitar, sering terjadi benturan-benturan kepentingan dan ketegangan hubungan antara perseroan dengan masyarakat, serta terjadinya masalah sosial dan kerusakan lingkungan hidup, yang pada gilirannya menimbulkan berbagai masalah bagi pemerintah, masyarakat, lingkungan dan yang pasti bagi perseroan itu sendiri. Banyak kasus yang sudah ada di masyarakat yang berkaitan dengan perilaku perseroan, sebagai contoh pembakaran hutan untuk membuka perkebunan kelapa sawit, pembabatan hutan untuk industri kertas, dan pencemaran sungai oleh limbah pabrik-pabrik.

¹ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, UU No. 40 tahun 2007, LN No. 106 Tahun 2007, TLN No. 4756, Psl. 1 butir 1.

² Gunawan Widjaja, *Resiko Hukum sebagai Direksi, Komisaris & Pemilik PT*, cet. 2, (Jakarta: Forum Sahabat, 2008), hlm. 2.

Adanya perilaku perseroan yang tidak bertanggung jawab dan hanya memusatkan diri untuk mencari keuntungan sebanyak-banyaknya, menimbulkan keluhan masyarakat yang biasanya disalurkan melalui lembaga swadaya masyarakat seperti misalnya *World Wild Fund*, *Green Peace*, *Friends of the Earth* dan lembaga swadaya masyarakat sejenis lainnya. Keluhan yang disalurkan melalui lembaga swadaya masyarakat yang biasanya diberitakan secara luas melalui berbagai media komunikasi, menimbulkan masalah bagi perseroan dan pelanggan perseroan tersebut karena reputasi perseroan menjadi tercemar, dan bahkan menimbulkan kerugian karena adanya boikot dari para pelanggan mereka. Maka mulailah dikenal konsep tanggung jawab sosial perusahaan/perseroan yang di negara-negara maju dikenal dengan istilah *Corporate Social Responsibility (CSR)* yang merupakan tuntutan dari masyarakat agar perseroan menjalankan usahanya dengan bertanggung jawab dengan memperhatikan aspek ekonomi, sosial dan lingkungan, sehingga pembangunan berkelanjutan dapat dicapai.

Sebenarnya tidak ada perseroan yang dapat mempunyai usaha yang berkesinambungan ditengah-tengah masyarakat yang miskin, serta lingkungan hidup yang rusak, karena perseroan hanya dapat berkembang dengan baik dan memperoleh keuntungan yang memadai apabila masyarakat di mana perseroan itu berada juga berkembang, dan untuk berkembangnya masyarakat diperlukan adanya lingkungan hidup dan keadaan ekonomi yang baik dan berkembang. Jadi sebenarnya ada hubungan yang saling berkaitan antara perseroan, masyarakat serta lingkungan hidup. Perseroan sebagai badan usaha menanamkan modalnya untuk membuka usaha, dan dengan membuka usaha perseroan membuka peluang untuk lapangan kerja, kesempatan berusaha bagi para pemasok sepanjang mata rantai usaha perseroan, mulai dari pemasok bahan baku sampai dengan konsumen. Dengan adanya kegiatan perseroan, hal ini membantu berkembangnya kegiatan ekonomi setempat, namun demikian dalam menjalankan kegiatan usahanya perseroan harus mempertimbangkan aspek sosial, komunitas setempat dan pelestarian lingkungan, sehingga dapat membantu pembangunan yang berkesinambungan di masyarakat dan negara dimana perseroan itu berada, yang

pada gilirannya membantu perseroan untuk juga berkembang secara berkesinambungan.

Ada berbagai pengertian tentang tanggung jawab sosial perseroan atau yang di masyarakat umum dikenal dengan istilah *Corporate Social Responsibility (CSR)*. *European Commission's Green Paper* yang dikeluarkan pada bulan Juli 2001 mengartikan *CSR* sebagai konsep:

*“whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”*³

yang diterjemahkan oleh penulis ke dalam bahasa Indonesia menjadi:

dimana perseroan secara sukarela mengintegrasikan isu sosial dan lingkungan dalam operasi usaha mereka dan dalam interaksi mereka dengan para pemangku kepentingan.

CSR menurut *World Bank* adalah:

*“the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community, and society at large to improve their quality of life, in ways that are both good for business and good for development”*⁴

yang diterjemahkan oleh penulis ke dalam bahasa Indonesia menjadi:

komitmen perseroan untuk berperan serta dalam pembangunan ekonomi yang berkelanjutan, dengan bekerja sama dengan para karyawan, keluarganya, serta masyarakat setempat, dan masyarakat luas, untuk memperbaiki kualitas hidup mereka, secara saling menguntungkan baik untuk bisnis maupun pembangunan.

The Australian Standard AS8003-2003 mendefinisikan *CSR* sebagai:

“a mechanism for entities to voluntarily integrate social and environmental concerns into their operations and their interaction with

³ European Commission, *European Commission's Green Paper*, diunduh dari www.csreurope.org/pages/en/history.html, pada tanggal 13 Maret 2009.

⁴ Toru Umeda, *CSR: UN Global Compact and Japanese Business Efforts*, diunduh dari www.globalcompact.org, pada tanggal 13 Maret 2009.

their stakeholders, which are over and above the entity's legal responsibilities”

Yang diterjemahkan oleh penulis ke dalam bahasa Indonesia menjadi:

suatu mekanisme bagi perseroan untuk secara sukarela mengintegrasikan isu sosial dan lingkungan dalam operasi mereka dan dalam interaksi mereka dengan para pemangku kepentingan, yang diluar dan diatas tanggung jawab perseroan secara hukum.

Jadi dapat disimpulkan bahwa konsep *CSR* secara umum merupakan suatu tindakan sukarela dan melebihi dari kepatuhan terhadap ketentuan perundang-undangan yang ada, yang dilakukan Perseroan untuk berperan serta dalam pembangunan ekonomi yang berkelanjutan dengan tiga pilarnya, yaitu ekonomi, sosial dan lingkungan.

Undang-Undang nomor 40 tahun 2007 Tentang Perseroan Terbatas mengatur tanggung jawab sosial dan lingkungan perseroan dalam pasal 74 yang mengatur bahwa perseroan yang menjalankan kegiatan usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan.⁵ Hal ini menimbulkan kontroversi, karena Undang-Undang mewajibkan perseroan yang menjalankan kegiatan usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan, ini merupakan peraturan pertama di dunia yang mewajibkan tanggung jawab sosial dan lingkungan bagi perseroan.⁶

Di samping itu, ketentuan pasal 74 dalam Undang-Undang nomor 40 tahun 2007 ternyata isinya bertentangan dengan pengertian tanggung jawab sosial dan lingkungan sebagaimana diatur dalam pasal 1 ayat (3), dimana pengertian tentang tanggung jawab sosial dan lingkungan diartikan sebagai komitmen perseroan untuk berperan serta dalam pembangunan ekonomi yang berkelanjutan guna

⁵ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Psl. 74 ayat (1).

⁶ Chrysanti Hasibuan-Sedyono, “*Changing Expectation on CSR in Asia*” *Jakarta Post*, (21 Nopember 2007), hlm. 16.

meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat, baik bagi perseroan sendiri, komunitas setempat, maupun masyarakat pada umumnya.⁷ Dari definisi pasal 1 ayat (3) jelas bahwa tanggung jawab sosial dan lingkungan perseroan itu merupakan kemauan perseroan untuk berperan serta, jadi ada unsur suka rela dalam pengertian ini. Hal ini dapat menimbulkan masalah bagi perseroan yang akan menerapkan ketentuan tentang tanggung jawab sosial dan lingkungan, yaitu ketentuan mana dari kedua pasal itu yang harus mereka patuhi.

Pasal 74 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas juga menimbulkan masalah tentang perseroan terbatas yang bergerak dibidang yang berkaitan dengan sumber daya alam, yang wajib menjalankan tanggung jawab sosial dan lingkungan. Penjelasan pasal 74 ayat (1) menjelaskan bahwa yang dimaksud dengan Perseroan yang menjalankan kegiatan usaha yang berkaitan dengan sumber daya alam adalah perseroan yang tidak mengelola dan tidak memanfaatkan sumber daya alam, tetapi kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam. Hampir dapat dipastikan bahwa semua perseroan pasti mempunyai limbah dan menggunakan bahan yang berasal dari sumber alam misalnya bahan bakar, kertas dan lain-lain, yang akan berdampak pada fungsi kemampuan sumber daya alam, dalam hal ini pembatasan perseroan yang wajib menjalankan tanggung jawab sosial dan lingkungan, menjadi tidak jelas.

Ada berbagai undang-undang di Indonesia yang sudah mengatur tentang hal-hal yang berkaitan dengan masalah sosial dan lingkungan, misalnya Undang-Undang nomor 13 tahun 2003 tentang Tenaga Kerja, Undang-Undang nomor 32 tahun 2009 tentang Pengelolaan Lingkungan Hidup dan Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal. Namun demikian tidak jelas hubungan antara berbagai peraturan perundang-undangan yang telah disebut tersebut dengan ketentuan pasal 1 ayat (3) dan pasal 74 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas.

⁷ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.*, Psl. 1 ayat (3).

Mengingat pentingnya penegakan dan kepatuhan hukum, dan adanya masalah-masalah diatas maka perlu dilakukan penelitian untuk meneliti penerapan ketentuan-ketentuan tersebut oleh perseroan tertutup yang bergerak di bidang usaha makanan dan minuman, dalam hal ini penulis melakukan penelitian di PT Nestlé Indonesia yang merupakan salah satu perseroan tertutup yang mempunyai bidang usaha memproduksi dan memasarkan produk-produk makanan dan minuman di Indonesia.

B. Pokok Permasalahan

Berdasarkan latar belakang yang telah diuraikan sebelumnya, pokok permasalahan yang akan diteliti adalah sebagai berikut:

1. Bagaimana ketentuan-ketentuan tentang tanggung jawab sosial dan lingkungan yang diatur dalam Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas?
2. Bagaimana penerapan ketentuan-ketentuan tanggung jawab sosial dan lingkungan yang diatur dalam Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas pada PT Nestlé Indonesia?

C. Metode Penelitian

Dalam penulisan ini perlu dilakukan penelitian untuk mendapatkan data yang dapat dipergunakan untuk menemukan jawaban atas pokok permasalahan yang telah dikemukakan sebelumnya. Dalam melakukan penelitian, penulis menggunakan metode penelitian kepustakaan yang bersifat yuridis normatif guna mendapatkan data sekunder yang mencakup sumber primer, sumber sekunder dan sumber tersier, dan juga menggunakan metode penelitian lapangan melalui wawancara langsung dengan tipe wawancara berfokus untuk mendapat data primer tentang bagaimana perseroan tertutup yang bergerak di bidang usaha industri makanan dan minuman menerapkan kewajiban tanggung jawab sosial dan lingkungan sebagaimana diatur dalam pasal 1 ayat (3) dan pasal 74 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, dengan suatu daftar pertanyaan yang telah disiapkan terlebih dahulu. Dari sifatnya tipe penelitian yang

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dilakukan merupakan penelitian eksploratoris untuk mengetahui data awal untuk menemukan fakta tentang pokok permasalahan yang dihadapi (*fact finding*). Semua data yang diperoleh akan dianalisa dengan metode kualitatif karena penulis berusaha untuk meneliti fakta dan sebab terjadinya suatu gejala.

D. Sistematika Penulisan

Sebuah sistematika penulisan sangat diperlukan dalam suatu penulisan tesis, agar penulisan tesis ini menjadi teratur dan terarah. Sistematika pada penulisan tesis ini dibagi dalam 3 (tiga) bab, yaitu sebagai berikut:

BAB I : Pendahuluan

Dalam bab ini penulis menguraikan mengenai latar belakang yang mendasari tesis ini, permasalahan yang akan dibahas, metode penelitian yang digunakan dalam penyusunan tesis ini, serta mengenai sistematika penulisan.

BAB II : Teori dan Analisis

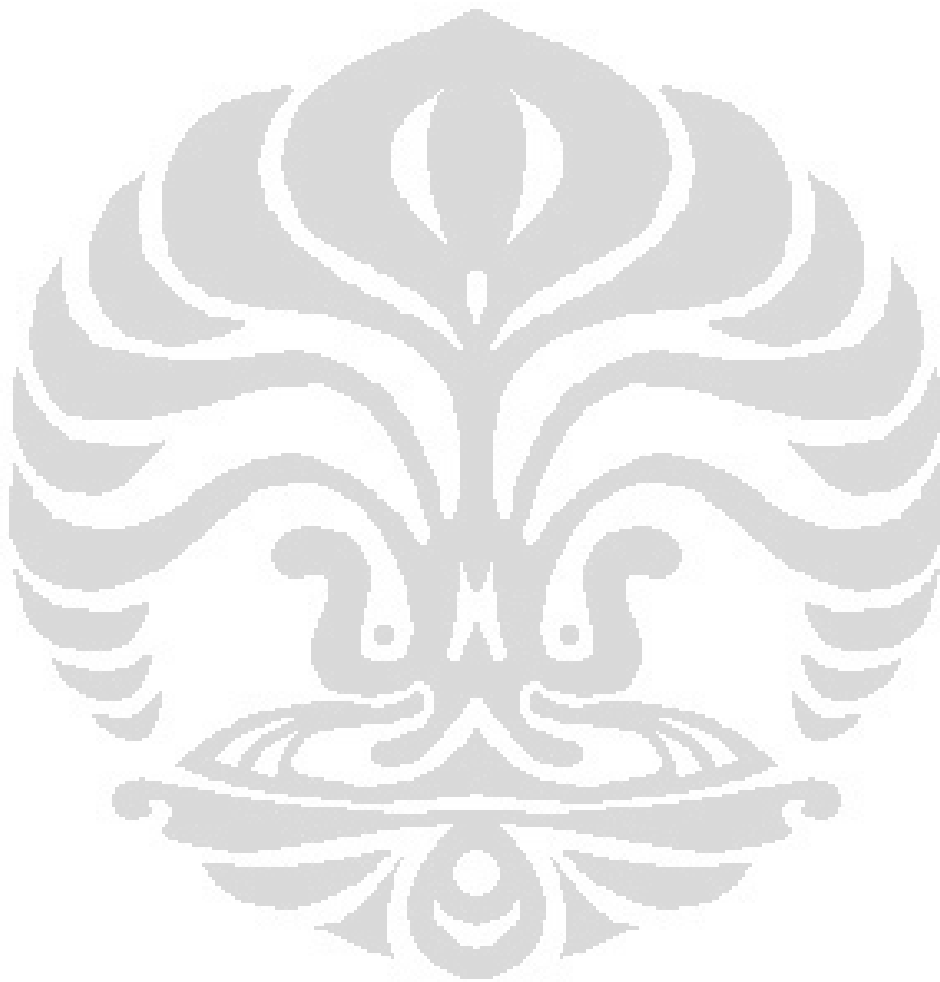
Pada bab II ini, penulis akan menguraikan beberapa pengertian tentang *Corporate Social Responsibility (CSR)* dan perkembangannya, serta kaitannya dengan operasi Perseroan. Penulis juga akan menguraikan ketentuan-ketentuan tentang tanggung jawab sosial dan lingkungan yang diatur dalam Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas dan penerapannya oleh PT Nestlé Indonesia.

BAB III : Penutup

Bab ini merupakan bab terakhir, penulis akan menguraikan penutup dari keseluruhan penulisan tesis ini yang berisi tentang kesimpulan dari bab-bab sebelumnya dan sekaligus merupakan jawaban atas permasalahan yang

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dikemukakan pada rumusan masalah serta mengemukakan saran-saran yang relevan dengan permasalahan yang penulis kemukakan pada bab I.



BAB II
Tanggung Jawab Sosial dan Lingkungan Menurut
Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas Studi
Kasus Pada PT Nestlé Indonesia

A. Pengertian *Corporate Social Responsibility (CSR)* atau Tanggung Jawab Sosial versus Tanggung Jawab Sosial dan Lingkungan menurut Undang-Undang no. 40 tahun 2007 tentang Perseroan Terbatas

Perseroan Terbatas seperti badan-badan usaha lainnya yang merupakan perkumpulan khusus yang tujuannya untuk mencari keuntungan dalam perdagangan pada umumnya atau dalam bidang khusus dari pada perdagangan itu. “*Maatschap*” dari Kitab Undang-Undang Hukum Perdata merupakan bentuk umum dari perkumpulan.⁸ Perseroan Terbatas merupakan suatu badan hukum atau “*zadelijk lichaam*” yang walaupun tidak bertubuh fisik seperti seorang manusia, namun dalam gagasan atau *in abstracto* (*zedelijk*) dianggap seolah-olah seorang manusia atau Subyek Hukum sebagai pembawa hak-hak dan kewajiban-kewajiban dalam masyarakat.⁹ Pasal 1 ayat (1) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas menyatakan secara jelas bahwa perseroan terbatas yang selanjutnya disebut perseroan adalah badan hukum yang merupakan persekutuan modal, didirikan berdasarkan perjanjian, melakukan kegiatan usaha dengan modal dasar yang seluruhnya terbagi dalam saham dan memenuhi persyaratan yang ditetapkan dalam Undang-Undang ini serta peraturan pelaksanaannya.¹⁰ Dari definisi perseroan terbatas ini dapat ditemukan unsur-unsur perseroan terbatas sebagai berikut:

1. Perseroan terbatas merupakan badan hukum, artinya perseroan merupakan legal person atau rechts person atau subyek hukum yang memiliki hak-hak

⁸ Dr. Wirjono Prodjodikoro, SH, *Hukum Perkumpulan Perseroan dan Koperasi di Indonesia*, cet. 3(Jakarta:Dian Rakyat, 1985), hlm. 3 dan 7.

⁹ *Ibid.* hlm. 10 dan 12.

¹⁰ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit*, Psl. 1 ayat (1).

dan kewajiban-kewajiban dan dapat bertindak dimuka pengadilan seperti manusia lainnya dan dengan demikian mempunyai hak-hak dan kewajiban-kewajiban dalam masyarakat.¹¹

2. Perseroan terbatas merupakan persekutuan modal, artinya perseroan tidak mementingkan sifat kepribadian para pemegang saham yang ada didalamnya. Tujuan utama perseroan adalah pemupukan modal sebanyak-banyaknya untuk menjalankan usaha dan mendapatkan keuntungan dari menjalankan usaha.
3. Perseroan terbatas didirikan berdasarkan perjanjian, artinya pendirian perseroan harus memenuhi ketentuan-ketentuan dalam hukum perjanjian, jadi dalam pendirian perseroan terbatas, selain tunduk kepada Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, perseroan tunduk pula kepada hukum perjanjian dalam Buku III Kitab Undang-Undang Hukum Perdata.¹² Pendirian perseroan harus memenuhi persyaratan subjektif perjanjian (kata sepakat dan kecakapan untuk melakukan perikatan) dan apabila persyaratan subyektif tidak dapat dipenuhi, perjanjian hanya dapat dibatalkan oleh keputusan pengadilan.¹³ Disamping itu pendirian perseroan harus memenuhi persyaratan yang menyangkut obyek perjanjian (suatu hal tertentu dan adanya causa hukum yang halal) dan tidak dipenuhinya persyaratan ini menjadikan perjanjian ini menjadi batal demi hukum.¹⁴
4. Perseroan terbatas melakukan usaha tertentu, artinya dalam rangka mencapai tujuan perseroan yaitu mencari keuntungan, maka perseroan harus melakukan kegiatan usaha tertentu.
5. Modal perseroan terbatas terbagi dalam saham, artinya modal perseroan yang terlepas dari kekayaan para pendirinya, dan salah satu ciri utama

¹¹ Ridwan Khairandy, *Perseroan Terbatas Doktrin, Peraturan Perundang-undangan, dan Yurisprudensi*, cet. 2. (Yogyakarta:Total Media, 2009), hlm. 4.

¹² *Ibid.* hlm. 24.

¹³ *Ibid.* hlm. 27.

¹⁴ *Ibid.*

badan hukum seperti perseroan terbatas, adalah adanya kekayaan terpisah dari kekayaan pribadi pendiri

6. Perseroan terbatas memenuhi persyaratan yang ditentukan oleh undang-undang, artinya sebagai badan hukum Indonesia maka seyogyanya perseroan terbatas mematuhi semua ketentuan perundang-undangan yang berlaku di Indonesia. Hal ini ditegaskan oleh ketentuan pasal 4 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas.

Agar perseroan terbatas dapat bertindak seperti halnya orang alamiah, maka diperlukan organ perseroan yang akan menjalankan hubungan hukum dengan pihak ketiga. Organ perseroan yang dimaksud diatur dalam pasal 1 ayat (4), (5) dan (6) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas yaitu:

- a. Rapat Umum Pemegang Saham, yang selanjutnya disebut RUPS adalah organ perseroan yang mempunyai wewenang yang tidak diberikan kepada Direksi atau Dewan Komisaris dalam batas yang ditentukan oleh Undang-Undang ini dan/atau anggaran dasar.¹⁵
- b. Direksi adalah organ perseroan yang berwenang dan bertanggung jawab penuh atas pengurusan perseroan untuk kepentingan perseroan, sesuai dengan maksud dan tujuan perseroan serta mewakili perseroan, baik didalam maupun diluar pengadilan sesuai dengan ketentuan anggaran dasar perseroan.¹⁶
- c. Dewan Komisaris adalah organ perseroan yang bertugas melakukan pengawasan secara umum dan/atau khusus sesuai dengan anggaran dasar serta member nasihat kepada Direksi.¹⁷

¹⁵ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Psl. 1 ayat (4).

¹⁶ *Ibid.* Psl. 1 ayat (5).

¹⁷ *Ibid.* Psl. 1 ayat (6).

1. Pengertian *Corporate Social Responsibility (CSR)* atau Tanggung Jawab Sosial Perseroan

Istilah *Corporate Social Responsibility (CSR)* atau tanggung jawab sosial perseroan sering digunakan pula dengan istilah *corporate responsibility*, *corporate citizenship*, *social enterprise*, *sustainability*, *sustainable development*, *triple-bottom line*, *corporate ethics*, dan juga kadang-kadang *corporate governance*. Meskipun istilah-istilah tersebut diatas berlainan artinya, namun demikian istilah-istilah tersebut menunjuk ke tujuan yang sama: yaitu harapan agar perseroan mengambil peran dalam masalah-masalah yang ada di masyarakat. Di banyak negara-negara maju dan negara-negara berkembang, harapan agar perseroan mengambil peran sosial telah meningkat dengan tajam. Perseroan-perseroan menghadapi banyak tuntutan-tuntutan agar bekerja sama dalam *Public Private Partnerships* (kemitraan antara pihak swasta dan badan pemerintah) dan perseroan juga dituntut untuk tidak hanya bertanggung jawab terhadap para pemegang sahamnya saja, tetapi juga terhadap pemangku kepentingan lainnya seperti para karyawan, konsumen, pemasok, komunitas sekitar dan masyarakat luas.¹⁸

Sistim kapitalisme sedang dalam gempuran, selama beberapa tahun terakhir, bisnis dipandang sebagai penyebab berbagai masalah sosial, lingkungan hidup dan juga ekonomi. Secara umum perseroan-perseroan dianggap mencapai kemakmuran dengan mengorbankan komunitas yang lebih luas.¹⁹ Perseroan menghadapi masalah rumit karena di satu sisi mereka menghadapi tekanan untuk mendatangkan keuntungan jangka pendek dari para investor atau pemegang sahamnya, dan disisi lain mereka menghadapi tekanan masyarakat untuk mempunyai tanggung jawab sosial perseroan yang lebih baik. Tuntutan untuk mendatangkan keuntungan jangka pendek bagi para investor

¹⁸ Michael E. Porter and Mark R. Kramer, *The Initiative – Defining Corporate Social Responsibility*, diunduh dari www.hks.harvard.edu/m-rebg/CSRI/init_define_p.html., pada tanggal 20 Juni 2011.

¹⁹ Michael E. Porter and Mark R. Kramer, *The Big Idea – Creating Shared Value- How to reinvent capitalism – and unleash a wave of innovation and growth*, Harvard Business Review January – February 2011, diunduh dari www.hbr.org., pada tanggal 20 juni 2011.

atau pemegang saham ditunjukkan dengan adanya penilaian terhadap saham mereka yang berubah setiap saat berdasarkan kinerja keuangan yang dilaporkan setiap kuartal. Pada sisi lainnya kinerja tanggung jawab sosial perseroan dinilai oleh para pemangku kepentingan lainnya, seperti para pemasok, karyawan, komunitas sekitar, pemerintah, lembaga swadaya masyarakat dan masyarakat luas.

Ukuran kinerja tanggung jawab sosial perseroan sangat sulit untuk dinilai dan pada umumnya dapat dilihat dari kinerja sosial, lingkungan hidup dan ekonomi. Sejak awal tahun 1990 telah berkembang berbagai macam prinsip, norma dan standar untuk melakukan penilaian terhadap kinerja tanggung jawab sosial perseroan. Berbagai prinsip, norma, dan standar ini dengan berbagai pendekatannya untuk menilai kinerja tanggung jawab sosial perseroan, menimbulkan kebingungan di kalangan bisnis, pemerintah maupun konsumen karena tidak adanya kesepahaman tentang prinsip, norma dan standar untuk mengukur kinerja sosial perseroan.

Namun demikian demi mempunyai reputasi yang baik, perseroan berusaha untuk melakukan sesuatu yang baik dibidang sosial, lingkungan hidup dan ekonomi yang berdampak pada para pemangku kepentingan lainnya selain para pemegang saham, dan hal ini bisa dilakukan dengan berbagai kegiatan yang tidak ada hubungannya dengan bidang usaha perseroan, seperti misalnya kegiatan dibidang kesehatan untuk membantu komunitas disekitar pabrik perseroan.

Sebagaimana telah di sampaikan dalam Bab I ada berbagai definisi *Corporate Social Responsibility, the World Business Council for Sustainable Development* mendefinisikan *Corporate Social Responsibility* sebagai:

“the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the

*workforce and their families, as well as the local community and the society at large ...*²⁰

Yang diterjemahkan oleh penulis ke dalam bahasa Indonesia menjadi:

Komitmen perseroan yang berkesinambungan untuk berperilaku secara etis dan memberikan kontribusi untuk pembangunan ekonomi serta perbaikan kualitas hidup para karyawan dan keluarganya, dan juga komunitas setempat dan masyarakat luas...

Sedangkan *World Bank* mengartikan *Sustainable Development* sebagai:

*“development that meets the needs of the present without compromising the ability of future generations to meet their own needs”*²¹

Yang diterjemahkan oleh penulis ke dalam bahasa Indonesia menjadi:

Pembangunan yang memenuhi kebutuhan masa kini dengan tanpa mengorbankan kemampuan generasi yang akan datang untuk memenuhi kebutuhannya sendiri.

Dari definisi ini jelas tampak bahwa tuntutan dari para pemangku kepentingan terhadap perseroan untuk melakukan usaha dengan memperhatikan unsur sosial, ekonomi dan lingkungan merupakan sesuatu yang tidak dapat diabaikan lagi. Dalam hal ini kepatuhan terhadap peraturan perundang-undangan yang berlaku sudah bukan merupakan masalah bagi perseroan, yang menjadi masalah adalah upaya memberikan perhatian terhadap masalah sosial, lingkungan hidup dan ekonomi yang *“above and beyond the laws and regulations”* – diatas dan melebihi peraturan perundang-undangan yang berlaku.

Hal-hal yang menjadi perhatian para pemangku kepentingan mengenai *CSR* antara lain sebagai berikut:

²⁰ The World Business Council for Sustainable Development, *Corporate Social Responsibility*, diunduh dari www.wbcsd.org pada tanggal 22 Juni 2011.

²¹ The World Commission on Environment and Development, *Our Common Future (the Brundtland report)* (Oxford: Oxford University Press, 1987), diunduh dari www.worldbank.org, pada tanggal 20 Juni 2011.

<i>Corporate value and principles</i> Nilai-nilai dan prinsip perseroan	<i>Corporate Code of conduct</i> Standar perilaku perseroan
<i>Human Resources Management</i> Pengelolaan sumber daya alam	<i>Compliance with the laws and regulations</i> Kepatuhan terhadap perundang-undangan yang berlaku
<i>Respect of Human Rights</i> Menghormati Hak Asasi Manusia	<i>Environmental Impact Management</i> Pengelolaan Dampak Lingkungan
<i>Issues Management</i> Pengelolaan masalah	<i>Anti corruption</i> Anti korupsi
<i>Consumer marketing policy and practice</i> Kebijakan pemasaran ke konsumen dan prakteknya	<i>Resourcing policy and practice</i> Kebijakan pasokan dan prakteknya
<i>Community development</i> Pengembangan komunitas	<i>Corporate Governance</i> Tata kelola perusahaan yang baik

Cara pandang perseroan tentang masalah-masalah sosial telah berkembang melalui beberapa tahapan sebagai berikut:²²

a. Sebelum tahun 2000 – Masalah sosial – bukan masalah perseroan

Sejak dikeluarkannya *Report of the World Commission on Environment and Development: Our Common Future (Brundtland report)* pada tahun 1987, perseroan mulai memikirkan dan memasukkan dampak operasinya terhadap lingkungan dalam strategi bisnisnya. Perseroan pada saat ini menerima tanggung jawabnya untuk tidak mencemari lingkungan. Pada masa sebelum tahun 2000 perseroan tidak berpendapat bahwa masalah sosial merupakan masalah perseroan, dan berpendapat bahwa perseroan tidak mempunyai tanggung jawab terhadap masalah sosial. Apabila mereka ingin membantu mengatasi masalah sosial, hal itu cukup dilakukan dengan melakukan kegiatan *philanthropy*. Pandangan perseroan tentang tanggung jawab sosial ini terutama dipengaruhi oleh pendapat Milton Friedman yang mengatakan:

²² Mark R. Kramer, *Creating Shared Value: Redefining the Role of Business in Society*, (Makalah yang disampaikan pada Acara Forum Creating Shared Value Nestlé 2011), hlm. 3.

“there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud”²³

Menurut Friedman satu-satunya tanggung jawab sosial bisnis (perseroan) adalah untuk menggunakan semua sumber dan melakukan kegiatan untuk meningkatkan keuntungan dengan mematuhi peraturan yang berlaku, selain kegiatan menciptakan keuntungan, pengurus perseroan yang melakukan kegiatan sosial dengan menggunakan dana perseroan akan mengurangi keuntungan dari para pemegang saham dan para pemangku kepentingan lainnya. Tugas pengurus perseroan bukan tugas publik yang dilakukan pemerintah untuk meningkatkan kesejahteraan masyarakat, tugas utama pengurus perseroan adalah untuk menghasilkan keuntungan bagi pemilik perseroan.

b. Tahun 2000 – 2005 – Masalah sosial adalah masalah bagi perseroan

Perseroan pada periode ini mulai menganggap bahwa masalah-masalah sosial merupakan suatu masalah bagi perseroan. Pada periode ini tekanan terhadap perseroan untuk memperhatikan tanggung jawab sosial, dan pada saat yang bersamaan tekanan untuk menghasilkan keuntungan jangka pendek bertambah besar. Banyak kegiatan *philanthropy* perseroan ditujukan untuk kegiatan *public relations* demi meningkatkan citra perseroan di masyarakat. Kegiatan *philanthropy* banyak tidak difokuskan untuk menciptakan manfaat sosial tetapi lebih diarahkan untuk pencitraan perseroan.

Perseroan mulai menyadari bahwa mereka tidak bisa berfungsi terlepas dari masyarakat disekitar mereka serta kemampuan mereka untuk berkompetisi juga dipengaruhi oleh tempat dimana mereka beroperasi.

