



OVERVIEW OF ISCO 2026 MONITORING DATA POINTS

Per stakeholder type

In case of questions, please contact:

- *For Beyond Chocolate: Robin Eagle via eagle@idhtrade.org*
- *For DISCO: Robin Eagle via eagle@idhtrade.org*
- *For FRISCO: Marine Laniece via mlaniece@deloitte.fr*
- *For GISCO: Katharina Münster katharina.muenster@giz.de, Ulrike Joras via ulrike.joras@giz.de*
- *For SWISSCO: Esther Waldmeier via esther.waldmeier@kakaoplattform.ch*

Table of Contents

1. Context.....	1
2. Overview of data points.....	2
2.1 Traders & (Large) Manufacturers	2
2.2 Retail	16
2.3 Beyond Chocolate Small manufacturers.....	28
2.4 GISCO members without cocoa supply-chains but with project or programme activities in cocoa areas (i.e. Civil Society Organizations)	30
2.5 DISCO Small manufacturers	35
2.6 SWISSCO Small and Medium traders and manufacturers	37
2.7 Standard setters.....	40
2.8 Civil Society Organizations, Service Providers & Knowledge Institutes, Government (DISCO).....	43
3. Definitions & Methodologies.....	45

1. Context

The National Initiatives on Sustainable Cocoa in Europe request their members and signatories to report annually to track progress towards the initiatives' objectives and to increase accountability in the sector. In a [Memorandum of Understanding](#) signed between the ISCOs in 2020, they committed to harmonizing their reporting frameworks as much as possible to increase efficiencies. In 2026, members and signatories of the Belgian (Beyond Chocolate), Dutch (DISCO), French (FRISCO), German (GISCO) and Swiss (SWISSCO) initiatives will:

- Follow the same reporting timeline with a reporting period from 13th April to 13th May.
- Report on a set of joint data points established by the ISCOs¹.
- Report in the same [online monitoring tool](#)².

The received data will be analysed in consultation with members and will be published in reports during 2026.

How to use this overview of data points

The table below presents an overview of the data points (linked to the four common challenges) that members and signatories of the ISCOs are required to report on between 13th April and 13th May 2026. It aims to help them prepare their data internally before the start of the reporting round³. Please use the table in the following way:

¹ Please note there are data points that are specific to one or more ISCOs and not used by all.

- The table is divided into different stakeholder groups (see table of contents). Please scroll to the correct stakeholder group in this document.
- In the first two columns you will find the data points/questions.
- In the third column you can find more information on why this data is requested from you and why the ISCOs consider these datapoints important to monitor. This information can help you request for certain data internally.
- In the last column you can see whether the data point in question is applicable to all ISCOs or specific to a certain ISCO. If you are member of all ISCOs, the entire table will be applicable to you.
- The underlined words in the data point column refer to a definition or methodology that is specified in chapter 3 of this document. Please click on the highlighted/underlined word and you will be redirected to the definition list.

² More information on the use of this tool will be shared on April 13th in a joint launch event.

³ The reporting itself will take place in an online monitoring tool, not in this table.

2. Overview of data points

2.1 Traders & (Large) Manufacturers

Data point	Question	Why this data is requested	Applicable to
Transparency & Traceability			
<p>Volumes MT-BE contained in the end consumer products <u>supplied to the national market</u>.</p> <ul style="list-style-type: none"> • <i>Please note: for not consumer facing members / signatories, this question may not be relevant. You can choose “n/a” in the tool.</i> • <i>Find here the methodology to calculate MT-BE.</i> 	<p>Please specify the (estimated) volume of cocoa contained in the chocolate and other end consumer products that your company/organization supplied to the Belgian / French / German / Dutch / Swiss consumer market, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.</p>	<p>The ISCOs are market-based initiatives. Members have committed to national targets and are therefore required to report on their progress per national market.</p>	<p>All ISCOs</p>
<p>Volumes MT-BE <u>manufactured</u> in the national market.</p> <ul style="list-style-type: none"> • <i>Manufactured: typically, from semi-finished product or chocolate to chocolate end products, including moulding, filling & enrobing.</i> • <i>Please note: If you manufacture end products in a factory from beans and not semi-finished products, please report your volumes only once here and not in the next question.</i> • <i>Find here the methodology to calculate MT-BE.</i> 	<p>Please specify the (estimated) volume of cocoa that your company/organization manufactured in Belgium/ the Netherlands / France / Germany / Switzerland, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.</p>		<p>All ISCOs</p>

Data point	Question	Why this data is requested	Applicable to
Volumes MT-BE processed in the national market. <ul style="list-style-type: none"> • <i>Processed: all semi-finished products (including couverture, mass, powder and butter) coming out of your national factories in whatever shape the cocoa entered.</i> • <i>Please note: if you do not process according to the above definition, please select "n/a" in the tool.</i> • <i>Find here the methodology to calculate MT-BE.</i> 	Please specify the (estimated) volume of cocoa that your company/organization processed in Belgium/ the Netherlands / France / Germany / Switzerland, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.		All ISCOs
Volumes MT-BE processed on the national market and exported. <ul style="list-style-type: none"> • <i>Find here the methodology to calculate MT-BE.</i> 	Please specify the (estimated) volume of cocoa that your company/organization processed in Belgium/ the Netherlands and exported as expressed in MT-BE (metric tons bean equivalents) for the reporting year.	These indicators allow to better map market dynamics and identify where the demand for sustainable cocoa is currently lacking.	Beyond Chocolate DISCO
Volumes MT-BE manufactured on the national market and then exported. <ul style="list-style-type: none"> • <i>Find here the methodology to calculate MT-BE.</i> 	Please specify the (estimated) volume of cocoa that your company/organization manufactured in Belgium/ the Netherlands and exported, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.		
% of volumes sourced per traceability level. <ul style="list-style-type: none"> • <i>1. Origin unknown 2. Country known 3. Cooperative known 4a. Farm known and having at least one coordination per farm (farm mapping) 4b. Farm known, having point coordinates and /or polygons for plots less than 4ha and polygon boundaries of the plots bigger than 4ha.</i> 	Please select the "traceability level(s)" that were applicable to your company's/organization's global supply chain for the reporting year. <ul style="list-style-type: none"> • Subsequently, you will be asked to provide the corresponding volumes of cocoa, expressed in % for each of the selected traceability levels in relation to the total volume supplied/processed. 	Traceability is a means that allows to identify risk areas related to, in particular, deforestation.	All ISCOs

Data point	Question	Why this data is requested	Applicable to
Share of cocoa volumes certified/from company programmes.	<p>For Beyond Chocolate, GISCO and FRISCO: Please specify the share of cocoa that is certified and/or sourced under company programmes:</p> <ul style="list-style-type: none"> • for cocoa sold on the Belgium / German / French market • processed in Belgium / Germany / France • manufactured in Belgium / Germany / France • in your supply chain globally <p>For Beyond Chocolate please report additionally:</p> <ul style="list-style-type: none"> • for cocoa processed in Belgium and exported • for cocoa manufactured in Belgium and exported 		Beyond Chocolate FRISCO GISCO
Cocoa volumes MT-BE certified/from company programmes according to type. <ul style="list-style-type: none"> • <i>i.e. UTZ / Rainforest Alliance, Fairtrade, Organic other than Naturland Fair, Naturland Fair, Company scheme, combination of standards.</i> 	<p>Please select the accepted certification standards or company programmes that are applicable to the volumes sold on the German / French market for the reporting year.</p> <ul style="list-style-type: none"> • Subsequently, you will be asked to provide the corresponding share in percentage for each of the selected certification standards or company programmes in relation to the total volume certified. 	<p>Certification/ company programmes coverage creates a structure and degree of traceability that allows for further improvements in areas including living income and deforestation.</p>	GISCO FRISCO
Cocoa volumes sourced globally	<p>Please specify the total volume of cocoa your company sources globally (expressed in MT-BE).</p>	<p>This data point allows the secretariats to relate data on various volume-based questions on living income strategies and procurement practices to total volumes sourced.</p>	All ISCOs
Contract specifications	<p>In the reporting year, did your company have any direct sourcing contracts with farmers, cooperatives or other farmer organizations?</p>	<p>This data point allows the secretariats to assess progress on risk-sharing in relationships between cooperatives and</p>	All ISCOs

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> ○ No: no follow-up questions ○ Yes: follow-up question below <p>Which of the following provisions do your standard contracts contain?</p> <ul style="list-style-type: none"> • Guaranteed minimum tonnage • Specification of purchase price and applicable premiums • Specification of payment time after delivery of the cocoa • Mechanism for advance payment • Specification of other buyer obligations (e.g., making payments on time, ensuring export regulatory compliance, providing technical support) • Mechanism for dispute settlement 	buyers. This addresses the second shared principle on sustainable procurement practices.	
% of volumes sourced directly.	Please specify the share of cocoa sourced directly in the reporting year.	This data point helps to assess the relationship between producers and the market. This data point also allows for the Beyond Chocolate and DISCO secretariats to calculate the total number of farmers involved in the supply chain.	Beyond Chocolate DISCO GISCO
# cooperatives in direct supply chain	Please specify the estimated number of cooperatives in your direct supply chain.	Allows the secretariats to relate the number of cooperatives covered by multi-year agreements to the total number of cooperatives in the supply chain.	All ISCOs

Data point	Question	Why this data is requested	Applicable to
# cooperatives under multi-year sourcing agreements	<p>How many of these cooperatives were covered by sourcing agreements with a duration of at least three years?</p> <p><i>Please note: To be considered under this question, sourcing agreements with farmers and / or their cooperatives should be in written form and create some degree of obligation for the sourcing company (e.g., memoranda of understanding). Depending on the national legal context, they may vary in their degree of legally binding force and may not be contracts.</i></p>	<p>Allows the secretariats to measure the prevalence of long-term agreements with cooperatives. This addresses the second shared principle on sustainable procurement practices.</p>	<p>All ISCOs</p>
<p># farming households in direct supply chain.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Please specify the estimated number of farming households in your direct supply chain, disaggregated for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other.</p>	<p>Allows the secretariats to relate the farming households reached by living income and child labour interventions to the total number of farming households.</p>	<p>All ISCOs</p>
<p># farming households in indirect supply chain.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. • Find here the methodology to calculate number of households in the indirect supply chain. 	<p>Please specify the estimated number of farming households in your indirect supply chain, disaggregated for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other.</p>		<p>All ISCOs</p>
<p>Volumes MT-BE per country of origin.</p>	<p>Please specify the country of origin for the volumes sourced by your company.</p>	<p>This data point allows for the secretariats to identify the priority origins for the ISCO national markets in order to determine where to focus possible impact studies and collaboration with local partners.</p>	<p>All ISCOs</p>

