

Memorandum of Understanding

between (in alphabetic order)

Beyond Chocolate

Stichting IDH
Arthur van Schendelstraat 500
3511 MH Utrecht
The Netherlands

Dutch Initiative on Sustainable Cocoa (DISCO)

Stichting IDH
Arthur van Schendelstraat 500
3511 MH Utrecht
The Netherlands

French Initiative on Sustainable Cocoa (FRISCO)

Tour Majunga,
6 Place de la Pyramide,
92800 Puteaux
France

German Initiative on Sustainable Cocoa (GISCO)

Berlin Office
c/o Representation of the Deutsche
Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
Reichpietschufer 20
10785 Berlin, Germany

and

Swiss Platform for Sustainable Cocoa (SWISSCO)

Gutenbergstrasse 14
3011 Bern, Switzerland

- hereinafter referred to as 'the Parties' -

relating to the

collaborative partnership between the European Initiatives for Sustainable Cocoa (ISCOS)

- hereinafter referred to as 'the Partnership' -

WHEREAS

- The Parties have documented their collaboration in an earlier Memorandum of Understanding (the “**first MoU**”) with the following objectives:
 1. To bundle efforts for a sustainable cocoa value chain through collaborative action specifically in the following key areas of action which are the sectors main challenges:
 - To enhance the transparency in the cocoa value chain and promote the production and consumption of sustainable cocoa;
 - To contribute to a living income for cocoa farmers and their families;
 - To halt cocoa-related deforestation and promote sustainable reforestation and biodiversity in cocoa producing countries; and
 - To end the worst forms of child labor and forced labor in the cocoa value chain.
 2. To coordinate and align activities on the operational level and among the working groups of the individual platforms;
 3. To streamline the communication and engagement with multi-national companies with membership in more than one initiative; and
 4. To harmonize the monitoring and evaluation systems of the individual platforms.

- The Parties now wish to enhance their collaboration. As the Parties look ahead to the next five years, the ISCOs stand at a defining moment for their coalition of national multi-stakeholder platforms for sustainable cocoa. Since the signing of their first MoU in 2020, the ISCOs have built a solid foundation of collaboration — harmonizing monitoring systems, co-hosting events, creating synergies and efficiencies for members and secretariats, and engaging with key European and producing country stakeholders. Under the framework of “ISCO 2.0.” the ISCOs seek to build on this foundation and further strengthen their collaboration to deliver greater impact, faster, and more effectively.

The purpose of this voluntary-based MoU is to set forth the understandings and intentions of the Parties with regard to the subject of this MoU. Notwithstanding any language that may suggest otherwise, the Parties specifically acknowledge and declare that this MoU is aligned with the principles of the competition law in accordance with the applicable national legal frameworks and does not constitute a legally binding commitment by any Party or an obligation or commitment of funds of any kind. Any legally binding commitments of the Parties will be agreed upon in a legally binding agreement between the Parties.

COMMON AMBITION & OBJECTIVES

- The shared ambition is that by 2030, the ISCO alliance will be strengthened as an enabler of sustainable cocoa in Europe. While maintaining the national independence of each ISCO, the ISCOs will become more united in action, and effective in delivery. We will:
 - **Elevate our collective influence for coordinated action**
 - **Create consistency across national efforts** while respecting local realities
 - **Build trust and accountability** within and beyond our memberships
 - **Enable faster learning and smarter action** across borders

- The Parties therefore express their intention to cooperate, in addition to the objectives defined in the first MoU, around the following interlinked key areas:
 - Strengthen **accountability** of all members in how they contribute to the common goals of the respective ISCOs, based on the existing ISCO collaboration on **monitoring** and going beyond the current focus on reporting and data collection to accelerate progress;

- Further develop and promote **cocoa procurement** practices, as part of the “**smart mix**” of living income strategies, that lead to higher incomes and better management of risks for cocoa producers in coherence with the policy conducted in cocoa producing countries;
 - Establish a **learning network** by developing a strategic learning agenda that informs the organisation of joint ISCO meetings and events and respond to stakeholder needs;
 - Adopt a **coordinated engagement strategy** so that ISCO representatives engage with key common stakeholders in a strategic way.
- The Parties will set forth specific workstreams and activities based on abovementioned key areas in a common ISCO 2.0 Approach document that will guide the implementation of these areas for the ISCOs and will be evaluated and amended on regular basis. All ISCOs will commit to dedicate the necessary resources to this process and to enable Boards and Steering Committees to collaborate effectively on the implementation of this MoU.