²³ Milton Friedman, *The Social Responsibility of Business is to Increase its Profit*, dalam *the New York Times Magazine*, (13 September 1970) diunduh dari www.colorado.edu pada tanggal 22 Juni 2011

Perseroan berpendapat apabila perseroan bisa memperbaiki keadaan sosial dan ekonomi di tempat dimana mereka berada dengan memberikan bantuan, maka daerah dimana mereka beroperasi dapat lebih produktif bagi operasi perseroan, dan dapat membantu perseroan agar lebih kompetitif. Dalam hal ini tujuan sosial dan tujuan ekonomi perseroan dapat disatukan dengan menghasilkan manfaat bagi masyarakat dan perseroan.²⁴ Dalam hal ini Perseroan harus secara strategis menempatkan bantuan yang diberikan agar dapat memberikan manfaat sosial bagi masyarakat dan manfaat ekonomi bagi perseroan secara optimum, baik itu dilakukan dengan bekerja sama dengan pemangku kepentingan lain maupun secara sendiri-sendiri.

c. Tahun 2006 – 2010 – Perseroan berusaha mengatasi masalah sosial

Pemerintah, lembaga swadaya masyarakat dan media menganggap perseroan bertanggung jawab untuk semua akibat sosial dari kegiatan-kegiatan perseroan. Kinerja CSR - tanggung jawab sosial perseroan yang biasanya dipublikasikan dalam laporan kinerja CSR, dibanding-bandingkan dengan metode yang kadang-kadang dipertanyakan dan dipublikasikan, dan akibatnya banyak menimbulkan perhatian masyarakat. Walaupun banyak perseroan telah melakukan banyak hal untuk memperbaiki dampak sosial dan lingkungan dari operasinya, hal itu tidak memberikan hasil seperti yang diharapkan, karena bisnis diperhadapkan dengan masyarakat sebagai dua pihak yang tidak saling berkaitan dan perseroan diharapkan untuk menerapkan CSR secara umum dengan mengabaikan apa yang paling sesuai dengan strategi perseroan.²⁵ Berbagai argumentasi untuk membenarkan kegiatan CSR adalah sebagai berikut:²⁶

²⁴ Michael E. Porter and Mark R. Kramer, – *Competitive Advantage of Corporate Philanthropy*, Harvard Business Review December 2002 diunduh dari www.hbr.org, pada tanggal 20 juni 2011.

²⁵ Michael E. Porter and Mark R. Kramer, *Strategy & Society – The Link Between Competitive Advantage and Corporate Social Responsibility*, Harvard Business Review December 2006, diunduh dari www.hbr.org, pada tanggal 20 Juni 2011.

²⁶ *Ibid.*

- *Moral obligation* - kewajiban moral – perseroan mempunyai kewajiban menjadi warga yang baik dan untuk melakukan hal yang benar untuk masyarakat dan lingkungan.
- *Sustainability* – keberlanjutan – perseroan dalam menjalankan usahanya harus memperhatikan lingkungan yang berkelanjutan dan komunitas setempat.
- *Licence to operate* – perseroan memerlukan ijin beroperasi untuk melakukan usahanya dari pemerintah, komunitas, dan berbagai pemangku kepentingan lainnya..
- *Reputation* – reputasi perseroan mempengaruhi kinerja perseroan, memperbaiki moral dan memperkuat merek perseroan, serta mempengaruhi nilai saham perseroan.

Karena adanya tekanan yang sedemikian besar dari para pemangku kepentingan, perseroan menjadi lebih fokus untuk memuaskan keinginan para pemangku kepentingan dan melakukan kegiatan *public relations* untuk hal-hal yang telah dilakukan demi pencitraan perseroan, walaupun apa yang telah dilakukan itu hanya mempunyai dampak minim untuk masyarakat dan tidak mempunyai manfaat strategis apapun bagi perseroan. Perseroan harus melakukan pendekatan strategis untuk memberikan manfaat sosial bagi masyarakat sepanjang mata rantai usahanya agar dapat memperkuat daya saing perseroan yaitu dengan mengintegrasikan kepentingan bisnis dan masyarakat.

d. Tahun 2010 dan seterusnya – Perseroan menciptakan manfaat bersama (*Creating Shared Value*)

Perseroan melihat adanya kepentingan bisnis dan sosial yang saling berkaitan satu sama lain. Bisnis memerlukan komunitas yang sukses, tidak hanya untuk menciptakan permintaan bagi produk-produknya, tetapi juga menyediakan sumber daya bagi usahanya dan juga lingkungan yang memberikan dukungan positif. Komunitas memerlukan bisnis untuk menyediakan peluang kerja dan kesempatan untuk menciptakan kekayaan.

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Karenanya kebijakan publik yang mengabaikan produktivitas dan daya saing bisnis akan sangat merugikan, terutama di era globalisasi dimana fasilitas dan pekerjaan dapat dengan mudah berpindah tangan. “*Shared Value*” – Manfaat bersama didefinisikan sebagai:

*“policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress”*²⁷

Yang diterjemahkan oleh penulis ke dalam bahasa Indonesia menjadi:

Kebijakan dan praktek bisnis yang meningkatkan daya saing perseroan dan pada saat bersamaan memajukan kondisi sosial dan ekonomi di komunitas dimana perseroan beroperasi. Penciptaan manfaat bersama berfokus pada upaya mengidentifikasi dan memperluas hubungan antara kemajuan sosial dan ekonomi.

Tujuan adanya perseroan untuk jangka panjang adalah menciptakan manfaat tidak hanya berupa keuntungan, tetapi juga manfaat bagi masyarakat.

2. Pengertian Tanggung Jawab Sosial dan Lingkungan di Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas

Menurut pasal 1 ayat (3) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, tanggung jawab sosial dan lingkungan diartikan sebagai komitmen perseroan untuk berperan serta dalam pembangunan ekonomi yang berkelanjutan guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat, baik bagi Perseroan sendiri, komunitas setempat, maupun masyarakat pada umumnya.²⁸ Dari definisi tanggung jawab sosial dan lingkungan ditemukan beberapa unsur sebagai berikut:

²⁷ Michael E. Porter and Mark R. Kramer, *The Big Idea – Creating Shared Value – How to reinvent capitalism – and unleash a wave of innovation and growth*, –Op. cit. hlm. 6.

²⁸ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, Op. cit. Psl. 1 ayat (3).

- Komitmen perseroan untuk berperan serta – dapat diartikan kemauan perseroan turut serta atau mengambil peran dalam kegiatan pembangunan ekonomi yang berkelanjutan.
- Pembangunan ekonomi yang berkelanjutan – bila dihubungkan dengan definisi *Sustainable development* dari *World Bank*, maka pembangunan ekonomi yang berkelanjutan dapat diartikan sebagai pembangunan ekonomi yang memenuhi kebutuhan masa kini dengan tanpa mengorbankan kemampuan generasi yang akan datang untuk memenuhi kebutuhannya sendiri.
- Guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat bagi perseroan sendiri, komunitas setempat, maupun masyarakat pada umumnya.

Dari definisi pasal 1 ayat (3) jelas bahwa tanggung jawab sosial dan lingkungan perseroan itu tidak bersifat wajib, sama seperti halnya pengertian *CSR* di dunia pada umumnya.

Namun Penjelasan Umum Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas menyatakan bahwa tujuan diaturnya tanggung jawab sosial dan lingkungan adalah untuk mewujudkan pembangunan ekonomi yang berkelanjutan guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat bagi perseroan itu sendiri, komunitas setempat, dan masyarakat pada umumnya. Ketentuan ini dimaksudkan untuk mendukung terjalinnya hubungan perseroan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma dan budaya masyarakat setempat, maka ditentukan bahwa perseroan yang kegiatan usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan. Untuk melaksanakan kewajiban perseroan tersebut, kegiatan tanggung jawab sosial dan lingkungan harus dianggarkan dan diperhitungkan sebagai biaya perseroan yang dilaksanakan dengan memperhatikan kepatutan dan kewajaran. Kegiatan tersebut dimuat dalam laporan tahunan perseroan. Dalam hal perseroan tidak melaksanakan tanggung jawab sosial dan lingkungan maka perseroan yang

bersangkutan dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan.²⁹ Dari Penjelasan Umum ditemukan beberapa unsur:

- Tanggung jawab sosial dan lingkungan bertujuan untuk mewujudkan pembangunan ekonomi yang berkelanjutan guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat bagi perseroan itu sendiri, komunitas setempat, dan masyarakat pada umumnya.
- Ketentuan tanggung jawab sosial dan lingkungan dimaksudkan untuk mendukung terjalinnya hubungan perseroan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma dan budaya masyarakat setempat.
- Perseroan yang kegiatan usahanya dibidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan.
- Untuk melaksanakan kewajiban perseroan tersebut, kegiatan tanggung jawab sosial dan lingkungan harus dianggarkan dan diperhitungkan sebagai biaya perseroan yang dilaksanakan dengan memperhatikan kepatutan dan kewajaran.
- Kegiatan tersebut dimuat dalam laporan tahunan perseroan.
- Dalam hal perseroan tidak melaksanakan tanggung jawab sosial dan lingkungan maka perseroan yang bersangkutan dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan.

Bab V Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas mengatur tentang tanggung jawab sosial dan lingkungan dalam satu pasal, yaitu pasal 74 dengan 4 ayat sebagai berikut:³⁰

1. Perseroan yang menjalankan kegiatan usahanya dibidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan

²⁹ Indonesia, *Undang-Undang tentang Perseroan Terbatas, Op. cit.* Penjelasan atas Undang-Undang Republik Indonesia Nomor 40 tahun 2007 tentang Perseroan Terbatas – Umum paragraf 10.

³⁰ Indonesia, *Undang-Undang tentang Perseroan Terbatas, Op. cit.* Psl. 74 dan Penjelasan.

Penjelasan: Ketentuan ini bertujuan untuk tetap menciptakan hubungan perseroan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma, dan budaya masyarakat setempat.

Yang dimaksud dengan “perseroan yang menjalankan kegiatan usahanya dibidang sumber daya alam” adalah perseroan yang kegiatan usahanya mengelola dan memanfaatkan sumber daya alam.

Yang dimaksud dengan “perseroan yang menjalankan kegiatan usahanya yang berkaitan dengan sumber daya alam” adalah perseroan yang tidak mengelola dan tidak memanfaatkan sumber daya alam, tetapi kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam.

2. Tanggung jawab sosial dan lingkungan sebagaimana dimaksud pada ayat (1) merupakan kewajiban perseroan yang dianggarkan dan diperhitungkan sebagai biaya perseroan yang pelaksanaannya dilakukan dengan memperhatikan kepatutan dan kewajaran.

Penjelasan: cukup jelas

3. Perseroan yang tidak melaksanakan kewajiban sebagaimana dimaksud pada ayat (1) dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan.

Penjelasan: Yang dimaksud dengan “dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan” adalah dikenai segala bentuk sanksi yang diatur dalam peraturan perundang-undangan yang terkait.

4. Ketentuan lebih lanjut mengenai tanggung jawab sosial dan lingkungan diatur dengan Peraturan Pemerintah

Penjelasan: cukup jelas

Bab VI Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas yang mengatur tentang Rencana Kerja, Laporan Tahunan dan Penggunaan Laba dalam Bagian Kesatu mengatur Rencana Kerja yaitu pasal 63 dan penjelasannya mengatur sebagai berikut:³¹

³¹ Indonesia, *Undang-Undang tentang Perseroan Terbatas, Op. cit.*, Psl. 63 dan Penjelasannya.

- (1) Direksi menyusun rencana kerja tahunan sebelum dimulainya tahun buku yang akan datang.
- (2) Rencana kerja sebagaimana dimaksud pada ayat (1) memuat juga anggaran tahunan perseroan untuk tahun buku yang akan datang.

Penjelasan: cukup jelas

Bab VI Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas yang mengatur tentang Rencana Kerja, Laporan Tahunan dan Penggunaan Laba dalam Bagian Kedua mengatur Laporan Tahunan yaitu dalam pasal 66 ayat (1) dan (2) beserta penjelasannya yang mengatur sebagai berikut:³²

- (1) Direksi menyampaikan laporan tahunan kepada Rapat Umum Pemegang Saham (RUPS) setelah ditelaah oleh Dewan Komisaris dalam jangka waktu paling lambat 6 (enam) bulan setelah tahun buku Perseroan berakhir.

Penjelasan: cukup jelas

- (2) Laporan tahunan sebagaimana dimaksud pada ayat (1) harus memuat sekurang-kurangnya:

- a. laporan keuangan yang terdiri atas sekurang-kurangnya neraca akhir tahun buku yang baru lampau dalam perbandingan dengan tahun buku sebelumnya, laporan laba rugi dari tahun buku yang bersangkutan, laporan arus kas, dan laporan perubahan ekuitas, serta catatan atas laporan keuangan tersebut;

Penjelasan: cukup jelas

- b. laporan mengenai kegiatan Perseroan;

Penjelasan: Yang dimaksud dengan “laporan kegiatan Perseroan” adalah termasuk laporan tentang hasil atau kinerja Perseroan.

- c. laporan pelaksanaan tanggung jawab sosial dan lingkungan;

Penjelasan: cukup jelas

- d. rincian masalah yang timbul selama tahun buku yang mempengaruhi kegiatan usaha perseroan;

³² Indonesia, *Undang-Undang tentang Perseroan Terbatas, Op. cit.*, Psl. 66 dan penjelasannya.

Penjelasan: Yang dimaksud dengan “rincian masalah” adalah termasuk sengketa atau perkara yang melibatkan Perseroan.

- e. laporan mengenai tugas pengawasan yang telah dilaksanakan oleh Dewan Komisaris selama tahun buku yang baru lampau;

Penjelasan: cukup jelas

- f. nama anggota Direksi dan anggota Dewan Komisaris;

Penjelasan: cukup jelas

- g. gaji dan tunjangan bagi anggota Direksi dan gaji atau honorarium dan tunjangan bagi anggota Dewan Komisaris Perseroan untuk tahun yang baru lampau.

Penjelasan: cukup jelas

Pasal 4 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas menyatakan bahwa terhadap Perseroan berlaku Undang-Undang ini, anggaran dasar Perseroan dan ketentuan peraturan perundang-undangan lainnya.³³

Penjelasan pasal Pasal 4 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas menyatakan berlakunya Undang-Undang ini, anggaran dasar Perseroan, dan ketentuan peraturan perundang-undangan lain, tidak mengurangi kewajiban setiap Perseroan untuk menaati asas itikad baik, asas kepatutan, asas kepatutan, dan prinsip tata kelola Perseroan yang baik (*good corporate governance*) dalam menjalankan Perseroan.

Yang dimaksud dengan “ketentuan peraturan perundang-undangan lainnya” adalah semua peraturan perundang-undangan yang berkaitan dengan keberadaan dan jalannya Perseroan, termasuk peraturan pelaksanaannya, antara lain peraturan perbankan, peraturan perasuransian, peraturan lembaga keuangan. Dalam hal terdapat pertentangan antara anggaran dasar dan Undang-Undang ini, yang berlaku adalah Undang-Undang ini. Kepatuhan terhadap peraturan perundang-undangan yang berlaku di Indonesia yang berkaitan dengan operasi perseroan merupakan suatu kewajiban bagi setiap

³³ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Psl. 4 dan Penjelasannya.

perseroan dengan ancaman sanksi yang diatur dalam peraturan perundang-undangan tersebut.³⁴

Dari Penjelasan Umum dan pasal-pasal tersebut diatas diterangkan bahwa kemauan perseroan turut serta atau mengambil peran dalam kegiatan pembangunan ekonomi yang berkelanjutan (ada unsur sukarela) ditujukan untuk meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat bagi perseroan itu sendiri, komunitas setempat, dan masyarakat pada umumnya, guna mendukung terjalinnya hubungan perseroan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma dan budaya masyarakat setempat. Namun perseroan yang kegiatan usahanya “dibidang dan/atau berkaitan dengan sumber daya alam” wajib melaksanakan tanggung jawab sosial dan lingkungan, yang dilaksanakan dengan melakukan kegiatan dengan biaya yang sudah dianggarkan dan kemudian akan diperhitungkan sebagai biaya perseroan. Jumlah anggaran tersebut harus sesuai dengan asas kepatutan dan kewajaran. Kegiatan tersebut juga harus dilaporkan dalam laporan tahunan perseroan kepada Rapat Umum Pemegang Saham sebagaimana diatur dalam pasal 66 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas.

Perseroan Terbatas yang wajib menjalankan tanggung jawab sosial dan lingkungan adalah “perseroan yang menjalankan kegiatan usahanya dibidang sumber daya alam yaitu perseroan yang kegiatan usahanya mengelola dan memanfaatkan sumber daya alam” serta “perseroan yang menjalankan kegiatan usahanya yang berkaitan dengan sumber daya alam yaitu perseroan yang tidak mengelola dan tidak memanfaatkan sumber daya alam, tetapi kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam”. Dalam hal ini Undang-undang hanya mewajibkan perseroan yang menjalankan kegiatan usahanya mengelola dan memanfaatkan sumber daya alam dan perseroan yang kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam, untuk menjalankan tanggung jawab sosial dan lingkungan, sedangkan perseroan lain tidak wajib. Unsur sukarela yang terdapat pada pasal 1 ayat (3)

³⁴ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Penjelasan Psl. 4.

seperti halnya pengertian *CSR* pada umumnya di dunia, yang maksudnya tindakan yang dilakukan “*beyond and above the laws and regulations*”, tidak menjadi sukarela lagi. Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas merupakan undang-undang yang pertama di dunia yang mewajibkan pelaksanaan tanggung jawab sosial dan lingkungan, sedangkan dibelahan dunia lain baru negara Denmark dan Inggris yang mewajibkan perseroan hanya untuk melaporkan kegiatan *CSR*.

Penjelasan tentang perseroan yang menjalankan kegiatan usahanya dibidang sumber daya alam, cukup menjelaskan perseroan yang wajib menjalankan kewajiban tanggung jawab sosial dan lingkungan, namun penjelasan tentang perseroan yang menjalankan kegiatan usahanya yang berkaitan dengan sumber daya alam, tidak cukup jelas, karena hanya dijelaskan sebagai perseroan yang tidak mengelola dan tidak memanfaatkan sumber daya alam, tetapi kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam. Penjelasan ini membuka berbagai penafsiran tentang perseroan yang wajib melaksanakan tanggung jawab sosial dan lingkungan. Apakah perusahaan yang menjalankan usaha misalnya perbankan, jasa catering, jasa konsultasi, industri makanan dan minuman termasuk dalam golongan perseroan yang menjalankan kegiatan usahanya berkaitan dengan sumber daya alam karena perseroan-perseroan tersebut menggunakan bahan yang berasal dari alam, seperti misalnya kertas, bahan baku makanan dari hasil pertanian, dan limbah mereka juga mempengaruhi atau berdampak pada fungsi kemampuan sumber daya alam? Pembuat undang-undang tidak menjelaskan dengan jelas perseroan mana yang termasuk dalam golongan perseroan yang menjalankan kegiatan usahanya berkaitan dengan sumber daya alam, sehingga bila ditafsirkan secara luas, maka semua perseroan terbatas akan wajib melaksanakan tanggung jawab sosial dan lingkungan.

Pasal 74 ayat (3) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas,³⁵ mengatur bahwa perseroan yang tidak melaksanakan kewajiban tanggung jawab sosial dan lingkungan dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan yang berlaku yang menurut penjelasan pasal 74 ayat (3) adalah sanksi yang diatur dalam peraturan perundang-undangan yang terkait. Apabila ketentuan tersebut dihubungkan dengan ketentuan pasal 4 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas beserta penjelasannya, maka yang dimaksud peraturan perundang-undangan terkait dalam hal ini adalah semua peraturan perundang-undangan yang berkaitan dengan keberadaan dan jalannya perseroan, termasuk peraturan pelaksanaannya.

Pasal 74 ayat (4) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas mengatur:³⁶ bahwa ketentuan lebih lanjut mengenai tanggung jawab sosial dan lingkungan diatur dengan Peraturan Pemerintah. Penjelasan pasal 74 ayat (4) menyatakan cukup jelas. Sejak diundangkannya Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas pada tanggal 16 Agustus 2007 hingga saat ini Peraturan Pemerintah sebagai peraturan pelaksana tanggung jawab sosial dan lingkungan belum terbentuk. Belum adanya Peraturan Pemerintah sebagai peraturan pelaksana tanggung jawab sosial dan lingkungan mengakibatkan timbulnya berbagai penafsiran tentang pasal-pasal tersebut diatas dan timbulnya inisiatif-inisiatif dari beberapa pemerintah daerah untuk menafsirkan ketentuan tentang tanggung jawab sosial dan lingkungan sebagai upaya pengumpulan sebagian keuntungan perseroan untuk upaya perbaikan fasilitas umum, misalnya jalan, akses kepada air bersih dan upaya-upaya lainnya yang cukup membingungkan perseroan. Penafsiran penyisihan sebagian dari laba perseroan yang digunakan untuk kegiatan tanggung jawab sosial dan lingkungan mungkin ditimbulkan karena adanya peraturan yang berlaku di badan-badan usaha milik negara (BUMN) bagi program kemitraan

³⁵ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Psl.74 ayat (3) dan Penjelasannya.

³⁶ *Ibid.* Psl. 74 ayat (4) dan Penjelasannya.

dan program bina lingkungan yang memang disisihkan dari laba bersih perseroan.

3. Peraturan lain yang berkaitan dengan CSR atau Tanggung Jawab Sosial

1. Undang-Undang nomor 19 tahun 2003 tentang Badan Usaha Milik Negara (BUMN) dan Peraturan Menteri Negara Badan Usaha Milik Negara nomor PER-05/MBU/2007 tertanggal 27 April 2007 tentang Program Kemitraan Badan Usaha Milik Negara Dengan Usaha Kecil dan Program Bina Lingkungan

Sebagai peraturan pelaksana pasal 2, pasal 43 dan pasal 88 Undang-Undang nomor 19 tahun 2003 tentang BUMN, ditetapkan Peraturan Menteri Negara Badan Usaha Milik Negara nomor PER-05/MBU/2007 tertanggal 27 April 2007 tentang Program Kemitraan Badan Usaha Milik Negara Dengan Usaha Kecil dan Program Bina Lingkungan. Pasal 2 ayat (1) e. Undang-Undang nomor 19 tahun 2003 tentang BUMN menyatakan bahwa salah satu maksud dan tujuan pendirian BUMN adalah untuk turut aktif memberikan bimbingan dan bantuan kepada pengusaha golongan ekonomi lemah, koperasi dan masyarakat³⁷. Pasal 43 Undang-Undang nomor 19 tahun 2003 tentang BUMN menyatakan bahwa penggunaan laba bersih perusahaan umum/perum (yaitu BUMN yang seluruh modalnya dimiliki negara dan tidak terbagi atas saham yang bertujuan untuk kemanfaatan umum)³⁸ termasuk penentuan jumlah penyisihan untuk cadangan sebagaimana dimaksud dalam pasal 42 ditetapkan oleh Menteri. Pasal 88 Undang-Undang nomor 19 tahun 2003 tentang BUMN menyatakan bahwa:³⁹

- (1) BUMN (badan usaha yang seluruh atau sebagian besar modalnya dimiliki oleh negara melalui penyertaan secara langsung yang

³⁷ Indonesia, *Undang-Undang tentang Badan Usaha Milik Negara*, UU Nomor 19 Tahun 2003, LN No. 70 Tahun 2003, TLN No. 4297, Ps. 2 ayat (1) huruf e.

³⁸ *Ibid.* Psl. 1 ayat (4).

³⁹ *Ibid.* Psl. 88.

berasal dari kekayaan negara yang dipisahkan)⁴⁰ dapat menyisihkan penggunaan laba bersihnya untuk keperluan pembinaan usaha kecil/koperasi serta pembinaan masyarakat sekitar BUMN.

- (2) Ketentuan lebih lanjut mengenai penyisihan dan penggunaan laba sebagaimana dimaksud dalam ayat (1) diatur dengan keputusan Menteri.

Peraturan Menteri Negara Badan Usaha Milik Negara nomor PER-05/MBU/2007 Badan Usaha Milik Negara tentang Program Kemitraan Badan Usaha Milik Negara Dengan Usaha Kecil dan Program Bina Lingkungan mewajibkan Perusahaan Perseroan/Pesero (adalah BUMN yang berbentuk perseroan terbatas yang modalnya terbagi dalam saham yang seluruh atau paling sedikit 51 % sahamnya dimiliki oleh negara Republik Indonesia yang tujuan utamanya mengejar keuntungan)⁴¹ dan Perum untuk melaksanakan Program Kemitraan dan Program Bina Lingkungan sesuai dengan peraturan menteri.⁴²

Pasal 9 ayat (1) a. dan pasal 9 ayat (2) a. Peraturan Menteri Negara Badan Usaha Milik Negara nomor PER-05/MBU/2007 Badan Usaha Milik Negara tentang Program Kemitraan Badan Usaha Milik Negara Dengan Usaha Kecil dan Program Bina Lingkungan, menyatakan bahwa dana Program Kemitraan dan dana Program Bina Lingkungan bersumber dari penyisihan laba setelah pajak maksimal masing-masing sebesar 2 % (dua persen).

Menurut penulis penyisihan laba yang dilakukan oleh BUMN yang sahamnya seluruhnya atau sebagian berasal dari penyisihan anggaran pendapatan dan belanja negara atau kapitalisasi cadangan atau sumber lain

⁴⁰ Indonesia, *Undang-Undang tentang Badan Usaha Milik Negara*, *Op.cit.* Psl. 1 ayat (1).

⁴¹ *Ibid.* Psl. 1 ayat (2).

⁴² Indonesia, *Peraturan Menteri Negara Badan Usaha Milik Negara nomor PER-05/MBU/2007 tentang Program Kemitraan Badan Usaha Milik Negara Dengan Usaha Kecil Dan Program Bina Lingkungan*, Psl. 2 ayat (1).

yang merupakan kekayaan negara guna pemberdayaan usaha kecil agar menjadi tangguh melalui Program Kemitraan (PK) dan guna pemberdayaan kondisi sosial masyarakat melalui Program Bina Lingkungan (PBL), sebagai salah satu perwujudan tugas sosial negara untuk menyejahterakan masyarakat adalah sah untuk dilakukan, karena hal itu merupakan salah satu perpanjangan tanggung jawab negara terhadap para warga negaranya.

Namun bagi perseroan pada umumnya, yang sahamnya dimiliki investor swasta, penyisihan laba untuk tujuan sosial atau *philanthropy* akan mengurangi hak dari pemegang saham dan harus mendapat persetujuan dari rapat umum pemegang saham. Terlebih perseroan sudah melakukan kewajibannya kepada negara dengan salah satunya membayar pajak-pajak. Kecenderungan yang terjadi dimana beberapa pemerintah daerah meminta perseroan untuk menyisihkan sebagian keuntungan bersih untuk program tanggung jawab sosial perseroan merupakan suatu kesalahan pemahaman yang terjadi di masyarakat tentang pengertian tanggung jawab sosial perseroan yang tidak sesuai dengan ketentuan Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas.

2. Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal

Pasal 3 Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal menyatakan:⁴³

- (1) Penanaman modal diselenggarakan berdasarkan asas:
 - a. Kepastian hukum;
 - b. Keterbukaan;
 - c. Akuntabilitas, artinya bahwa setiap kegiatan dan hasil akhir dari penyelenggaraan penanaman modal harus dipertanggung jawabkan kepada masyarakat atau rakyat sebagai pemegang kedaulatan

⁴³ Indonesia, *Undang-Undang tentang Penanaman Modal*, UU Nomor 25 tahun 2007, LN No. 67 Tahun 2007, TLN No. 4724, Psl. 3.

tertinggi negara sesuai dengan ketentuan peraturan perundang-undangan;⁴⁴

- d. Perlakuan yang sama dan tidak membedakan asal negara artinya perlakuan pelayanan yang sama terhadap penanam modal dalam negeri dan penanam modal asing;⁴⁵
- e. Kebersamaan;
- f. Efisiensi berkeadilan;
- g. Berkelanjutan, artinya mengupayakan berjalannya proses pembangunan melalui penanaman modal untuk menjamin kesejahteraan dan kemajuan dalam segala aspek kehidupan, baik untuk masa kini maupun yang akan datang.⁴⁶
- h. Berwawasan lingkungan, artinya penanaman modal dilakukan dengan tetap memperhatikan dan mengutamakan perlindungan dan pemeliharaan lingkungan hidup.⁴⁷
- i. Kemandirian; dan
- j. Keseimbangan kemajuan dan kesatuan ekonomi nasional.

Pasal 15 Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal menyatakan:⁴⁸

Setiap penanam modal berkewajiban:

- a. menerapkan prinsip tata kelola perusahaan yang baik;
- b. melaksanakan tanggung jawab sosial perusahaan. “Yang dimaksud dengan tanggung jawab sosial perusahaan” adalah tanggung jawab yang melekat pada setiap perusahaan penanaman modal untuk tetap

⁴⁴ Indonesia, *Undang-Undang tentang Penanaman Modal*, *Op.cit.* Penjelasan Psl. 3 ayat (1) butir c.

⁴⁵ *Ibid.* Penjelasan Psl. 3 ayat (1) butir d.

⁴⁶ *Ibid.* Penjelasan Psl. 3 ayat (1) butir g.

⁴⁷ *Ibid.* Penjelasan Psl. 3 ayat (1) butir h.

⁴⁸ *Ibid.* Psl.15.

menciptakan hubungan yang serasi, seimbang dan sesuai dengan lingkungan, nilai, norma, dan budaya masyarakat setempat.⁴⁹

- c. membuat laporan tentang kegiatan penanaman modal dan menyampaikannya kepada Badan Koordinasi Penanaman Modal
- d. menghormati tradisi budaya masyarakat sekitar lokasi kegiatan usaha penanaman modal; dan
- e. mematuhi semua ketentuan peraturan perundang-undangan.

Pasal 16 Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal menyatakan:⁵⁰

Setiap penanam modal bertanggung jawab:

- a. menjamin tersedianya modal yang berasal dari sumber yang tidak bertentangan dengan ketentuan peraturan perundang-undangan;
- b. menanggung dan menyelesaikan segala kewajiban dan kerugian jika penanam modal menghentikan atau meninggalkan atau menelantarkan kegiatan usahanya secara sepihak sesuai dengan ketentuan peraturan perundang-undangan;
- c. menciptakan iklim usaha persaingan yang sehat, mencegah praktik monopoli, dan hal lain yang merugikan negara;
- d. menjaga kelestarian lingkungan hidup;
- e. menciptakan keselamatan, kesehatan, kenyamanan, dan kesejahteraan pekerja; dan
- f. mematuhi semua ketentuan peraturan perundang-undangan.

Pasal 17 Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal menyatakan:⁵¹

Penanam modal yang mengusahakan sumber daya alam yang tidak terbarukan wajib mengalokasikan dana secara bertahap untuk pemulihan

⁴⁹ Indonesia, *Undang-Undang tentang Penanaman Modal*, *Op.cit.* Penjelasan Psl. 16.

⁵⁰ *Ibid.* Psl. 16.

⁵¹ *Ibid.* Psl. 17.

lokasi yang memenuhi standar kelayakan lingkungan hidup, yang pelaksanaannya diatur sesuai dengan ketentuan peraturan perundang-undangan. Ketentuan ini dimaksudkan untuk mengantisipasi kerusakan lingkungan yang disebabkan oleh kegiatan penanaman modal.⁵²

Penjelasan Umum Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal dalam paragraf 10 menyatakan bahwa hak, kewajiban dan tanggung jawab penanam modal diatur secara khusus guna memberikan kepastian hukum, mempertegas kewajiban penanam modal terhadap penerapan prinsip tata kelola perusahaan yang sehat, memberikan penghormatan atas tradisi budaya masyarakat, dan melaksanakan tanggung jawab sosial perusahaan. Pengaturan tanggung jawab penanam modal diperlukan untuk mendorong iklim persaingan usaha yang sehat, memperbesar tanggung jawab lingkungan dan pemenuhan hak dan kewajiban tenaga kerja, serta upaya mendorong ketaatan penanam modal terhadap peraturan perundang-undangan.

Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal ternyata juga mengatur tentang tanggung jawab sosial perseroan, dan istilah yang digunakan adalah “tanggung jawab sosial perusahaan”. Menurut ketentuan pasal 5 ayat (1) penanaman modal dalam negeri dapat dilakukan dalam bentuk badan usaha yang berbentuk badan hukum, tidak berbadan hukum atau usaha perseorangan sesuai dengan ketentuan peraturan perundang-undangan.⁵³ Lebih lanjut ketentuan pasal 5 ayat (2) mengatur bahwa penanaman modal asing wajib dalam bentuk “perseroan terbatas” berdasarkan hukum Indonesia dan berkedudukan di dalam wilayah negara Republik Indonesia, kecuali ditentukan lain oleh undang-undang.⁵⁴ Ketentuan pasal 15 mewajibkan setiap penanaman modal untuk

⁵² Indonesia, *Undang-Undang tentang Penanaman Modal*, *Op.cit.* Psl. 16.

⁵³ *Ibid.* Psl. 5 ayat (1).

⁵⁴ *Ibid.* Psl. 5 ayat (2).

melakukan beberapa kewajiban dan salah satu diantaranya adalah melaksanakan tanggung jawab sosial perusahaan. Apabila pasal 15 dikaitkan dengan ketentuan pasal 5 ayat (1) dan (2), timbul pertanyaan apakah penanam modal dalam negeri “usaha perseorangan” juga wajib melakukan tanggung jawab sosial perusahaan, karena usaha perseorangan tidak merupakan suatu “perusahaan” dan tanggung jawab sosial dalam Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal diartikan sebagai tanggung jawab yang melekat pada “setiap perusahaan penanaman modal”.

Tanggung jawab sosial dalam peraturan perundang-undang ini didefinisikan sebagai tanggung jawab yang “melekat pada setiap perusahaan penanaman modal” untuk tetap menciptakan hubungan yang serasi, seimbang dan sesuai dengan lingkungan, nilai, norma, dan budaya masyarakat setempat, definisi ini berbeda dengan definisi tanggung jawab sosial menurut Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, yang mendefinisikan tanggung jawab sosial dan lingkungan sebagai “komitmen perseroan untuk berperan serta dalam pembangunan ekonomi berkelanjutan” guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat, baik bagi perseroan sendiri, komunitas setempat maupun masyarakat pada umumnya,⁵⁵ yang dimaksudkan untuk mendukung terjalinnya hubungan perseroan yang serasi, seimbang dan sesuai dengan lingkungan, nilai, norma, dan budaya masyarakat setempat. Bagi penanam modal yang berbentuk perseroan terbatas, adanya dua definisi yang berbeda tentang tanggung jawab sosial ditambah dengan ketidakjelasan perseroan terbatas mana yang wajib menerapkan tanggung jawab sosial dan lingkungan, menimbulkan adanya ketidakpastian hukum yang berlaku bagi mereka.

⁵⁵*Ibid.* Psl. 1 ayat (3).

B. Penerapan ketentuan-ketentuan tanggung jawab sosial dan lingkungan yang diatur dalam Undang-Undang no. 40 tahun 2007 oleh perseroan terbatas PT Nestlé Indonesia

1. Nestlé S.A.

Nestlé S.A., merupakan produsen makanan dan minuman terbesar di dunia, yang berpusat di Vevey, Swiss, dan telah beroperasi lebih dari 140 tahun, serta terkemuka dalam gizi, kesehatan dan keafiatan.

Sejarah Nestlé S.A. dimulai dari upaya Henri Nestlé seorang ahli farmasi pada pertengahan tahun 1860, yang berusaha mencari makanan alternatif yang aman dan sehat untuk bayi yang tidak mampu menerima air susu ibunya maupun makanan pengganti lainnya. Henri Nestlé kemudian berhasil meramu bubur bayi guna membantu seorang ibu menyelamatkan bayinya yang prematur yang tidak dapat mentolerir air susu ibunya maupun makanan pengganti konvensional lainnya, dan produk itu diberi nama *Farine Lactée Nestlé*. Nama “Nestlé” diambil dari namanya sendiri yang dalam bahasa Jerman berarti “sarang kecil” dan produk ini mulai dikenal di masyarakat dan dipasarkan di Eropa. Setelah melakukan penggabungan dengan Anglo-Swiss Condensed Milk Company pada tahun 1905, dan namanya berubah menjadi Nestlé and Anglo-Swiss Milk Company, operasi Nestlé S.A. telah menyebar ke Amerika Serikat, Inggris, Jerman, Spanyol dan Australia, dengan operasi export di Singapore, Hongkong, dan Bombay.⁵⁶ Sejak itu perusahaan terus berkembang dan melakukan berbagai akuisisi sehingga menjadi produsen makanan dan minuman terbesar di dunia. Pada tahun 2010 total penjualan Nestlé S.A. mencapai 109.722 juta Swiss Franc dengan laba bersih sebesar 34.233 juta Swiss Franc atau 31.2% dari total penjualan. Pada saat ini grup perusahaan Nestlé di dunia mengoperasikan 443 pabrik di 81 negara dengan didukung oleh sekitar 281.000 karyawan.⁵⁷

⁵⁶ *Sejarah Nestlé*, diunduh dari www.nestle.com, pada tanggal 23 Juni 2011.

⁵⁷ *Nestlé Annual Report 2010*, Nestlé S.A., 2010.

Sejak didirikannya pada tahun 1866, Nestlé S.A. dan anak perusahaannya diseluruh dunia selalu mendasarkan operasi bisnisnya pada nilai dan prinsip-prinsip kemanusiaan dan bisnis yang baik.⁵⁸ Walaupun “*Nestlé Corporate Business Principles (NCBP)*” yang diterjemahkan dalam bahasa Indonesia menjadi Prinsip-Prinsip Bisnis Perusahaan Nestlé, untuk pertama kali baru diterbitkan sebagai suatu dokumen pada tahun 1998, nilai-nilai dan prinsip-prinsip bisnis tersebut sudah ada secara berdiri sendiri. *Nestlé Corporate Business Principles* merupakan dasar dari budaya perusahaan yang telah berkembang selama lebih dari 140 tahun.⁵⁹ Nilai-nilai dan prinsip-prinsip yang ada didalam *Nestlé Corporate Business Principles* wajib dipatuhi dan diterapkan oleh Nestlé S.A. dan anak-anak perusahaan Nestlé di seluruh dunia serta para karyawannya kecuali dalam hal prinsip-prinsip *Nestlé Corporate Business Principles* bertentangan dengan peraturan perundang-undangan yang berlaku di negara dimana perusahaan Nestlé beroperasi, dan dalam hal demikian perusahaan Nestlé mematuhi peraturan perundang-undangan yang berlaku.⁶⁰ Nestlé S.A. membangun bisnisnya berdasarkan prinsip dasar bahwa untuk mencapai kesuksesan jangka panjang bagi para pemegang sahamnya, Nestlé S.A. dan anak-anak perusahaannya tidak hanya harus mematuhi semua persyaratan hukum dan peraturan perundang-undangan yang berlaku dan memastikan semua kegiatannya berkelanjutan, namun Nestlé S.A. dan anak-anak perusahaannya juga harus menciptakan manfaat (nilai) untuk masyarakat, dan di Nestlé ini dinamakan “*Creating Shared Value*”⁶¹ atau dalam bahasa Indonesia diterjemahkan menjadi “Menciptakan Manfaat Bersama”. Walaupun *Nestlé Corporate Business Principles* merupakan prinsip-prinsip yang fundamental bagi Nestlé S.A. dan anak-anak perusahaannya, prinsip-prinsip itu juga beradaptasi dengan perubahan-perubahan yang terjadi di dunia. Seperti

⁵⁸ *Nestlé Corporate Business Principles*, edisi 4 Nopember 2004, Nestlé S.A. Public Affairs, hlm. 3.

⁵⁹ *Ibid.* hlm. 21.

⁶⁰ *Nestlé Corporate Business Principles* diunduh dari www.nestle.com pada tanggal 25 Juni 2011.

⁶¹ *Nestlé Corporate Business Principles*, edisi Juni 2010, Swiss: Nestec Ltd.

misalnya, Nestlé S.A. memasukkan kesepuluh prinsip *Global Compact*⁶² – Persatuan Bangsa-Bangsa segera setelah prinsip-prinsip itu ditetapkan dan tetap melaksanakannya sampai sekarang.

Nestlé Corporate Business Principles dari Nestlé S.A. memuat nilai-nilai dan prinsip-prinsip yang dipatuhi Nestlé S.A. dan anak-anak perusahaannya dalam melakukan usahanya, sebagai berikut.⁶³

1. Gizi, Kesehatan dan Keafiatan

Tujuan utama Nestlé adalah untuk meningkatkan kualitas kehidupan para konsumen setiap hari, dimanapun mereka berada dengan menawarkan pilihan produk makanan dan minuman yang lezat dan sehat, serta mendorong gaya hidup sehat. Nestlé mengungkapkan hal ini melalui motto “*Good Food, Good Life*”.

2. Jaminan Mutu dan Keamanan Produk

Dimana saja diseluruh dunia, nama Nestlé menjanjikan produk yang aman dan berkualitas baik kepada konsumen.

3. Komunikasi kepada Konsumen

Nestlé berkomitmen terhadap komunikasi kepada konsumen yang bertanggung jawab dan dapat dipercaya, yang memberdayakan konsumen untuk menggunakan hak mereka atas pilihan yang bersandarkan pada informasi yang benar, dan mempromosikan pola makan yang lebih sehat. Nestlé menghargai privasi konsumen.

4. Hak Asasi Manusia dalam Kegiatan Usaha Nestlé

Nestlé mendukung sepenuhnya prinsip-prinsip *Global Compact* – Persatuan Bangsa-Bangsa tentang hak asasi manusia dan ketenagakerjaan, dan bertujuan untuk memberikan contoh-contoh mengenai hak asasi manusia dan praktik ketenagakerjaan yang baik di seluruh kegiatan bisnis Nestlé.

5. Kepemimpinan dan Tanggung Jawab Pribadi

⁶² The United Nations Global Compact, *The Ten Principles*, diunduh dari www.unglobalcompact.org pada tanggal 22 Juni 2011.

⁶³ *Nestlé Corporate Business Principles*, edisi Juni 2010, *Op.cit*

Keberhasilan Nestlé tercipta berkat dukungan para karyawan. Nestlé memperlakukan para karyawan dengan rasa hormat dan bermartabat dan mengharapkan setiap karyawan mempunyai rasa tanggung jawab pribadi. Nestlé memperkerjakan tenaga kerja yang kompeten dan mempunyai motivasi, serta menghargai nilai-nilai kami. Nestlé memberikan kesempatan yang sama untuk pengembangan dan kemajuan para karyawannya, menghormati privasi mereka, dan tidak mentolerasi segala bentuk pelecehan dan diskriminasi.

6. Kemanan dan Kesehatan Kerja

Nestlé berkomitmen untuk mencegah kecelakaan, cedera dan penyakit yang disebabkan oleh pekerjaan, dan Nestlé melindungi para karyawan, mitra usaha dan pihak-pihak lain yang terlibat sepanjang mata rantai usahanya.

7. Pemasok dan Hubungan dengan Pelanggan

Nestlé mensyaratkan kepada para pemasok, agen, sub-kontraktor dan karyawan untuk bersikap jujur, adil dan berintegritas, serta mematuhi standar yang tidak dapat ditawar. Nestlé memiliki komitmen yang sama kepada para pelanggannya.

8. Pembangunan Pertanian dan Pedesaan

Nestlé berkontribusi dalam perbaikan di bidang produksi pertanian, status sosial ekonomi para petani, masyarakat pedesaan, dan dalam sistem produksi agar lebih berwawasan lingkungan.

9. Keberlanjutan Lingkungan

Nestlé berkomitmen pada praktik bisnis yang berwawasan lingkungan. Pada semua tahap masa pakai produk, Nestlé berupaya untuk menggunakan sumber daya alam secara efisien, lebih memilih menggunakan sumber daya yang terbarukan yang dikelola secara berkelanjutan, dan menetapkan sasaran limbah nol.

10. Air

Nestlé berkomitmen pada penggunaan air secara berkelanjutan dan perbaikan yang berkesinambungan pada pengelolaan air. Nestlé menyadari bahwa dunia menghadapi tantangan ketersediaan dan

kebutuhan air yang semakin besar dan bahwa pengelolaan sumber-sumber daya dunia yang bertanggung-jawab oleh semua pengguna air merupakan suatu kebutuhan mutlak.

Nilai-nilai dan prinsip-prinsip tersebut diatas wajib diterapkan dalam operasi bisnis Nestlé S.A. dan anak-anak perusahaannya, serta dipatuhi oleh semua manajer dan karyawan Nestlé, dan merupakan suatu kesatuan dengan rencana bisnis, audit dan penilaian kinerja. Dalam pelaksanaannya, nilai-nilai dan prinsip-prinsip dalam *Nestlé Corporate Business Principles*, dikawal dengan berbagai peraturan internal yang berkaitan dengan prinsip-prinsip diatas.

Seperti telah dikemukakan sebelumnya, praktik bisnis Nestlé S.A. dan anak-anak perusahaannya didasarkan pada integritas, kejujuran, kesepakatan yang adil serta kepatuhan terhadap semua peraturan perundang-undangan yang berlaku. Semua karyawan Nestlé S.A. dan anak-anak perusahaannya diseluruh dunia menjunjung tinggi dan menjalankan komitmen tersebut dalam menjalankan tanggung jawabnya sehari-hari, karena reputasi Nestlé tetap merupakan salah satu asset perusahaan yang sangat berharga.⁶⁴ *Nestlé Corporate Business Principles* berisi nilai-nilai dan prinsip-prinsip yang dianut Nestlé S.A. dan anak-anak perusahaannya, sedangkan *Code of Business Conduct Nestlé* yang diterjemahkan kedalam bahasa Indonesia menjadi “Standar Perilaku Bisnis”, menjelaskan secara detail dan membantu penerapan *Nestlé Corporate Business Principles* dengan menerapkan standar perilaku minimum yang tidak dapat ditawar di beberapa area penting. *Code of Business Conduct Nestlé* mencakup hal-hal sebagai berikut:⁶⁵

1. Kepatuhan terhadap peraturan perundang-undangan yang berlaku
Para karyawan Nestlé selalu mematuhi peraturan perundang-undangan.
2. Benturan kepentingan

⁶⁴ *Code of Business Conduct Nestlé*, Nestec Ltd., 2008, hlm.1.

⁶⁵ *Ibid.*

Para karyawan Nestlé akan selalu bertindak untuk kepentingan terbaik Nestlé.

3. Rangkap jabatan Direktur dan kegiatan diluar perusahaan
Para karyawan Nestlé bangga dengan reputasi Nestlé dan mempertimbangkan kepentingan terbaik Nestlé pada kegiatan dan keterlibatan para karyawan di luar perusahaan.
4. Keluarga dan kerabat
Keputusan perekrutan dan pengembangan sumber daya manusia Nestlé adil dan obyektif.
5. Kesempatan bagi perusahaan
Para karyawan Nestlé berkomitmen untuk memajukan bisnis Nestlé.
6. *Insider trading*
Para karyawan Nestlé menghormati dan mematuhi peraturan *Insider Trading* pada waktu membeli dan menjual saham Nestlé.
7. Anti monopoli dan transaksi yang adil
Para karyawan Nestlé yakin akan pentingnya persaingan bebas.
8. Informasi Rahasia
Para karyawan Nestlé menghargai dan melindungi informasi rahasia Nestlé dan juga menghormati informasi rahasia pihak lain.
9. Penipuan, perlindungan aset perusahaan dan akuntansi
Para karyawan Nestlé mementingkan kejujuran dan menghargai asset dan kepemilikan perusahaan.
10. Suap dan korupsi
Para karyawan Nestlé menentang segala bentuk suap dan korupsi
11. Hadiah, makanan dan hiburan
Para karyawan Nestlé bersaing dan melakukan bisnis hanya berdasarkan kualitas dan kemampuan.
12. Diskriminasi dan pelecehan
Para karyawan Nestlé menerima perbedaan dan menghormati harga diri sesama para karyawan.

13. Ketidak patuhan

Para karyawan Nestlé akan mengkonsultasikan standar perilaku, mematuhi ketentuan didalamnya dan mencari bimbingan apabila diperlukan.

14. Pelaporan tindakan yang melanggar hukum atau ketidak patuhan

Para karyawan Nestlé bertanggung jawab untuk memastikan bahwa mereka semua bertindak dengan integritas dalam semua situasi.

Code of Conduct Nestlé berlaku untuk semua karyawan, manajer dan Direktur Nestlé S.A. dan semua anak perusahaannya. Selain *Nestlé Corporate Business Principles* dan *Code of Conduct Nestlé* yang menjadi dasar dari operasi bisnis Nestlé, *The Nestlé Management and Leadership Principles* – Prinsip-prinsip Manajemen dan Kepimpinan Nestlé, menjadi panduan tentang nilai dan budaya perilaku bagi para karyawan Nestlé di seluruh dunia.

Dalam kurun waktu lebih dari 140 tahun menjalankan operasinya, Nestlé S.A. tidak lepas dari kritik masyarakat antara lain dengan masalah-masalah sosial, ekonomi dan lingkungan seperti susu formula pada akhir tahun 1970-an, masalah harga komoditas kopi yang rendah pada tahun 2001 dan masalah kelapa sawit pada tahun 2010. Masalah-masalah ini merupakan suatu tantangan bagi Nestlé S.A. dan anak-anak perusahaannya untuk terus memperbaiki diri agar dalam menjalankan bisnisnya memasukkan aspek sosial, ekonomi dan lingkungan melebihi kepatuhan terhadap peraturan perundang-undangan yang berlaku dan *Nestlé Corporate Business Principles*.

Seperti telah dikemukakan sebelumnya, sejak lebih dari 140 tahun yang lalu, Nestlé S.A. telah membangun bisnisnya berdasarkan prinsip dasar bahwa untuk mencapai kesuksesan jangka panjang bagi para pemegang sahamnya, Nestlé tidak hanya harus mematuhi semua persyaratan hukum dan peraturan perundang-undangan dan memastikan semua kegiatannya berkelanjutan, namun Nestlé juga harus menciptakan manfaat (nilai) untuk masyarakat, dan di Nestlé ini dinamakan

“*Creating Shared Value*”.⁶⁶ *Creating shared value* merupakan cara Nestlé menjalankan bisnisnya, dan mengingat kegiatan bisnisnya dan ambisinya untuk menjadi perusahaan yang terkemuka dalam bidang *Nutrition, Health and Wellness* (diterjemahkan kedalam bahasa Indonesia menjadi “gizi, kesehatan dan keafiatan”), Nestlé mengidentifikasi tiga area dimana penciptaan manfaat bersama dapat dioptimalkan yaitu: *Nutrition, Water and Rural Development* (diterjemahkan kedalam bahasa Indonesia menjadi “Gizi, Air dan Pembangunan Pedesaan”).⁶⁷

Creating Shared Value pada saat ini merupakan model yang menantang bagi bisnis untuk memaksimalkan kegiatan utama dan kemitraan mereka demi kepentingan bersama masyarakat dan para pemegang saham.

Konsumsi kalori perkapita di dunia selama lima puluh tahun terakhir telah meningkat, namun demikian masih terdapat masalah-masalah gizi yang berkaitan dengan pola makan baik di negara maju maupun negara berkembang, dari masalah kekurangan makro dan mikro-nutrient sampai masalah wabah obesitas. Kedua masalah tersebut meningkatkan penyakit kronis, pengurangan produktivitas dan biaya kesehatan yang meningkat. Masalah ini disebabkan karena berbagai sebab seperti kemiskinan, tidak adanya akses ke makro dan mikro nutrient, kurangnya pengetahuan tentang gizi dan gaya hidup. Upaya Nestlé S.A. dan anak-anak perusahaannya untuk mengatasi masalah ini adalah dengan fortifikasi produk dengan harga terjangkau, memberikan pendidikan gizi dan melakukan promosi yang bertanggung jawab terhadap anak-anak.⁶⁸ Manfaat dari upaya ini bagi Nestlé S.A. dan anak-anak perusahaannya adalah peluang bisnis yang didukung dengan kemampuan riset dan pengembangan di 29 pusat riset dan pengembangan diseluruh dunia, manfaat bagi masyarakat adalah kesadaran akan

⁶⁶ *Nestlé Corporate Business Principles*, edisi Juni 2010 *Op.cit.*

⁶⁷ *Creating Shared Value and Rural Development Summary Report 2010*, Nestlé S.A. Public Affairs 2010, hlm. 2.

⁶⁸ *Nestlé Creating Shared Value Update 2010*, diunduh dari www.nestle.com, pada tanggal tanggal 25 Juni 2011

gizi dan gaya hidup yang baik termasuk didalamnya pola makan yang baik, kesehatan yang lebih baik dan penghematan biaya untuk kesehatan.

Ketersediaan air tawar yang berkualitas merupakan tantangan bagi dunia. Keamanan pangan dan ketersediaan energy tergantung juga pada ketersediaan air tawar, sementara 70% dari penggunaan air tawar diseluruh dunia digunakan untuk pertanian, disusul dengan penggunaan air untuk energi termasuk untuk energi yang ramah lingkungan. Sebagai produsen makanan dan minuman yang tergantung pada tersedianya air dan hasil pertanian, Nestlé S.A. menyadari sepenuhnya bahwa mata rantai usahanya tergantung pada tersedianya air tawar. Oleh karena itu Nestlé S.A. dan anak-anak perusahaannya melalui upaya efisiensi penggunaan air di operasi pabrik-pabriknya, bantuan kepada para petani untuk menggunakan air secara hemat, dukungan berupa pendidikan tentang pentingnya air kepada komunitas dan bantuan kepada komunitas untuk penyediaan akses ke air bersih, berusaha untuk mengatasi masalah ketersediaan air.

Nestlé di Swiss telah bermitra dengan para petani di daerah pedesaan yang menjadi pemasok bahan baku sejak didirikannya pada tahun 1866. Di Brazil dan Afrika Selatan misalnya, pada awal tahun 1920-an anak-anak perusahaan Nestlé telah membangun pabrik-pabriknya di daerah pedesaan, membangun distrik susu segar yang menjadi pemasok pabrik-pabrik tersebut, bekerja sama dengan para peternak sapi perah dengan memberikan bantuan teknis dan keuangan untuk meningkatkan produktivitas dan kualitas susu segar, yang bagi para peternak sapi perah tersebut dapat meningkatkan penghasilannya, yang pada gilirannya meningkatkan kesejahteraan kehidupannya, memberikan akses pendidikan dan jasa kesehatan karena mereka menjadi mampu untuk membayarnya. Bagi Nestlé S.A. dan anak-anak perusahaannya, manfaat yang didapat adalah mendapatkan bahan baku secara teratur dengan kualitas yang sesuai dengan standar yang telah ditentukan untuk memproduksi produk-produk Nestlé dengan kualitas yang baik untuk para konsumennya. Dengan dibangunnya pabrik di daerah pedesaan, maka manfaat yang ada antara lain terbukanya lapangan kerja baru, terbukanya peluang bisnis bagi pengusaha setempat sebagai para pemasok pabrik tersebut. Dengan

dibangunnya pabrik-pabrik di daerah pedesaan maka dibangun juga infrastruktur yang tidak saja bermanfaat bagi anak-anak perusahaan Nestlé tetapi juga bagi masyarakat pedesaan, sehingga kegiatan ekonomi pedesaan meningkat dan meningkatkan kesejahteraan di pedesaan dan bermanfaat bagi pembangunan negara.

Penerapan *Creating Shared Value* Nestlé S.A. dibidang Gizi, Air dan Pengembangan Pedesaan dapat diunduh di www.nestle.com .

2. Analisa pada PT Nestlé Indonesia

PT Nestlé Indonesia selanjutnya disebut Perseroan, didirikan pada tahun 1971 di Surabaya, dan merupakan suatu perseroan terbatas penanaman modal asing, yang merupakan usaha *joint venture* – patungan, antara pemegang swasta asing Nestlé S.A. dan beberapa pengusaha Indonesia.

PT Nestlé Indonesia merupakan perseroan terbatas tertutup dengan komposisi kepemilikan saham mayoritas oleh Nestlé S.A.. Perseroan pada saat ini memperkerjakan 2.698 karyawan dan mengoperasikan 3 pabrik di Indonesia yaitu Pabrik Kejayan, Pasuruan, Jawa Timur untuk mengolah produk susu seperti DANCOW, BEAR BRAND, dan NESTLÉ IDEAL; Pabrik Panjang di Lampung untuk mengolah kopi instan NESCAFÉ serta Pabrik Cikupa di Banten untuk memproduksi produk kembang gula FOX'S dan POLO. Saat ini sedang dibangun pabrik ke-empat di Karawang untuk memproduksi MILO dan Infant CERELAC.

Seperti halnya pada Nestlé S.A., di Perseroan berlaku nilai-nilai dan prinsip yang sama untuk operasi bisnis, yaitu *Nestlé Corporate Business Principles* yang dirinci untuk pelaksanaannya dalam *Nestlé Code of Conduct*, dan disamping itu berlaku juga the *Nestlé Management and Leadership Principles*.

Praktik bisnis perseroan didasarkan pada integritas, kejujuran dan kesepakatan yang adil serta kepatuhan terhadap peraturan perundang-undangan yang berlaku.

Dalam menerapkan tanggung jawab sosial, Perseroan tidak hanya mematuhi peraturan perundang-undangan yang berlaku, tetapi juga menjalin kemitraan dengan para pemangku kepentingan sepanjang mata rantai usahanya untuk menciptakan manfaat yang saling menguntungkan bagi kedua belah pihak, disamping memastikan terciptanya manfaat bagi para pemegang sahamnya.

Sejak 1998 Indonesia telah mengalami perubahan besar dalam bidang sosial, politik dan ekonomi. Negara telah mencapai kondisi politik dan makroekonomi yang stabil, membuat kemajuan penting menuju target Pencapaian Pembangunan Milenium (*Millennium Development Goals/MDG*), dan telah mencapai status sebagai negara berpendapatan menengah (*Middle Income Country*). Namun, masih banyak tantangan besar yang dihadapi. Kesenjangan ekonomi dan sosial di daerah terus berlanjut, tingkat kemiskinan tinggi dan gizi buruk meluas di provinsi-provinsi terpencil. Cepatnya laju urbanisasi akan menyebabkan sekitar 65% penduduk hidup di daerah perkotaan dalam dekade berikutnya. Hal ini ditambah dengan perkiraan bahwa 65 juta orang Indonesia akan berumur antara 15 dan 24 pada tahun 2015, menyebabkan pemerintah menghadapi tantangan besar dalam menyediakan pendidikan, pelayanan kesehatan, jaminan sosial dan ekonomi serta lapangan pekerjaan untuk masyarakat muda perkotaan.⁶⁹

Perseroan percaya bahwa tantangan-tantangan tersebut tidak bisa diselesaikan oleh pemerintah, lembaga swadaya masyarakat atau bisnis secara sendiri-sendiri. Diperlukan upaya-upaya terarah dan kemitraan diantara para pemangku kepentingan untuk menghadapi tantangan-tantangan tersebut dan membantu pembangunan di Indonesia.

Creating Shared Value (CSV) atau menciptakan manfaat bersama merupakan bagian strategi bisnis Perseroan, bahwa untuk mencapai kesuksesan Perseroan dalam jangka panjang serta menciptakan manfaat bagi para pemegang sahamnya, Perseroan harus menciptakan manfaat bagi semua pemangku kepentingan, baik para pemegang saham, karyawan, pemasok bahan baku (termasuk peternak sapi perah, kopi dan kakao), komunitas di sekitar

⁶⁹ *United Nations Partnership for Development Framework (UNPDF) 2011-2015.*

lokasi usaha Perseroan, konsumen, pemerintah, maupun masyarakat luas. Seperti halnya Nestlé S.A., Perseroan mengidentifikasi tiga area dimana penciptaan manfaat bersama dapat dioptimalkan yaitu: *nutrition, water and rural development* – Gizi, air dan pengembangan pedesaan.⁷⁰ Pembiayaan untuk kegiatan CSV yang merupakan bagian strategi usaha Perseroan sudah menjadi rencana kerja tahunan Perseroan yang sudah dianggarkan.

Di bidang gizi, untuk menciptakan manfaat bersama, Perseroan melakukan upaya Inovasi dan Renovasi Produk secara berkesinambungan untuk menciptakan produk yang berkualitas dan bergizi. Perseroan juga memberikan informasi bagi konsumen dengan jelas melalui label dan melakukan promosi secara bertanggung jawab sesuai dengan peraturan internal perusahaan,⁷¹ yang tidak melanggar peraturan yang berlaku di Indonesia. Perseroan dengan bekerja sama dengan Yayasan Kusuma Buana dan Perhimpunan Dokter Gizi Medik Indonesia menyelenggarakan program *Nestlé Healthy Kids*, yang merupakan program global Nestlé S.A. dan anak-anak perusahaannya, untuk memberikan pendidikan gizi dan pola hidup bersih kepada anak-anak sekolah dasar. Saat ini program ini telah diterapkan di 31 sekolah dasar di seluruh Indonesia dengan melibatkan lebih dari 8.000 siswa. Disamping program pendidikan gizi Perseroan, beberapa program pendidikan gizi yang dilakukan oleh produk juga dilakukan seperti misalnya DANCOW Caravan Gizi, DANCOW Parenting Centre, MILO badminton school competition.⁷²

Di bidang Air, selama sepuluh tahun terakhir Perseroan melakukan upaya efisiensi penggunaan air di pabrik-pabriknya dan berhasil menurunkan penggunaan air sebesar 61% selama 10 tahun terakhir. Lebih lanjut air dari pengolahan pabrik bisa dimanfaatkan oleh petani disekitar pabrik untuk

⁷⁰ Nestlé Indonesia, *Creating Shared Value 2011 - Turut Mewujudkan Masyarakat Indonesia yang Lebih Sehat*, PT Nestlé Indonesia 2011, hlm. 23.

⁷¹ *Ibid.* hlm. 35.

⁷² *Ibid.* hlm. 38.

mengairi sawah seluas 26 hektar di Kejayan, Jawa Timur.⁷³ Perseroan juga mengupayakan tersedianya air bersih bagi masyarakat di Banten dan Cikupa dengan bekerja sama dengan Palang Merah Indonesia and Yayasan Kusuma Buana.

Dibidang pembangunan pedesaan, selama 30 tahun terakhir, Perseroan menyediakan, baik bantuan teknis cara beternak sapi perah yang baik dan bantuan keuangan untuk pembelian peralatan peternakan sapi perah untuk peternak sapi perah di Jawa Timur yang pada saat ini telah mencapai sekitar 33.000 orang. Perseroan saat ini menyerap susu segar sekitar 700.000 liter per hari dari para peternak tersebut. Hal ini menunjang kehidupan yang lebih baik dari segi finansial, pendidikan dan kesehatan bagi sekitar sejuta anggota masyarakat. Disamping itu, dengan bekerja sama dengan HIVOS,⁷⁴ sejak Juni 2010 Perseroan memberikan bantuan penyediaan fasilitas biogas untuk membantu pelestarian lingkungan. Energi biogas digunakan para peternak untuk memasak dan penerangan, dan pada saat ini telah mencapai lebih dari 1.421 unit biogas. Perseroan menyatakan akan terus bekerja sama dengan koperasi susu dan peternak sapi perah untuk meningkatkan produktivitas dan kualitas susu segar di Jawa Timur. Perseroan mempunyai tujuan untuk menyerap susu segar sebanyak 1.500.000 liter per hari pada tahun 2015, dan memberikan bantuan instalasi biogas bagi semua pemasok susu segarnya pada tahun 2015.

Lebih dari 90% petani kopi dan kakao adalah petani kecil. Kebanyakan dari mereka belum menyadari pentingnya pembibitan dan cara bertani kopi yang baik, juga cara penanganan sebelum dan paska panen. Perseroan menyadari kebutuhan yang mendesak untuk meningkatkan produktivitas dan kualitas kopi dari petani kecil tersebut, oleh karenanya pada tahun 1994 Perseroan memutuskan untuk bekerjasama dengan Pusat Penelitian Kopi dan Kakao Indonesia (PPKKI). Kerjasama ini meliputi identifikasi bibit tanaman

⁷³ Nestlé Indonesia, *Creating Shared Value 2011*, *Op.cit.* hlm. 51.