Data point	Question	Why this data is requested	Applicable to
<p>Volume MT-BE imported (but not processed or brought to the consumer market) into the national market.</p> <ul style="list-style-type: none"> Find here the methodology to calculate MT-BE 	<p>Please specify the (estimated) volume of cocoa in MT-BE (metric tons bean equivalents) that your company imported (but not processed or brought to the consumer market) into the Netherlands.</p>	<p>Considering the Netherlands is one of the largest importers of cocoa beans (mostly through the Port of Amsterdam), the DISCO targets are linked to the scope: all cocoa imported into the Netherlands.</p>	<p>DISCO</p>
<p>Deforestation</p>			
<p>MT-BE of deforestation-free cocoa.</p>	<p>Please specify the share of your supply chain that you can claim as deforestation-free.</p> <ul style="list-style-type: none"> Please indicate the cut-off date and the % of the total volume of MT-BE sourced corresponding to this cut-off date. Please repeat this for other cut-off dates. 	<p>Assesses the extent to which members are complying with the EU regulation on deforestation-free products.</p>	<p>All ISCOs</p>
<p># companies that signed national initiatives aiming to end cocoa related deforestation in sourcing countries.</p> <ul style="list-style-type: none"> Cocoa & Forests Initiative Ghana Cocoa & Forests Initiative Côte d'Ivoire Cameroon roadmap Colombia Cocoa, Forests & Peace Initiative Liberia, Cocoa Sector Platform Initiative 	<p>From which of the following countries does your company source?</p> <ul style="list-style-type: none"> Cameroon Côte d'Ivoire Ghana Colombia Liberia <p>Is your company signatory of:</p> <ul style="list-style-type: none"> Cocoa & Forests Initiative Ghana Cocoa & Forests Initiative Côte d'Ivoire Roadmap to Deforestation-free Cocoa Cameroon Colombia Cocoa, Forests & Peace Initiative Liberia, Cocoa Sector Platform Initiative 	<p>Beyond Chocolate and DISCO build on existing national initiatives in the cocoa sector to create efficiencies. If members are Cocoa & Forests Initiative signatories, they are implementing action plans and are reporting on their progress.</p>	<p>Beyond Chocolate DISCO</p>

Data point	Question	Why this data is requested	Applicable to
<i>Living income & procurement practices</i>			
<p>Cocoa volumes under a living income strategy</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other 	<p>Please specify the total volume of cocoa sourced under a living income strategy.</p>	<p>Members have committed to contributing towards living incomes (LI) of cocoa farmers. A step to achieve that includes implementing LI strategies (outcome).</p>	<p>All ISCOs</p>
<p># of farming households for which a living income strategy is implemented.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>For how many farming households in your supply chain are you implementing a living income strategy?</p>	<p>Members have committed to contributing towards living incomes (LI) of cocoa farmers. A step to achieve that includes implementing LI strategies (outcome).</p>	<p>All ISCOs</p>
<p># of farming households for which a living income gap is measured per country.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. <p><i>Find more information on methodology here.</i></p>	<p>For how many farming households in your supply chain did you last measure living income gaps?</p> <ul style="list-style-type: none"> Please select the country/countries you are reporting on. Please indicate the year when the measurement was done. If you used a representative sample, please indicate the population the sample is representative for. Please provide, if available, any additional information on your measurement methodology (i.e. if you used the CHIS or other method). 	<p>Members have committed to contributing towards living incomes (LI) of cocoa farmers. A step to achieve that includes understanding the LI gap.</p>	<p>All ISCOs</p>
<p>Progress towards closing the living income gap for farming households.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Please provide data on the number of farming households per category:</p> <ul style="list-style-type: none"> Please provide the number of households with more than 100% income of a living income benchmark. 	<p>Members have committed to contributing towards living incomes of cocoa farmers in their supply chains. These indicators allow to measure the progress</p>	<p>All ISCOs</p>

Data point	Question	Why this data is requested	Applicable to
<ul style="list-style-type: none"> <i>Please find the definition of a living income benchmark here.</i> 	<ul style="list-style-type: none"> Please provide the number of households with 81% to 100% income of a living income benchmark. Please provide the number of households with 61% to 80% income of a living income benchmark. Please provide the number of households with 41% to 60% income of a living income benchmark. Please provide the number of households with 40% income of a living income benchmark or below. Only in case you don't know the levels, please indicate the number of households earning below a living income benchmark. Please provide explanation why detailed data is not available. 	towards living income gap closure.	
Average total net household income (USD) (from cocoa). <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> - What was the average total yearly net household income of the cocoa farming households reached? - What was the average total yearly net household income, from cocoa production, of the cocoa farming households reached? 	Assess the income level of cocoa farming households and relate it to the living income (i.e., relevant for GISCO Goal 1).	GISCO
Implemented strategies that contribute to achieving a living income. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please select the strategy or strategies you implemented to contribute to achieving a Living Income.	Understand the strategies implemented by members to contribute to closing the Living Income gap of cocoa farming households (i.e. linked to GISCO Goal 1).	GISCO

Data point	Question	Why this data is requested	Applicable to
<p>MT-BE for which the Living Income Reference Price (LIRP) is paid.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other <ul style="list-style-type: none"> ○ Ghana: GHS 42.4 / USD 2.68 per kg ○ Côte d'Ivoire: CFA 1.736 / USD 2.80 per kg ○ If you use a different LIRP, please specify it in the comments. 	<p>Did you pay a living income reference price (LIRP) in the reporting year?</p> <ul style="list-style-type: none"> ○ Yes, my organization paid a LIRP directly to the farmer – <i>follow-up question below</i> ○ Yes, my LIRP was paid to the farmer by another supply chain partner – <i>please provide the name of your supply chain partner; follow-up question below</i> ○ No, no LIRP paid at all <p>Please specify the volume as expressed in MT-BE (metric tons bean equivalents) in your supply chain for which your company had committed to pay a Living Income Reference Price (LIRP) and for which it paid a price that meets or exceeds the LIRP.</p>	<p>Paying the Living Income Reference Price is a means to increase farmer incomes and increase farmers' resilience in times of price drops.</p>	<p>All ISCOs</p>
<p># households for which a LIRP is paid</p>	<p>Please specify the number of farming households for which you pay at least a LIRP.</p>	<p>Paying the Living Income Reference Price is a means to increase farmer incomes and increase farmers' resilience in times of price drops.</p>	<p>All ISCOs</p>
<p>Volume and amounts of premiums granted in the reporting year.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Did you pay volume-based premiums (other than the LIRP) in the reporting year?</p> <ul style="list-style-type: none"> • Yes, my organization paid premiums directly to farmers or cooperatives – <i>follow-up question below</i> • Yes, my organization paid premiums through intermediaries – <i>please provide the name of your supply chain partner, follow-up question below</i> • No – <i>no further questions</i> <p>Total amount of premiums paid (in USD)</p> <ul style="list-style-type: none"> • Volume for which you paid premiums globally. • Volumes for which you did not pay premiums. 	<p>Assess amount of premiums paid as an element of addressing Living Income.</p>	<p>All ISCOs</p>

Data point	Question	Why this data is requested	Applicable to
	Share of premiums paid to farmers; Share of premiums paid to cooperative. Number of farming households for which you pay a volume-based premium		
Amounts of non-volume-based cash-payments granted in the reporting year <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please specify the total amount paid to cocoa farming households (in USD) as non-volume-based cash-payments such as incentive payments	Assess amount of non-volume-based cash-payments paid as an element of addressing Living Income.	All ISCOs
# households for which non-volume-based cash payments are made <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please specify the number of households for which you paid non volume-based cash-payments such as incentive payments.	Assess amount of non-volume-based cash-payments paid as an element of addressing Living Income.	All ISCOs
Child labour <i>(These questions must be filled out in an aggregated manner for the following countries only: Cameroon, Côte d'Ivoire, Ghana and Nigeria. Please note that in case you are reporting through ICI, you will not have to report on these data points if you give consent to a data transfer from ICI. Find out more here.)</i>			
# of households covered by a Child Labour Monitoring and Remediation System (CLMRS).	How many households in your company's/organization's supply chain were covered at the end of the reporting year, by CLMRS?	Assesses whether members have a structure in place that identifies risks related to child labour.	All ISCOs Except FRISCO
# of children covered by a Child Labour Monitoring and Remediation System (CLMRS).	How many children in your company's/organization's supply chain were covered at the end of the reporting year, by CLMRS?		All ISCOs
# of cases of child labour identified.	Of these children, how many were ever identified in child labour?		All ISCOs

Data point	Question	Why this data is requested	Applicable to
# of children identified in child labour who received at least two follow-up visits.	Please specify how many of these children, among those identified as being in child labour, received at least two follow-up visits.	Assess whether members are making efforts to remediate child labour cases in their supply chain.	All ISCOs Except FRISCO
# of children, among those identified as being in child labour, who received support.	Please specify how many children, among those identified as being in child labour, received support (remediation and prevention for the future).		All ISCOs
# of children, among those identified as being in child labour, who had stopped working.	Please specify how many children, among those identified, stopped working (i.e. two follow-up visits with no child labour).	Assesses the impact members are having in remediating child labour cases.	All ISCOs
# of households covered by another type of system to prevent and address child labour that does not meet the definition of a CLMRS.	How many households were covered by another type of Child Labour Due Diligence system? Please describe the type of system / activity in place in the comment box.	Assesses whether members have a structure in place that identifies risks related to child labour.	All ISCOs Except FRISCO
Evidence of this system's impact on reducing child labour prevalence.	By how much has child labour been reduced as a result of this other system (e.g. 10% reduction)? <i>Please include a link to an impact study using a robust methodology.</i>	Assesses the impact members are having in remediating child labour cases.	All ISCOs Except FRISCO
<p>Forced Labour <i>(These questions must be filled out in an aggregated manner for the following countries only: Cameroon, Côte d'Ivoire, Ghana and Nigeria. Please note that in case you are reporting through ICI, you will not have to report on these data points if you give consent to a data transfer from ICI. Find out more here..)</i></p>			
Households in the supply chain covered through forced labour risk management.	<ul style="list-style-type: none"> - Do you currently implement any measures to prevent and address forced labour risks? - How many households have been reached by awareness-raising on forced labour in the past 12 months? - How many households were covered by an assessment of forced labour risks in the past 12 months? 	New question added to cover forced labour as indicated in GISCO Goal 6.	GISCO

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> - How many households have access to a grievance mechanism to report forced labour risks and cases? - How many grievances were reported in the past 12 months? - How many of the cooperatives you source from have a forced labour policy in place? 		
Gender Equality / Women Empowerment			
<p>Promoting gender equality and empowering women in the cocoa sector.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> - Has your organization introduced programmes or activities targeting gender equality and women's empowerment (<i>drop down menu with the types of activities, e.g., training programmes, leadership opportunities, financial support</i>)? - Number of individuals participating in women's empowerment projects and activities. 		GISCO
Productivity, environment and agroforestry			
<p>Increase of the average yield of cocoa per hectare through improved agricultural practices and techniques.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> - Please specify the average cocoa yield per hectare, for the farms reached through productivity measures in the supply chain in the reported country. - Please indicate the change of the average cocoa yield per hectare for the farmers reached in comparison to the previous year. - How many households, reached through productivity measures in the supply chain, have been included in the sample? - For how many households is the sample representative? - Please indicate the year the measurement was done. 	To cover GISCO Goal 2 on improving productivity, in particular as it relates to Living Income.	GISCO