THE PARTIES (IN ALPHABETIC ORDER)

Beyond Chocolate

Beyond Chocolate is the Partnership for a sustainable Belgian chocolate industry. Partners in the initiative are working to end deforestation, stimulate education for future generations and provide a living income for cocoa growers. The Partnership was signed by nearly 50 stakeholders from the chocolate industry, public sector, NGO's, retail sector, universities, trade unions, impact investors, labels and member organizations labels.

Signatories of the Beyond Chocolate Partnership commit to:

- By 2025: All chocolate produced and/or sold in Belgium shall comply with a relevant certification standard and/or shall be manufactured from cocoa-based products covered by a corporate sustainability scheme. “Beyond Chocolate” partners shall comply with applicable agreements between governments and companies in the regions included in the Cocoa & Forests Initiative. Deforestation due to cocoa growing for the Belgian chocolate sector has ended.
- By 2030: Cocoa growers will earn at least a living income.

Stichting IDH (“IDH”) was appointed by the Belgian Ministry for Development Cooperation to coordinate investments, independently monitor progress, measure traceable impacts and communicate transparently on the partners’ mobilisation and results.

Find [here](#) more information on Beyond Chocolate.

Dutch Initiative on Sustainable Cocoa (DISCO)

The Dutch Initiative on Sustainable Cocoa (DISCO) is a public-private partnership active in the Dutch cocoa and chocolate sector working to sustainably improve the livelihoods of current and future cocoa farming families. Signatories of DISCO share the vision that in cocoa-production regions important to the Dutch cocoa industry the following will be achieved:

- Farming families, with cocoa as their main livelihood activity, will be enabled to earn a living income by 2030;
- Cocoa-related deforestation and forest degradation in producing regions, where the Dutch cocoa industry and their trade partners are sourcing from, will have ended in their supply chains by 2025;
- Effective measures and necessary actions contributing to ending all forms of child labour by 2025 are taken.

DISCO acknowledges the complexity of the root causes behind the critical social, economic, and environmental sustainability issues in the cocoa sector. By working in partnership, DISCO signatories are better able to coordinate and initiate efforts and interventions with stakeholders in the cocoa sector outside the Netherlands. This should lead to more efficiency and effectiveness in the national and international efforts aimed at making the cocoa sector more sustainable.

The scope of the Dutch Initiative on Sustainable Cocoa will contain all cocoa and cocoa products imported into the Netherlands

Find [here](#) more information on DISCO

French Initiative on Sustainable Cocoa (FRISCO)

The French Initiative on Sustainable Cocoa (FRISCO) was founded as part of the French National Strategy to Combat Imported Deforestation, and brings together actors in the French cocoa and chocolate sector: manufacturers, traders, retailers, civil society organizations, research institutes and academic bodies - in close collaboration with the French authorities. It is committed to a prosperous and sustainable cocoa production system, for the benefit of producers and the entire supply chain.

In the spirit of "shared responsibility", it aims to federate the resources of all these actors within a network oriented towards collaboration and action to achieve common ambitions and contribute to making the cocoa sector more sustainable by 2030:

- Improve the income of cocoa farmers and their families, to enable them to earn a decent living (in the meaning of "The Living Income Community of Practice") by 2030 at the latest, in collaboration with producing countries;
- Work with all stakeholders so that, by 2025 at the latest, the French cocoa industry and its partners stop imports from deforested areas after 30.12 2020, combat forest degradation and protect remaining forests and areas of high environmental value;
- Take the necessary measures to combat and ensure progress on forced labour and child labour in cocoa producing regions by 2025, while helping to promote the rights of children and their access to education, and the empowerment of women within the cocoa industry.

FRISCO acknowledges the complexity of the root causes behind the critical social, economic, and environmental sustainability issues in the cocoa sector. By working in partnership with the other European Platforms, FRISCO signatories are better able to coordinate and initiate efforts and interventions with stakeholders in the cocoa sector outside France. This should lead to more efficiency and effectiveness in the national and international efforts aimed at making the cocoa sector more sustainable.

German Initiative on Sustainable Cocoa (GISCO)

The German Initiative on Sustainable Cocoa (GISCO) is a joint initiative of the Federal Government, represented by the German Ministry of Economic Cooperation and Development (BMZ) and the German Ministry of Agriculture, Food and Regional Identity (BMLEH), the German sweets and confectionary industry, the German retail grocery trade, and civil society. Jointly, the multi-stakeholder initiative aims to

- improve living conditions of cocoa farmers and their families and to contribute to a secure living;
- conserve and protect natural resources and biodiversity in cocoa producing countries;
- increase cultivation and commercialization of sustainably produced cocoa.