⁷⁴ *Ibid.*

kopi yang lebih produktif dan tahan terhadap penyakit. Di Lampung, sejak tahun 1994 itu pula Perseroan menyediakan bantuan teknis untuk lebih dari 10.000 petani kopi. Bantuan mencakup cara bertani kopi yang baik untuk meningkatkan produktifitas dan kualitas produksi dan pada saat yang bersamaan menjaga kelestarian lingkungan. Pada saat ini Perseroan membeli secara langsung sekitar 12.000 ton biji kopi per tahun dari para petani di Lampung dan akan terus meningkatkan kerjasama ini, juga dengan PPKKI.

Perseroan juga membina hubungan konsultatif bilateral dan multilateral dengan berbagai organisasi lokal dan internasional, termasuk lembaga swadaya masyarakat seperti *World Wild Fund*, *Tropical Forest Trust*, Yayasan Yasmina, Yayasan Kusuma Buana serta Palang Merah Indonesia. Kerjasama ini dilakukan untuk memastikan bahwa bisnis Perseroan berkontribusi dalam keberlanjutan lingkungan.

PT Nestlé Indonesia merupakan badan hukum yang didirikan di Indonesia dan karenanya tunduk pada Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas. Karena PT Nestlé Indonesia juga merupakan perseroan yang didirikan dalam rangka penanaman modal asing, maka Perseroan juga tunduk pada Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal.

Sehubungan dengan pembahasan tentang tanggung jawab sosial dan lingkungan yang diatur dalam pasal 74 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, Perseroan yang bidang usahanya adalah memproduksi makanan dan minuman yang dalam hal ini mengolah bahan baku pertanian, dapat digolongkan sebagai perseroan yang kegiatan usahanya berkaitan dengan sumber daya alam, karena bahan baku pertanian yang didapat dari para petani pemasok Perseroan, kegiatan usahanya dapat berdampak pada fungsi kemampuan sumber daya alam. Dalam hal ini maka Perseroan wajib untuk menjalankan tanggung jawab sosial dan lingkungan sebagaimana yang diatur oleh undang-undang. Dalam prakteknya memang perseroan memastikan kepatuhan terhadap peraturan perundang-undangan yang berlaku dengan

melalui *Compliance Procedure*, yang berlaku diseluruh perseroan. Perseroan juga telah melaporkan kegiatan pelaksanaan Tanggung Jawab Sosial dan Lingkungan dalam Laporan Tahunan yang disetujui oleh Rapat Umum Para Pemegang Saham Tahunan. Namun diatas peraturan itu, Perseroan melakukan kegiatannya berdasarkan “*Creating Shared Value*” yang diyakini oleh Perseroan bahwa untuk memastikan kesuksesan jangka panjang Perseroan, maka Perseroan selain harus memastikan kepatuhan terhadap peraturan perundang-undangan yang berlaku dan keberlanjutan dalam setiap kegiatannya, Perseroan juga harus memastikan menciptakan manfaat sepanjang mata rantai usahanya mulai dari para petani yang memasok bahan baku, karyawannya, mitra usaha, konsumen, pelanggan, pemerintah dan masyarakat luas.

Mengenai kepatuhan terhadap pasal 15 Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal, yaitu kewajiban melaksanakan tanggung jawab sosial, yaitu tanggung jawab untuk tetap menciptakan hubungan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma, dan budaya masyarakat setempat, maka dapat disimpulkan bahwa perseroan juga mematuhi ketentuan ini, karena ketentuan ini sesuai dengan *Nestlé Corporate Business Principles*.

BAB III

PENUTUP

A. Kesimpulan

1. Ketentuan-ketentuan tentang tanggung jawab sosial dan lingkungan sebagaimana diatur dalam Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas.

Perseroan Terbatas merupakan suatu badan hukum atau “*zedelijk lichaam*” yang walaupun tidak bertubuh fisik seperti seorang manusia, namun dalam gagasan atau *in abstracto* (*zedelijk*) dianggap seolah-olah seorang manusia atau Subyek Hukum sebagai pembawa hak-hak dan kewajiban-kewajiban dalam masyarakat.⁷⁵

Pengertian *Corporate Social Responsibility (CSR)* atau tanggung jawab sosial perseroan diberbagai negara menunjuk ke tujuan yang sama yaitu harapan agar perseroan secara sukarela mengambil peran sosial, lingkungan dan ekonomi dalam masyarakat “*above and beyond the laws and regulations*” – diatas dan melebihi peraturan perundang-undangan yang berlaku. Perseroan-perseroan dituntut untuk tidak hanya bertanggung jawab terhadap para pemegang sahamnya saja, tetapi juga terhadap pemangku kepentingan lainnya seperti para karyawan, konsumen, pemasok, komunitas sekitar dan masyarakat luas.⁷⁶ Para pemangku kepentingan menuntut perseroan untuk melakukan usaha dengan memperhatikan unsur sosial, ekonomi dan lingkungan.

Cara pandang perseroan tentang masalah-masalah sosial berkembang dengan berjalannya waktu, dan hal ini membawa perubahan juga pada keterlibatan perseroan dalam aspek-aspek lingkungan, sosial dan ekonomi

⁷⁵ Dr. Wirjono Prodjodikoro, *Op.Cit.* hlm. 10 dan 12.

⁷⁶ Michael E. Porter and Mark R. Kramer, *The Initiative – Defining Corporate Social Responsibility. Op. cit.*

dalam masyarakat dan dengan demikian pendekatan perseroan terhadap *CSR* atau tanggung jawab sosial juga berkembang.

Menurut pasal 1 ayat (3) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, tanggung jawab sosial dan lingkungan diartikan sebagai komitmen perseroan untuk berperan serta dalam pembangunan ekonomi yang berkelanjutan guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat, baik bagi Perseroan sendiri, komunitas setempat, maupun masyarakat pada umumnya.⁷⁷

Dari definisi pasal 1 ayat (3) jelas bahwa tanggung jawab sosial dan lingkungan perseroan itu tidak bersifat wajib, sama seperti halnya pengertian *CSR* di dunia pada umumnya.

Namun Penjelasan Umum Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas menyatakan bahwa tujuan diaturnya tanggung jawab sosial dan lingkungan adalah untuk mewujudkan pembangunan ekonomi yang berkelanjutan guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat bagi perseroan itu sendiri, komunitas setempat, dan masyarakat pada umumnya. Ketentuan ini dimaksudkan untuk mendukung terjalinnya hubungan perseroan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma dan budaya masyarakat setempat, maka ditentukan bahwa perseroan yang kegiatan usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan. Untuk melaksanakan kewajiban perseroan tersebut, kegiatan tanggung jawab sosial dan lingkungan harus dianggarkan dan diperhitungkan sebagai biaya perseroan yang dilaksanakan dengan memperhatikan kepatutan dan kewajaran. Kegiatan tersebut dimuat dalam laporan tahunan perseroan. Dalam hal perseroan tidak melaksanakan

⁷⁷ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Psl. 1 ayat (3).

tanggung jawab sosial dan lingkungan maka perseroan yang bersangkutan dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan.⁷⁸

Bab V Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas mengatur tentang tanggung jawab sosial dan lingkungan dalam satu pasal, yaitu pasal 74 dengan 4 ayat sebagai berikut:⁷⁹

(1) Perseroan yang menjalankan kegiatan usahanya dibidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggung jawab sosial dan lingkungan

Penjelasan: Ketentuan ini bertujuan untuk tetap menciptakan hubungan perseroan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma, dan budaya masyarakat setempat.

Yang dimaksud dengan “perseroan yang menjalankan kegiatan usahanya dibidang sumber daya alam” adalah perseroan yang kegiatan usahanya mengelola dan memanfaatkan sumber daya alam.

Yang dimaksud dengan “perseroan yang menjalankan kegiatan usahanya yang berkaitan dengan sumber daya alam” adalah perseroan yang tidak mengelola dan tidak memanfaatkan sumber daya alam, tetapi kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam.

(2) Tanggung jawab sosial dan lingkungan sebagaimana dimaksud pada ayat (1) merupakan kewajiban perseroan yang dianggarkan dan diperhitungkan sebagai biaya perseroan yang pelaksanaannya dilakukan dengan memperhatikan kepatutan dan kewajaran.

Penjelasan: cukup jelas

(3) Perseroan yang tidak melaksanakan kewajiban sebagaimana dimaksud pada ayat (1) dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan.

⁷⁸ Indonesia, *Undang-Undang tentang Perseroan Terbatas, Op. cit.* Penjelasan atas Undang-Undang Republik Indonesia Nomor 40 tahun 2007 tentang Perseroan Terbatas – Umum paragraf 10.

⁷⁹ Indonesia, *Undang-Undang tentang Perseroan Terbatas, Op. cit.* Psl. 74 dan Penjelasannya.

Penjelasan: Yang dimaksud dengan “dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan” adalah dikenai segala bentuk sanksi yang diatur dalam peraturan perundang-undangan yang terkait.

- (4) Ketentuan lebih lanjut mengenai tanggung jawab sosial dan lingkungan diatur dengan Peraturan Pemerintah

Penjelasan: cukup jelas

Bab VI Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas yang mengatur tentang Rencana Kerja, Laporan Tahunan dan Penggunaan Laba dalam Bagian Kesatu mengatur Rencana Kerja yaitu pasal 63 dan penjelasannya mengatur sebagai berikut:⁸⁰

- (1) Direksi menyusun rencana kerja tahunan sebelum dimulainya tahun buku yang akan datang.
- (2) Rencana kerja sebagaimana dimaksud pada ayat (1) memuat juga anggaran tahunan perseroan untuk tahun buku yang akan datang.

Penjelasan: cukup jelas

Bab VI Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas yang mengatur tentang Rencana Kerja, Laporan Tahunan dan Penggunaan Laba dalam Bagian Kedua mengatur Laporan Tahunan yaitu dalam pasal 66 ayat (1) dan (2) beserta penjelasannya yang mengatur sebagai berikut:⁸¹

- (1) Direksi menyampaikan laporan tahunan kepada Rapat Umum Pemegang Saham (RUPS) setelah ditelaah oleh Dewan Komisaris dalam jangka waktu paling lambat 6 (enam) bulan setelah tahun buku Perseroan berakhir.

Penjelasan: cukup jelas

- (2) Laporan tahunan sebagaimana dimaksud pada ayat (1) harus memuat sekurang-kurangnya:

⁸⁰ Indonesia, *Undang-Undang tentang Perseroan Terbatas, Op. cit.*, Psl. 63 dan Penjelasannya.

⁸¹ *Ibid.* Psl 66 dan penjelasannya.

- a. laporan keuangan yang terdiri atas sekurang-kurangnya neraca akhir tahun buku yang baru lampau dalam perbandingan dengan tahun buku sebelumnya, laporan laba rugi dari tahun buku yang bersangkutan, laporan arus kas, dan laporan perubahan ekuitas, serta catatan atas laporan keuangan tersebut;

Penjelasan: cukup jelas

- b. laporan mengenai kegiatan Perseroan;

Penjelasan: Yang dimaksud dengan “laporan kegiatan Perseroan” adalah termasuk laporan tentang hasil atau kinerja Perseroan.

- c. laporan pelaksanaan tanggung jawab sosial dan lingkungan;

Penjelasan: cukup jelas

- d. rincian masalah yang timbul selama tahun buku yang mempengaruhi kegiatan usaha perseroan;

Penjelasan: Yang dimaksud dengan “rincian masalah” adalah termasuk sengketa atau perkara yang melibatkan Perseroan.

- e. laporan mengenai tugas pengawasan yang telah dilaksanakan oleh Dewan Komisaris selama tahun buku yang baru lampau;

Penjelasan: cukup jelas

- f. nama anggota Direksi dan anggota Dewan Komisaris;

Penjelasan: cukup jelas

- g. gaji dan tunjangan bagi anggota Direksi dan gaji atau honorarium dan tunjangan bagi anggota Dewan Komisaris Perseroan untuk tahun yang baru lampau.

Penjelasan: cukup jelas

Pasal 4 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas menyatakan bahwa terhadap Perseroan berlaku Undang-Undang ini, anggaran dasar Perseroan dan ketentuan peraturan perundang-undangan lainnya.⁸² Penjelasan pasal Pasal 4 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas menyatakan berlakunya Undang-Undang ini,

⁸² Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Psl. 4 dan Penjelasan.

anggaran dasar Perseroan, dan ketentuan peraturan perundang-undangan lain, tidak mengurangi kewajiban setiap Perseroan untuk menaati asas itikad baik, asas kepastian, asas kepatutan, dan prinsip tata kelola Perseroan yang baik (*good corporate governance*) dalam menjalankan Perseroan.

Yang dimaksud dengan “ketentuan peraturan perundang-undangan lainnya” adalah semua peraturan perundang-undangan yang berkaitan dengan keberadaan dan jalannya Perseroan, termasuk peraturan pelaksanaannya, antara lain peraturan perbankan, peraturan perasuransian, peraturan lembaga keuangan. Dalam hal terdapat pertentangan antara anggaran dasar dan Undang-Undang ini, yang berlaku adalah Undang-Undang ini. Kepatuhan terhadap peraturan perundang-undangan yang berlaku di Indonesia yang berkaitan dengan operasi perseroan merupakan suatu kewajiban bagi setiap perseroan dengan ancaman sanksi yang diatur dalam peraturan perundang-undangan tersebut.⁸³

Dari Penjelasan Umum dan pasal-pasal tersebut diatas diterangkan bahwa kemauan perseroan turut serta atau mengambil peran dalam kegiatan pembangunan ekonomi yang berkelanjutan (ada unsur sukarela) ditujukan untuk meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat bagi perseroan itu sendiri, komunitas setempat, dan masyarakat pada umumnya, guna mendukung terjalinnya hubungan perseroan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma dan budaya masyarakat setempat. Namun perseroan yang kegiatan usahanya “dibidang dan/atau berkaitan dengan sumber daya alam” wajib melaksanakan tanggung jawab sosial dan lingkungan, yang dilaksanakan dengan melakukan kegiatan dengan biaya yang sudah dianggarkan dan kemudian akan diperhitungkan sebagai biaya perseroan. Jumlah anggaran tersebut harus sesuai dengan asas kepatutan dan kewajaran. Kegiatan tersebut juga harus dilaporkan dalam laporan tahunan perseroan kepada Rapat Umum

⁸³ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Penjelasan Psl. 4.

Pemegang Saham sebagaimana diatur dalam pasal 66 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas.

Perseroan Terbatas yang wajib menjalankan tanggung jawab sosial dan lingkungan adalah “perseroan yang menjalankan kegiatan usahanya dibidang sumber daya alam yaitu perseroan yang kegiatan usahanya mengelola dan memanfaatkan sumber daya alam” serta “perseroan yang menjalankan kegiatan usahanya yang berkaitan dengan sumber daya alam yaitu perseroan yang tidak mengelola dan tidak memanfaatkan sumber daya alam, tetapi kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam”. Dalam hal ini Undang-undang hanya mewajibkan perseroan yang menjalankan kegiatan usahanya mengelola dan memanfaatkan sumber daya alam dan perseroan yang kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam, untuk menjalankan tanggung jawab sosial dan lingkungan, sedangkan perseroan lain tidak wajib. Unsur sukarela yang terdapat pada pasal 1 ayat (3) seperti halnya pengertian *CSR* pada umumnya di dunia, yang maksudnya tindakan yang dilakukan “*beyond and above the laws and regulations*”, tidak menjadi sukarela lagi. Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas merupakan undang-undang yang pertama di dunia yang mewajibkan pelaksanaan tanggung jawab sosial dan lingkungan, sedangkan dibelahan dunia lain baru negara Denmark dan Inggris yang mewajibkan perseroan hanya untuk melaporkan kegiatan *CSR*.

Penjelasan tentang perseroan yang menjalankan kegiatan usahanya dibidang sumber daya alam, cukup menjelaskan perseroan yang wajib menjalankan kewajiban tanggung jawab sosial dan lingkungan, namun penjelasan tentang perseroan yang menjalankan kegiatan usahanya yang berkaitan dengan sumber daya alam, tidak cukup jelas, karena hanya dijelaskan sebagai perseroan yang tidak mengelola dan tidak memanfaatkan sumber daya alam, tetapi kegiatan usahanya berdampak pada fungsi kemampuan sumber daya alam. Penjelasan ini membuka

berbagai penafsiran tentang perseroan yang wajib melaksanakan tanggung jawab sosial dan lingkungan. Apakah perusahaan yang menjalankan usaha misalnya perbankan, jasa catering, jasa konsultasi, industri makanan dan minuman termasuk dalam golongan perseroan yang menjalankan kegiatan usahanya berkaitan dengan sumber daya alam karena perseroan-perseroan tersebut menggunakan bahan yang berasal dari alam, seperti misalnya kertas, bahan baku makanan dari hasil pertanian, dan limbah mereka juga mempengaruhi atau berdampak pada fungsi kemampuan sumber daya alam? Pembuat undang-undang tidak menjelaskan dengan jelas perseroan mana yang termasuk dalam golongan perseroan yang menjalankan kegiatan usahanya berkaitan dengan sumber daya alam, sehingga bila ditafsirkan secara luas, maka semua perseroan terbatas akan wajib melaksanakan tanggung jawab sosial dan lingkungan.

Pasal 74 ayat (3) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas,⁸⁴ mengatur bahwa perseroan yang tidak melaksanakan kewajiban tanggung jawab sosial dan lingkungan dikenai sanksi sesuai dengan ketentuan peraturan perundang-undangan yang berlaku yang menurut penjelasan pasal 74 ayat (3) adalah sanksi yang diatur dalam peraturan perundang-undangan yang terkait. Apabila ketentuan tersebut dihubungkan dengan ketentuan pasal 4 Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas beserta penjelasannya, maka yang dimaksud peraturan perundang-undangan terkait dalam hal ini adalah semua peraturan perundang-undangan yang berkaitan dengan keberadaan dan jalannya perseroan, termasuk peraturan pelaksanaannya.

Pasal 74 ayat (4) Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas mengatur:⁸⁵ bahwa ketentuan lebih lanjut mengenai tanggung jawab sosial dan lingkungan diatur dengan Peraturan Pemerintah.

⁸⁴ Indonesia, *Undang-Undang tentang Perseroan Terbatas*, *Op. cit.* Psl.74 ayat (3) dan Penjelasannya.

⁸⁵ *Ibid.* Psl. 74 ayat (4) dan Penjelasannya.

Penjelasan pasal 74 ayat (4) menyatakan cukup jelas. Sejak diundangkannya Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas pada tanggal 16 Agustus 2007 hingga saat ini Peraturan Pemerintah sebagai peraturan pelaksana tanggung jawab sosial dan lingkungan belum terbentuk.

2. Penerapan ketentuan-ketentuan tanggung jawab sosial dan lingkungan yang diatur dalam Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas pada PT Nestlé Indonesia dapat diterangkan sebagai berikut:

PT Nestlé Indonesia merupakan badan hukum yang didirikan di Indonesia dan karenanya tunduk pada Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas. Karena PT Nestlé Indonesia juga merupakan perseroan yang didirikan dalam rangka penanaman modal asing, maka tunduk pada Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal. Perseroan memastikan kepatuhan terhadap peraturan perundang-undangan yang berlaku termasuk kepatuhan terhadap ketentuan tanggung jawab sosial dan lingkungan sebagaimana diatur dalam Undang-Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, dengan melalui *Compliance Procedure*, yang berlaku diseluruh perseroan yang juga merupakan bagian audit perseroan. Perseroan juga telah melaporkan kegiatan pelaksanaan Tanggung Jawab Sosial dan Lingkungan dalam Laporan Tahunan yang disetujui oleh Rapat Umum Para Pemegang Saham Tahunan. Namun melebihi kepatuhan terhadap peraturan tersebut, perseroan melakukan kegiatannya berdasarkan "*Creating Shared Value*" yang diyakini oleh perseroan bahwa untuk memastikan kesuksesan jangka panjang perseroan, maka perseroan selain harus memastikan kepatuhan terhadap peraturan perundang-undangan yang berlaku dan keberlanjutan dalam setiap kegiatannya, perseroan juga harus memastikan menciptakan manfaat sepanjang mata rantai usahanya mulai dari para petani yang memasok bahan baku, karyawannya, mitra usaha, konsumen, pelanggan, pemerintah dan masyarakat luas.

Mengenai kepatuhan terhadap pasal 15 Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal, yaitu kewajiban melaksanakan tanggung jawab sosial, yaitu tanggung jawab untuk tetap menciptakan hubungan yang serasi, seimbang, dan sesuai dengan lingkungan, nilai, norma, dan budaya masyarakat setempat, maka dapat disimpulkan bahwa perseroan sebagai salah satu anak perusahaan Nestlé S.A., juga mematuhi ketentuan ini, karena ketentuan ini sesuai dengan *Nestlé Corporate Business Principles* yang dipatuhi oleh perseroan sebagai peraturan yang berlaku untuk perseroan dan juga para karyawannya, yang juga berlaku di Nestlé S.A. dan juga anak-anak perusahaannya diseluruh dunia.

B. Saran

1. Pemerintah perlu menegaskan pengertian tentang tanggung jawab sosial dan lingkungan, karena pengertian tanggung jawab sosial dan lingkungan dalam Undang Undang nomor 40 tahun 2007 tentang Perseroan Terbatas berbeda dengan pengertian tanggung jawab sosial dalam Undang-Undang nomor 25 tahun 2007 tentang Penanaman Modal.
2. Pemerintah perlu menegaskan pengertian tentang perseroan terbatas yang kegiatan usahanya di bidang sumber daya alam dan perseroan terbatas yang kegiatan usahanya berkaitan dengan sumber daya alam.
3. Sesuai dengan amanat pasal 74 ayat (4) Undang Undang nomor 40 tahun 2007 tentang Perseroan Terbatas, Pemerintah perlu segera mengeluarkan Peraturan Pemerintah tentang Tanggung Jawab Sosial dan Lingkungan sehingga kepastian hukum bagi pelaku usaha dapat lebih terjamin.

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Code of Business Conduct



Introduction

Since its founding, Nestlé's business practices have been governed by integrity, honesty, fair dealing and full compliance with all applicable laws. Nestlé employees worldwide have upheld and lived this commitment in their every day responsibilities ever since, and Nestlé's reputation remains one of the Company's most important assets today.

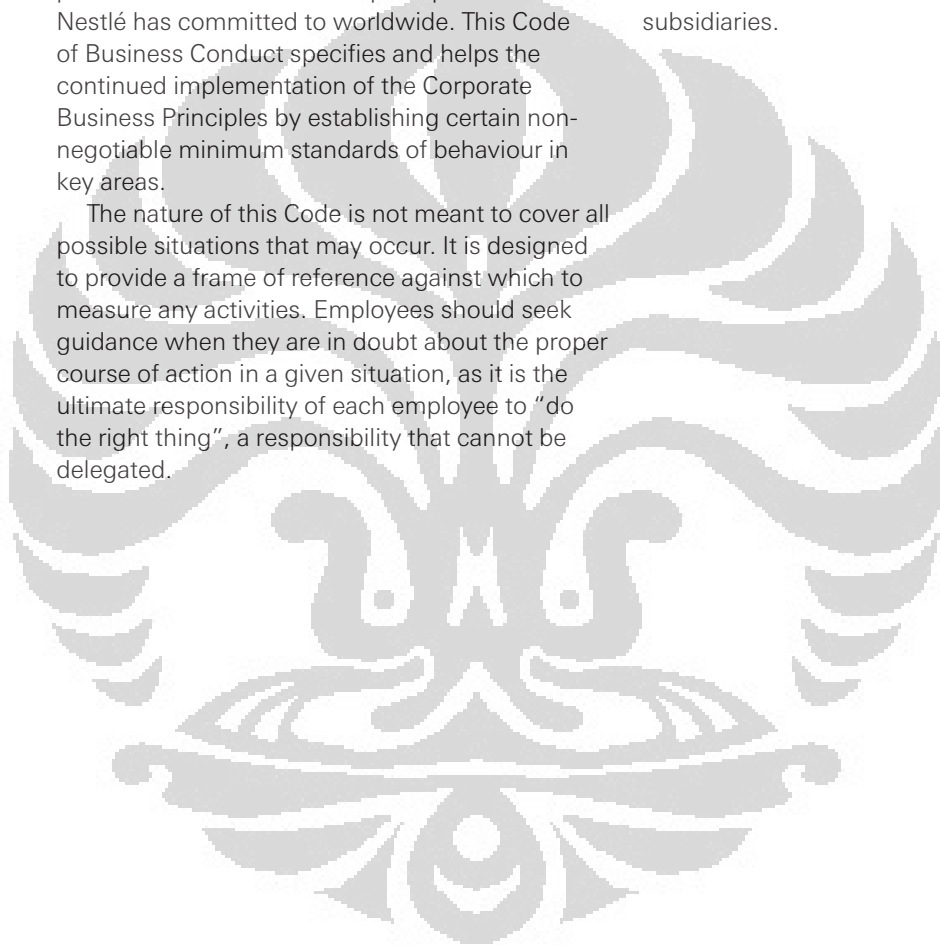
The Nestlé Corporate Business Principles prescribe certain values and principles which Nestlé has committed to worldwide. This Code of Business Conduct specifies and helps the continued implementation of the Corporate Business Principles by establishing certain non-negotiable minimum standards of behaviour in key areas.

The nature of this Code is not meant to cover all possible situations that may occur. It is designed to provide a frame of reference against which to measure any activities. Employees should seek guidance when they are in doubt about the proper course of action in a given situation, as it is the ultimate responsibility of each employee to "do the right thing", a responsibility that cannot be delegated.

Employees should always be guided by the following basic principles:

- avoid any conduct that could damage or risk Nestlé or its reputation;
- act legally and honestly;
- put the Company's interests ahead of personal or other interests.

For the purposes of this Code, references to "employees" include employees, associates, officers and directors of Nestlé S.A. and its subsidiaries.



Compliance with laws, rules and regulations

We respect the law at all times

Nestlé and its employees are bound by the law. Compliance with all applicable laws and regulations must never be compromised. Additionally, employees shall adhere to internal rules and regulations as they apply in a given situation. Those internal rules are specific to the Company and may go beyond what is required by the law.

Conflicts of Interest

We will always act in the best interests of Nestlé

A Conflict of Interest occurs when personal interests of an employee or the interests of a third party compete with the interests of Nestlé. In such a situation, it can be difficult for the employee to act fully in the best interests of Nestlé.

Employees shall avoid Conflicts of Interest whenever possible.

If a Conflict of Interest situation has occurred or if an employee faces a situation that may involve or lead to a Conflict of Interest, the employee shall disclose it to his or her Line Manager and/or the HR or the Legal or Compliance Function to resolve the situation in a fair and transparent manner.

Outside directorships and other outside activities

We take pride in Nestlé's reputation and consider Nestlé's best interests also in our outside engagements and activities

Outside of Nestlé, no activities shall be pursued if such activities will interfere with the employee's responsibilities for Nestlé, or if they create risks for Nestlé's reputation or if they in any other way conflict with the interests of Nestlé.

When in doubt about the permissibility of an activity, employees shall consult with the HR or the Legal or Compliance Function.

The following positions and activities are deemed acceptable only in case of prior authorization from a member of the Executive Board:

- board member
- officer
- employee
- partner
- consultant

Authorization will be withheld if the position or activity is likely to conflict with Nestlé's interests or the employee's responsibilities.

Board memberships on publicly listed companies need prior approval by the CEO and – in the case of members of the Executive Board – Chairman.

Unless requested by the Company to take up a particular position or activity, employees shall pursue outside activities and positions at their own risk and cost and within their spare time only.

Families and Relatives

Our hiring and people development decisions will be fair and objective

Immediate family members and partners of employees may be hired as employees or consultants only if the appointment is based on qualifications, performance, skills and experience and provided that there is no direct or indirect reporting relationship between the employee and his or her relative or partner.

These principles of fair employment will apply to all aspects of the employment, including compensation, promotions and transfers, as well as in case that the relationship develops after the respective employee has joined the Company.

Provided that they are equally suited as other candidates, priority may be given to children of Nestlé employees with respect to internships, training periods, employment during holidays and similar short-term assignments.

Corporate opportunities

We are committed to advance Nestlé's business

Employees shall not compete with the Company. Nor shall they take personal advantage of business opportunities that they discover during the course of their employment, unless the Company expressly waives its interest in pursuing such opportunity.

If employees want to pursue business opportunities that might be of interest to the

Company, they shall inform their Line Manager who will seek a management decision as to whether or not the Company wants to pursue the opportunity. Even if the Company decides against pursuing the opportunity, the employee may seize the opportunity on his or her own behalf only if it is clear that doing so will not result in direct or indirect competition with the Company's operations.

Insider trading

We respect and follow the Insider Trading Rules when buying or selling Nestlé securities

Nestlé prohibits the purchase and sale of Nestlé shares or securities on the basis of potentially share price relevant information which is not yet public. Non-compliance may not only entail disciplinary sanctions, but also result in criminal charges.

When in doubt regarding the interpretation or applicability of Nestlé's insider trading rules, employees shall consult with the Legal or Compliance Function.

Antitrust and fair dealing

We believe in the importance of free competition

Nestlé is prepared to compete successfully in today's business environment and will always do so in full compliance with all applicable antitrust, competition and fair dealing laws. Therefore, employees must at all times adhere to the following rules:

- Commercial policy and prices will be set independently and will never be agreed, formally or informally, with competitors or other non-related parties, whether directly or indirectly;

- Customers, territories or product markets will never be allocated between Nestlé and its competitors but will always be the result of fair competition;

- Customers and suppliers will be dealt with fairly.

All employees, but especially those who are involved in marketing, sales and purchasing, or who are in regular contact with competitors, have a responsibility to ensure that they are familiar with applicable competition laws. When in doubt, the Legal Function should be contacted in order to provide competition law advice and training.

Confidential information

We value and protect our confidential information and we respect the confidential information of others

Confidential information consists of any information that is not or not yet public information. It includes trade secrets, business, marketing and service plans, consumer insights, engineering and manufacturing ideas, product recipes, designs, databases, records, salary information and any non-published financial or other data.

Nestlé's continued success depends on the use of its confidential information and its non-disclosure to third parties. Unless required by law or authorized by their management, employees shall not disclose confidential information or allow such disclosure. This obligation continues beyond the termination of employment. Furthermore,

employees must use best efforts to avoid unintentional disclosure by applying special care when storing or transmitting confidential information.

Nestlé respects that third parties have a similar interest in protecting their confidential information. In case that third parties, such as joint venture partners, suppliers or customers, share with Nestlé confidential information, such information shall be treated with the same care as if it was Nestlé's confidential information. In that same spirit, employees shall protect confidential information that they have obtained in the course of their prior employment.

Fraud, protection of company assets, accounting

We insist on honesty and we respect the Company's assets and property

Employees must never engage in fraudulent or any other dishonest conduct involving the property or assets or the financial reporting and accounting of Nestlé or any third party. This may not only entail disciplinary sanctions but also result in criminal charges.

Nestlé's financial records are the basis for managing the Company's business and fulfilling its obligations to various stakeholders. Therefore, any financial record must be accurate and in line with Nestlé's accounting standards.

Employees shall safeguard and make only proper and efficient use of Nestlé's property. All employees shall seek to protect Nestlé's property from loss, damage, misuse, theft, fraud, embezzlement and destruction. These obligations cover both tangible and intangible assets, including trademarks, know-how, confidential or proprietary information and information systems.

To the extent permitted under applicable law, the Company reserves the right to monitor and inspect how its assets are used by employees, including inspection of all e-mail, data and files kept on Company network terminals.

Bribery and corruption

We condemn any form of bribery and corruption

Employees must never, directly or through intermediaries, offer or promise any personal or improper financial or other advantage in order to obtain or retain a business or other advantage from a third party, whether public or private. Nor must they accept any such advantage in return for any preferential treatment of a third party. Moreover, employees must refrain from any activity or behaviour that could give rise to the appearance or suspicion of such conduct or the attempt thereof.