Data point	Question	Why this data is requested	Applicable to
Implemented strategies that contribute to environmentally friendly agriculture. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Do you engage in any of the following strategies related to environmental issues in the cocoa sector (<i>drop down menu with different options, i.e. agroforestry, integrated pest management, improving pesticide management, forest protection, forest restoration, climate change adaptation, improving soil health, other</i>).	Understand the strategies implemented by members that contribute to environmentally friendly agriculture. Members only need to report on follow-up questions for the selected strategies	GISCO
Relevant GISCO members have a pesticide policy in place that includes cocoa, and they implement the policy.	Please specify how many farming households applied integrated pest management . Does the company / organization have a sustainability policy that also includes pesticides for the cocoa that the company / organization sources? <ul style="list-style-type: none"> Does this policy include pesticide reduction targets and/or the phasing out of highly hazardous pesticides (HHPs)? Does the company / organization use an existing list of active substances that are prohibited and/or restricted from the company's supply chain? <ol style="list-style-type: none"> Select all that apply: FT List; RA List; Organic/ Naturland Fair; own company list; other (specify) Does the company/organisation monitor the use of the listed active substances in its supply chain? Please specify how: <ol style="list-style-type: none"> Using FT, RA or Naturland Fair certification scheme Having own company monitoring system Cooperation with NGOs 	To address GISCO Goal 4 on pesticide use and environmental protection.	GISCO
# of ha of cocoa agroforestry systems newly established in the reporting period. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	- Please specify the number of farmers that applied cocoa agroforestry.	Assess the transition towards agroforestry systems in producing countries. Cocoa agroforestry systems may	GISCO

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> - Please specify the total number of hectares managed as cocoa agroforestry systems (including already existing systems). - Please select the types of cocoa agroforestry systems that has / have been newly established in the reporting year and specify the hectares for the selected level (i.e. entry level, basic, advanced and dynamic category). - Please indicate the share of your cocoa sourced from agroforestry systems. 	<p>contribute to improved household income from both cocoa and other sources, while generating environmental outcomes.</p>	
<p># of multi-purpose trees in the context of agroforestry promotion.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> - Please specify the number of on-farm trees and the different tree species distributed in the context of agroforestry promotion. - Please specify the percentage of the trees previously distributed that survived after 2 years. 	<p>Assess the extent and quality of the efforts regarding agroforestry promotion.</p>	<p>GISCO</p>
<p># of hectares of off-farm forest restored.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Please specify how many hectares of off-farm forest were restored with your support in cocoa areas.</p>	<p>Assess evolution of forest restoration efforts by GISCO members.</p>	<p>GISCO</p>
<p># of (native) trees planted off-farm.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Please specify the number of trees (approximately) planted off-farm with your support in cocoa areas in the reporting year and how many of these trees are classified as native.</p>	<p>Activity indicator that contributes to assessment of forest restoration.</p>	<p>GISCO</p>
<p># hectares with forest protection.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Please specify how many hectares of forest benefitted from forest protection with your support in the reporting year.</p>	<p>Assess evolution of forest protection efforts by GISCO members.</p>	<p>GISCO</p>

2.2 Retail

Data point	Question	Why this data is requested	Applicable to
Transparency & Traceability			
Volumes MT-BE contained in the end consumer products supplied to the national market. <ul style="list-style-type: none"> Find here the methodology to calculate MT-BE. 	Please specify the (estimated) volume of cocoa contained in the chocolate and other end consumer products that your company/organization supplied to the Belgian / French / German / Dutch / Swiss consumer market, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.	The ISCOs are market-based initiatives. Members have committed to national targets and are therefore required to report on their progress per national market.	All ISCOs
Volumes MT-BE <u>manufactured</u> in the national market. <ul style="list-style-type: none"> <u>Manufactured</u>: typically, from semi-finished product or chocolate to chocolate end products, including moulding, filling & enrobing. Please note: If you manufacture end products in a factory from beans and not semi-finished products, please report your volumes only once here and not in the next question. Find here the methodology to calculate MT-BE. 	Please specify the (estimated) volume of cocoa that your company/organization manufactured in Germany, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.		GISCO
Share of cocoa volumes <u>certified/from company programmes.</u>	Please specify the share of cocoa that is certified and/or covered by company programmes. <ul style="list-style-type: none"> For cocoa sold on the national market Globally (for GISCO) 	Certification/ company programmes coverage creates a structure and degree of traceability that allows for further improvements in areas including living income and deforestation.	All ISCOs Except SWISSCO

Data point	Question	Why this data is requested	Applicable to
Cocoa volumes MT-BE certified/covered through company programmes according to type. <ul style="list-style-type: none"> <i>i.e. UTZ / Rainforest Alliance, Fairtrade, Organic other than Naturland Fair, Naturland Fair, company programmes, combination.</i> 	Please select the certification standards or company programmes / schemes that are applicable to the volumes sold on the German / Dutch / French market for the reporting year. <ul style="list-style-type: none"> Subsequently, you will be asked to provide the corresponding share in percentage for each of the selected certification standards or company programmes in relation to the total volume certified. 	Certification/ company scheme coverage creates a structure and degree of traceability that allows for further improvements in areas including living income and deforestation.	DISCO FRISCO GISCO
% of volumes sourced per traceability level. <ul style="list-style-type: none"> <i>1. Origin unknown 2. Country known 3. Cooperative known 4a. Farm known and having at least one coordination per farm (farm mapping) 4b. Farm known, having point coordinates for plots less than 4ha and polygon boundaries of the plots bigger than 4ha</i> 	Please select the "traceability level(s)" that were applicable to your company's/organisation's supply chain for the reporting year. <ul style="list-style-type: none"> Subsequently, you will be asked to provide the corresponding volumes of cocoa, expressed in % for each of the selected traceability levels. 	Traceability is a means to an end, allowing to identify risk areas related to, amongst others, deforestation.	All ISCOs Except DISCO
Cocoa volumes sourced globally	Please specify the total volume of cocoa your company sources globally (expressed in MT-BE).	This data point allows the secretariats to relate data on various volume-based questions on living income strategies and procurement practices to total volumes sourced.	All ISCOs
Contract specifications	In the reporting year, did your company have any direct sourcing contracts with farmers, cooperatives or other farmer organizations? <ul style="list-style-type: none"> No: <i>no follow-up questions</i> Yes: <i>follow-up question below</i> Which of the following provisions do your standard contracts contain? <ul style="list-style-type: none"> Guaranteed minimum tonnage 	This data point allows the secretariats to assess progress on risk-sharing in relationships between cooperatives and buyers.	All ISCOs

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> • Specification of purchase price and applicable premiums • Specification of payment time after delivery of the cocoa • Mechanism for advance payment • Specification of other buyer obligations (e.g., making payments on time, ensuring export regulatory compliance, providing technical support) • Mechanism for dispute settlement 		
% of volumes <u>sourced directly.</u>	Please specify the share of cocoa sourced directly in the reporting year.	This data point helps to assess the relationship between producers and the market.	GISCO
# cooperatives in direct supply chain	Please specify the estimated number of cooperatives in your direct supply chain.	Allows the secretariats to relate the number of cooperatives covered by multi-year agreements to the total number of cooperatives in the supply chain.	All ISCOs
# cooperatives under multi-year sourcing agreements	<p>How many of these cooperatives were covered by sourcing agreements with a duration of at least three years?</p> <p><u>Please note:</u> To be considered under this question, sourcing agreements with farmers and / or their cooperatives should be in written form and create some degree of obligation for the sourcing company (e.g., memoranda of understanding). Depending on the national legal context, they may vary in their degree of legally binding force and may not be contracts.</p>	Allows the secretariat to measure the prevalence of long-term agreements with cooperatives. This addresses the second shared principle on sustainable procurement practices.	All ISCOs

Data point	Question	Why this data is requested	Applicable to
# farming households in direct supply chain. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please specify the estimated number of farming households in your direct supply chain, disaggregated for Ghana, Côte d'Ivoire, Nigeria, Cameroon & Other.	Allows the secretariats to relate the farming households reached by living income and child labour interventions to the total number of farming households.	GISCO
# farming households in indirect supply chain. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. Find here the methodology to calculate number of households in the indirect supply chain. 	Please specify the estimated number of farming households in your indirect supply chain, disaggregated for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other.		GISCO
Deforestation			
MT-BE deforestation-free cocoa.	Please specify the share of your supply chain that can be claimed deforestation-free Please indicate the cut-off date and the % of the total volume of MT-BE sourced corresponding to this cut-off date. Please repeat this for other cut-off dates.	Assesses the extent to which members are complying with the EU regulation on deforestation-free products or are going further.	All ISCOs Except FRISCO
Living income & Procurement Practices			
Cocoa volumes under a living income strategy <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other 	Please specify the total volume of cocoa sourced under a living income strategy.	Members have committed to contributing towards living incomes (LI) of cocoa farmers. A step to achieve that includes implementing LI strategies (outcome).	All ISCOs

Data point	Question	Why this data is requested	Applicable to
<p># of farming households for which a living income strategy is implemented.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>For how many farming households in your supply chain are you implementing a living income strategy?</p>	<p>Members have committed to contributing towards living incomes (LI) of cocoa farmers. A step to achieve that includes implementing LI strategies.</p>	<p>All ISCOs</p>
<p># of farming households for which a living income gap is measured per country.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. <p><i>Find more information on methodology here.</i></p>	<p>For how many farming households in your supply chain did you last measure living income gaps?</p> <ul style="list-style-type: none"> Please select the country/countries you are reporting on. Please indicate the year when the measurement was done. If you used a representative sample, please indicate the population the sample is representative for. Please provide, if available, any additional information on your measurement methodology (i.e. if you used the CHIS or other method). 	<p>Members have committed to contributing towards living incomes (LI) of cocoa farmers. A step to achieve that includes understanding the LI gap.</p>	<p>GISCO</p>
<p>Average total net household income (USD) (from cocoa).</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> What was the average total yearly net household income of the cocoa farming households reached? What was the average total yearly net household income, from cocoa production, of the cocoa farming households reached? 	<p>Assess the income level of cocoa farming households and relate it to the living income (i.e., relevant for GISCO Goal 1).</p>	<p>GISCO</p>
<p>Progress towards closing the living income gap for farming households.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. <i>Please find the definition of a living income benchmark here.</i> 	<p>Please provide data on the number of farming households per category:</p> <ul style="list-style-type: none"> Please provide the number of households with more than 100% income of a living income benchmark. Please provide the number of households with 81% to 100% income of a living income benchmark. 	<p>Members have committed to contributing towards living incomes of cocoa farmers in their supply chains. These indicators allow to measure the progress towards living income gap closure.</p>	<p>GISCO</p>

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> • Please provide the number of households with 61% to 80% income of a living income benchmark. • Please provide the number of households with 41% to 60% income of a living income benchmark. • Please provide the number of households with 40% income of a living income benchmark or below. • Only in case you don't know the levels, please indicate the number of households earning below a living income benchmark. Please provide explanation why detailed data is not available. 		
<p>MT-BE for which the Living Income Reference Price (LIRP) is paid.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other <ul style="list-style-type: none"> ○ Ghana: GHS 42.4 / USD 2.68 per kg ○ Côte d'Ivoire: CFA 1.736 / USD 2.80 per kg ○ If you use a different LIRP, please specify it in the comments. 	<p>Did you pay a living income reference price (LIRP) in the reporting year?</p> <ul style="list-style-type: none"> ○ Yes, my organization paid a LIRP directly to the farmer – <i>follow-up question below</i> ○ Yes, my LIRP was paid to the farmer by another supply chain partner – <i>please provide the name of your supply chain partner; follow-up question below</i> ○ No, no LIRP paid at all <p>Please specify the volume as expressed in MT-BE (metric tons bean equivalents) in your supply chain for which your company had committed to pay a Living Income Reference Price (LIRP) and for which it paid a price that meets or exceeds the LIRP.</p>	<p>Paying the Living Income Reference Price is a means to increase farmer incomes and increase farmers' resilience in times of price drops.</p>	<p>All ISCOs</p>
<p># households for which a LIRP is paid</p>	<p>Please specify the number of farming households for which you pay at least a LIRP.</p>	<p>Paying the Living Income Reference Price is a means to increase farmer incomes and</p>	<p>All ISCOs</p>

Data point	Question	Why this data is requested	Applicable to
		increase farmers' resilience in times of price drops.	
Implemented strategies that contribute to achieving a living income. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please select the strategy or strategies you implemented for farming households to contribute to achieving a Living Income.	Understand the strategies implemented by members to contribute to a Living Income for cocoa farming households (i.e. linked to GISCO Goal 1).	GISCO
Volume and amounts of premiums granted in the reporting year. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Did you pay volume-based premiums (other than the LIRP) in the reporting year? <ul style="list-style-type: none"> Yes, my organization paid premiums directly to farmers or cooperatives – <i>follow-up question below</i> Yes, my organization paid premiums through intermediaries – <i>please provide the name of your supply chain partner, follow-up question below</i> No – <i>no further questions</i> Total amount of premiums paid (in USD) <ul style="list-style-type: none"> Volume for which you paid premiums globally. Volumes for which you did not pay premiums. Share of premiums paid to farmers; Share of premiums paid to cooperative. Number of farming households for which you pay a volume-based premium	Assess amount of premiums paid as an element of addressing Living Income.	All ISCOs
Amounts of non-volume-based cash-payments granted in the reporting year <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other 	Please specify the total amount paid to cocoa farming households (in USD) as non-volume-based cash-payments such as incentive payments	Assess amount of non-volume-based cash-payments paid as an element of addressing Living Income.	All ISCOs

Data point	Question	Why this data is requested	Applicable to
# households for which non-volume-based cash payments are made <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please specify the number of households for which you paid non volume-based cash-payments such as incentive payments.	Assess amount of non-volume-based cash-payments paid as an element of addressing Living Income.	All ISCOs
Child labour <i>(These questions must be filled out in an aggregated manner for the following countries only: Cameroon, Côte d'Ivoire, Ghana and Nigeria. Please note that in case you are reporting through ICI, you will not have to report on these data points if you give consent to a data transfer from ICI. Find out more here)</i>			
# of households covered by a Child Labour Monitoring and Remediation System (CLMRS).	How many households in your company's/organization's supply chain were covered at the end of the reporting year, by CLMRS?	Assesses whether members have a structure in place that identifies risks related to child labour.	GISCO
# of children covered by a Child Labour Monitoring and Remediation System (CLMRS).	How many children in your company's/organization's supply chain were covered at the end of the reporting year, by CLMRS?		GISCO
# of cases of child labour identified.	Of these children, how many were ever identified in child labour?		GISCO
# of children identified in child labour who received at least two follow-up visits.	Please specify how many of these children, among those identified as being in child labour, received at least two follow-up visits.	Assess whether members are making efforts to remediate child labour cases in their supply chain.	GISCO
# of children, among those identified as being in child labour, who received support.	Please specify how many children, among those identified as being in child labour, received support (remediation and prevention for the future).		GISCO
# of children, among those identified as being in child labour, who had stopped working.	Please specify how many children, among those identified, stopped working (i.e. two follow-up visits with no child labour).	Assesses the impact members are having in remediating child labour cases.	GISCO
# of households covered by another type of system to prevent and address child labour that does not meet the definition of a CLMRS.	How many households were covered by another type of Child Labour Due Diligence system? Please describe the type of system / activity in place in the comment box.	Assesses whether members have a structure in place that identifies risks related to child labour.	GISCO

Data point	Question	Why this data is requested	Applicable to
Evidence of this system's impact on reducing child labour prevalence	By how much has child labour been reduced as a result of this other system (e.g. 10% reduction)? Please include a link to an impact study using a robust methodology.	Assesses the impact members are having in remediating child labour cases.	GISCO
Forced Labour <i>(These questions must be filled out in an aggregated manner for the following countries only: <u>Cameroon, Côte d'Ivoire, Ghana and Nigeria.</u> Please note that in case you are reporting through ICI, you will not have to report on these data points if you give consent to a data transfer from ICI. Find out more here.)</i>			
Households in the supply chain covered through forced labour risk management	<ul style="list-style-type: none"> - Do you currently implement any measures to prevent and address forced labour risks? - How many households have been reached by awareness-raising on forced labour in the past 12 months? - How many households were covered by an assessment of forced labour risks in the past 12 months? - How many households have access to a grievance mechanism to report forced labour risks and cases? - How many grievances were reported in the past 12 months? - How many of the cooperatives you source from have a forced labour policy in place? 	New question added to cover forced labour as indicated in GISCO Goal 6.	GISCO
Gender Equality / Women Empowerment			
Promoting gender equality and empowering women in the cocoa sector. <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> - Has your organization introduced programmes or activities targeting gender equality and women's empowerment (<i>drop down menu with the types of activities, e.g., training programmes, leadership opportunities, financial support</i>) - Number of individuals participating in women's empowerment projects and activities. 		GISCO

Data point	Question	Why this data is requested	Applicable to
Productivity, environment and agroforestry			
<p>Increase of the average yield of cocoa per hectare through improved agricultural practices and techniques.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> Please specify the average cocoa yield per hectare, for the farms reached through productivity measures in the supply chain in the reported country. Please indicate the change of the average cocoa yield per hectare for the farmers reached in comparison to the previous year. How many households, reached through productivity measures in the supply chain, have been included in the sample? For how many households is the sample representative? Please indicate the year the measurement was done. 	<p>To cover GISCO Goal 2 on improving productivity, in particular as it relates to Living Income.</p>	<p>GISCO</p>
<p>Implemented strategies that contribute to environmentally friendly agriculture.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Do you engage in any of the following strategies related to environmental issues in the cocoa sector (<i>drop down menu with different options, i.e. agroforestry, integrated pest management, improving pesticide management, forest protection, forest restoration, climate change adaptation, improving soil health, other</i>)?</p>	<p>Understand the strategies implemented by members that contribute to environmentally friendly agriculture. Members only need to report on follow-up questions for the selected strategies.</p>	<p>GISCO</p>
<p>Relevant GISCO members have a pesticide policy in place that includes cocoa, and they implement the policy.</p>	<p>Please specify how many farming households applied integrated pest management.</p> <p>Does the company / organization have a sustainability policy that also includes pesticides for the cocoa that the company / organization sources?</p> <ul style="list-style-type: none"> Does this policy include pesticide reduction targets and/or the phasing out of highly hazardous pesticides (HHPs)? Does the company / organization use an existing list of active substances that are prohibited 	<p>To address GISCO Goal 4 on pesticide use and environmental protection.</p>	<p>GISCO</p>

Data point	Question	Why this data is requested	Applicable to
	<p>and/or restricted from the company's supply chain?</p> <ul style="list-style-type: none"> a. Select all that apply: FT List; RA List; Organic/ Naturland Fair; own company list; other (specify) • Does the company/organisation monitor the use of the listed active substances in its supply chain? Please specify how: <ul style="list-style-type: none"> a. Using FT, RA or Naturland Fair certification scheme b. Having own company monitoring system c. Cooperation with NGOs 		
<p># of ha of cocoa agroforestry systems newly established in the reporting period.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> - Please specify the number of farmers that applied cocoa agroforestry. - Please specify the total number of hectares managed as cocoa agroforestry systems (including already existing systems). - Please select the types of cocoa agroforestry systems that has / have been newly established in the reporting year and specify the hectares for the selected level (i.e. entry level, basic, advanced and dynamic category). - Please indicate the share of your cocoa sourced from agroforestry systems. 	<p>Assess the transition towards agroforestry systems in producing countries. Cocoa agroforestry systems may contribute to improved household income from both cocoa and other sources, while generating environmental outcomes.</p>	<p>GISCO</p>
<p># of multi-purpose trees in the context of agroforestry promotion.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<ul style="list-style-type: none"> - Please specify the number of on-farm trees and the different tree species distributed in the context of agroforestry promotion. - Please specify the percentage of the trees previously distributed that survived after 2 years. 	<p>Assess the extent and quality of the efforts regarding agroforestry promotion.</p>	<p>GISCO</p>
<p># of hectares of off-farm forest restored.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	<p>Please specify how many hectares of off-farm forest were restored with the project's / programme's support.</p>	<p>Assess evolution of forest restoration efforts by GISCO members.</p>	<p>GISCO</p>

Data point	Question	Why this data is requested	Applicable to
# of (native) trees planted off-farm. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please specify the number of trees (approximately) planted <u>off-farm</u> with the support of the project / programme and how many of these trees are classified as <u>native</u> .	Activity indicator that contributes to assessment of forest restoration.	GISCO
# hectares with forest protection. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. 	Please specify how many hectares of forest benefitted from forest protection with your support in the reporting year.	Assess evolution of forest protection efforts by GISCO members.	GISCO

2.3 Beyond Chocolate Small manufacturers

Data point	Question	Why this data is requested	Applicable to
Transparency & Traceability			
Volumes MT-BE manufactured in the national market. <ul style="list-style-type: none"> Find here the methodology to calculate MT-BE. Manufactured: typically, from semi-finished product or chocolate to chocolate end products, including moulding, filling & enrobing. 	Please specify the (estimated) volume of cocoa that your company/organization manufactured in Belgium, as expressed in MT-BE (metric tons bean equivalents) for the reporting year (manufactured is understood from semi-finished product to chocolate end products, including moulding, filling & enrobing).	Beyond Chocolate members have committed to the partnership's targets for all volumes produced and/or sold in Belgium. Beyond Chocolate also enquires after the exported volumes to get a better view of market dynamics and where the demand for sustainable cocoa is lacking.	Beyond Chocolate
Volumes MT-BE manufactured on the national market and then exported. <ul style="list-style-type: none"> Find here the methodology to calculate MT-BE. 	Please specify the (estimated) volume of cocoa that your company/organization manufactured in Belgium and exported, as expressed in MT-BE (metric tons bean equivalents) for the reporting year (manufactured is understood from semi-finished product to chocolate end products, including moulding, filling & enrobing).		
% of volumes sourced per traceability level. <ul style="list-style-type: none"> 1. Origin unknown 2. Country known 3. Cooperative known 4a. Farm known and having at least one coordinate per farm (farm mapping) 4b. Farm known, having point coordinates for plots less than 4ha and polygon boundaries of the plots bigger than 4ha 	Please select the "traceability level(s)" that were applicable to your organisation's supply chain for the reporting year.	Traceability is a means to an end, allowing to identify risk areas related to, amongst others, deforestation.	
Share of cocoa certified/ covered through company programmes.	Please provide the share of cocoa certified/ covered through company programmes: <ul style="list-style-type: none"> For volumes manufactured in Belgium. For volumes manufactured in Belgium and exported. 	Certification creates a structure and degree of traceability that allows for further improvements in the field of living income and deforestation. For the Beyond	