Employees should be aware that the offering or giving of improper benefits in order to influence the decision of the recipient, even if he or she is not a government official, may not only entail disciplinary sanctions but also result in criminal

charges. Improper benefits may consist of anything of value for the recipient, including employment or consultancy contracts for closely related parties.

- Employees must be aware that election laws in many jurisdictions generally prohibit political contributions by corporations to political parties or candidates. Nestlé has adopted a policy not to make such contributions except for the parent company in its country of origin. Any such contributions and any deviations from such policy must be approved by the CEO and the Chairman.

Gifts, meals, entertainment

We compete and do business based only on quality and competence

Employees shall not be influenced by receiving favours nor shall they try to improperly influence others by providing favours. Employees may only offer or accept reasonable meals and symbolic gifts which are appropriate under the circumstances, and they shall not accept or offer gifts, meals, or entertainment if such behaviour could create the impression of improperly influencing the respective business relationship.

When assessing the situation in light of the above, employees shall consult the policy applicable in their Market. If no such policy is available, they shall apply the most restrictive local

practice in order to avoid even the appearance of improper dealings. When in doubt, the employee shall seek guidance from his or her Line Manager or the Legal or Compliance Function.

No employee shall offer to or accept from any third party gifts taking the form of any of the following, whatever the value involved:

- money
- loans
- kickbacks
- similar monetary advantages.

Discrimination and harassment

We embrace diversity and respect the personal dignity of our fellow employees

Nestlé respects the personal dignity, privacy and personal rights of every employee and is committed to maintaining a workplace free from discrimination and harassment. Therefore, employees must not discriminate on the basis of origin, nationality, religion, race, gender, age or sexual orientation, or engage in any kind of verbal or physical harassment based on any of the above or any other reason.

Employees who feel that their workplace does not comply with the above principles are encouraged to raise their concerns with the HR Department.

Failure to comply

We will consult the Code, comply with its provisions and seek guidance where needed

It is each employee's responsibility to ensure full compliance with all provisions of this Code and to seek guidance where necessary from their Line Manager, or from the HR or the Legal or Compliance Function. To "do the right thing" and to ensure the highest standards of integrity is each employee's personal responsibility that cannot be delegated.

When in doubt, employees should always be guided by the basic principles stated in the introduction to this Code.

Any failure to comply with this Code may result in disciplinary action, including the possibility of dismissal and, if warranted, legal proceedings or criminal sanctions.

Reporting illegal or non-compliant conduct

We take responsibility for ensuring that we all act with integrity in all situations

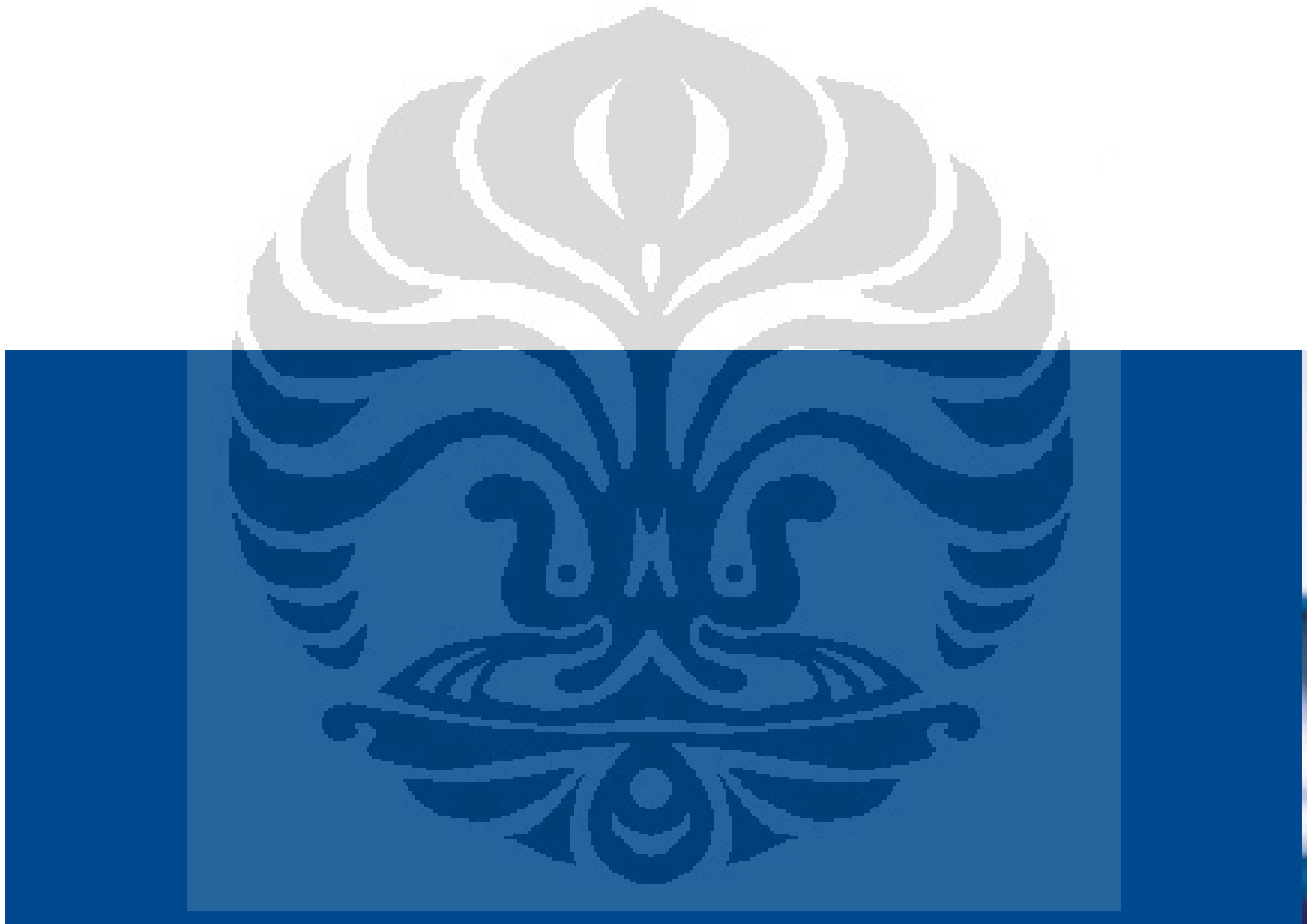
Employees shall report any practices or actions believed to be inappropriate under this Code or even illegal to their Line Managers or the appropriate members of the HR or the Legal or Compliance function. If it is appropriate, in view of the nature of the reported matter, reports of violations may be made directly to higher levels including the Group's Chief Executive Officer and/or Chief Compliance Officer.

Where appropriate, complaints may be made on a confidential basis or through employee Hotlines.

All complaints shall be properly investigated. Nestlé prohibits retaliation against any employee for such reports made in good faith, while it also protects the rights of the incriminated person.

**Board of Directors
and Executive Board of Nestlé S.A.**

Vevey, 15 November 2007



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Concept and design: Nestec Ltd.,

Corporate Identity & Design, Vevey (Switzerland)

Penerapan tanggung..., Debora. R. Tjandrakusuma, FH UI, 2011

Creating Shared
Value and Rural
Development
Summary Report
2010



Nestlé

Good Food, Good Life



This is a summary report.
A full online Rural Development
report is available on our updated
Creating Shared Value website
at www.nestle.com/csv

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Cover: Farmers Jaswinder Singh and Jasveer Kaur deliver milk to a chilling centre in Nestlé's milk district in Rajasthan, India.

Accompanying reports



Annual Report 2010



Corporate Governance
Report 2010;
2010 Financial
Statements

© Figures highlighted throughout the report with this symbol are tracked as Key Performance Indicators and summarised in the Rural Development section of the KPI table inside the front flap.

The brands in italics are registered trademarks of the Nestlé Group.

2010 performance summary

Nestlé has developed performance indicators to provide a focus for measuring and reporting Creating Shared Value, sustainability and compliance. The summary below forms part of our Communication on Progress on the United Nations Global Compact Principles. Unless stated otherwise, performance indicators are for the year ending 31 December 2010.

Ⓜ Please see www.nestle.com/csv/kpis

Creating Shared Value Key Performance Indicators	GRI	2009	2010
Economic			
Total Group sales (CHF million)	EC1	107 618	109 722
Net profit (CHF million)	EC1	10 428	34 233
Nutrition			
Nestlé Nutrition sales (CHF million)		9 963	10 366
Products meeting or exceeding Nutritional Foundation profiling criteria (% of total sales) ^(a)		71	73.2
Renovated products for nutrition or health considerations ^(b)		7 252	6 502
Products with increase in nutritious ingredients or essential nutrients ^(b)		3 878	3 847
Products with reduction of sodium, sugars, trans-fatty acids, total fat or artificial colourings ^(b)		3 374	2 655
Products analysed and improved or confirmed via 60/40+ programme (sales, CHF billion) ^(c)		16.8	36.4
Products containing Branded Active Benefits (sales, CHF million)		5 045	5 922
Products featuring <i>Nestlé Nutritional Compass</i> labelling (% of sales worldwide) ^(d)	PR3	98	97.1
Products in EU with Guideline Daily Amounts (GDA) labelling on front of pack (% of sales) ^(e)	PR3	91	98.7
Products with specific portion guidance (sales, CHF billion) ^(f)		21	21.3
Nestlé television advertising to children under 12 in compliance with policies on responsible marketing (%) ^(g)	(PR7)	99.9	99.5
Nestlé contraventions of infant formula marketing requiring remediation ^(h)	PR7	6	7
Infant formula marketing staff in higher-risk countries trained in the WHO Code (% of staff) ⁽ⁱ⁾		100	100
Popularly Positioned Product (PPP) SKUs		3 950	4 860
Popularly Positioned Products (sales, CHF million)		8 770	11 070
Employees trained on nutrition (cumulative since 2007)		121 360	145 922
Water and Environmental Sustainability			
Production volume			
Total production volume (million tonnes)		41.17	43.74
Materials			
Total raw materials used (million tonnes)	EN1	21.18	23.27
By-products for reuse or recovery (kg per tonne of product)	EN22	32.79	32.16
Waste for disposal (kg per tonne of product)	EN22	8.72	8.45
Energy			
Total on-site energy consumption (petajoules)		85.2	88.6
Total on-site energy consumption (gigajoules per tonne of product)		2.07	2.03
Direct energy consumption by primary energy source (petajoules)	EN3	61.0	63.0
Indirect energy consumption by primary energy source (petajoules)	EN4	65.1	67.6
On-site energy generated from renewable sources (% of total)	(EN3)	12.2	12.3

	GRI	2009	2010
Greenhouse gases (GHGs)			
Direct GHG emissions (million tonnes CO ₂ eq)	EN16	3.98	3.98
Direct GHG emissions (kg CO ₂ eq per tonne of product)	EN16	96.6	91.0
Indirect GHG emissions (million tonnes CO ₂)	EN16	3.00	3.14
Indirect GHG emissions (kg CO ₂ per tonne of product)	EN16	72.8	71.9
Water			
Total water withdrawal (million m ³)	EN8	143	144
Water withdrawal (m ³ per tonne of product)	EN8	3.47	3.29
Total water discharge (million m ³)	EN21	91.3	94
Quality of water discharged (average mg COD/l)	EN21	91	78
Safety, health and environment governance			
ISO 14001 / OHSAS 18001 certified sites (% of total manufacturing sites)		83	91
Packaging			
Total packaging materials (million tonnes)	EN1	4.17	4.59
Packaging weight reduction (tonnes)		58995	70828
Reduction of packaging weight (per l of product) Nestlé Waters over five years (%)		24	19
Rural Development			
Farmers trained through capacity-building programmes		165 553	144 926
Markets covered by Sustainable Agriculture Initiative Nestlé (SAIN) programmes		35	45
Direct procurement markets covered by SAIN programmes (%)		77	100
SAIN projects associated with water		10	12
Suppliers audited for food safety, quality and processing		3 864	3 345
Suppliers who received and acknowledged the Nestlé Supplier Code		165 497	164 969
Key vendors within scope of the responsible sourcing audit programme ⁽ⁱ⁾		N/A	1 481
Key vendors covered by a responsible sourcing audit (%) ⁽ⁱ⁾		N/A	66
Key vendors audited and compliant with Nestlé Supplier Code (%) ⁽ⁱ⁾		N/A	56
Quality key suppliers approved through vendor approval process (%) ⁽ⁱ⁾		N/A	61
Our People			
Total workforce (number of employees)	(LA1)	278 165	281 005
Key Business Positions		1 319	1 379
Employees with potential to fill Key Business Positions		3 922	8 741
CARE gaps identified related to Business Integrity and HR		500	425
Of which: Minor		425	393
Major		75	32
Critical		0	0
Lost time injuries among employees and contractors (per million hours worked)	LA7	2.0	1.8
Total injury rate among employees and contractors (per million hours worked)	LA7	5.1	4.2
Fatalities of employees and contractors	LA7	4	11
Employees receiving formal classroom training in developing countries	(LA10)	93 146	102 292
Leadership positions held by women (%)	(LA13)	27	27.3
Local Management Committee members native to country in developing countries (%)		42	48

Note: GRI indicators shown in brackets correspond in part to a GRI G3 indicator. Those not in brackets correspond in full.

(a) 2010 assessment scope: 69.9% total food and beverages sales.

(b) Based on reports of approximately 75% of worldwide product development teams.

(c) Starting in 2010, this KPI better reflects the dynamic nature of our 60/40+ programme. Assessment results are valid for a maximum of three years, only if all parameters remain equal. Within the reported sales, some products were frequently re-assessed. The comparable KPI for 2009 would be CHF 32.9 billion.

(d) Excludes total petcare and, for USA only, *Dreyer's* and newly acquired Pizza business.

(e) Across EU 27 plus Norway and Switzerland. Excludes plain coffee, tea and water, products for Nestlé Professional, gifting chocolate, petcare, and Nestlé Nutrition.

(f) Products sold as single servings and meeting/exceeding Nutritional Foundation, OR sold with/via a device or equipment delivering a serving meeting/exceeding Nutritional Foundation, OR sold to caregivers with detailed instructions on adjusting servings to evolving nutritional needs.

(g) The compliance rate reported in 2009 corresponds solely to Nestlé's commitment not to advertise to children under 6 years of age. The compliance rate in 2010 also reflects the fuller commitment to only advertise "better for you" products to children aged 6–12 years.

(h) Based on internal and external audits.

(i) "Higher-risk" countries are those with mortality rates for under-fives of more than 10 per 1000, or more than 2% acute malnutrition (moderate and severe wasting) among under-fives. All other countries are "lower-risk".

(j) New in 2010.

Highlights 2010

Rural development

25 million+ people involved in Nestlé's entire upstream value chain

USD 45 million in financial assistance extended to farmers in 2010

144 rurally located Nestlé factories in developing countries

33% offer literacy and numeracy programmes

32% provide clean drinking water to local communities

37% run entrepreneurship programmes

58% contribute to local educational facilities

44% provide skilled trades

41% invest in other local infrastructure

58% offer formal apprenticeships

70% have a Nestlé-built water treatment plant

The Nescafé Plan

CHF 500 million investment by 2020

90 000 tonnes of Nescafé coffee, grown according to Rainforest Alliance and Sustainable Agriculture Network (SAN) principles, to be procured by 2020

220 million high-yield coffee plantlets distributed to farmers by 2020

The Cocoa Plan

CHF 110 million investment over the next decade

1 million plants will be distributed to farmers in 2012

600 000 high-yield, disease-resistant plantlets distributed to farmers by June 2011

10 million plants will be distributed to farmers within ten years

A message from our Chairman and CEO



It is our firm belief that, for a company to be successful over time and create value for its shareholders, it must also create value for society. We call this “Creating Shared Value”. Based on strong foundations of compliance and sustainable business practices, this is our basic way of doing business. Given the nature of our activities and our ambition to be the world’s leading Nutrition, Health and Wellness company, we have identified three areas where Nestlé can, in particular, optimise the creation of shared value: nutrition, water and rural development.

In this report, we will focus specifically on rural development, which is one of the most important drivers of global development. With an estimated 70% of global poverty concentrated in rural areas, investment in building agricultural capacity is crucial, as the world additionally faces the serious challenge of providing food security for growing populations. Indeed, global poverty reduction efforts must focus increasingly on rural development.

Nestlé has been engaging with farmers and rural communities since its inception over 140 years ago. As early as the 1920s, we were building factories in rural areas in Brazil and South Africa; and creating milk districts to supply them. Today, we deal directly with nearly 600 000 farmers worldwide, affecting the lives of

millions more by helping to create better living conditions for them – for example by establishing milk districts in about 30 countries, training farmers in animal husbandry, water and feed techniques; and extending about USD 45 million in financial assistance in 2010.

Today, we have 443 factories all over the world. Most of them are in rural areas and more than half are in developing countries. We have long been aware that they are magnets for development, creating a large skilled labour force in rural areas, but also educating small business operators who supply our factories, as well as facilitating the building of infrastructure such as roads and water treatment systems.

Specifically in 2010, we made significant new commitments in rural development. In addition to new factory investments in Indonesia, southern Chile, India, the Philippines, Sri Lanka, Mexico, Ghana and Equatorial Africa, we launched The *Nescafé* Plan, with substantial investments in coffee-growing regions worldwide. The *Nescafé* Plan takes a holistic approach to farming which includes:

- doubling the amount of coffee bought for *Nescafé* directly from farmers to 180 000 tonnes over the next five years;
- sourcing 90 000 tonnes of coffee according to Rainforest Alliance and



Opposite: Nestlé Chairman Peter Brabeck-Letmathe visits the Reta Grande dairy farm in Brazil, where Nestlé provides technical assistance and advice on farming best practice.

Above: Nestlé CEO Paul Bulcke attends a school in Peru, where the children learn about healthy eating in an enjoyable way through Nestlé's *Crecer Bien* programme.

Sustainable Agriculture Network principles by 2020;

- distributing 220 million high-yield coffee plantlets in order to raise quality and hence revenues to farmers.

The *Nescafé* Plan follows closely in the footsteps of The Cocoa Plan, where we are:

- working closely with cocoa-farming communities, particularly in West Africa and South America, to improve their livelihoods, including access to schools for their children;
- putting our plant science expertise to work and distributing millions of high-yield, disease-resistant cocoa plantlets.

Together, The Cocoa Plan and The *Nescafé* Plan will see over CHF 600 million invested in these key rural development initiatives between now and 2020.

Meanwhile, the *Nespresso* AAA Sustainable Quality Program – a part of the wider *Nespresso* Ecolaboration platform – with high-quality coffee

farmers in Latin America, strengthened collaboration with a cluster of organisations, including the Rainforest Alliance. In addition, we have engaged in various bilateral and multi-lateral consultations with international organisations and NGOs such as the partnership with The Forest Trust (TFT) to ensure that Nestlé products do not have a deforestation footprint.

We know that all these are positive steps. But we also know that more has to be done. We are permanently challenging ourselves to look for answers to the many problems we are all facing together. In the following pages, we describe key challenges – from locating factories in rural areas, to the issue of child labour in agriculture, to deforestation. There has been good progress to date, but we need to continue our efforts, because there is still considerable work to be done.

Conscious that we do not have all the answers, we remain open to new ideas from outside stakeholders, and the Nestlé Creating Shared Value Advisory Board, comprised of global experts in nutrition, water and rural development, has given us invaluable outside perspectives and challenged us on where we can do better. Specific recommendations this year include increased advocacy to stimulate broad-based investment in rural development, while continuing to raise serious concerns about issues such as the deforestation effects of biofuels.

As a global community, we are faced with the need to double food production by 2050, and Nestlé is committed to playing its part in a multi-stakeholder effort. We welcome your input and ideas, and hope that you find this report to be stimulating and informative.

A handwritten signature in blue ink, appearing to read 'P. Brabeck-Letmathe'.

Peter Brabeck-Letmathe
Chairman of the Board

A handwritten signature in blue ink, appearing to read 'Paul Bulcke'.

Paul Bulcke
Chief Executive Officer

About this report

Company profile

Nestlé is the world's leading Nutrition, Health and Wellness company. It was founded in 1866, and is headquartered in Vevey, Switzerland.

CHF 109 722 million total Group sales

CHF 34 233 million net profit

281 005 employees worldwide

More than 4 million people benefit economically from Nestlé's commercial operations

443 factories

29 research and development centres

Our reporting history

Our aim is to report on Nestlé's long-term impact on society and how that relates to the creation of a successful long-term business. Since 1995, we have regularly published reports on environmental matters (see www.nestle.com/csv/downloads) and in 2001, we began to report on issues related to rural development and farmers, employees and social and economic development in Latin America and Africa. We have been issuing global Creating Shared Value Reports every two years since 2007, since when we have continued to focus on progress against key performance indicators (KPI) across our value chain and outline the actions we have taken to address the key challenges facing our business.

In alternate years, we have reported in more depth on one of our three focus areas: nutrition, water and rural development. These in-depth reviews included the *Nestlé Water Management Report* in 2006, *Nutritional Needs and Quality Diets* in 2008 and this current report on *Rural Development*.

To enable stakeholders to more easily analyse our reports and make comparisons between them, we have replicated the full KPI table from our *2010 Annual Report* inside the front cover of this summary, and have also included short sections at the back of this report on our other key focus areas: nutrition and water (pages 36–40).

Our wider communications

This summary, and the case studies, audio content, videos and downloads that accompany our full CSV update online (www.nestle.com/csv), are companions to our *2010 Annual Report*, which outlines our overall business and financial performance. Together, they form an integral part of our overall communication on Creating Shared Value performance.

Future reporting

Our objective is to align our external reporting with good practice guidelines. We plan to further align

Nestlé's future reporting with the Global Reporting Initiative (GRI) G3 guidelines and have been involved in the development of the GRI Food Processing Sector Supplement.

Furthermore, James Singh, Nestlé's Chief Financial Officer, became a member of the International Integrated Reporting Committee (IIRC), formed by The Prince's Accounting for Sustainability Project (A4S – set up by HRH The Prince of Wales in 2004) and the Global Reporting Initiative (GRI) in August 2010.

Boundary and scope

The information contained in our latest online report and this summary covers Nestlé's global operations for the year ending 31 December 2010, unless otherwise stated, and has been subject to external assurance by an independent third party (see www.nestle.com/csv/assurancstatement for the full assurance statement) – with the exceptions of the opinion pieces by Robert L. Thompson and the forward-looking recommendations of the CSV Advisory Board. Data is provided for Nestlé's wholly owned companies and subsidiaries, excluding joint ventures and suppliers, unless specifically stated. The environmental data refers to factories only, and health and safety figures cover all 281 005 Nestlé employees, as well as the equivalent of more than 25 000 contractors working on Nestlé sites.

Material issues

For several years, Nestlé has worked with SustainAbility, an independent think tank and strategy consultancy, to undertake a systematic prioritisation of the issues deemed most critical to the Company. This draws on the opinions of investors, civil society groups and the media, assessing them with Nestlé executives.

Materiality analysis

For our 2009 report, SustainAbility concluded that external interest had increased for all issues and that climate change had become a major priority alongside water, across each stage of the value chain. In 2010, SustainAbility's qualitative review again examined major global developments, NGO campaigns and industry activity. Given Nestlé's commitment to long-term leadership in Creating Shared Value, SustainAbility also commented on how Nestlé's material issues are expected to change in the medium term and how industry leadership is evolving.

External interest continues to heighten for all issues – particularly with respect to Nestlé's impacts on its value chain (consumers, producers and suppliers) and the broader natural and social environment in which it operates (environment and community). Environment, for example, has once again become a major priority due to increasing focus on the societal and business value of ecosystem services (the resources and processes that are supplied by natural ecosystems) and biodiversity.

This year, global food security is taking centre stage as an overarching theme, requiring Nestlé to take an integrated approach to managing its CSV focus areas (nutrition, rural development and water) as well as certain material issues (climate, agriculture, supply chain and community impacts). Furthermore, while security of supply will remain important, distribution and availability will also matter, particularly in urban areas due to an increasing focus on food waste and the impact of poverty on access to nutritious food.

Other important themes

Pressure continues from government and NGOs on the food and beverage industry to reformulate products in response to the obesity epidemic; meanwhile, global organisations are looking to the industry to partner on addressing malnutrition. In 2009-2010, marketing responsibly and making

accurate claims remained a challenge for the industry overall, with Nestlé no exception. Food and beverage industry leaders are seen as those who are transforming product portfolios to contribute to better health outcomes and using marketing and branding to influence consumer values and behaviour towards more positive choices.

Water and climate change continue to rise in importance as linked regional and global issues that also relate strongly to public health and agriculture. Agriculture is increasingly being viewed through a value lens ("what contributions can agriculture make to improved health/livelihoods/climate/water?") as well as a risk lens ("how do we manage environmental and labour risks?"). In 2009-2010, palm oil, child labour in cocoa, and bottled water were also high-profile topics for Nestlé.

Of the remaining issues, environment, community impacts, and workplace wellness have all risen in relative importance as companies are increasingly expected to address issues outside of their direct footprint and immediate value chain.

Please note: This section is based on the advice and opinion of SustainAbility and represents their views and recommendations.

Global food security and rural poverty

Global demand for food is expected to double in the first half of this century, as a result of population growth, poverty reduction and urbanisation. Will the world's farmers be able to meet this doubled demand without damaging the environment?

By Robert L. Thompson

Global challenges and opportunities

There are two principal ways to expand agricultural production: increase the area planted or increase the production per unit of land. Firstly, most of the potentially arable land is inferior to that already in production and is located in remote areas of sub-Saharan Africa and South America, where local infrastructure is minimal. Secondly, to double agricultural production sustainably, it will be necessary to increase the production per unit of land already in production.

The availability of fresh water to agriculture may be an even greater constraint to doubling production than the availability of land. Farmers use about 70% of the world's fresh water. As urbanisation increases, cities will "outbid" farmers for available water – and 60% of the world's population will live in cities by 2030.

Variations in crop yield

There are great differences among regions of the world in crop yields, which should mean that it is possible to significantly increase productivity per unit of land. These differences reflect different genetic potential embodied in the seeds planted; availability of water in the root zone of the plants from precipitation or irrigation; the adequacy of the nutrition available to the plants from the soil or fertiliser; and the effectiveness of control of weeds, insects, birds and disease that reduce productivity.

Farming is inherently risky, as revenue depends on two random variables that farmers cannot control: price and yield.

Low household incomes

Most of the world's agricultural production is conducted on family farms, where the farm household provides most of the labour. In addition to providing part of the family's annual food supply, farming provides the household cash income. Most of the world's farm households earn significantly less than those whose income comes from other economic

activities. In fact, 75% of the extreme poverty and associated hunger in the world is in rural areas – where people live far away from roads, markets, schools and health services.

Rural poverty and rural development

The objective of rural development in low-income countries is to reduce poverty and hunger, and improve the quality of life in non-urban areas, where the majority of poverty resides. Increasing productivity in agriculture is essential to reduce rural poverty and to ensure greater national food security and a global supply of food.

However, rural development must also create non-farm earning opportunities to diversify the economic base of rural communities and to benefit national economic development. This could involve working away from the farm, or moving out of agriculture completely to non-farm employment. By reducing the number of people working on small pieces of land, outmigration enables both those who leave as well as those who continue farming to have higher incomes. It is essential to create more non-farm employment opportunities within rural areas to avoid urban problems of overcrowding, unemployment, crime and pollution associated with excessive rural to urban migration.

To solve the problem of poverty in low-income countries, the private sector needs to create jobs and governments need to provide a positive investment climate before local or international investments will be made. There must also be reasonable macroeconomic and political stability, rule of law, definition and protection of property rights, and enforcement of contracts.

In addition, a number of rural public goods need investment from the public sector, official development assistance (foreign aid), and/or international development bank lending. Investment in rural infrastructure, education and health services, and agricultural

Robert L. Thompson holds the Gardner Endowed Chair in Agricultural Policy Emeritus, University of Illinois at Urbana-Champaign, USA; member, Nestlé CSV Advisory Board.

Please note: The views expressed in this article are the author's alone and are not necessarily shared by Nestlé. Its content has not been verified by our independent assurers.



The objective of rural development in low-income countries is to reduce poverty and hunger, and improve the quality of life in non-urban areas, where the majority of poverty resides.

research and technology transfer will help to reduce rural poverty through development of agriculture and the rural non-farm sector.

Rural infrastructure

Poorly developed infrastructure and the frequent lack of roads impedes rural development as it raises the cost of transporting goods and people to and from the area. Most improved technologies are embodied in inputs the farmer must purchase. High transport cost raises the cost of inputs and reduces the price farmers receive for the products they sell, making it unprofitable to adopt improved technologies that could otherwise increase their household income.

Until recently, rural areas of many low-income countries have had little, if any, telecommunication links with the outside world. Such markets do not work very well as they create opportunities for unscrupulous middlemen to exploit farmers who have no way of knowing the prices in other markets. However, this has changed rapidly with the advent of the cellular telephone and construction of towers throughout many low-income countries.

Education and health

Education and health services are less accessible in rural areas of most low-income countries. Many areas lack safe drinking water and sanitation, which can lead to disease, and nutritional deficiencies can lead to stunting of mental and physical development. There may be no locally available source of certain essential nutrients in the diet, for example vitamin A, iron, iodine or zinc.

Educational opportunities are often limited for rural children. Illiteracy is widespread among farm populations, particularly among women, and educating girls helps to reduce the rate of population growth in low-income countries. In addition, educating the farmers of the future will facilitate adoption of improved agricultural techniques.

Reducing poverty – “the five ways”

There are five ways for a poor farm household to increase its income other than from social welfare support, which rarely exists in rural areas of low-income countries:

- increasing productivity by growing varieties with greater genetic potential, irrigating crops if water is available, providing sufficient nutrients and controlling weeds, insects, birds and disease;
- changing to higher value crops per hectare, replacing staples such as cereals, roots and tubers, with fruits, vegetables and livestock;
- gaining access to more land through purchase, rental or land reform, or other income-generating assets, e.g., literacy, numeracy and specialised skills;
- members of the household obtaining non-farm income, by producing something at home for sale or getting alternative employment away from the farm;
- members of the household moving to non-farm employment, reducing the number of people trying to make a living on uneconomically small pieces of land and increasing the incomes of those who stay behind.

Educating the next generation can also help outmigration from agriculture to non-farm employment.

Agricultural research and technology

Public and private investment in agricultural research and technology transfer are important factors when looking at global differences in crop yields per hectare. Agricultural research can increase the genetic potential of the varieties planted, improve understanding of crop nutrition and develop better, more cost-effective ways of controlling weeds, insects and diseases that reduce productivity. A century ago, cereal grain yields in Western Europe and the United States were little higher than those observed in sub-Saharan Africa today. The large increases in productivity since then have reduced the unit cost of production and kept the price of food lower, benefitting farmers through higher household incomes and low-income consumers who spend the largest fraction of their incomes on food. Moreover, this has made famine a rarity in the world and has allowed millions of hectares of trees to remain standing in the world's forests instead of being cut to make way for an expanded area under cultivation.

However, there is no point in increasing productivity or shifting to higher value per hectare crops if there is no market to buy the output at a remunerative price. Therefore, marketing institutions are necessary to connect farmers to regional and national markets for their products. Finding buyers for their products is a particular problem for smallholders who only have a small quantity of product to sell. Securing credit to buy inputs at planting time is a particular problem to smallholders who have little or no collateral to pledge against the loan, if credit providers exist at all.

Investing in the future

The social rate of return on public sector investment in rural infrastructure, education and

health, and in agricultural research is extremely high. In low-income countries 75% of the people in extreme poverty and hunger are in rural areas, and those countries' agricultural sectors are contributing less to their national food supply and to world food security than would be economically efficient and environmentally sustainable. Nevertheless, over the last several decades, investment in agricultural and rural development has declined to negligible levels.