		Chocolate partnership, full certification is put forward as an intermediate target (2025).	
% of volumes sourced directly .	Please specify the share of cocoa sourced directly in the reporting year.	This data point helps to assess the relationship between producers and the market. This data point also allows for the Beyond Chocolate secretariat to calculate the total number of farmers involved in the supply chain.	Beyond Chocolate
Living Income			
Living Income gaps in supply chain.	Do you have a view of Living Income gaps in your supply chain? If yes, please elaborate.	Helps the Beyond Chocolate secretariat to get a better understanding of where SMEs are in their living income knowledge and strategy, thus allowing the secretariat to develop appropriate living income guidance for SMEs.	Beyond Chocolate
MT-BE for which the Living Income Reference Price (LIRP) is paid. <ul style="list-style-type: none"> • Disaggregation for Ghana and Côte d'Ivoire <ul style="list-style-type: none"> ○ Ghana: GHS 42.4 / USD 2.68 per kg ○ Côte d'Ivoire: CFA 1.736 / USD 2.80 per kg 	Please specify the volume as expressed in MT-BE (metric tons bean equivalents) in your supply chain for which your company had committed to pay a Living Income Reference Price (LIRP) and for which it paid a price that meets or exceeds the LIRP.	Paying the Living Income Reference Price is a means to increase farmer incomes and increase farmers' resilience in times of price drops.	

2.4 GISCO members without cocoa supply-chains but with [project or programme](#) activities in cocoa areas (i.e. Civil Society Organizations)

Data point	Question	Why this data is requested	Applicable to
<p>Introduction</p> <p>The first part of the project questionnaire covers information on the geographical area of intervention, the topics / focus areas, and the project partners. You will be asked to specify the countries of intervention whereby it is mandatory to report on Côte d'Ivoire and Ghana separately. For other countries you can choose to provide country-specific data or to provide aggregated data for those other countries. Additionally, you will be asked to give a short description of the project, report on the topics of the projects (drop-down menu), and indicate the project partners you are working with. To reduce double counting, members should report on the projects which they invest in, respectively where funding comes from a non-GISCO member. Projects that are implemented on behalf of another GISCO member should be reported by the investing partner, not the implementing partner. If a measure is carried out on behalf of a GISCO member, this must be clearly indicated in the comment field of the monitoring tool.</p>			
<p><i>Farming Households and Cocoa Growers Reached</i></p>			
<p>Number of farming households & male / female growers reached.</p>	<p>Please specify the number of farming households reached.</p> <p>Please specify the number of male / female / total cocoa growers reached.</p>	<p>Assess the reach of the projects / programmes and the extent to which projects / programmes include women and men (i.e. linked to GISCO Goal 7).</p>	<p>GISCO</p>
<p><i>Cocoa Productivity</i></p>			
<p>Cocoa yield per hectare.</p>	<ul style="list-style-type: none"> - Please specify the average cocoa yield per hectare, for the farms reached by the project / programme. - Please indicate the change (in %) of the average cocoa yield per hectare for the farmers reached in comparison to the previous year. - How many households reached by the project / programme have been included in the survey? 	<p>Assess progress in productivity related to GISCO Goal 2 and related to cocoa income.</p>	<p>GISCO</p>

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> Please indicate the year when the measurement was done. 		
Household Income			
Strategies to reach a Living Income.	Which strategy / strategies did your project / programme implement to contribute to achieving Living Incomes for the farming households reached in the reporting year (<i>drop down menu i.e., diversification, premium payments, productivity etc.</i>)	Understand the strategies used to improve the Living Income of cocoa farming households (i.e. linked to GISCO Goal 1).	GISCO
Average total net household income (USD) (from cocoa).	What was the average total yearly net household income of the cocoa farming households reached by the project / programme? <ul style="list-style-type: none"> specify the general income, income from cocoa production and income generated through other sources. specify the number of households included in this survey. year when the measurement was done. 	Assess the income level of cocoa farming households and relate it to the living income (i.e., relevant for GISCO Goal 1).	GISCO
Progress towards closing the living income gap for farming households. <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon, Ecuador & Other. Please find the definition of a living income benchmark here. 	Please provide data on the number of farming households per category: <ul style="list-style-type: none"> Please provide the number of households with more than 100% income of a living income benchmark. Please provide the number of households with 81% to 100% income of a living income benchmark. 		

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> • Please provide the number of households with 61% to 80% income of a living income benchmark. • Please provide the number of households with 41% to 60% income of a living income benchmark. • Please provide the number of households with 40% income of a living income benchmark or below. • Only in case you don't know the levels, please indicate the number of households earning below a living income benchmark. Please provide explanation why detailed data is not available. 		
Cocoa Agroforestry Systems			
# of ha of cocoa agroforestry systems newly established in the reporting period.	<ul style="list-style-type: none"> - Please specify the number of farmers that applied cocoa agroforestry in the reporting period. - Please specify the total number of hectares managed as cocoa agroforestry systems (including already existing systems). - Please select the types of cocoa agroforestry systems that has / have been newly established in the reporting year and specify the hectares for the selected level (i.e. entry level, basic, advanced and dynamic category). 	Assess the transition towards agroforestry systems in producing countries. Cocoa agroforestry systems may contribute to improved household income from both cocoa and other sources, while generating environmental outcomes.	GISCO

Data point	Question	Why this data is requested	Applicable to
On-farm Trees			
# of multi-purpose trees in the context of agroforestry promotion.	<ul style="list-style-type: none"> - Please specify the number of on-farm trees and the different tree species distributed in the context of agroforestry promotion. - Please specify the percentage of the trees previously distributed that survived after 2 years. 	Assess the extent and quality of the efforts regarding agroforestry promotion.	GISCO
Forest Restoration			
# of hectares of off-farm forest restored .	Please specify how many hectares of off-farm forest were restored with the project's / programme's support.	Assess evolution of forest restoration efforts by GISCO members.	GISCO
Number of (native) trees planted off-farm .	Please specify the number of trees (approximately) planted off-farm with the support of the project / programme and how many of these trees are classified as native .	Activity indicator that contributes to assessment of forest restoration.	GISCO
Forest Protection			
# hectares with forest protection.	Please specify how many hectares of forest benefitted from forest protection with your support in the reporting year.	Assess evolution of forest protection efforts by GISCO members.	GISCO
Pest Management and Pesticides			
Pest management	<p>Please specify how many farming households reached by your project / programme applied integrated pest management.</p> <p>Please rate the application of hazardous pesticides among the cocoa farming households reached by your</p>	Assess the application of hazardous and/or unauthorized pesticides.	GISCO

Data point	Question	Why this data is requested	Applicable to
	<p>project / programme (i.e. systematic or frequent application, few or no incidences of application)</p>		
<p>Gender Equality / Women Empowerment</p>			
<p>Gender equality and improvement of opportunities for women</p>	<ul style="list-style-type: none"> - Has your organization introduced new programmes or activities targeting gender equality and women’s empowerment? - Please specify the number of individuals participating in the women empowerment related activities of the project. 	<p>Related to GISCO Goal 7 on the enhancement of gender equality and improvement of opportunities for women.</p>	<p>GISCO</p>

2.5 DISCO Small manufacturers

Data point	Question	Why this data is requested	Applicable to
Transparency & Traceability			
<p>Volumes MT-BE manufactured in the national market.</p> <ul style="list-style-type: none"> Find here the methodology to calculate MT-BE. Manufactured: typically, from semi-finished product or chocolate to chocolate end products, including moulding, filling & enrobing. 	<p>Please specify the (estimated) volume of cocoa that your company/organization manufactured in the Netherlands, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.</p>	<p>The ISCOs are market-based initiatives. Members have committed to national targets and are therefore required to report on their progress per national market.</p>	<p>DISCO</p>
<p>Volumes MT-BE manufactured in the national market and exported.</p> <ul style="list-style-type: none"> Find here the methodology to calculate MT-BE. 	<p>Please specify the (estimated) volume of cocoa that your company/organization manufactured in the Netherlands and exported, as expressed in MT-BE (metric tons bean equivalents) for the reporting year (manufactured is understood from semi-finished product to chocolate end products, including moulding, filling & enrobing).</p>		
<p>Volumes MT-BE of cocoa certified/covered through company programmes.</p> <ul style="list-style-type: none"> UTZ / Rainforest Alliance, Fairtrade, Organic other than Naturland Fair, Naturland Fair, company programmes, combination. 	<p>Please select the accepted certification standards or company programmes that are applicable to the volumes sold on the Dutch market for the reporting year.</p> <ul style="list-style-type: none"> Subsequently, you will be asked to provide the corresponding share in percentage for each of the selected certification standards or company programmes in relation to the total volume certified. 	<p>Certification creates a structure and degree of traceability that allows for further improvements in the field of living income and deforestation.</p>	

Data point	Question	Why this data is requested	Applicable to
<p>MT-BE for which the Living Income Reference Price (LIRP) is paid.</p> <ul style="list-style-type: none"> • Disaggregation for Ghana and Côte d'Ivoire <ul style="list-style-type: none"> ○ Ghana: GHS 42.4 / USD 2.68 per kg ○ Côte d'Ivoire: CFA 1.736 / USD 2.80 per kg 	<p>Please specify the volume as expressed in MT-BE (metric tons bean equivalents) in your supply chain for which your company had committed to pay a Living Income Reference Price (LIRP) and for which it paid a price that meets or exceeds the LIRP.</p>		<p>DISCO</p>

2.6 SWISSCO Small and Medium traders and manufacturers

Traders and manufacturers who are SMEs may report on the **reduced indicator set** presented in the table below. SMEs are defined according to the [EU Definition of SME](#).

Data point	Question	Why this data is requested	Applicable to
Transparency & Traceability			
Volumes MT-BE contained in the end consumer products supplied to the national market. <ul style="list-style-type: none"> <i>Please note: for not consumer facing members / signatories, this question may not be relevant. You can choose “n/a” in the tool.</i> <i>Find here the methodology to calculate MT-BE.</i> 	Please specify the (estimated) volume of cocoa contained in the chocolate and other end consumer products that your company/organization supplied to the Swiss consumer market, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.	The ISCOs are market-based initiatives. Members have committed to national targets and are therefore required to report on their progress per national market.	SWISSCO
Volumes MT-BE <u>manufactured</u> in the national market. <ul style="list-style-type: none"> <i>Manufactured: typically, from semi-finished product or chocolate to chocolate end products, including moulding, filling & enrobing.</i> <i>Please note: If you manufacture end products in a factory from beans and not semi-finished products, please report your volumes only once here and not in the next question.</i> <i>Find here the methodology to calculate MT-BE.</i> 	Please specify the (estimated) volume of cocoa that your company/organization manufactured in Switzerland, as expressed in MT-BE (metric tons bean equivalents) for the reporting year.		SWISSCO

Data point	Question	Why this data is requested	Applicable to
Volumes MT-BE processed in the national market. <ul style="list-style-type: none"> • <i>Find here the methodology to calculate MT-BE</i> • <i>Processed: all semi-finished products (including couverture, mass, powder and butter) coming out of your national factories in whatever shape the cocoa entered.</i> 	Please specify the (estimated) volume of cocoa that your company/organization processed in Switzerland, as expressed in MT-BE (metric tons bean equivalents) for the reporting year (defined as all semi-finished products, including couverture, mass, powder and butter, coming out of national factories, in whatever shape they entered).		SWISSCO
% of volumes sourced per traceability level. <ul style="list-style-type: none"> • <i>1. Origin unknown 2. Country known 3. Cooperative known 4a. Farm known and having at least one coordination per farm (farm mapping) 4b. Farm known, having point coordinates and /or polygons for plots less than 4ha and polygon boundaries of the plots bigger than 4ha.</i> 	Please select the "traceability level(s)" that were applicable to your company's/organization's global supply chain for the reporting year. <ul style="list-style-type: none"> • Subsequently, you will be asked to provide the corresponding volumes of cocoa, expressed in % for each of the selected traceability levels in relation to the total volume supplied/processed. 	Traceability is a means that allows to identify risk areas related to, in particular, deforestation.	SWISSCO
Deforestation			
MT-BE of deforestation-free cocoa.	Please specify the share of your supply chain that you can claim as deforestation-free. <ul style="list-style-type: none"> • Please indicate the cut-off date and the % of the total volume of MT-BE sourced corresponding to this cut-off date. • Please repeat this for other cut-off dates. 	Assesses the extent to which members are complying to the EU regulation on deforestation-free products and going beyond.	SWISSCO
Child labour <i>(These questions must be filled out in an aggregated manner for the following countries only: Cameroon, Côte d'Ivoire, Ghana and Nigeria. Please note that in case you are reporting through ICI, you will not have to report on these data points if you give consent to a data transfer from ICI. Find out more here.)</i>			
# of households covered by a Child Labour Monitoring and Remediation System (CLMRS).	How many households in your company's/organization's supply chain were covered by CLMRS at the end of the reporting year?	Assesses whether members have a structure in place that identifies risks related to child labour.	SWISSCO

Data point	Question	Why this data is requested	Applicable to
# of children covered by a Child Labour Monitoring and Remediation System (CLMRS) .	How many children in your company's/organization's supply chain were covered by CLMRS at the end of the reporting year?		SWISSCO
# of cases of child labour identified.	Of these children, how many were ever identified in child labour?		SWISSCO
# of children identified in child labour who received at least two follow-up visits.	Please specify how many of these children, among those identified as being in child labour, received at least two follow-up visits	Assess whether members are making efforts to remediate child labour cases in their supply chain.	SWISSCO
# of children, among those identified as being in child labour, who received support.	Please specify how many children, among those identified as being in child labour, received support (remediation and prevention for the future).		SWISSCO
# of children, among those identified as being in child labour, who stopped working.	Please specify how many children, among those identified, stopped working (i.e. two follow-up visits with no child labour).	Assesses the impact members are having in remediating child labour cases.	SWISSCO
# of households covered by another type of system to prevent and address child labour that does not meet the definition of a CLMRS.	How many households were covered by another type of Child Labour Due Diligence system? Please describe the type of system / activity in place in the comment box.	Assesses whether members have a structure in place that identifies risks related to child labour.	SWISSCO
Evidence of this system's impact on reducing child labour prevalence	By how much has child labour been reduced as a result of this other system (e.g. 10% reduction)? Please include a link to an impact study using a robust methodology.	Assesses the impact members are having in remediating child labour cases.	SWISSCO

2.7 Standard setters

Data point	Question	Why this data is requested	Applicable to
Transparency & Traceability			
Volumes MT-BE certified brought to the national market. <i>Find here the methodology to calculate MT-BE</i>	Please specify the volume of cocoa (in MT-BE) your organization has certified which was brought to the Belgian/German/French market.	The ISCOs are market-based initiatives. Members have committed to national targets and are therefore required to report on their progress in the national market.	Beyond Chocolate FRISCO GISCO
Deforestation			
# of publications on effective approaches for forest protection in supply chains.	How many publications on effective approaches for forest protection in supply chains have you (co-)published? <ul style="list-style-type: none"> Please give a brief explanation or refer to a source. 	In the DISCO Roadmaps on living income, deforestation and forest degradation, and child labour, the different roles and responsibilities of all subsectors are defined. Those questions gather insights on the contributions of non-supply chain actors in DISCO, based on the defined roles in the Roadmaps.	DISCO
# of partnerships/coalitions established around forest protection in cocoa producing countries.	How many partnerships/coalitions around forest protection in cocoa producing countries have you (co-)established? <ul style="list-style-type: none"> Please give a brief explanation or refer to a source. 		
# of supply chain partners supported in the implementation of forest protection strategies.	How many supply chain partners have you supported in the implementation of forest protection strategies? <ul style="list-style-type: none"> Please give a brief explanation or refer to a source. 		
# of policies around forest protection influenced.	How many policies have you influenced around forest protection? <ul style="list-style-type: none"> Please give a brief explanation or refer to a source. 		

Data point	Question	Why this data is requested	Applicable to
Living income			
# of publications on effective approaches for living income gap closure in supply chains.	How many publications on effective approaches for living income gap closure in supply chains have you (co-)published? Please give a brief explanation or refer to a source.	In the DISCO Roadmaps on living income, deforestation and forest degradation, and child labour, the different roles and responsibilities of all subsectors are defined. Those questions gather insights on the contributions of non-supply chain actors in DISCO, based on the defined roles in the Roadmaps.	DISCO
# of partnerships/coalitions established around living income in cocoa producing countries.	How many partnership/coalitions around living income in cocoa producing countries have you (co-)established? Please give a brief explanation or refer to a source.		
# of supply chain partners supported in the implementation of living income strategies.	How many supply chain partners have you supported in the implementation of living income strategies? Please give a brief explanation or refer to a source.		
# of policies around living income influenced.	How many policies have you influenced around living income? Please give a brief explanation or refer to a source.		
Child labour			
# of publications on effective approaches for ending child labour in supply chains.	How many publications on effective approaches for ending child labour in supply chains have you (co-)published? Please give a brief explanation or refer to a source.	In the DISCO Roadmaps on living income, deforestation and forest degradation, and child labour, the different roles and responsibilities of all subsectors are defined. Those questions gather insights on the contributions of non-supply chain	DISCO
# of partnerships/coalitions established around ending child labour in cocoa producing countries.	How many partnership/coalitions around ending child labour in cocoa producing countries have you (co-)established? Please give a brief explanation or refer to a source.		

Data point	Question	Why this data is requested	Applicable to
# of supply chain partners supported in the implementation of ending child labour strategies.	How many supply chain partners have you supported in the implementation of ending child labour strategies? Please give a brief explanation or refer to a source.	actors in DISCO, based on the defined roles in the Roadmaps.	
# of policies around child labour influenced	How many policies have you influenced around child labour? Please give a brief explanation or refer to a source.		

2.8 Civil Society Organizations, Service Providers & Knowledge Institutes, Government (DISCO)

Data point	Question	Why this data is requested	Applicable to
Deforestation			
# of publications on effective approaches for forest protection in supply chains	How many publications on effective approaches for forest protection in supply chains have you (co-)published? • Please give a brief explanation or refer to a source.	In the DISCO Roadmaps on living income, deforestation and forest degradation, and child labour, the different roles and responsibilities of all subsectors are defined. Those questions gather insights on the contributions of non-supply chain actors in DISCO, based on the defined roles in the Roadmaps.	DISCO
# of partnerships/coalitions established around forest protection in cocoa producing countries	How many partnership/coalitions around forest protection in cocoa producing countries have you (co-)established? • Please give a brief explanation or refer to a source.		
# of supply chain partners supported in the implementation of forest protection strategies	How many supply chain partners have you supported in the implementation of forest protection strategies? • Please give a brief explanation or refer to a source.		
# of policies around forest protection influenced	How many policies have you influenced around forest protection? • Please give a brief explanation or refer to a source.		
Living income			
# of publications on effective approaches for living income gap closure in supply chains.	How many publications on effective approaches for living income gap closure in supply chains have you (co-)published? Please give a brief explanation or refer to a source.	In the DISCO Roadmaps on living income, deforestation and forest degradation, and child labour, the different roles and responsibilities of all subsectors are defined. Those questions gather insights on the contributions of non-supply	DISCO
# of partnerships/coalitions established around living income in cocoa producing countries.	How many partnership/coalitions around living income in cocoa producing countries have you (co-)established? Please give a brief explanation or refer to a source.		

Data point	Question	Why this data is requested	Applicable to
# of supply chain partners supported in the implementation of living income strategies.	How many supply chain partners have you supported in the implementation of living income strategies? Please give a brief explanation or refer to a source.	chain actors in DISCO, based on the defined roles in the Roadmaps.	
# of policies around living income influenced.	How many policies have you influenced around living income? Please give a brief explanation or refer to a source.		
Child labour			
# of publications on effective approaches for ending child labour in supply chains.	How many publications on effective approaches for ending child labour in supply chains have you (co-)published? Please give a brief explanation or refer to a source.	In the DISCO Roadmaps on living income, deforestation and forest degradation, and child labour, the different roles and responsibilities of all subsectors are defined. Those questions gather insights on the contributions of non-supply chain actors in DISCO, based on the defined roles in the Roadmaps.	DISCO
# of partnerships/coalitions established around ending child labour in cocoa producing countries.	How many partnership/coalitions around ending child labour in cocoa producing countries have you (co-)established? Please give a brief explanation or refer to a source.		
# of supply chain partners supported in the implementation of ending child labour strategies	How many supply chain partners have you supported in the implementation of ending child labour strategies? Please give a brief explanation or refer to a source.		
# of policies around child labour influenced	How many policies have you influenced around child labour? Please give a brief explanation or refer to a source.		