Moreover, until recently the governments of many low-income countries, through policy interventions in markets, turned the terms of trade against their farmers, forcing them to pay more than the world market price for their inputs and receive less than the world market price for their output. This reduced the incentive for farmers to adopt productivity-enhancing technologies. This discrimination against farmers has been remedied in the developing world, except sub-Saharan Africa and Argentina.

In 2000, 189 countries meeting at the United Nations adopted several Millennium Development Goals (MDGs), the first of which was to reduce hunger and poverty in the world by half by 2015. To achieve this, poverty and hunger must be reduced in rural areas, where the majority of them reside – requiring a much stronger commitment to agricultural and rural development in low-income countries.

With the projected doubling of global food demand, low-income countries, with their history of underperformance in their agricultural sectors, need to undergo change and improvement so they can contribute more significantly to their national and the global food supply.

Nestlé's contributions to rural development

Nestlé has contributed significantly to poverty reduction and rural development in a number of low-income countries, while ensuring an ample future supply of raw materials for its factories to satisfy the global demand for food. By doing this, Nestlé's sustained, long-term commitment is helping to ensure food security at household, national and global levels, creating shared value for everyone.

By Robert L. Thompson

To help farmers to increase output, improve product quality and reduce their environmental impacts, Nestlé has established world-class plant research facilities in France and Côte d'Ivoire, where higher yielding, disease-resistant varieties are being developed. The Company also runs field trials and employs a large number of agronomists who provide training and consultation on farming practices.

Because rural credit markets are not always developed, and small farmers may have little or no collateral to pledge to get a loan, Nestlé has often acted as the provider of credit so that farmers could use improved technologies. The Company has also helped farmers to produce and sell higher-value products than they previously grew. In Yunnan Province, China, for example, Nestlé introduced the opportunity for farmers to produce coffee in an area with no previous history of coffee-growing.

Nestlé buys over 40% of the milk it processes directly from farmers, and much of it from smallholders. This increases farmer income and improves the nutritional status of children in the household.

Nestlé also has processing and packaging functions close to the point of raw material supply, improving food safety and reducing spoilage. These plants add to the local tax base, diversify the local economy and create non-farm employment opportunities close to farm households, an essential step towards eliminating rural poverty. Individuals' earning potential increases, and the area becomes more attractive to other employers, suppliers and service providers.

Quality of life has improved in the rural communities where Nestlé has factories, with investments in infrastructure, education and safe drinking water (see page 10). Its Popularly Positioned Product (PPP) programme also provides affordable sources of nutrition for lower-income consumers, often fortified with essential nutrients such as iodine,

vitamin A, iron, and zinc to overcome deficiencies in the local diet (read more on page 36).

When the majority of the world's poor live in rural areas and most are farmers, focusing more attention on agricultural development and rural poverty reduction will both ensure a sustainable supply of raw materials for Nestlé's factories, and also accelerate poverty reduction and growth in demand for food products – truly an example of creating shared value.

Value for Nestlé

More secure supply of better-quality raw materials; lower procurement costs; consumer preference for our products; profitable growth.

Value for society

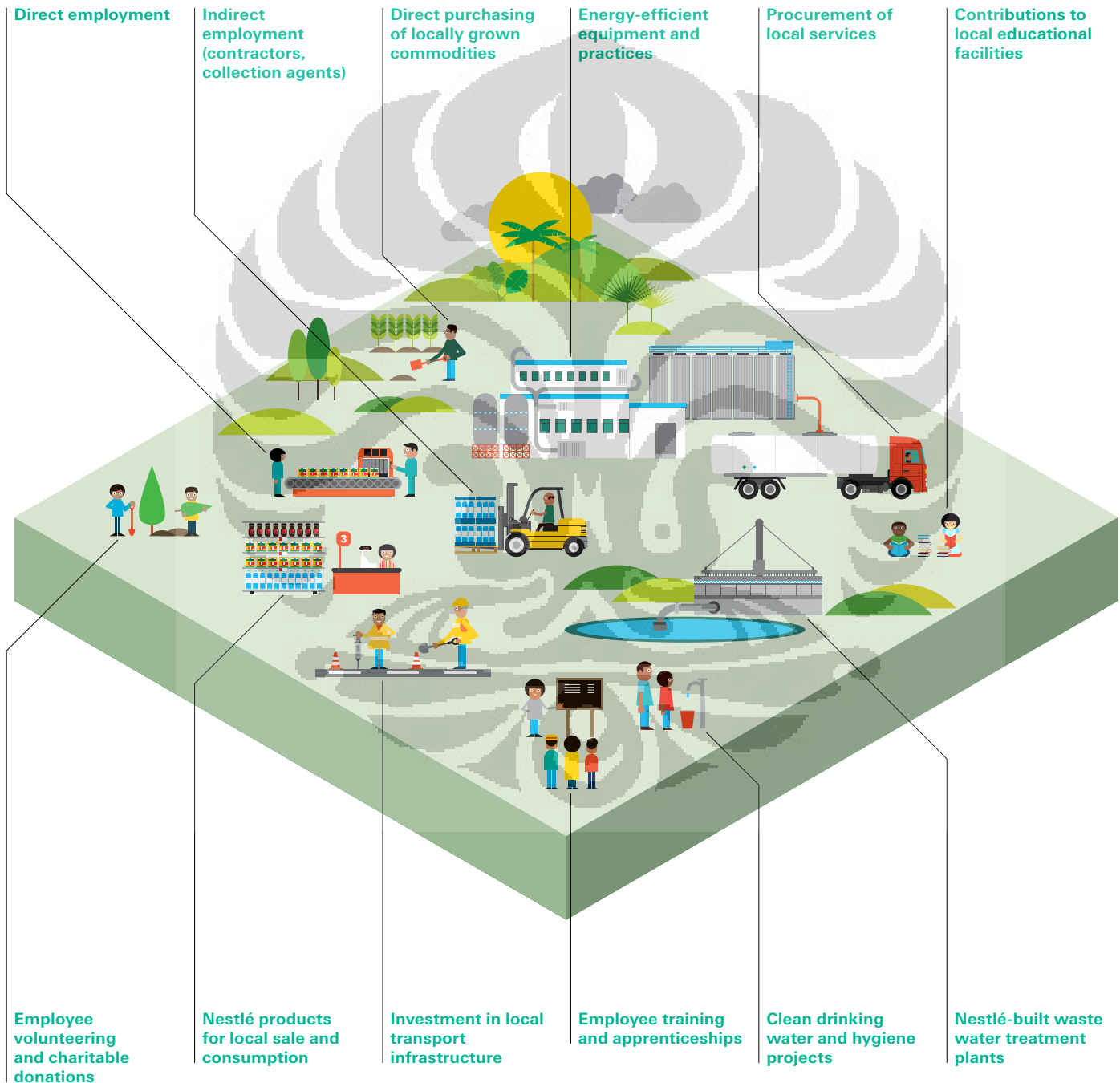
Advice and technical assistance; greater yields; higher-quality crops; lower resource use; increased income and reduced rural poverty; wider employment and economic development opportunities; consumers aware our products are safe and of high quality.

Read our Creating Shared Value Advisory Board's opinion on where Nestlé could or should do more on page 34.

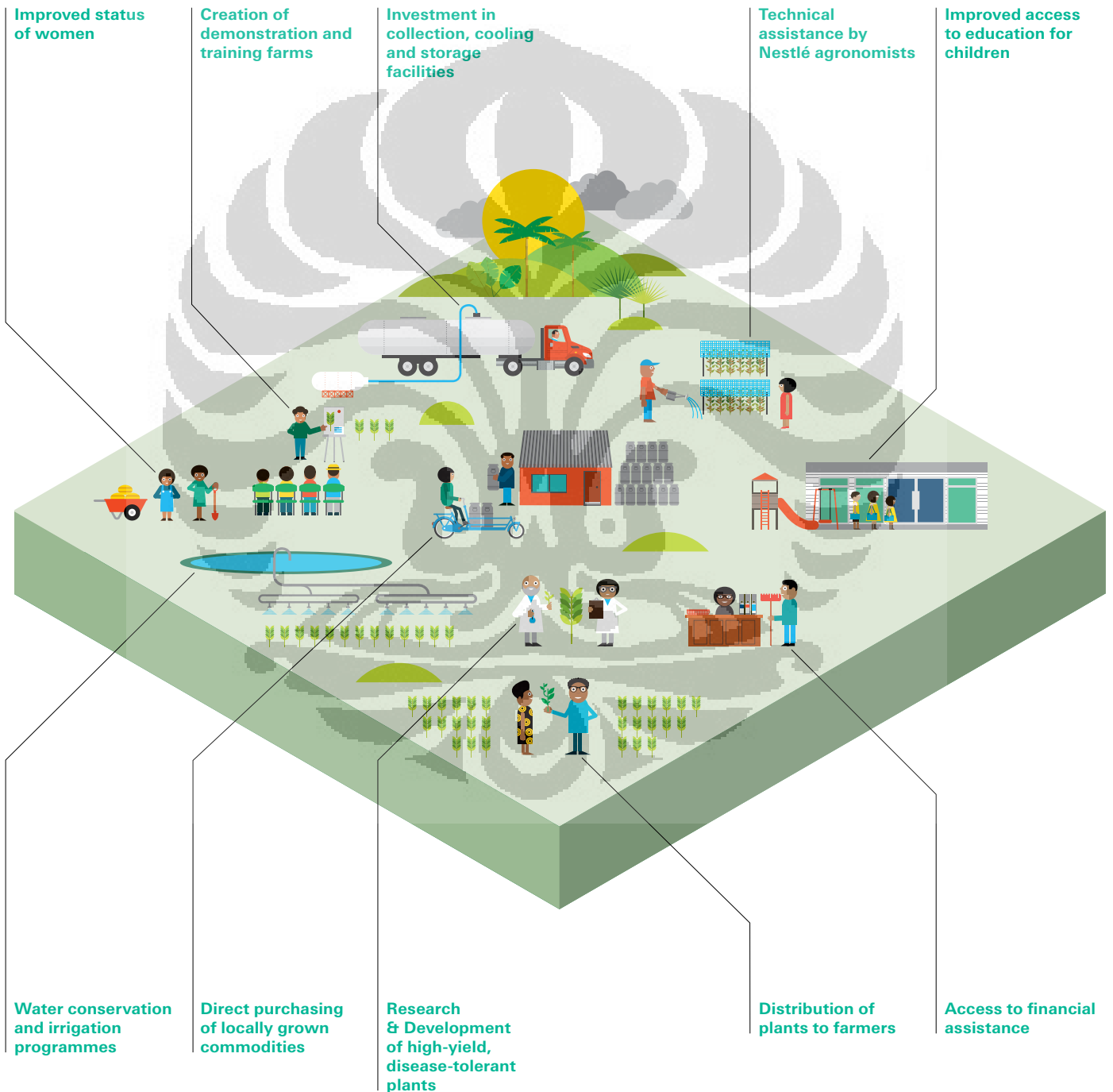
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Overview: Nestlé's factories in rural areas



Overview: Nestlé's farmer programmes in rural areas



Impact of Nestlé factories on rural development

Goals

The wellbeing of the communities from which we draw our agricultural commodities and local labour is vital to our success as a business and to delivering value to our shareholders.

Through rural development, providing local employment and encouraging sustainable production practices, we not only seek to protect the supply and quality of our raw materials, but also

to have a positive, long-term impact on the local economy and standards of living of rural people.

Actions

In contributing to the reduction of poverty (see page 9), Nestlé considers two approaches to be the major growth engines for rural areas: investing in new factories, and strengthening the links between farmers and markets through

efficient supply chains. All over the world, Nestlé factories drive rural development and high environmental standards, especially in developing countries. Our principle is to source commodities, where possible, in the countries in which we have

manufacturing facilities. In this way, quality improves, supply is ensured and higher margins at the farm level are obtained, thereby generating cash flow into rural areas.

Performance

Roughly half our 443 factories are located in the developing world and 60% are located in rural areas. They provide local employment to 148370 people, give local consumers greater access to Nestlé products and offer other indirect economic benefits across the community.

A typical factory is a long-term investment and has many touch points with society, from employment creation and infrastructure to environmental management, training, education and community involvement (see page 10). Based on a recent sample of 422 factories (summarised

on page 16), around 70% of our rural factories in developing countries have a Nestlé-built waste water treatment plant, 58% have contributed to educational programmes in the local community and 58% offer apprenticeships.

Key challenges

As well as finding factory sites with access to energy, water, transport and capable, trainable human resources, we also need to engage with the relevant local authorities to build trust and ensure our presence meets local needs. We finance low-cost biogas

digesters, which collect the methane emitted from cattle manure as energy, to provide dairy farmers with an economic incentive to manage manure more effectively – thereby avoiding the contamination of groundwater – and where access to clean drinking water

is limited, we fund wells, storage tanks and drinking fountains. We also run awareness campaigns about water and hygiene in schools and villages near our factories.

Driver Leonel López González and transport coordinator Enrique Lozano Muñoz at the Lagos de Moreno dairy factory in Mexico, which provides employment and invests in transport infrastructure.



Nestlé dairy factories

The dairy industry is one of the most powerful engines for rural development, and many of Nestlé's rural factories are within our milk districts. In 2010, 87 of our 254 rural factories were linked to our milk business and of these, 62% were located in developing countries.

The impact of rural factories

Although 40% of our factories are now defined as being in "urban" areas, their developmental effects over time have attracted businesses, investment and infrastructure into a "cluster" around them and made their once-rural locations increasingly urban or industrialised in nature. For example, when it was first built, local people built their houses against the wall around the Nestlé factory in Moga, India.

Such an effect takes time to evolve, but as rural factories expand, they offer more opportunities for contractors, suppliers and other businesses as well as employees themselves. For example, the "Rumo Seguro" programme coordinated by Nestlé, Fonterra and Dairy Partners of America has improved the safety performance of contractor drivers serving the dairy industry in several South American countries by 25%, by helping to set international standards of excellence regarding rest periods, safe behaviour, medical and alcohol testing, vehicle inspections and fleet maintenance.

The project led to a similar road safety programme for the drivers that serve Nestlé Pakistan, for which



On arrival at the Lagos de Moreno factory, tanker driver Leonel López González takes a sample of milk for testing.

Nestlé financed a purpose-built track, classrooms and high-tech simulator at the National Highway and Motorway Police (NHMP) centre. Since 2008, when the training centre opened, 888 Nestlé contract drivers, as well as more than 500 drivers from 14 other organisations, have been trained and Nestlé-related road accidents have fallen by 40%. The programme also won the Gold Award in Nestlé's Workplace Safety awards in 2010.

Factories in urban areas

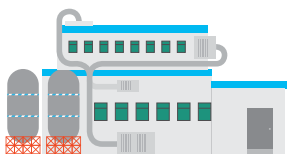
Even when our factories are located in urban areas, they can have a significant development impact on the

rural communities they source from. One example – our Kejayan factory in Indonesia – is supplied by around 32 000 dairy farmers and in addition to improving farming practices to increase productivity and to command a premium for higher-quality milk, the factory has also:

- provided employment in the production process ranging from cooperative managers to grass collectors;
- formed a three-year partnership with the Humanist Institute for Development Cooperation to give dairy cooperatives access to biogas units, to capture and convert

443

Nestlé factories worldwide.



46%

of Nestlé's factories are located in developing countries.

74%

of factories in developing countries are located in rural areas.

58%

of Nestlé's rural factories in developing countries contribute to local educational facilities.





Manure management in China

Nestlé's Shuangcheng milk production facility, located in north-east China, purchases around 430 000 tonnes of milk a year from local farmers and, as with our other milk districts, seeks to build direct relationships with them, providing technical assistance and new technology.

As China's demand for milk products has risen, unprecedented income-earning opportunities for local farmers have arisen; however, this also raises environmental problems. Currently, most farmers compost their own cattle manure and apply it to their fields as fertiliser but, as observed in a study

by the Swiss College of Agriculture, excessive application is contaminating groundwater supplies.

Because most manure storage systems require considerable investment without immediate financial returns, local farmers have little incentive to construct proper animal waste storage. Nestlé has therefore

financed low-cost biogas digesters in which farmers can collect the methane emitted from manure as energy for home cooking, lighting and heating.

Nestlé specialists have trained farmers to handle and store farm manure safely, and helped to install 7265 small biogas digesters across the Shuangcheng district. Demand for the technology (replicated in other countries such as Indonesia) has been further stimulated by education and outreach programmes at local demonstration farms, and three larger biogas digester plants have been installed to test their effectiveness at a community level.

Agronomists at our demonstration farm in Shuangcheng, China, explain to local farmers how biogas from manure can provide cheap, clean domestic energy.



Rural development impact of Nestlé's factories

	422 factories responding to survey ⁽¹⁾	195 factories in developing countries	144 rural ⁽²⁾ factories in developing countries	51 urban factories in developing countries
Sourcing from local/national supplier:				
Milk	28%	33%	38%	22%
Coffee	13%	16%	17%	16%
Cocoa	16%	19%	22%	14%
Training programmes in past five years:				
Literacy and numeracy	25%	30%	33%	22%
Entrepreneurship	26%	33%	37%	24%
Skilled trades	48%	43%	44%	39%
Formal apprenticeship	52%	57%	58%	55%
In the past five years:				
Provided clean drinking water to local community	30%	33%	32%	35%
Contributed to local educational facilities	53%	57%	58%	55%
Invested in other local infrastructure	33%	39%	41%	33%
Nestlé-built water treatment plant	53%	67%	70%	59%

- (1) Based on a survey conducted in autumn of 2010. Questionnaires were sent out to managers of Nestlé factories. 422 responses were received from 443 factories (95%). When calculating these figures, 21 factories were discounted: 8 dairy factories in Latin America are joint ventures with Dairy Partners America; 10 factories were opened or acquired in 2010 and are not yet fully functional; and the responses from 3 pharmaceutical factories were not considered relevant to the CSV Report.
- (2) Our factories are defined as "rural" if: they were originally located in an area defined as rural by national statistics concepts; they are located in an agricultural region; they are not located in or within 5 kilometres of a large centre of population (above 100 000 inhabitants). Factories where the number of farms or other entities that directly supply our facilities with commodities exceeds the number of factory employees – such as our dairy factories – are also categorised as having a significant rural development impact. Using these criteria, 60% of our factories are in locations defined as "rural".

methane from their cattle's manure into useable energy, as well as improve groundwater quality;

- renovated the local State Elementary School, in partnership with the Indonesian non-profit organisation Yayasan Nurani Dunia, donated books to other schools in the area, repaired the main road near the factory and donated 1000 trees for a local reforestation project.

Key challenge

Water and hygiene

Many dairy communities are located in rural areas with limited access to

clean drinking water, and low levels of awareness about water scarcity, conservation and pollution. Improving rural community access to clean drinking water and hygiene is an important impact of our factories. For example, in Sri Lanka, we fund water facilities and run awareness campaigns in villages near our manufacturing operations, and our School Sanitation Project develops basic facilities such as toilets in schools surrounding our Kurunegala factory. And around our Moga factory in India, we have provided local schools with 113 drinking water fountains.



Nestlé's Harmandeep Kaur leads a water awareness programme at a primary school in Bilaspur village, near our Moga factory in India.

40%

reduction in accidents through a road safety programme for the drivers serving our Kabirwala and Sheikupura factories in Pakistan.

58%

of Nestlé's rural factories in developing countries provide formal apprenticeships.

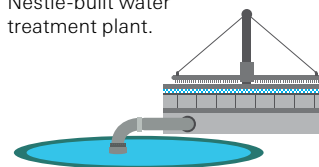


887

tonnes of milk bought daily from local dairy farmers by our factory in the Moga milk district, India.

70%

of Nestlé's rural factories in developing countries have a Nestlé-built water treatment plant.



Other Nestlé factories

The remainder of our rural facilities are linked to the processing of other commodities, including coffee, cocoa, cereals, vegetables, fruit and spices. Ninety (67%) of these are located in developing countries. Like our dairy factories, these plants help to drive socio-economic development in local economies, through direct and indirect employment, training and education, infrastructure and community investment.

Environmental benefits

In many countries, Nestlé was the first company to set up a wastewater treatment facility. While these investments have added to production costs in the short term, they have raised expectations and led to stricter regulations over time, thus levelling the playing field and giving Nestlé a competitive advantage.

We have used spent coffee grounds as a renewable energy source for many years, and at the same time, benefitted from a reduction in waste. Currently, 21 Nestlé factories use spent coffee grounds as a renewable energy source. One of the most recent facilities to make this investment, the Cagayan de Oro *Nescafé* factory in the Philippines, uses a state-of-the-art boiler to recycle and burn spent coffee grounds and other biomass such as sawdust and coconut shells. In 2010, the emissions associated with the combustion of fossil fuels fell by 62%. The factory also has a solid waste management programme and a communal eco-



Discarded coconut shells are used as a source of renewable fuel for the boiler at the Nanjangud factory in India.

garden, which sells recyclable materials made from household waste and organic fertiliser made from biodegradable waste.

Direct and indirect employment

Our manufacturing plants naturally bring direct employment to local people, such as our ready-to-drink facility in Anderson, Indiana, which has been a significant stimulus to the local economy since the decline of the US car industry in the region. We have also generated 25 000 indirect jobs in Chiapas state, Mexico, where our renovated Chiapa de Corzo *Coffee-mate* factory is located. In addition, a CHF 150 million investment

in Equatorial Africa over the next three years will see new factories built in Angola, the Democratic Republic of Congo and Mozambique, and existing factories expanded. Nestlé will also increase its distribution capacity in the region with 13 new distribution facilities and 750 new jobs by 2012, more than doubling its workforce.

In many cases, other, more entrepreneurial job opportunities are also created as a result of our presence. For example, when Nestlé built a manufacturing plant in Lipa City in the Philippines, local unemployed women were given funding by Nestlé to have sewing training. The Cut and Sew project that was created

25 000

indirect jobs currently generated by Nestlé in the Chiapas state, Mexico.



15%

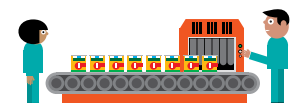
reduction in fossil fuel consumption by using the latest food processing technology at our *Cerelac* factory in Tema, Ghana.

62%

reduction in oil consumption by our *Nescafé* factory in the Philippines by using spent coffee grounds and biomass for energy.

150m

investment in new and existing factories in Angola, the Democratic Republic of Congo and Mozambique over the next three years, in CHF.





Farmer Emmanuel Lefebvre harvests potatoes grown for the Nestlé Maggi Mousline factory at Rosières-en-Santerre, northern France.

now handles sewing jobs for the factory, such as uniforms, lab coats, hairnets and shoe covers, worth around CHF 33000 every year. The factory also has a Yard and Garden project, where women produce organic vegetables for sale to the canteen, and ornamental plants which they rent to the factory and even individual employees.

Other indirect benefits to the communities around our factories are also evident. For instance:

- delivered in partnership with the NGO Gawad Kalinga, 50 disadvantaged families live in a Nestlé-built eco-village in Lipa City where rainwater is recycled, reed bed technology processes sewage without the use of chemicals and Nestlé-sponsored



Nestlé agronomist Bertrand Rault (left) advises local potato farmer Pierre Buisset on water use and soil fertility.

educational activities and livelihood programmes are delivered;

- at our Antigua factory in Guatemala, staff helped to reconstruct buildings after an earthquake and provide 350 schoolchildren with a glass of milk and a bowl of soup every day;
- following the earthquake in February 2010, our factories in Chile assisted communities by supplying water, providing access to electricity and using their gyms and social areas as shelters and stores for people's belongings.

Key challenge

Factories in rural areas

Having made a strategic decision to locate a factory in a particular location, we need to identify a site with suitable access to energy supplies, water, transport networks and capable, trainable human resources. The early engagement of, and communication with, the relevant local authorities and agencies is also crucial to building trust and gaining a greater understanding of what the local community actually wants.

Aligning new food production processes with the needs and culture of those who live in those locations also remains a challenge, especially where new factories are sited in areas dominated by small villages, poor sanitation and limited infrastructure, and employees used to different ways of doing things often need ongoing support to ensure they can maintain Nestlé's standards.

41%

of Nestlé's rural factories in developing countries invest in local infrastructure.



67%

of Nestlé's non-dairy factories located in developing countries.

32%

of Nestlé's rural factories in developing countries provide clean drinking water to local communities.



18000

tonnes of infant cereal per year will be produced by Nestlé Ghana, double its current capacity.



Local sourcing and environmental improvements in Ghana

A CHF 36.2 million investment in our *Cerelac* infant cereal production plant in Tema, Ghana, will double its production capacity and foster rural development by sourcing more locally produced maize, rice, wheat, flour and sugar from local Ghanaian suppliers.

Nestlé Ghana aims to double its capacity to 18000 tonnes of infant cereal per year, having increased production to 9000 tonnes already. The plant is also equipped with the latest food processing technology, which will reduce fossil energy consumption by around 15%, while the new chillers use natural refrigerants to lower both

emissions and production costs. This production facility is closely connected to Nestlé's Grains Quality Improvement Project, which is designed to ensure our

factories receive a steady supply of safe, high-quality agricultural commodities, and allow rural communities to generate higher incomes as a result.

Above: Nestlé agronomist Klutse Kudomor (left) with farmer Nefisa Abdulai, whose grain is checked for mycotoxin levels at our infant cereal factory in Tema, Ghana.



Impact of Nestlé farmer programmes on rural development

Goals

Increasing agricultural productivity is essential to reducing rural poverty and ensuring greater food security, both nationally and globally. Strengthening

our efforts to link farmers and smallholders to markets through efficient supply chains therefore leads to greater yields of higher-quality

crops for Nestlé, and higher incomes and living standards for our suppliers (see pages 6–8).

Actions

During the year, we enhanced our approach to supplier development and farmer training, and developed more Sustainable Agriculture Initiative Nestlé (SAIN) initiatives, alongside the ongoing communication of,

and assessment against, our Nestlé Supplier Code. SAIN now covers 45 markets[©] and 100% of our direct procurement markets[©]. We also consolidated our support for the cocoa industry under The Cocoa Plan and,

under a similar framework, we are committing CHF 350 million over the next ten years to coffee initiatives through The Nescafé Plan.

Performance

In 2010, Nestlé's 1014 agronomists and 17 273 extension workers and contractors supported 144 926 direct farmer suppliers through capacity-building programmes[©], technical assistance and knowledge transfer, and provided financial assistance, without conditions or

obligation, worth CHF 45.3 million to more than 32 000 farmers. In parallel, 976 key suppliers have undergone independent, third-party audits to demonstrate their compliance with our Supplier Code, which has been communicated to 164 969 suppliers[©] and displayed at 65% of collection

and buying stations[©]. Combined with ongoing dialogue with government agencies and NGO partners, this assistance leads to long-term poverty reduction and rural development on a wide scale.

Key challenges

Many raw materials have a high potential impact on forests, but we have publicly committed to ensuring our products do not have a deforestation footprint. To this end, our Chairman Peter Brabeck-Letmathe repeated our support for a moratorium on the destruction of rainforests at our April Annual General Meeting,

and in May 2010, we announced a partnership with The Forest Trust, through which we have established Responsible Sourcing Guidelines. In coffee- and cocoa-growing areas, child labour remains a significant challenge, and we partner with organisations such as the International Cocoa Initiative (ICI) on projects that

combat unacceptable labour practices. Advocating against the production of crops such as palm oil as biofuels rather than food, and ensuring the traceability of commodities from small-scale farming systems, are also ongoing issues.

In Colombia, Nespresso agronomist Liliana Franco Rodríguez (right) helps coffee farmer Luis Alfonso Ángel Jaramillo to meet the standards of the Nespresso AAA Sustainable Quality Program.



Farmer programmes: milk

The milk district model

In terms of sales value, Nestlé is the world's largest milk company, sourcing almost 12 million tonnes of fresh milk equivalent from about 30 countries in 2010. Our approach involves the widespread use of our milk district model, which dates back to the 1870s. The essence of the model is to work directly with smallholder dairy producers and cooperatives to build a supply chain.

Nestlé purchased 3.4 million tonnes of fresh milk directly from farmers and cooperatives in 2009, helping to ensure a better price for their milk, regular payment and a sustainable link to the processing industry, and providing Nestlé with a regular supply of high-quality milk with which to



At a Nestlé chilling centre in Rajasthan, India, milk is tested and added to the chilling tank, ready for transport to our factory.

meet consumer demand. Nestlé's close relationships with farmers mean we can advise them continuously on the quality of milk production. We also have the same stringent quality control system in place across all our factories around the world, and more than 70 different tests are routinely conducted when producing infant formula and other milk products to ensure the highest-possible quality and avoid the risk of contamination.

Our direct milk sourcing programmes help to address rural development and poverty in many developing countries, including Brazil, Chile, China, India, Mexico and Pakistan. In addition to a secure market for their milk, communities benefit from local collection, storage and chilling facilities, better transport networks, technical assistance by Nestlé specialists (agronomists and veterinarians), and field technicians to improve their farming practices, quality control systems and access to financial assistance.

Milk districts in action: India and China

In India, for example, Nestlé has invested approximately CHF 11 million in storage tanks, chilling centres, veterinary aid and other dairy development projects for the farmers in Moga. Our milk factory collects over 887 tonnes of milk per day from over 110 000 farmers, and works with them to increase their yields through improved farming methods, better irrigation, and scientific crop management practices. In this vibrant milk district, Company veterinarians



Dairy farmers in Kenya receive technical advice through Nestlé's partnership with the East African Dairy Development Board.

and agronomists advise dairy farmers on a range of issues, and provide assistance with artificial insemination, subsidise the purchase of equipment and help with access to financial assistance.

Additional programmes have focused on technical support of irrigation techniques, rainwater harvesting and water management on dairy farms; the supply of clean drinking water in local schools; and the promotion of sanitation and hygiene in the villages that surround the factory.

Similarly, some 25 000 dairy farmers supply three Nestlé factories in China. One, our milk factory in Hulunbeir, in the Inner Mongolia Autonomous Region, is situated in an area of high-quality natural grasslands, and provides a reliable market for locally produced fresh milk, which is used to meet the rising local demand for milk powder and other dry, condensed and evaporated dairy products. Nestlé also provides 54 collection centres in the milk district, and aims to transfer milk from each collection centre to the factory within two hours.

12m

tonnes, approx. of fresh milk equivalent sourced by Nestlé from about 30 countries in 2010.

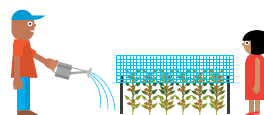


38%

increase in average monthly farm profits since 2008 through the "Silvopasture" project in Colombia, as new cattle breeds and better agricultural practices improve pasture land, and milk quality and quantity.

17273

Nestlé extension workers work directly with farmers.



155000

families in Kenya and Uganda will receive farming advice through Nestlé's partnership with the East African Dairy Development Board.



Farmer training in Pakistan

Above: Dr Maria Mubarak, dairy hub manager (right), with Naseem Akhtar, a livestock worker and village milk collection agent in Pakistan. Right: Dr Muhammad Qasim, a Nestlé vet, offers advice, feed and vaccines to help farmers to rebuild agricultural capacity in flood-affected areas of Pakistan.

The Rural Poverty Reduction Through Livestock Development Project, launched in March 2009 and co-funded by Nestlé Pakistan and the Swiss Agency for Development and Cooperation (SDC), offers dairy farmers training, technical assistance and veterinary services, and links with local businesses.

Nestlé Pakistan has built two demonstration and training farms. Under our Farmers Development Programme, over 4000 farmers have been trained and are part of the milk value chain.

Community Empowerment through Livestock Development and Credit (CELDAC), a public-private partnership between UNDP-Pakistan and Nestlé Pakistan,

involves the three-year project teaching rural women about livestock healthcare and giving them access to financial assistance. Around 60% of the 3400 women trained now work as self-employed livestock managers, milk collection agents and animal feed suppliers, and more than 600 have direct links with the dairy industry.

In August 2010, floods across Pakistan killed more than 1600 people. The Company's financial support of CHF 700000 has brought

food and relief to more than 50000 people and funded the vaccination of 300000 animals.

Working with the Swiss Agency for Development and Cooperation (SDC), we jointly committed CHF 440000 in money and resources to benefit 10000 people in southern Punjab, in the form of basic rations, feed concentrate, vaccinations and veterinary support for 14000 cows and buffaloes, and seed and fertilisers for both crops and grazing pasture. This response exemplifies how our approach supports long-term reconstruction and enables capacity-building.



Farmer programmes: coffee

Our approach

The coffee supply chain is extremely complex, with 80% of all farmers being smallholders. Around 25 million smallholders depend directly on coffee farming for their livelihoods, and a further 100 million people are involved in the industry as a whole. Nestlé is the world's largest purchaser of coffee.

Through our direct buying system, our long-term commitment allows tens of thousands of farmers and small-scale intermediaries to deliver coffee directly to our buying stations. They also secure a higher price and gain access to free technical assistance. This is a "win-win-win" partnership, as it:

- helps farmers to improve the quality of their yields and to diversify their activities, giving them higher incomes and improving their living standards;
- provides Nestlé with a reliable supply of high-quality raw materials;
- brings sustained growth for the local economy.

It also helps to train the next generation of coffee growers, and ensures that coffee remains a commercially attractive crop to grow.

In 2010, Nestlé purchased 82 000 tonnes of green coffee directly from farmers and intermediaries in China, Côte d'Ivoire, Indonesia, Mexico, the Philippines, Thailand and Vietnam. Around 10% of the coffee beans used in *Nescafé* are acquired through direct procurement.



In Puebla, Mexico, coffee seedlings provided through The *Nescafé* Plan are loaded onto a truck, ready to be planted.

The *Nescafé* Plan

In August 2010, we launched The *Nescafé* Plan, bringing together all our Creating Shared Value coffee farming and production practices throughout the value chain, under one umbrella. This global initiative, further strengthened by external partnerships, will help us to optimise our coffee supply chain and reach specific targets on coffee farming, production and consumption (see below).

By increasing our direct procurement operations (which we term "Farmers Connect"), we will enable farmers to increase production, quality and processing techniques and generate higher incomes; it will also

ensure Nestlé continues to receive a supply of high-quality raw materials.

In addition to the CHF 200 million we have invested in coffee projects over the past fifteen years, we will invest a further CHF 500 million by 2020. Around CHF 350 million will support The *Nescafé* Plan and a further CHF 150 million will be invested in *Nespresso*. Through this investment, we will:

- double the amount of directly procured *Nescafé* coffee by 2015;
- by 2015, ensure all directly purchased coffee meets the sustainability standards of the Common Code for the Coffee Community (4C) Association, a voluntary code of conduct to

350m

invested in The *Nescafé* Plan by 2020, in CHF.

220m

high-yield plantlets distributed to coffee farmers by 2020.



1500

coffee growers from Tezonapa, one of Mexico's poorest locations, trained through the Micro-Region Supporting Programme, a government initiative supported by Nestlé.

80%

reduction in water consumption at Nestlé China's Experimental and Demonstration Farm in Jinghong, Yunnan Province, through new coffee-processing equipment.





CSV initiatives in China

Even before the opening of the *Nescafé* factory in Dongguan in 1992, Nestlé China had established an Agriculture Technical Assistance Service in Yunnan Province to encourage and support coffee cultivation, and created an Experimental and Demonstration (E&D) Farm in Jinghong. Almost twenty years on, Yunnan – traditionally a tea-growing area – has become a quality Arabica coffee-growing region.

Nestlé purchases directly from local farmers, 80% of whom are smallholders. Nestlé also supplies plantlets suited to local soil conditions and climate, and advises farmers on techniques to improve both quality and yield. Nestlé's coffee

procurement supports up to 19000 people, and since 1995, nearly 4100 farmers have received training on planting, quality control and processing techniques.

Traditional coffee-processing methods require a lot of water – approximately 150 litres per kilogramme

of green coffee. New equipment introduced in 2003 and 2010 at the Nestlé E&D Farm has decreased water consumption by more than 80% and also serves to demonstrate best practice to other coffee farmers in the region.



At the Nestlé Experimental and Demonstration Farm near Jinghong, Yunnan Province, China, the coffee cherries are picked (above), washed and processed.



A coffee mill at Jardín Antioquia, Colombia – an initiative between *Nespresso*, local NGOs and coffee cooperatives – avoids the need for milling equipment at each farm.

improve efficiency, profitability, transparency and sustainability in the production, processing and trading of coffee through training and verification (see www.4c-coffeeassociation.org for more information);

- by 2020, procure 90 000 tonnes of *Nescafé* coffee grown according to Rainforest Alliance and Sustainable Agriculture Network (SAN) principles.

Nespresso

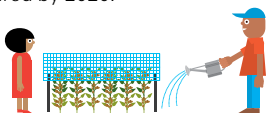
Only the top 1–2% of the world’s green coffee crop meets the specific taste and aroma profiles and the demanding quality standards of *Nespresso*. Over the last seven years, we have worked with the Rainforest Alliance to develop the *Nespresso* AAA Sustainable Quality Program of integrated coffee farm management practices,

ensuring compliance with quality and sustainability requirements.

The programme encourages farmers to adopt best practice in sustainability, requiring certification to the Sustainable Agriculture Network (Rainforest Alliance) standard; and *Nespresso* pays a premium to the farmers who supply the highest-quality beans.

90 000

tonnes of *Nescafé* coffee grown according to Rainforest Alliance and Sustainable Agriculture Network (SAN) Principles to be procured by 2020.



27 000

litres of water per farm will be saved by the Jardín Antioquia mill in Colombia, a joint undertaking between *Nespresso*, local NGOs and coffee cooperatives to provide coffee-milling services for farmers in the region to share.

60%

of the total green coffee beans *Nespresso* purchased came via its AAA Sustainable Quality Program in 2010.

1-2%

of the world’s green coffee crop meets the specific taste and aroma profiles and the demanding quality standards of *Nespresso*.

Farmer programmes: cocoa

Our approach

As a major buyer of cocoa (380 000 tonnes last year, or 10% of the world's supply), we play a key role in improving the cocoa industry and the wellbeing of the farmers who supply us, as well as the rural communities they live in. We strive to reduce poverty in cocoa-farming regions, ensuring we have reliable access to the high-quality, responsibly farmed materials we need for our chocolate businesses.

Nestlé has undertaken a range of initiatives to improve farm profitability, cocoa quality and traceability in the cocoa supply chain. In 2009, we brought them together under one programme: The Cocoa Plan. While The Cocoa Plan initially covers just 1.5% of our cocoa supply, we will use our learnings from the first year to roll it out to have a more substantial impact.

The Cocoa Plan

In committing CHF 110 million over the next decade, Nestlé's investment under The Cocoa Plan will focus on plant science and sustainable production in Côte d'Ivoire and Ecuador (the world's largest sources of cocoa and fine cocoa respectively).

This investment builds on the CHF 56 million already invested in the past fifteen years and focuses on four key areas:

- training farmers to increase their yields, reduce cocoa disease,



The Cocoa Plan boosts the quantity and quality of cocoa produced by a women's cooperative in Divo, Côte d'Ivoire.

adopt better agricultural farming practices and produce a better quality crop through farmer field schools and group sessions;

- investing in plant research to improve the quality, quantity and sustainability of cocoa production – around 225 000 plants were produced in 2010 in Ecuador and Côte d'Ivoire, and we aim to produce 600 000 plants in 2011;
- improving the supply chain by working closely with farmer cooperatives, simplifying the supply chain, increasing farmers' incomes and improving the quality of cocoa for Nestlé;
- partnerships to improve access to education, water and sanitation.

These partnerships include being a founding participant in the International Cocoa Initiative (ICI), set up specifically to address forced and child labour practices, and working with the International Federation of Red Cross and Red Crescent Societies (IFRC), in support of its Global Water and Sanitation Initiative, to fund clean water and sanitation in schools in cocoa-growing areas of Côte d'Ivoire (see page 28).

Nestlé also co-founded the World Cocoa Foundation (WCF) and supports the Sustainable Tree Crops Programme, which trains farmers across West Africa and educates them about HIV/AIDS and malaria prevention.

110m

investment in The Cocoa Plan over the next decade, in CHF.

40 000

cocoa farmers to be trained on farming and post-harvest practices.



10m

high-yield, disease-resistant plantlets to be distributed to farmers over the next ten years.



50-200%

more cocoa (up to 1500 kg of cocoa beans per hectare) from trees typically provided through The Cocoa Plan.

International Federation of Red Cross and Red Crescent Societies

As part of its overall partnership with the International Federation of Red Cross and Red Crescent Societies (IFRC), Nestlé has been working with the IFRC and the Red Cross Society of Côte d'Ivoire since 2007, beginning with a project to construct and rehabilitate water and sanitation facilities (50 water points and 8 hygiene blocks) for 50 000 people. A second project in 2009-2010, with some 10 000 beneficiaries, focused on access to clean water and sanitation in the schools of 10 cocoa-growing villages, as well as participatory hygiene and sanitary transformation (PHAST) training for children and teachers, the establishment of school hygiene clubs and the training of 50 masons to build family latrines.

In November 2010, Nestlé and the IFRC signed a new global three-year partnership agreement to contribute CHF 2.25 million to water and sanitation, food security and emergency relief



Nestlé's clean drinking water projects help to provide facilities wells and hand-pumps like this one in Ghana.

initiatives, and to explore cooperation between Nestlé markets and Red Cross and Red Crescent Societies. Nestlé will also sponsor the production of the IFRC's flagship publication, the annual World Disasters Report (WDR).

CHF 1.5 million of the partnership's funds will be dedicated to further developing the school water, sanitation and hygiene work in Côte d'Ivoire over the next three years, expanding it to 55 schools, with 65 water points and sanitation facilities for 53 000 beneficiaries.

Key challenge

Child labour in the agricultural sector

The International Labour Organization (ILO) estimates that 132 million children aged 5–14 work in agriculture around the world. In industries such as cocoa and coffee, smallholder farmers face many pressures. The root causes of child labour are poverty, low incomes, inadequate infrastructure and lack of awareness. In Côte d'Ivoire, for example, where we source much of our cocoa, over 50% of farmers have not had a primary education. Schools are often far from villages and where they do exist, lack capacity. Child labour is unlikely to be totally eliminated but at Nestlé, we can make a contribution to reducing its incidence in our supply chain.

As a founding participant in the International Cocoa Initiative (ICI), Nestlé is helping to address child labour and its causes, and improve access to education. For example, a new anti-child labour initiative with the ICI will support 20 communities



Schoolchildren in Divo, Côte d'Ivoire, where local farmers receive technical advice and high-yield plantlets through The Cocoa Plan.

in Côte d'Ivoire that supply cocoa for our confectionery business.

Nestlé recognises that child labour is an issue that also concerns other agricultural commodities. Using our RISE (Response-Inducing Sustainability Evaluation) tool, we have already made labour conditions assessments in around 200 dairy farms, covering production systems that represent over 70% of our milk supply. In coffee, we address the issue of child labour under *The Nescafé Plan*. Beyond this, we will continue over the next two years to assess a range of social and environmental factors including child labour in other commodities' supply chains. This includes assessments at farm level and action plans with suppliers and their supplying farmers.

We also recognise that, in addition to individual actions along the supply chain, companies, governments and NGOs need to work together to create the conditions to effectively address the root causes of this issue.

53000

beneficiaries of water and sanitation facilities at 55 schools in Côte d'Ivoire, through a partnership with the IFRC and the Red Cross Society of Côte d'Ivoire.

20

communities in Côte d'Ivoire that supply cocoa for our Fairtrade-certified *KitKat* supported by a new anti-child labour programme with the ICI.

10000

hectares of old cocoa trees replaced with varieties that produce three times more cocoa beans.



70

families from cocoa-farming communities given free health checks and dietary advice through a *Nutrimovil* information stand set up in Ecuador.



Research and Development in Côte d'Ivoire

An agreement with the Ivorian Government, via the National Agronomical Research Institute (CNRA), to contribute to the renewal of old cocoa plantations has seen our state-of-the-art Research & Development Centre in Abidjan become a centre of excellence for plant propagation and a focus for our work with farmer cooperatives.

As part of the first large-scale cocoa plant propagation in Côte d'Ivoire, our laboratory produces high-yielding, disease-resistant plants via somatic embryogenesis (SE). By June 2011, 600 000 cocoa plants will have been distributed to about 1245 farmers, rising to 1 million plants in 2012.

By promoting best practice techniques for harvesting, fermenting, drying and storing cocoa to over 30 000 cocoa farmers, the R&D Centre will drive a qualitative improvement in the cocoa beans supplied to Nestlé's factories and an increase in production

levels. And by replacing 10 000 hectares of old cocoa trees with varieties that produce three times more cocoa beans, annual farmer incomes are likely to rise from USD 480 per hectare to USD 1800.

A farmer in Côte d'Ivoire tends to cocoa plants (above) that were developed using somatic embryogenesis at Nestlé's R&D Centre in Abidjan.



Other Nestlé farmer programmes

More than half of Nestlé's expenditure on raw materials goes towards the procurement of commodities other than milk, coffee and cocoa. This includes the purchase of fruit, vegetables, grains and cereals, sugar, edible oils, meat and spices. Some of these commodities come directly from farmers, while others are sourced through local and international purchasing options.

Our approach

In line with our policy of procuring commodities for our business from local suppliers and creating shared value for both parties, Nestlé (Malaysia) Berhad engages local farmers to produce chillies for our *Maggi* chilli sauce through the Contract Chilli Farming Project. This provides the farmers with a secure market for their produce, advice on sustainable agricultural practices, and field demonstrations on increasing productivity, reducing costs, minimising environmental impacts and improving worker safety. The average farmer income has doubled, enabling them to educate their children, invest in machinery and purchase more land.

The successful scheme has since been replicated in Sarawak with the cultivation of red rice for our *Cerelac* infant cereals. In addition, Nestlé South Africa has launched a project to further improve the sustainability of local chicory production for our *Ricoffy* factory in KwaZulu Natal,



A farmer in Tamale, Ghana, dries the grain produced with support from the Nestlé Grains Quality Improvement Project.

and a collaboration with the TEMA Foundation in south-eastern Turkey is training farmers in the sustainable production of high-quality pistachios for *Damak*, a popular chocolate

brand. This capacity-building project is expected to treble productivity in the next five years, and enhance the welfare of 100 000 people living in the immediate area.

556600

farmers deliver directly to Nestlé.



30000

farmers being trained by Nestlé's Grains Quality Improvement Project to reduce mycotoxin contamination in grains and cereals in Côte d'Ivoire, Ghana and Nigeria.

500

farmers involved in Nestlé-funded red rice cultivation across 350 hectares of rural farmland in Sarawak, Malaysia.

100000

people in south-eastern Turkey benefitting from a collaboration with the TEMA Foundation, training farmers in the sustainable production of high-quality pistachios.

Deforestation

Nestlé views the destruction of tropical rainforests and peatlands as one of the most serious environmental issues facing us today. It is estimated that rainforest destruction contributes to around 20% of greenhouse gas emissions and the growing use of biofuels is a significant factor.

At our Annual General Meeting in April 2010, Nestlé Chairman Peter Brabeck-Letmathe reinforced our position by committing to ensuring that our products do not have a deforestation footprint. Then in May, José Lopez, Nestlé's Executive Vice President of Operations, announced a partnership with The Forest Trust (TFT) to eliminate deforestation from our supply chain.

Together with TFT, we have defined Responsible Sourcing Guidelines to guide our procurement process, to ensure compliance with the Nestlé Supplier Code, and to provide technical support to those who currently do not meet the requirements. Our action plan for achieving these ambitious goals saw supplier assessments begin in July 2010 in South-East Asia.

Forest stewardship

In reflection of our commitment to ensure our products do not have a deforestation footprint, Nestlé aims, through its supply chains, to ensure that the forest areas within its sphere of influence have been assessed for their ecosystem value and appropriate management responses applied.

An assessment of those raw materials with the highest impact on forests has identified the following

categories as priorities for Nestlé: paper and paper packaging, palm oil, soya, meat and dairy products, cocoa and coffee. Priority in implementing this commitment has been given initially to palm oil (see below), paper and paper packaging. Within each product area, supply chains are being assessed to prioritise which geographical regions and suppliers should be engaged first.

Palm oil

Nestlé uses approximately 320 000 metric tonnes (0.7% of the world's global production) of processed palm oil. While efforts together with TFT are delivering preliminary encouraging results (see above), we remain concerned about the serious environmental threat to rainforests and peat fields caused by palm oil plantations, and are conscious of our responsibility to contribute to effective and sustainable solutions.

As an active member of the Roundtable on Sustainable Palm Oil (RSPO), Nestlé has committed to source, by 2015, only palm oil from sources certified as sustainable. In 2010, 18% of Nestlé's purchases were covered by palm oil, either sourced from RSPO-certified plantations or through the purchase of Green Palm Certificates. An action plan has been prepared with TFT to help us to reach 50% by the end of 2011.

Palm oil is used for the production of biofuels. However, it is our belief that biofuels should only be accepted when they: do not threaten food security; are able to demonstrably reduce greenhouse gas emissions;

do not pose significant land use issues, or significant water allocation and stewardship issues; and when they do not risk conservation conflicts. Therefore, Nestlé continues to advocate against the use of crops for fuel rather than food, as the growing use of biofuels is a significant factor in the destruction of rainforests.

Paper, pulp and packaging

Beyond palm oil, Responsible Sourcing Guidelines have also been developed for pulp and paper, and we are studying our supply chains to determine a similarly ambitious target for the pulp and paper we use. We are working with TFT to map our total supply chain and identify suppliers that can guarantee that their pulp, paper and packaging materials are not derived from the destruction of tropical rainforests.

Key challenge

Palm oil and deforestation

Palm oil is used in food and cosmetic products, and is also grown to create biofuels, but plantations can destroy tropical rainforests and peatlands in South-East Asia, and affect biodiversity and local communities. Nestlé has made a commitment to use only palm oil from sustainable sources by 2015, and has partnered with The Forest Trust to define Responsible Sourcing Guidelines and a commitment to eradicate all traces of deforestation from our products. However, as we deal with millions of farmers, this final ambition may take years to achieve.

2015

date by which all Nestlé palm oil from sources certified as sustainable.

440

tonnes of raw chicory produced through a Nestlé project to improve local production for our *Ricoffy* factory in South Africa.

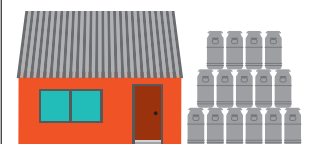


50%

approximate increase in average income among the 200 farmers involved in Nestlé's Soybean Popularisation Project in Nigeria.

10847

Nestlé-operated collection centres for different raw materials.



Nestlé Creating Shared Value Advisory Board

at 31 December 2010

To guide Nestlé's strategy for creating value for both shareholders and society, the Nestlé Creating Shared Value Advisory Board met for the first time in April 2009. The Board members, all internationally recognised experts in corporate strategy, nutrition, water and rural development, were appointed for three years to act as direct advisors to the Nestlé Chairman and CEO.

The Board meets twice a year to further develop the CSV concept, analyse the Nestlé value chain and suggest potential actions, help to lead the annual CSV Forum and select the winner of the new Nestlé Prize in Creating Shared Value.



Nancy Birdsall is founding President of the Center for Global Development. Before founding the Center, she served for three years as Senior Associate and Director of the Economic Reform Project at the Carnegie Endowment for International Peace. From 1993 to 1998, she was Executive Vice-President of the Inter-American Development Bank. Before joining the Inter-American Development Bank she spent fourteen years in research, policy and management positions at the World Bank.



Robert E. Black is Chairman of the Department of International Health, Johns Hopkins University, Bloomberg School of Public Health. He has devoted his research and professional activities to reducing the number of unnecessary child deaths from diarrhoea, pneumonia, malaria, measles, and malnutrition. His many studies are also focused on the impact of nutrition programmes in developing countries and the strengthening of public health training.



Joachim von Braun is Director of the Center for Development Research (ZEF) and Professor for Economics and Technological Change at Bonn University, Germany. He was Director General of the International Food Policy Research Institute (IFPRI) from 2002 to 2009. His expertise is in development economics, food and agricultural policy, trade and poverty reduction.



John Elkington is co-founder of SustainAbility, and Founding Partner and Director of Volans. He is a world authority on corporate responsibility and sustainable development. In 2004, *BusinessWeek* described him as "a dean of the corporate responsibility movement for three decades", and in 2008, *The Evening Standard* named John among the "1000 Most Influential People" in London, describing him as "a true green business guru", and as "an evangelist for corporate social and environmental responsibility long before it was fashionable".



Venkatesh Mannar is President of the Micronutrient Initiative (MI) and oversees the implementation of MI's global mandate to support national actions to eliminate micronutrient malnutrition. MI works in collaboration with major international agencies, national governments, private industry and NGOs to expand and strengthen national programmes through a combination of technical, operational and funding support.



Ruth Khasaya Oniang'o is Professor of Food Science and Nutrition at Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya. She is also Founder and Executive Director of the Rural Outreach Program Kenya, as well as Founder and Editor-in-Chief of the *African Journal of Food, Agriculture, Nutrition and Development*. She has written numerous articles and papers on household food and nutritional security, women's nutrition and children's health.



Michael E. Porter is Bishop William Lawrence University Professor at the Harvard Business School. He is a leading authority on competitive strategy, the competitiveness and economic development of nations, states and regions, and the application of competitive principles to social problems such as healthcare, the environment and corporate responsibility.



Irwin Rosenberg is Professor of Physiology at the Friedman School of Nutrition Science & Policy at Tufts University. He is also Senior Scientist and Director of the Nutrition and Neurocognition Laboratory, where he examines the interaction between nutritional factors and age-related cognitive decline. His other research interests include metabolism of vitamins and vascular disease.



Jeffrey D. Sachs is Director of The Earth Institute, Quetelet Professor of Sustainable Development, and Professor of Health Policy and Management at Columbia University. A globally recognised economist, he is also Special Advisor to United Nations Secretary-General Ban Ki-moon on the UN Millennium Development Goals and a leading advocate for development favouring rural populations.



Ismail Serageldin, Director, Bibliotheca Alexandrina, also serves as Chair and Member of a number of advisory committees for academic, research, scientific and international institutions and civil society efforts, which include the Institut d’Egypte, TWAS (Academy of Sciences of the Developing World), the Indian National Academy of Agricultural Sciences and the European Academy of Sciences and Arts. He was also the first Chairman of the World Commission for Water in the 21st Century.



Robert L. Thompson, Professor Emeritus of Agricultural Policy at the University of Illinois at Urbana-Champaign is a Senior Fellow of the Chicago Council on Global Affairs and serves on the USDA–USTR Agricultural Policy Advisory Committee for Trade and the International Food and Agricultural Trade Policy Council. Formerly, he was Director of Rural Development at the World Bank, Dean of Agriculture at Purdue University, and Assistant Secretary for Economics at the US Department of Agriculture.



Kraissid Tontisirin is Director of the Institute of Nutrition at Mahidol University in Thailand and FAO’s former Director of the Nutrition and Consumer Protection Division. He is President of the 2009 International Congress of Nutrition Organising Committee, which was held in Bangkok in October 2009. He has an extensive background in successful efforts to improve diets and reduce nutritional deficiencies in developing countries.



Ajay Vashee is President of the International Federation of Agricultural Producers (IFAP), which represents farmers at the world level. Elected at the 38th IFAP World Farmers’ meeting in June 2008, he is the first President from a developing country (Zambia) in IFAP’s 62-year history.



Ann M. Veneman served as Executive Director of UNICEF from May 2005 to April 2010, working to advance issues to support child health and nutrition, quality basic education for all, access to clean water and sanitation, and the protection of children and women from violence, exploitation and HIV/AIDS. Previously, she was US Secretary of Agriculture from 2001 to 2005.

Challenges and opportunities

In essence, the Creating Shared Value Advisory Board acknowledges Nestlé's clear leadership in the area of rural development and recommends that Nestlé "steps up what is being done already". Current rural development efforts need to be showcased and knowledge shared proactively. Based on its own experience, Nestlé needs to build the business case for further rural development.

By the Nestlé Creating Shared Value Advisory Board

Increased advocacy

As the world's largest food company and with operations in so many countries, Nestlé must increase its advocacy role in support of rural development as a critical element of any poverty reduction strategy. The greatest contribution Nestlé could make to rural development is for its senior executives – who have access to top-level national and international leaders around the world – to play a more active role in getting agriculture and rural poverty reduction back onto the development agenda of low-income countries, as well as high-income countries' official development assistance and international development bank lending. The past decade has been characterised by an urban bias to development aid and investment. Some rurally focused investments were made in health and education but little in agriculture, seeds, research and development; Nestlé must advocate for a more balanced approach.

Additional concern was raised about the fact that two-thirds of land investment in Africa is currently

focused on biofuels; "no food for fuel" must continue to be a core advocacy message. There is potential to help to build an understanding among civil society, governments and development agencies of the need for long-term investments in agriculture and non-farm employment, as well as an increase in research funding; the inclusion of the fundamental link between agriculture and nutrition; the right to land ownership; and the role of women in agricultural development. An active approach to and engagement with advocates in areas such as climate change, new technology and deforestation must also be included.

Concern was also expressed regarding the focus on commodity speculation as the only cause of food insecurity and its growing political momentum. Nestlé should play its part in helping to foster a better understanding of the role and potential of business in development. Land ownership is also a critical hurdle to rural development, especially in sub-Saharan Africa.



As part of our investment in Africa, a new modern pilot plant has opened at the R&D Centre in Abidjan, Côte d'Ivoire.

Please note: the opinions in this section are those of the Nestlé CSV Advisory Board members, and are based on an Advisory Board meeting held in November 2010. Its content has not been verified by our independent assurers.



Farmers bring their milk to the Dala village collection centre in Moga, India, where we have invested in collection, cooling and storage facilities.

Focused investments

Public investments are needed in rural public goods that will make rural areas more attractive places for the private sector, including Nestlé, to invest in, for example, rural infrastructure, education and healthcare, and agricultural research. Nestlé should continue – and even increase – its long-term approach to investment

in rural development, characterised by its willingness to invest in emerging regions like sub-Saharan Africa. This region has the greatest incidence of rural poverty in the world and is the only region whose population is expected to more than double between now and the middle of this century; it also has the largest area of potentially arable land that

is not presently forested. Specifically, Nestlé should increase its research investment in soils, fertilisers and seeds.

The impact of Nestlé factories, of which half are located in developing countries and an estimated 60% in rural areas, cannot be underestimated. Additional recommendations included the creation of more farmer marketing cooperatives, using Nestlé facilities for schools, and increasing Nestlé's focus on specific investments in women farmers. Nestlé needs to continue to invest in the farmers and farm organisations, and to galvanise other companies and organisations to collaborate on infrastructure investments.

Linking agriculture and nutrition

Today, nutrition efforts are viewed separately from rural development and agricultural challenges. Different organisations set separate agendas and these need to be better linked. Nestlé is in a unique position to share its experience in rural development, increasing incomes and improving nutritional status (for example through the development of milk districts, nutrition education and the development, production and distribution of affordable fortified milks). The Advisory Board felt it to be critically important to link rural development with food and nutrient security. Nestlé's work to address the double burden of malnutrition must continue to be linked to its rural development initiatives.

In summary, the Advisory Board felt that Nestlé is a clear leader in rural development and that the 2010 CSV report, alongside additional analysis, advocacy and investment, were essential to maintaining that leadership and reducing rural poverty while enhancing food security.

Given our ambition to be the world's leading Nutrition, Health and Wellness Company, nutrition is of primary importance to our business strategy. There are clear linkages between nutrition and rural development, again underlining the reasons why both are key focus areas of Creating Shared Value.

Rural market activation

As the majority of both poverty and nutritional deficiencies can be found in rural areas, affordable, nutritious food in such locations has a particularly important contribution to make to rural development. To provide low-income consumers with greater access to affordable food products, we offer 4860 Popularly Positioned Products (PPPs) at an affordable cost and appropriate serving size through a range of locally adapted distribution methods.

By directly interacting with rural consumers at a local level, we can support rural development and build relationships between our brand and the communities that lie beyond the main urban areas. Such distribution programmes also enable us to give out product samples, and educate consumers on our products and how to use them.

With many consumers in developing countries suffering from deficiencies in iron, zinc, iodine and vitamin A, we also fortify our PPPs with key micronutrients, as appropriate. This approach not only improves nutrition but creates employment opportunities for market stallholders, mobile street vendors and door-to-door distributors.

Nestlé sold 600 000 tonnes of iodine-enriched *Maggi* bouillon cubes, seasonings and noodles in 2010. The iodine-fortified *Maggi* cubes are sold one at a time in local shops at a price within reach of the low-income consumer, and 90% of the *Maggi* product range now carries added iodine (amounting to 90 billion servings annually).

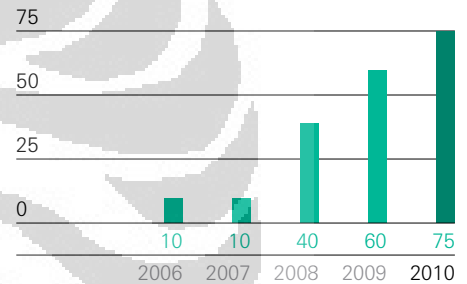
Another way to reach local populations in emerging countries with affordable, nutritious products is by using fortified milk products. Through Project Rainbow, our affordable milk range – including brands such as *NIDO*, *Bear Brand*, *Klim* and *Ideal* – has grown from 10 countries in 2006 to 75 by the end of 2010, and provided the equivalent of 5 billion glasses of milk.

Nestlé Health Science

Nestlé has created two new organisations to pioneer a new industry between food and pharmaceuticals. Nestlé Health Science, a wholly owned subsidiary of Nestlé, became operational on 1 January 2011 while the Nestlé Institute of Health Sciences became part of Nestlé's global R&D network. Together, they will enable us to develop personalised health science nutrition for the prevention and treatment of health conditions such as diabetes, obesity, cardiovascular disease and Alzheimer's disease.

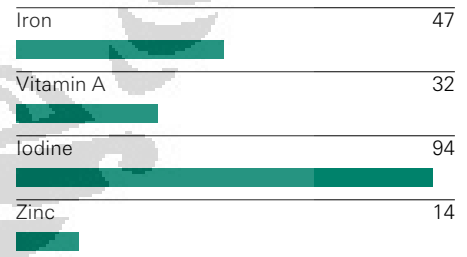
Fortified affordable milks

Number of countries



Micronutrient-fortified Nestlé products

servings per year* in billions



* across all categories except infant formulas, 2009.

Healthy Kids Global Programme

We believe that education is the best tool for ensuring that children understand the value of nutrition and healthy lifestyles, throughout their lives. Building on many Nestlé-sponsored education programmes, Nestlé intends to develop partnerships aimed at implementing our Healthy Kids Global Programme in all countries where we have operations by the end of 2011. Wherever possible, rural communities are included and this is already particularly the case in India, China, Morocco and Pakistan.

New programmes include:

- working closely with the Ministry of Education in Turkey, to provide nutrition education to 70000 children in 70 provinces over the next three years;
- collaborating with the Ministry of Health and Zakoura Education Foundation on a pilot project in the Maghreb region of North Africa, to improve nutritional knowledge and indirectly help to meet micronutrient deficiencies of 530 students in nine schools;
- joining forces with the American University of Beirut to promote nutritional awareness, encourage healthy eating habits and highlight a more active lifestyle among schoolchildren aged 9–11 in Lebanon, and eventually extend the programme across the Middle East;



Nestlé's Popularly Positioned Products (PPPs), such as our Maggi range, are affordable to low-income consumers and many are fortified to address local micronutrient deficiencies.



Children enjoying an active lifestyle at a primary school in Yunnan Province, as our Healthy Kids Global Programme reached China in December 2010.

- a pilot phase of a programme in Pakistan (running from November 2010 to March 2011) to train CARE Foundation teachers to disseminate information about affordable nutrition and healthy lifestyles to around 2500 children in 20 CARE Foundation school campuses.