3. Definitions & Methodologies

Agroforestry system for cocoa production (Description)

- The term AGROFORESTRY refers to farming fields in which cocoa trees are deliberately combined with preferably native non-cocoa tree species that have proven to be useful for AGROFORESTRY in a stratified spatial arrangement and temporal sequence. This includes other agricultural crops on the same land management unit, triggering ecological, economic, social, and sociocultural benefits. AGROFORESTRY approaches should be locally adapted and should consider the ecologic, economic, social, and cultural environment.
- The functions of AGROFORESTRY systems are to enable long-term, sustainable cocoa production which preserves biodiversity, prevents erosion, protects the climate and natural genetic resources, diversifies and sustains production to the benefit of all land users. Cocoa AGROFORESTRY systems can be developed from different starting points, in different ecologic environments. AGROFORESTRY systems aim to provide diversified sources of income, can reduce costs, and can create co-benefits to increase the economic and climate change related resilience and to food supply of particularly smallholder farmers and local communities living in rural areas.
- Cocoa farmers play a crucial role for the definition, adoption, and longevity of agroforestry systems. A joint process where the needs, capabilities, preferences, and experiences of farmers are taken into account and in which the farmers are actively supported (technical assistance, development plan, capacity building) is very important to maintain and improve the existing production system towards long-term sustainability.
- Banana plants / plantains do not count as trees / tree species.*
*Only botanically classified trees count towards an agroforestry system, other plants, such as forbs (in Deutsch: Stauden) (incl. banana trees / plantains), therefore, do not count.

Agroforestry – Categories for cocoa agroforestry systems

Entry level for AGROFORESTRY (1):

- At least 16 (non-cocoa) trees per ha with a minimum of 3 different tree species, that are preferably native. This entry level for AGROFORESTRY systems corresponds to CFI and WCF indicators on AGROFORESTRY.

Basic Category for AGROFORESTRY (2):

- At least 40% shade canopy cover with a minimum of 5 different native tree species. This category for AGROFORESTRY is in accordance with Rainforest Alliance's shade coverage and species diversity reference parameters.

Advanced Category for AGROFORESTRY (3):

- At least 40% shade canopy cover
 - Minimum of 12 different native tree species (pioneer species excluded),
 - At least 15% native vegetation coverage,
 - 2 strata or stories, and shade species should attain a minimum of 12-15 meters in height.
- In this category a special focus is given to the landscape approach on AGROFORESTRY. This category is in alignment with the recommendations of the VOICE Network.

Dynamic AGROFORESTRY Systems (4):

- These systems are characterized by a very high density of trees per hectare. There is an abundance of different tree species, high biodiversity, and plant communities with different life cycles that serve different purposes (carbon sequestration, income sources, food, etc.). They grow in different stories (strata) without competition. There are at least 3 different stories (strata), regenerative practices are used, and food security and income sources outside of cocoa are guaranteed. This system mimics the natural habitat of cacao in a highly developed cultivation system.

Bean Equivalent (MT-BE)

Bean Equivalent: Amount of cocoa beans necessary to produce a certain amount of semi-finished cocoa products such as cocoa liquor, nibs, butter, powder, or to cover the cocoa content within cocoa-containing products.

MT-BE: MT-BE stands for “metric tons bean equivalents” of a certain quantity of semi-finished cocoa products or cocoa-containing products. In other words, the MT-BE represents the corresponding volume of cocoa beans sourced, expressed in metric tons. Conversion to MT-BE of cocoa sourced in different forms is to be done using the ICCO conversion factors; being: 1,33 for cocoa butter (1804), 1,25 for cocoa paste/liquor (18031), and 1,18 for cocoa powder and cake (1805, 18032). With respect to the MT-BE of cocoa contained in consumer end products supplied to the national market in Europe, reporting is to be done by the consumer brands. For their own labels (brands), retailers are expected to report in the same way as the consumer brands. Of course, where required, these brands / retailers will rely on the corresponding information obtained from their suppliers.

Certified or company programmes

Cocoa produced in compliance with the requirements of certification standards (such as Fairtrade or Rainforest Alliance) or company programmes on sustainable cocoa.

Child labour

The term “child labour” is often defined as work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:

- is mentally, physically, socially or morally dangerous and harmful to children; and/or
- interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.

Whilst child labour takes many different forms, a priority is to eliminate without delay the worst forms of child labour as defined by Article 3 of ILO Convention No. 182:

- all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict; the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances;
- the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties;
- work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.

The definition builds on Convention No.138 on Minimum Age and Convention No. 182 on the Worst Forms of Child Labour.

Cited from: ILO (n.d.). What is child labour (IPEC) (ilo.org).

Child Labour Monitoring and Remediation Systems (CLMRS)

Child Labour Monitoring and Remediation Systems are a means of targeting prevention, mitigation and remediation assistance to children involved in or at-risk of child labour, as well as to their families and communities. To meet the definition of a *Child Labour Monitoring and Remediation System (CLMRS)* or equivalent, the system must implement the following core activities:

1. Raise awareness on child labour and resulting harm amongst farmers, children and the wider community.
2. Identify children in child labour through active, regular and repeated monitoring, using standardized data collection tools.
3. Provide support (prevention and remediation) to children in child labour and others at risk, and document the support provided.
4. Follow-up with children identified in child labour and continue to monitor their status on a regular basis until they have stopped engaging in child labour and have satisfactory alternatives.

Cocoa grower

A cocoa grower is an individual (member of a cocoa farming household or other individual) structurally involved in farming work related to the production of cocoa beans.

Cocoa traceability levels

The cocoa traceability level concerns the level of information on the origin of cocoa being documented at the initial stage of the cocoa sourcing process, with such information remaining available at later stages of the value chain. Distinction is made between the following traceability levels:

1. Origin unknown, expressed in % of the total volume supplied/ processed.
2. Country known, expressed in % of the total volume supplied/ processed.
3. Cooperative known, expressed in % of the total volume supplied/ processed.
- 4a. Farm known and having at least one coordination per farm (farm mapping), expressed in % of the total volume supplied/ processed.
- 4b. Farm known, having point coordinates and /or polygons for plots less than 4ha and polygon boundaries of the plots bigger than 4ha, expressed in % of the total volume supplied/ processed.

Covered

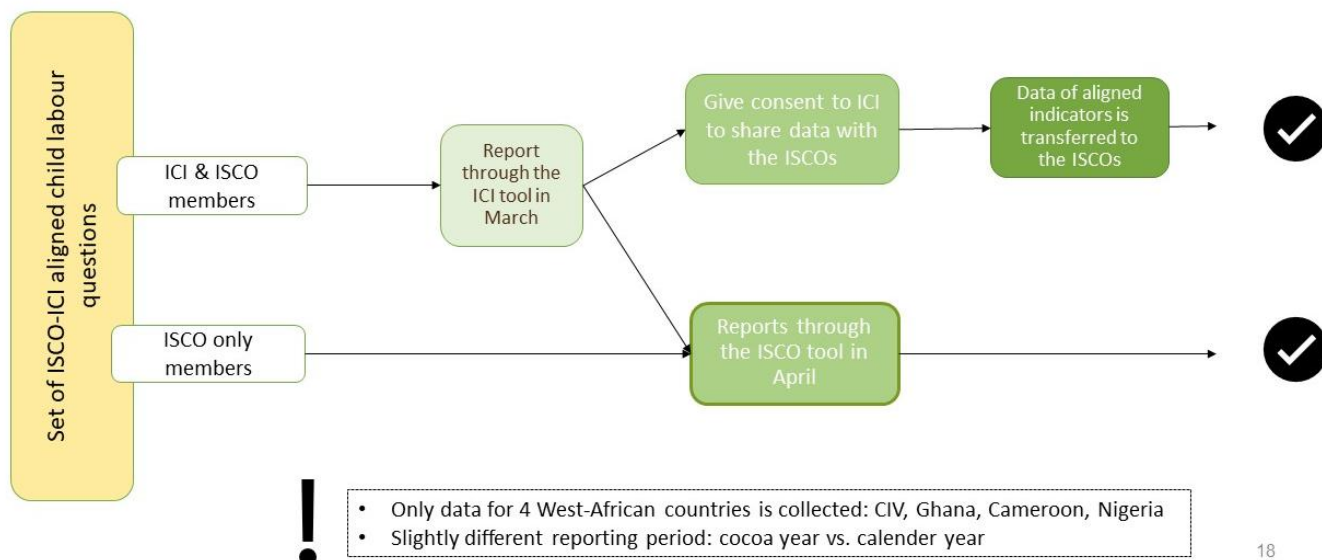
A household can be considered “covered” by a CLMRS or comparable system, if an assessment of child labour risk has been conducted at household level, EITHER:

- through an in-person monitoring visit, including child interview, OR
- through assessment using a household-level risk model
(i.e. a systematic analysis of reliable data about the household to predict child labour, using a transparent, documented method of assessment)

Data transfer from ICI

The ISCOs and ICI conduct a data transfer on eight harmonized questions, ensuring that members that are part of both the ISCOs and ICI can choose to only report on child labour questions once. In addition, GISCO and ICI conduct a data transfer on one harmonized question on forced labour. Members will be able to indicate in the ICI tool as well as the ISCO tool that they consent to their data being shared with the ISCOs. They will no longer need to report in the

ISCO tool. If members do not want to share their data with the ISCOs via ICI, they will be required to report on child labour questions through the ISCO tool.



18

Deforestation

The conversion of forest to other land use independently whether human -induced or not.

Deforestation-free cocoa

Having polygons of the farm (> 4 ha) and farm plots (< 4 ha) verified as not in a protected forest and as not comprising land that was deforested since 31.12.2018 for GISCO and 31.12.2020 for the other ISCOs.

Direct sourcing

For cocoa to be categorized as “cocoa sourced through a direct supply chain”, there shall be a relatively stable partnership and collaboration, in which the individual cocoa farmers / farming families are known (registered). Such partnership and collaboration may cover issues such as price, quality, good agricultural practices, social, human rights and environmental issues, certification requirements, etc. This partnership and collaboration between the ISCO cocoa sourcing company and the producers (cocoa farming households) may be conducted through cooperatives, farmer organisations and / or other intermediaries embedded within the direct supply chain.

Evidence of impact of systems to prevent and address child labour

Evidence could include a robust impact study, where impact is demonstrated in this context, compared to a control group (e.g. through a randomized control trial (RCT), difference-in-difference analysis, regression discontinuity design etc.

Farming household

- The farming household corresponds to a smallholder cocoa producing family.
- A farming household may correspond to a single farm or to more than one farm, each with their farm management characteristics and led by other members of the farming household (farmers).

Hazardous Pesticides

- Hazardous pesticides include as minimum requirement all substances which:
 1. are listed as **persistent organic pollutants (POPs)** in the Stockholm Convention, within the Annex III of the Rotterdam Convention, and / or the Montreal Protocol,
 2. are classified by WHO as 1A or 1B,
 3. are listed in the **Dirty Dozen** of PAN, or
 4. are identified by UN-GHS as substances with **chronic toxicity**.
- In addition, specifically for cocoa cultivation, they include pesticides that are not permitted for use in goods for export to EU countries.

Identified in child labour

This means a child has been identified in a situation of child labour, in accordance with ILO conventions and national legislation (e.g., hazardous activity frameworks). The respective indicator counts the number of children currently covered ever identified in child labour. Even if the child has since stopped working, they should be counted here.

Indirect Supply

For cocoa to be categorized as “cocoa sourced through an indirect supply chain,” there is no or minimal contact, no partnership and no collaboration between the cocoa sourcing company and the cocoa producer. The cocoa is typically sourced through (several) intermediaries which do not disclose the individual farmers / farming families that produced the cocoa.

Integrated Pest Management (IPM)

Integrated Pest Management (IPM) means the careful consideration of all available pest control techniques and subsequent integration of appropriate measures that discourage the development of pest populations and keep pesticides and other interventions to levels that are economically justified and

reduce or minimize risks to human health and the environment. IPM emphasizes the growth of a healthy crop with the least possible disruption to agro-ecosystems and encourages natural pest control mechanisms (see [FAO definition](#)).

Living Income

- Living income refers to the net annual income required for a household in a particular place to afford a decent standard of living for all members of that household. Elements of a decent standard of living include: food, water, housing, education, healthcare, transport, clothing, and other essential needs including provision for unexpected events. (*Living Income Community of Practice*).
- *Any Living Income Benchmarks should be based on publications by or for the Living Income Community of Practice.*

Living income benchmarks

Please refer to the [LICOP website](#) for an overview of living income benchmarks and studies. If there is no benchmark available for the region you are working in, please consult the [LICOP FAQ living income benchmarks](#), which provide guidance for using alternatives when there is no benchmark available.

Living Income Reference Price

A Living Income Reference Price indicates the price needed for an average farmer household with a viable farm size and an adequate productivity level to make a living income from the sales of their crop. It can be calculated with the formula:

$$\text{Living Income Reference Price (LIRP)} = (\text{Cost of decent living} + \text{cost of sustainable production}) / (\text{viable land area} * \text{sustainable yields})$$

For Fairtrade, the relevant price at farmgate is (2025):

Ghana: GHS 42.4 / USD 2.68 per kg

Côte d'Ivoire: CFA 1.736 / USD 2.80 per kg

For other origins, please indicate in the comment box which LIRP you are using.

Living Income Strategy

A living income strategy is a time-bound, evidence-based plan whose primary objective is to contribute to reducing and ultimately closing₂ the living income gap* for a defined target group of cocoa farming households in specific geographies. It must include the following minimum components:

1. An analysis of current household incomes and gaps vs. a recognized living income benchmark;
2. A theory of change explaining how the strategy will reduce the gap;
3. A monitoring, evaluation & learning (MEL) plan.

A living income strategy uses a combination, or “smart-mix” of strategies that target multiple income drivers. Multiple income drivers** are strategically assessed for the purpose of closing the living income gap (as part of the analysis (1) and theory of change (2)).

The drivers to address are then chosen based on their potential for closing the living income gap of specific farmer segments² and the member’s ability to realistically influence them. When designing interventions to address selected income drivers, members should choose different measures*** based on their expected effectiveness and the member’s position in the supply chain. For companies, a living income strategy needs to include procurement practices in line with the ISCO principles for sustainable procurement practices.****

Income generating activities or activities that indirectly support income generation (e.g., general community development) are considered part of a living income strategy only when they are designed and monitored for their contribution to closing the living income gap.

* the difference between the actual household income and a recognized [Living Income Benchmark](#) (current or adjusted)

** land size, yield, price, cost of production, diversified incomes, household costs

*** Examples include the provision of trainings, good agricultural practices, an adaption of procurement practices, direct cash transfers, consumer engagement, and collaboration in landscape approaches to improve framework conditions.

**** Please refer to the definition of “[sustainable procurement practices](#)”.

Manufactured

By ‘manufactured’ volumes, we typically mean chocolate end products your factories produce from semi-finished products or chocolate, including by moulding, filling, and enrobing. The relevant HS-Codes for manufactured goods are:

- [18063100](#) Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, filled;
- [180632](#) Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled);
- [180690](#) Chocolate and other preparations containing cocoa, in containers or immediate packings of <= 2 kg (excl. in blocks, slabs or bars and cocoa powder)

Please note: If you manufacture end products in a factory from beans and not semi-finished products, please report your volumes only once here and not in the next question. You can choose “n/a” in the tool, if this question is not relevant for your company/organization.

Conversion to MT-BE, of cocoa sourced in different forms, is to be done using the ICCO conversion factors, being: 1,33 for cocoa butter (1804); 1,25 for cocoa paste/liquor (18031); and 1,18 for cocoa powder and cake (1805, 18032).

Methodology # of farmers for which the LI gap is measured

The ISCOs do not require members to measure the income gap of every individual farmer in their supply chain, but for a representative sample of their supply chain. Members will be able to specify how they define a representative sample in a follow-up question. Also refer to the [“Guidance on Living Income measurement”](#).

Methodology to calculate MT-BE

Conversion to MT-BE, of cocoa sourced in different forms, is to be done using the ICCO conversion factors, being: 1,33 for cocoa butter (1804); 1,25 for cocoa paste/liquor (18031); and 1,18 for cocoa powder and cake (1805, 18032). With respect to the MT-BE of cocoa contained in consumer end products supplied to the national market in Europe, reporting is to be done by the consumer brands. For their own labels (brands), retailers are expected to report in the same way as the consumer brands. Of course, where required, these brands/retailers will rely on the corresponding information obtained from their suppliers.

Methodology to calculate the number of households in the indirect supply chain

Please calculate the number of households in your indirect supply chain by dividing the total volumes you sourced through the indirect supply chain by the average annual yield of farmers in your indirect supply chain. Please find the average annual yield for the largest cocoa producing countries in the table below.

Example: 20,000 MT-BE are sourced from Ghana and 2,000 MT-BE are sourced from Ecuador

- Ghana: $(20,000/1131.7)*1,000 = 17,672$ households
- Ecuador: $(2,000/3840.18)*1,000 = 520$ households
- Total: 18,192 households

Country	Average land size in ha (Cocoa Barometer and CHIS Study in Ghana)	Average annual yield	Average yield in kg/ha in 2022*
Côte d'Ivoire	3.0	1521.6	507.2
Ghana	3.44	1131.7	329

*2024 data available for Ghana

Nigeria	2.3	630.89	274.3
Cameroon	3.3	1592.58	482.6
Ecuador	5.8	3840.18	662.1

Multiple-purpose trees

Tree species that are included on cocoa farms primarily to provide economical and / or ecological benefits to the farm. This may include tree crops such as fruit, oil palm, medicinal, fodder and / or timber / shade trees for later harvest.

Native tree species

A tree species occurring within its natural range (past or present) and dispersal potential (i.e., within the range it occupies naturally or could occupy without direct or indirect introduction or care by humans). See [FAO](#).

Net household income

The amount of money that a household earns, or gains, each year after costs, taxes, and transfers. It represents the money available to a household for spending on goods or services and savings. This is currently calculated via: Production * producer price (including farmer sustainability premiums where relevant) – costs + non-cocoa income (such as non-agricultural income, income from rent, and remittances) - associated costs.

Point of attention – Include costs for:

- amortization of infrastructure and interests paid on loans,
- share of revenues paid to (or part of the produce shared with) landowners.

Off-farm

Areas that are not currently under cultivation (e.g., defined buffer areas between different cocoa (or other) farms, defined sloped areas, uncultivated watershed areas, fallow land). This does not include newly established cocoa agroforestry.

Premium granted

A premium granted to a farmer and/or cooperative is an amount of money paid in addition to the regular market price paid to the producers or producer organizations. Premiums are here understood only as market or volume based payments and do hence not include 'payments for environmental services',

conditional or unconditional cash payments, etc. Such payments can be entered in the follow-up question on non-volume-based cash payments to farming households. Please note that LIRP payments, too, are covered in a separate question.

Processed

All semi-finished products (including mass, powder, butter and couverture) coming out of your national factories in whatever shape the cocoa entered. The relevant HS-Codes would be:

- [1801](#) Cocoa beans, whole or broken, raw or roasted;
- [1802](#) Cocoa shells, husks, skins and other cocoa waste;
- [1803](#) Cocoa paste, whether or not defatted;
- [1804](#) Cocoa butter, fat and oil;
- [1805](#) Cocoa powder, not containing added sugar or other sweetening matter;
- [180610](#) Cocoa powder, sweetened;
- [180620](#) Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg (excl. cocoa powder).

Please note: You can choose “n/a” in the tool, if this question is not relevant for your company/organization. Conversion to MT-BE, of cocoa sourced in different forms, is to be done using the ICCO conversion factors, being: 1,33 for cocoa butter (1804); 1,25 for cocoa paste/liquor (18031); and 1,18 for cocoa powder and cake (1805, 18032).

Project / Programme

A cocoa sustainability project / programme is defined as a programme, project or initiative targeting (aspects of) sustainability in cocoa production, processing and / or supply chains.

Under the label “sustainability project / programme”, the reporting system allows a member to report on any sustainability “programme, project or initiative”. Members with larger sustainability programmes can choose between: (a) reporting aggregated data on a large programme, with several intervention areas; or (b) reporting separately for underlying (for example country-specific) projects.

Reached (farming households reached)*

The term “reached” (as in “farming households reached”) is contextual; it could mean “engaged in”, “benefiting”, etc. Each data collection for “# of farming households reached” shall, to the extent possible, be linked to an activity, output or outcome of the cocoa sustainability project or initiative; such linking thus contextualizes the implication of and / or benefits for the concerned farming household.

Restoration of forests

Replanting and / or regenerating trees across a defined landscape that incorporates native (preferably) and non-native tree species to restore the multiple ecological benefits of forests (with focus on achieving natural forest). (Source: Accountability Framework). Best practice is to develop a forest restoration plan based on an initial assessment (baseline) and action plan shared with the (local or national) government.

Sustainable procurement practices

Procurement practices encompass the methods organizations use to acquire goods or services. Cocoa procurement can be considered sustainable when:

- a) Cocoa producing households receive adequate remuneration covering the costs for sustainable cocoa production, making it profitable and enabling them to reach a living income.

and

- b) Cocoa producers and cooperatives are enabled to better manage risks through longer-term relationships and cooperation agreements with their off takers.

Sustainable procurement practices need to be part of a “smart mix” [living income strategy](#).

System to prevent and address child labour

A "system" is a set of interventions to assess risks, prevent and address child labour. An example of another type of system is a comprehensive community development approach.

Traceability

Cocoa traceability may be defined as the ability to:

- ensure transparency on the origin of cocoa;
- link sustainability (and other) characteristics (measured at farm/community/area/... level) to the (produced and processed batches of) cocoa (including batches of cocoa-containing end products), and
- document and trace steps in (dis)aggregating, transporting and processing (batches of) cocoa and cocoa-containing products, while transferring information on cocoa origin and sustainability characteristics, all along the value chain, including feedback loops.

Traceability can be an effective tool to foster sustainability in the cocoa sector and to allow companies to meet sustainability requirements.

IDH, GISCO, C-lever.org, (2021).

https://www.idhsustainabletrade.com/uploaded/2021/04/Cocoa-Traceability-Study_Highres.pdf

Women's empowerment

The combined effect of changes in a woman's own consciousness, knowledge, skills and abilities (agency) and in the power relations and structures (norms, customs, institutions, policies, laws, etc.) that shape her access to rights and resources, choices and opportunities, and ultimately wellbeing. (WCF Gender Integration guidance note, Annex on Gender Principles and definitions).

Yield (cocoa yield)

Total cocoa weight (typically expressed in kilograms) produced per unit area (typically expressed in hectare), in a given year.