Key challenge

Nutrition and low-income consumers

While nutrition has largely improved worldwide over the past 50 years, under-nutrition in developing countries and increasing rates of obesity in both developing and developed countries contribute to increasing rates of chronic disease around the world. Nestlé has made significant investments in science-based solutions to key nutritional issues, and Nestlé's Popularly Positioned Products (PPPs) provide low-income consumers with affordable, nutritious food products.

Making nutrition the preferred option

We have continued driving all product innovation and renovation through our unique 60/40+ programme which ensures both taste preference and nutrition added value in the marketplace. In 2010 alone, we assessed products worth CHF 36.4 billion⁽¹⁾ (in sales) through this programme and renovated 6502 products for nutrition or health considerations.

Please see our full online report and the Creating Shared Value section of our website (www.nestle.com/csv) for more detail on our activities related to nutrition.

(1) Starting in 2010, this KPI better reflects the dynamic nature of our 60/40+ programme. Assessment results are valid for a maximum of three years, only if all parameters remain equal. Within the reported sales, some products were frequently re-assessed. The comparable KPI for 2009 would be CHF 32.9 billion.

Water

Our long-term success depends on the water resources that supply our business operations and support the livelihoods of suppliers and consumers, which is why water is a key focus area of Creating Shared Value.

Agricultural food production will, according to the FAO, need to increase by 70% by 2050 to meet the demands of a growing and more affluent global population. Agricultural production requires water, yet its availability to farmers is increasingly threatened due to overuse today and further by climate change policies (biofuel), population growth and urbanisation in the years to come, so we need to implement good management practices and find new ways to reduce risks. If no new policies are introduced, the OECD projects that almost half the world's population (47%) will be living under severe water stress by 2030.

Working with farmers to manage water use

Approximately 70% of the world's withdrawn water is used by farmers, who use, on average, 3000 litres of water to produce one kilogramme of raw materials. By comparison, Nestlé's direct impact – about three litres of water per kilogramme of product made in our factories – means that we can have a significantly greater overall impact on water resources by helping farmers to reduce their water consumption.

Good water management is fundamental to the livelihoods of the 556600 farmers who supply us directly. We invest in helping them to become better stewards of water, support water resource awareness and education programmes, and participate in global dialogue with leading experts and policymakers.

Broad strategies: Piecemeal action and initiatives in isolation will not work.



In Colombia, analyst Carolina Rivera examines the treated wastewater from the Bugalagrande factory's treatment plant.

We are a leading member of the World Economic Forum Water Resources Group that, for the first time, looks at global water shortage watershed by watershed, and provides tools for cost-effective solutions in individual river basins. The main tool is the water cost curve, which includes measures on both the demand and supply side of fresh water, prioritising them according to the cost per cubic metre of water saved.

Rain-fed agriculture: Agriculture that uses rainwater for irrigation provides significant opportunities to manage water, soils and crops more efficiently, build resilience to future water-related risks and contribute to increased yields. Nestlé supports soil and water conservation measures such as using mulches to reduce surface evaporation, and vegetative barriers and contouring to minimise run-off. Nestlé has also helped farmers to develop rainwater harvesting channels on roofs at dairy farms in the Dominican Republic, to provide water for cows to drink and to irrigate pasture land, while in Mexico, we support the construction of rainwater storage systems.

Efficient irrigation: About 70% of global freshwater withdrawals are used for agriculture, yet inefficient irrigation techniques, combined with water losses through evaporation, overuse of groundwater and pollution all threaten the availability of fresh water and jeopardise food supply and health. Nestlé promotes modern irrigation technologies such as drip irrigation and soil moisture monitoring equipment which allow farmers to apply the exact quantity of water their crops need, increasing yields and minimising nutrient leakages into rivers and aquifers. As irrigation requires capital investment that increases the cost of production, it is most efficient to focus irrigation on the crops with the highest value per irrigated hectare. For farmers already irrigating, increasing the efficiency of water use lowers the unit cost of production.



Dr. Babarjit Singh Bhullar advises farmers on good water management techniques during a water awareness programme near Nestlé's Moga factory in India.

Water footprinting: From a global perspective, one possible solution to relieve pressure on water resources is for water-scarce countries to import raw materials (or goods) whose production requires a lot of water from water-abundant countries. In this sense, world food trade indirectly moves considerable volumes of "virtual water" already; today, nearly one-quarter of food trade occurs from water-abundant to water-scarce areas. With global water shortages increasing, the International Water Management Institute (IWMI) estimates that this percentage may rise by 38% by the year 2025. For instance, without trade, irrigation water depletion for cereal production would in fact have been 11% higher today and by 2025, the IWMI projects this percentage will further increase to 19%.

At a farm level, "virtual water" also offers a good opportunity to improve water use and management through an assessment of the total water footprint of a crop. Any given technology or production system

has an associated water requirement ("water footprint"), and alternative technologies, such as improved water management, more efficient irrigation or breeding more water-efficient plants, can reduce the water requirements per unit of output of a product.

To provide greater insight in this area, Nestlé has undertaken a number of studies to assess the water intensity (or "water footprint") of different crops and production systems, and research new technologies that require less water per unit of production. These include:

- a pilot scheme to assess the life cycle water footprint of *Bitesize Shredded Wheat* in the UK;
- a project with the International Water Management Institute into the water footprint of milk, wheat and rice production in Moga, India;
- the ongoing SuizAgua project in Colombia, with the Swiss Development Agency and a consortium of Swiss companies, to reduce their water footprints and provide sanitation and environmental education.

Collaborating with other actors in the food industry

We exchange best practice and guidelines for sustainable water use at a farm level with other food companies and stakeholders, and contribute to programmes through collaborative, food industry-led groups such as the Sustainable Agriculture Initiative (SAI) Platform. These encourage efficient water management practices that impact positively on the quality and quantity of the water resources at a watershed level.

Nestlé is also playing a leading role in a new pilot project in India, led by the Water and Agriculture Working Group at SAI. Run by the International Crops Research Institute for the Semi-Arid Tropics, the project seeks to scale up the use of good water management practices and related tools at a farm level, and will focus on a few key commodities including rice, potatoes, tomatoes and fruit. Nestlé is also a founding signatory of the UN Global Compact's CEO Water Mandate, and has

Water usage halved

Through a comprehensive water-saving programme, Nestlé achieved a 54% reduction in water consumption at its factory in Mossel Bay (South Africa) which is experiencing its worst drought in over 130 years. Beyond water-saving measures such as shortening automated wash times and modifying hosepipe nozzles and showerheads to reduce water flow, the approach has included improved measurement of water usage, an employee awareness campaign and the widespread communication of progress.

Through the programme, water usage was cut from 25 000 to 11 500 kilolitres per month between October 2009 and May 2010, and water usage per tonne of product was reduced from 17 kilolitres in 2009 to 8.2 kilolitres in 2010.

UK and Ireland's environmental ambition

Nestlé's key environmental priority is to be the most efficient water user among food manufacturers, and as part of its progress towards achieving its five environmental targets⁽¹⁾, Nestlé UK & Ireland has reduced total water consumption by 27% since 2006.

This was achieved through increased efficiencies and the innovative re-use of wastewater. For example, our Dalston (UK) factory converts liquid surplus into clean water, and a by-product of this process is used by local farmers as fertiliser. The Company has also exceeded the Federation House water reduction target⁽²⁾ 10 years early, reducing total water consumption.

(1) More information at www.nestle.co.uk

(2) More information at www.fhc2020.co.uk

provided a specific Communication on Progress on water since 2009 (please see www.nestle.com/csv/ceowatermandate).

Engaging with our neighbours

In many places around the world, especially in our bottled water business, we engage with local farmers as neighbours. While they may not supply us with raw materials, they work and live near our operations, so we work together to implement safe land use practices that protect water resources.

Since acquiring the *Henniez* brand in Switzerland, Nestlé Waters' Eco-Broye programme is seeking to extend the water resource preservation area for this brand from 100 hectares to 400 hectares via partnerships with local farmers. In addition to reducing the potential long-term threats to water and environmental resources and maintaining farmer income, a new biogas digester is also planned to help to protect groundwater resources, while "ecological corridors" are being developed with farmers and a biologist to preserve and stimulate local biodiversity. Similar initiatives to protect the water resources are ongoing in Vittel in France, where Nestlé bottles *Vittel* and *Contrex*.

Community water management

As well as managing water consumption in our operations and supply chain, we increasingly contribute to sustainable community water management schemes. These help to raise awareness and promote an understanding of water and sanitation issues so that the spread of disease is controlled. For instance:

- Nestlé has supported the Global Water and Sanitation Initiative (GWSI) of the International Federation of Red Cross and Red Crescent Societies (IFRC) since 2006, and signed a new global partnership for 2010–2013, where community water and sanitation projects will again be a main focus;
- in Côte d'Ivoire, a project providing 10 000 people with access to clean

water and sanitation in the schools of 10 cocoa-growing villages, participatory hygiene and sanitary transformation (PHAST) training for children and teachers, the establishment of school hygiene clubs and training of 50 masons to build family latrines has just been completed with the IFRC and the Red Cross Society of Côte d'Ivoire, with plans to reach schools in 55 villages and 53 000 beneficiaries in the next three years;

- a similar PHAST project benefitted 40 000 people in Mozambique together with the Mozambique Red Cross;
- a joint collaboration with the Lutheran World Federation (LWF) and Inter-Faith Action for Peace in Africa (IFAPA) is providing water and sanitation facilities to an estimated 22 000 people in eastern Rwanda, with Nestlé providing financial and technical support.

Key challenge

The global water crisis

Water is increasingly recognised as equal to climate change as a pressing environmental issue. Because water is too "cheap" and the payback from many water conservation projects long term in nature, there is little immediate commercial incentive for farmers, and companies like Nestlé, to reduce water consumption. Nonetheless, Nestlé still has to balance long-term environmental and operational interests against shorter-term shareholder expectations. We have therefore adopted rigorous standards to reduce water consumption at our facilities, help farmers to become better stewards of water, support awareness and education programmes, and participate in global dialogue with experts and policymakers.

Please see our full online report and the Creating Shared Value section of our website (www.nestle.com/csv) for more detail on our activities related to water.

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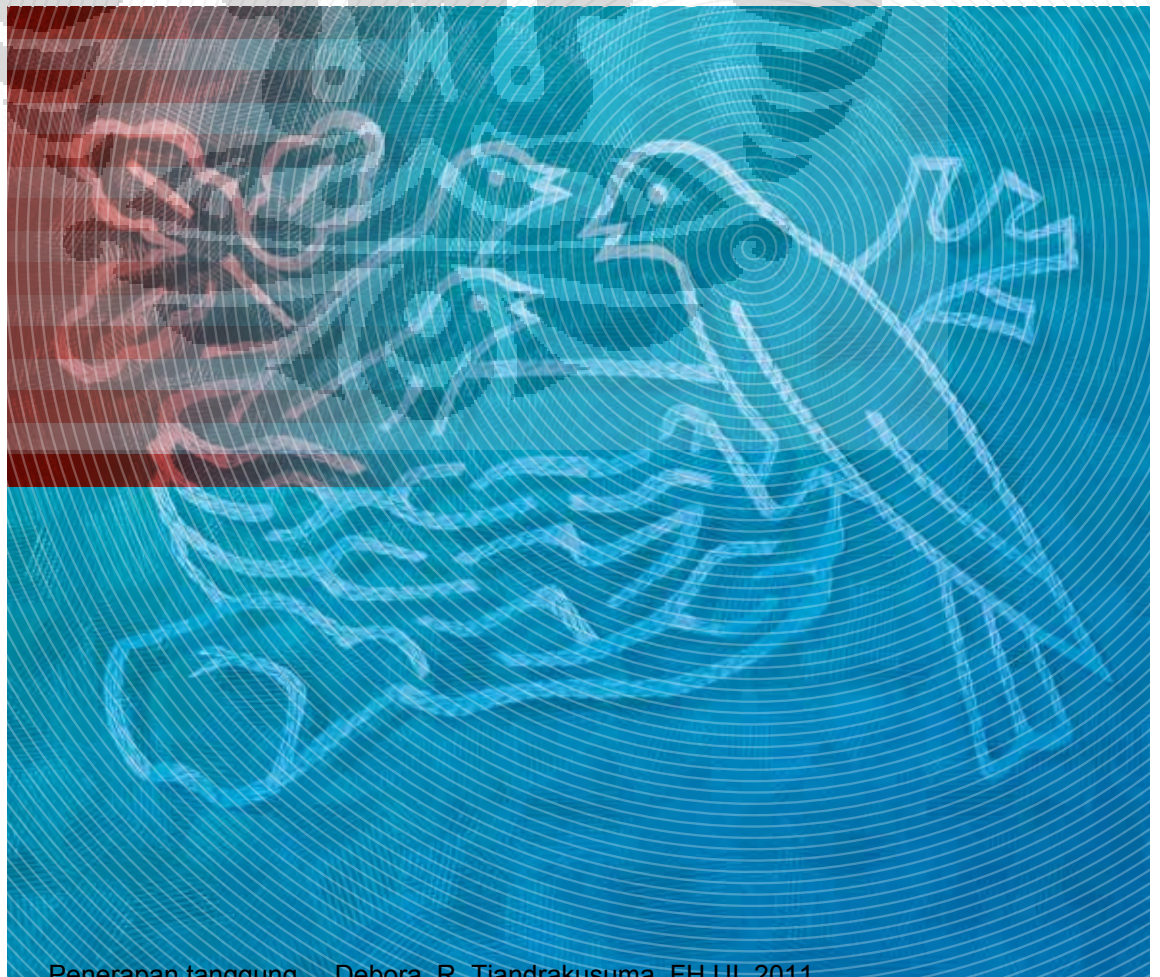
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The Nestlé Corporate Business Principles



Author/issuing department

Chairman and Chief Executive Officer

Target audience

All employees

Related Group Principles/Policies, Standards or Guidelines

Code of Business Conduct,
The Nestlé Management and Leadership Principles

Repository

All Nestlé Principles and Policies, Standards and Guidelines
can be found in the Centre online repository at
<http://intranet.nestle.com/nestledocs>.

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Nestlé principles and policies map

The ten principles of business operations

Consumers

Human rights and labour practices

Our people

1 Nutrition, Health and Wellness

Nestlé Principles on Nutrition, Health and Wellness

2 Quality assurance and product safety

Nestlé Quality Policy
Nestlé Nutrition Quality Policy

3 Consumer communication

Nestlé Consumer Communication Principles
Nestlé Policy on Nutrition and Health Claims
Nestlé Nutritional Profiling System
Nestlé Nutritional Compass
WHO International Code of Marketing of Breast-milk Substitutes*
Nestlé Privacy Policy

4 Human rights in our business activities

UN Global Compact*
ILO Conventions 87, 138, 182*
UN Convention of the Rights of the Child: Article 32*
OECD Guidelines for Multinational Enterprises 2000*
ILO Declaration on Multinational Enterprises 2006*

5 Leadership and personal responsibility

Nestlé Management and Leadership Principles
Nestlé Code of Business Conduct
Nestlé Human Resources Policy



Suppliers and customers

The environment

6
Safety and health at work

7
Supplier and customer relations

8
Agriculture and rural development

9
Environmental sustainability

10
Water

Nestlé Policy on Safety and Health at Work

Nestlé Supplier Code

Nestlé Policy on Environmental Sustainability

Nestlé Policy on Environmental Sustainability

Nestlé Policy on Environmental Sustainability

Nestlé Commitments on Water





Commitment of the Chairman and the Chief Executive Officer

The Nestlé Corporate Business Principles are at the basis of our company's culture, which has developed over the span of 140 years. Since Henri Nestlé first developed his successful infant cereal "Farine Lactée", we have built our business on the fundamental principle that to have long-term success for our shareholders, we not only have to comply with all applicable legal requirements and ensure that all our activities are sustainable, but additionally we have to create significant value for society. At Nestlé we call this Creating Shared Value.

Although our Nestlé Corporate Business Principles were first published as an integrated document in 1998, most had already been established in individual form many years before. While the Business Principles are firmly established, they also continue to evolve and adapt to a changing world. For instance, Nestlé incorporated all ten principles of the United Nations Global Compact soon after their creation and continues to implement them today.

This latest revision differs from the previous two versions in that the ten principles of business operations are specifically linked to on-line copies of more detailed principles, policies, standards and guidelines. This has allowed the statement of each principle to be more succinct, while providing more detailed implementing measures related to each one on the World Wide Web. Also, for the first time, a map of the principles and an overview of related company measures is included at the start of the document.

We believe in the importance of a strong compliance culture that is fully embedded in our business. The Corporate Business Principles and the supporting documents reflect this commitment and thus protect the trust of our consumers and other stakeholders in the Nestlé brand. Our internal rules not only require strict compliance with the law, they guide our actions even if the law is more lenient or where there is no applicable law at all. For Nestlé, upholding compliance goes beyond keeping checklists. It requires steadfast principles that apply across the whole Company, providing clear guidance to our people.

As the Chairman and the Chief Executive Officer of Nestlé, we are committed to making sure that our entire Company is managed according to these principles and require adherence to them from all our employees around the world. We are also committed to continuous improvement and are open to external engagement regarding any area of our Corporate Business Principles.



Peter Brabeck-Letmathe
Chairman of the Board



Paul Bulcke
Chief Executive Officer



The foundation for sustainability and Creating Shared Value

As Nestlé is a principle-based company, the Nestlé Corporate Business Principles form the foundation of all we do. Compliance with Nestlé Corporate Business Principles, and with specific policies related to each principle, is non-negotiable for all employees and their application is monitored and regularly audited.

As shown in the diagram below, compliance with Nestlé Corporate Business Principles is the foundation for the Company's commitment to be environmentally sustainable and to create shared value.

Creating Shared Value is the basic way we do business, which states that in order to create long-term value for shareholders, we have to create value for society. But we cannot be either environmentally sustainable or create shared value for shareholders and society if we fail to comply with our Business Principles.

At the same time, Creating Shared Value goes beyond compliance and sustainability. Any business that thinks long-term and follows sound business principles creates value for shareholders and for society through its activities, e.g. in terms of jobs for workers, taxes to support public services, and economic activity in general.

But Creating Shared Value goes one step further. A company consciously identifies areas of focus, where: a) shareholders' interest and society's strongly intersect, and b) where value creation can be optimised for both. As a result, the company invests resources, both in terms of talent and capital, in those areas where the potential for joint value creation is the greatest, and seeks collaborative action with relevant stakeholders in society.

At Nestlé, we have analysed our value chain and determined that the areas of greatest potential for joint value optimisation with society are Nutrition, Water and Rural Development. These activities are core to our business strategy and vital to the welfare of the people in the countries where we operate.

We actively seek engagement and partnerships with outside stakeholders that optimise positive impact in these areas of focus. However, Creating Shared Value is not about philanthropy. It is about leveraging core activities and partnerships for the joint benefit of the people in the countries where we operate.

In doing so, Nestlé maintains a very long-term perspective on business development and welcomes dialogue with external stakeholders who are committed to principled behaviour and constructive engagement. This includes government and regulatory authorities, intergovernmental organisations, non-governmental organisations, academic and professional bodies, and local communities.



The ten principles of business operations

Consumers

Human rights and
labour practices

Our people

1

Nutrition, Health and Wellness

Our core aim is to enhance the quality of consumers' lives every day, everywhere by offering tastier and healthier food and beverage choices and encouraging a healthy lifestyle. We express this via our corporate proposition Good Food, Good Life.

4

Human rights in our business activities

We fully support the United Nations Global Compact's (UNGC) guiding principles on human rights and labour and aim to provide an example of good human rights and labour practices throughout our business activities.

5

Leadership and personal responsibility

Our success is based on our people. We treat each other with respect and dignity and expect everyone to promote a sense of personal responsibility. We recruit competent and motivated people who respect our values, provide equal opportunities for their development and advancement, protect their privacy and do not tolerate any form of harassment or discrimination.

2

Quality assurance and product safety

Everywhere in the world, the Nestlé name represents a promise to the consumer that the product is safe and of high standard.

6

Safety and health at work

We are committed to preventing accidents, injuries and illness related to work, and to protect employees, contractors and others involved along the value chain.

3

Consumer communication

We are committed to responsible, reliable consumer communication that empowers consumers to exercise their right to informed choice and promotes healthier diets. We respect consumer privacy.

Suppliers
and customers

The environment

7

**Supplier and
customer relations**

We require our suppliers, agents, subcontractors and their employees to demonstrate honesty, integrity and fairness, and to adhere to our non-negotiable standards. In the same way, we are committed to our own customers.

9

**Environmental
sustainability**

We commit ourselves to environmentally sustainable business practices. At all stages of the product life cycle we strive to use natural resources efficiently, favour the use of sustainably-managed renewable resources, and target zero waste.

8

**Agriculture and
rural development**

We contribute to improvements in agricultural production, the social and economic status of farmers, rural communities and in production systems to make them more environmentally sustainable.

10

Water

We are committed to the sustainable use of water and continuous improvement in water management. We recognise that the world faces a growing water challenge and that responsible management of the world's resources by all water users is an absolute necessity.

Detailed descriptions and links to corporate policies

Consumers

1

Nutrition, Health and Wellness

Our core aim is to enhance the quality of consumers' lives every day, everywhere by offering tastier and healthier food and beverage choices and encouraging a healthy lifestyle. We express this via our corporate proposition Good Food, Good Life.

Guided by our commitment to Nutrition, Health and Wellness, we work to increase the nutritional value of our products while also improving taste and enjoyment. We also develop brand communication and information that encourages and empowers consumers to make informed choices about their diet.

Please see *The Nestlé Principles on Nutrition, Health and Wellness* at www.nestle.com/policies.

2

Quality assurance and product safety

Everywhere in the world, the Nestlé name represents a promise to the consumer that the product is safe and of high standard.

Our commitment is never to compromise on the safety of any product. Our *Quality Policy* summarises the essentials of our passion for excellence:

- to build trust by offering products and services that match consumer expectation and preference;
- to comply with all internal and external food safety, regulatory and quality requirements.

Quality is everybody's commitment. We continuously challenge ourselves in order to constantly improve and achieve the highest levels of quality. We maintain the same high food safety standards in all countries in which we operate.

We ensure the delivery of high quality products through our Quality Management System.

Please see *The Nestlé Quality Policy* at www.nestle.com/policies.

3

Consumer communication

We are committed to responsible, reliable consumer communication that empowers consumers to exercise their right to informed choice and promotes healthier diets. We respect consumer privacy.

Our core business strategy is built around helping consumers to have a balanced, healthier diet. *The Nestlé Consumer Communication Principles* contain mandatory rules on marketing communication to all consumers, including accurate representation and portrayal of foods in a way that does not encourage over-consumption. In addition, specific principles guide our communication to children including no advertising or marketing activity to children under 6 years of age. Advertising to children from 6 to 12 years is restricted to products that meet predetermined nutritional profiling criteria, including clear limits on energy and health-sensitive ingredients such as sugars, salt, saturated fat and trans fatty acids. Our children's communication principles are specifically aimed at protecting children by ensuring that the advertising is not misleading, does not undermine parental authority or generate unrealistic expectations of success, create a sense of urgency or allude to a sense of low price.

The Nestlé Policy on Nutrition and Health Claims steers our actions related to scientifically supportable health claims. Please see *The Nestlé Consumer Communication Principles*, *The Nestlé Policy on Nutrition and Health Claims* and *The Nestlé Nutritional Profiling System* at www.nestle.com/policies.

Marketing of Infant Foods

We are committed to supporting whatever is most suited for achieving the best start in life for babies. This means that we recommend breast feeding over all other feeding alternatives. For those who need alternatives to breast feeding, our objective is to offer formula products that meet international standards for infant health in place of dangerous and inappropriate breast milk substitutes, such as whole milk. Our objective is also to offer cereals, baby foods and milks that contribute to optimal growth and development in place of complementary foods of low nutritional value often fed to infants.

Our infant food marketing is conducted in accordance with the World Health Organization (WHO) International Code of Marketing of Breast-milk Substitutes, as implemented by each member state of the WHO. Additionally, in developing countries, we voluntarily implement the WHO Code, whether or not the government has done so. We monitor our own practices to ensure compliance with those standards irrespective of whether or not a government monitoring system is in place. Independent auditing of Nestlé compliance with the WHO Code is conducted on an ongoing basis by recognised social auditing companies and reports are publicly available. Please see www.babymilk.nestle.com.

4

Human rights in our business activities

We fully support the United Nations Global Compact's (UNGC) guiding principles on human rights and labour and aim to provide an example of good human rights and labour practices throughout our business activities.

We

- support and respect the protection of international human rights within our sphere of influence (UNGC Principle 1);
- make sure that we are not complicit in human rights abuses (UNGC Principle 2);
- are against all forms of exploitation of children;
- recognise privacy as a human right;
- expect each of our companies to respect and follow the local laws and regulations concerning human rights practices. Where our own principles and regulations are stricter than local legislation, the higher standard applies;
- recognise the responsibility of companies to respect human rights irrespective of the fact that governments are ultimately responsible for the establishment of a legal framework for protecting human rights within their jurisdictions.

We uphold

- the freedom of association and the effective recognition of the right to collective bargaining (UNGC Principle 3);
- the elimination of all forms of forced and compulsory labour (UNGC Principle 4);
- the effective abolition of child labour (UNGC Principle 5);
- the elimination of discrimination in respect of employment occupation (UNGC Principle 6).

We adhere to the eight fundamental Conventions of the International Labour Organisation (ILO), in particular Convention 87, Freedom of Association and Protection of the Right to Organise (1948), as well as Convention 138, Minimum Age for Employment, and Convention 182, Worst Forms of Child Labour, which are based on the United Nations Convention of the Rights of the Child (Article 32). Furthermore, we adhere to the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO) of March 2006 and the OECD Guidelines for Multinational Enterprises of June 2000.

Our people

5

Leadership and personal responsibility

Our success is based on our people. We treat each other with respect and dignity and expect everyone to promote a sense of personal responsibility. We recruit competent and motivated people who respect our values, provide equal opportunities for their development and advancement, protect their privacy and do not tolerate any form of harassment or discrimination.

Nestlé Management and Leadership Principles

Our *Management and Leadership Principles* describe the culture and basic values we expect our employees to uphold, as well as the attributes needed to be successful in management and leadership. Please see *The Nestlé Management and Leadership Principles* at www.nestle.com/policies.

Nestlé Code of Business Conduct

Our *Code of Business Conduct* specifies certain non-negotiable minimum standards in key areas of employee behaviour, including compliance with laws, conflicts of interests, anti-trust and fair dealing, bribery, corruption (UNGC Principle 10), discrimination and harassment, and integrity. We believe in the importance of free competition and are committed to acting with integrity in all situations. Please see *The Nestlé Code of Business Conduct* at www.nestle.com/policies.

Our *Human Resources Policy* specifies attitudes such as mutual respect, trust and transparency in relating to one another and encourages open communication and cooperation. We also believe that our long-term success depends on our capacity to attract, develop, protect and retain the right and best employees.

We respect international conventions concerning employees' rights, do not tolerate discrimination for reasons such as origin, nationality, religion, race, gender, age or sexual orientation or engage in any kind of verbal or physical harassment based on any of the above or any other reason. We uphold the freedom of association of our employees and the effective recognition of the right to collective bargaining through unions or other types of associations (UNGC Principle 3). We respect our employees' right to privacy.

6

Safety and health at work

We are committed to preventing accidents, injuries and illness related to work, and to protect employees, contractors and others involved along the value chain.

Our *Policy on Safety and Health at Work* establishes safety as a non-negotiable priority of our culture. We recognise and require that everyone play an active role in providing a safe and healthy environment, and promote awareness and knowledge of safety and health to employees, contractors and other people related to or impacted by our business activities by setting high standards.

We monitor our performance through the Nestlé Occupational Safety and Health Management System to assure a safe and healthy workplace. Please see *The Nestlé Policy on Safety and Health at Work* at www.nestle.com/policies.

Suppliers and customers

7

Supplier and customer relations

We require our suppliers, agents, subcontractors and their employees to demonstrate honesty, integrity and fairness, and to adhere to our non-negotiable standards. In the same way, we are committed to our own customers.

The Nestlé Supplier Code specifies minimum standards that we ask our suppliers, agents, subcontractors and their employees to respect and adhere to. The *Supplier Code* includes requirements such as business integrity, sustainable operating and agricultural practices, labour standards, safety, health and environmental practices.

To ensure that the *Supplier Code* is put in practice, we reserve the right to verify the suppliers' compliance with the Code on a regular basis.

Please see *The Nestlé Supplier Code* at www.nestle.com/policies.

8

Agriculture and rural development

We contribute to improvements in agricultural production, the social and economic status of farmers, rural communities and in production systems to make them more environmentally sustainable.

To ensure that our factories obtain raw materials competitively and at required quality and safety specifications

- we engage in developing sustainable agricultural practices and systems that contribute to long-term production efficiency, viable incomes for farmers and the transfer of agricultural knowledge to suppliers;
- we support the application of new technologies and advances in agricultural science, including the opportunities offered by bioscience when their positive effect on food safety, environment, agricultural practices and production efficiency are scientifically confirmed and accepted by consumers.

The Sustainable Agriculture Initiative Nestlé (SAIN) guides our engagement in farming systems to support agricultural practices, rural development, sourcing processes and practices that are sustainable over the long term. Please see *The Nestlé Policy on Environmental Sustainability* at www.nestle.com/policies.

The environment

9

Environmental sustainability

We commit ourselves to environmentally sustainable business practices. At all stages of the product life cycle we strive to use natural resources efficiently, favour the use of sustainably managed renewable resources, and target zero waste.

We invest continuously to improve our environmental performance. *The Nestlé Policy on Environmental Sustainability* incorporates the United Nations Global Compact's three guiding principles on environment (Principles 7, 8 and 9).

We apply a product life cycle approach involving our partners from farm to consumer in order to minimise the environmental impact of our products and activities. Our four priority areas are: water, agricultural raw materials, manufacturing and distribution of our products, and packaging. We implement our policy through the Nestlé Environmental Management System.

We believe that environmental performance is a shared responsibility and requires the cooperation of all parts of society. We are determined to continue providing leadership within our sphere of influence. Please see *The Nestlé Policy on Environmental Sustainability* at www.nestle.com/policies.

10

Water

We are committed to the sustainable use of water and continuous improvement in water management. We recognise that the world faces a growing water challenge and that responsible management of the world's resources by all water users is an absolute necessity.

Water is a particular area of focus for Nestlé. *The Nestlé Commitments on Water* set out our priorities and objectives on responsible water usage. These are to continue our efforts to reduce the amount of water used in our operations, ensure that activities respect local water resources, ensure that the water we discharge into the environment is clean, engage with suppliers to promote water conservation, especially among farmers, and reach out to others on water conservation and access. Nestlé is a founding signatory of the United Nations Global Compact CEO Water Mandate.

We monitor and improve water efficiency through our water resources management specialists and in our factories with our environmental specialists in line with the Nestlé Environmental Management System.

We recognise the right of all people to have access to clean water to meet their basic needs.

Please see *Every Drop Counts* at www.nestle.com/policies.

Auditing

The Nestlé Corporate Business Principles are mandatory statements for all Nestlé managers and employees and are integrated in business planning, auditing and performance reviews.

The Corporate Business Principles are associated with specific policies and reference codes, where compliance procedures are outlined. See the Nestlé principles and policies map for the appropriate linkages and reference policies (inside front cover).

Nestlé's compliance regarding its Corporate Business Principles is regularly reviewed by its internal auditors on the basis of clear auditing instructions, which are published for all employees to consult on the Nestlé S.A. intranet. Compliance regarding human resources, safety, health, environment and business integrity is assessed through our CARE Programme which relies on an independent external audit network. Our reports on Creating Shared Value are audited by independent external auditors for accuracy and validation. Our external auditors KPMG, when obtaining an understanding of the internal control system of Nestlé, consider how the Corporate Business Principles fit into the overall corporate governance framework of the Group.

Findings and recommendations are reported through the Board Audit Committee to the Nestlé S.A. Board of Directors.