The German Initiative on Sustainable Cocoa was founded in June 2012 and has been a registered association since April 2014. Currently, GISCO has more than 70 members. Based on a holistic definition of sustainable cocoa GISCO developed 10 specific goals, related to enabling a living income,

combat deforestation, compliance with human rights and environmental aspects by all actors in the cocoa supply chain. GISCO's full list of goals as well as GISCO's definition of sustainable cocoa can be found [here](#).

Swiss Initiative on Sustainable Cocoa (SWISSCO)

The Swiss Platform for Sustainable Cocoa (SWISSCO) is a multi-stakeholder initiative committed to driving sustainability across the cocoa value chain. Founded in January 2018, SWISSCO brings together actors from the Swiss cocoa sector, including private sector representatives (such as manufacturers, traders, and retailers), non-profit organizations, academic institutions, and the federal government, represented by SECO. The full list of members is available [here](#).

Anchored in its six principles for sustainable cocoa and aligned with the UN Sustainable Development Goals, SWISSCO members share the vision of a cocoa sector where:

- cocoa farming households earn a living income,
- human rights are protected and child and forced labour eliminated,
- cocoa production conserves forests and ecosystems,
- agroforestry practices are widely adopted,
- climate goals are met through emissions reductions, and
- supply chains are fully traceable and transparent.

To achieve these ambitions, SWISSCO adopted its Roadmap 2030, which sets out differentiated targets and encourages continuous improvement among members. SWISSCO currently counts over 100 committed members who share responsibility, set joint objectives, engage in collaborative projects, and participate in harmonised monitoring efforts. The platform fosters systemic change by promoting peer learning, enabling public-private partnerships, facilitating policy dialogue with producing countries, and enhancing accountability through transparent reporting frameworks.

DURATION

- Through this MoU the Parties intend to cooperate for 5 years, beginning on 1 January 2026 and ending on 31 December 2030.
- The rights and obligations of the Parties which by nature are meant to survive this termination, shall not terminate on this date.

CONFIDENTIALITY

- In principle, the Parties do not intend to share confidential information for the purpose of this MoU. The Parties agree that, should they receive or become aware of information that is sensitive and confidential in nature in the context of this MoU, they intend and aim to treat such information confidentially in the spirit of a good cooperation. At no time shall confidential information be disclosed and/or exchanged. The Parties agree that if they have the intention to share (highly) confidential information, they will consider signing a Non-Disclosure Agreement to properly protect such information.

NO DETRIMENTAL ACTIVITY

- Each Party under this MoU represents and warrants to the others that it knows of no activities or other matters not yet a matter of public information that should preclude a cooperation under this MoU or prove detrimental to the other Party's interests. In addition, if in the future, any Party becomes aware of any activity or matter that may become detrimental to the interests of the other Party, then that Party shall promptly notify the affected Party of the relevant facts and circumstances.

MISCELLANEOUS

- Nothing in this MoU shall grant either Party or any third party any ownership, license, or authorization to use, or interest in or to, any Party's trademarks or other intellectual property without explicit permission. This includes but is not limited to the name, logo or certification mark of that Party.
- All Parties are free to communicate externally that there is a strong intention of working together.
- Nothing in this MoU creates an employee-employer relationship, a joint venture or other legal entity. No Party has the authority to create any financial or other obligations on behalf of any other Party without that organization's written consent.

IN WITNESS WHEREOF, the undersigned Parties have declared their intentions:

For Beyond Chocolate

Signed by:
Philippe de Selliers

A645E8FB5473AD4...
Name: Philippe de Selliers
Position: Steering Committee Chair,
Confiserie Leonidas S.A
Date: 05-02-2026 | 08:58 CET

DocuSigned by:
Tessa Meulenstein

36C0CF5D9F34BA...
Name: Tessa Meulenstein
Position: Director Global Markets
Stichting IDH
Date: 06-02-2026 | 09:15 PST

For Dutch Initiative on Sustainable Cocoa (DISCO)

Ondertekend door:
Judith Sargentini

C850D44CE17144C...
Name: Judith Sargentini
Position: Steering Committee Chair,
Independent
Date: 05-02-2026 | 13:24 CET

DocuSigned by:
Tessa Meulenstein

36C0CF5D9F34BA...
Name: Tessa Meulenstein
Position: Director Global Markets,
Stichting IDH
Date: 06-02-2026 | 09:15 PST

For French Initiative on Sustainable Cocoa (FRISCO)

DocuSigned by:
Florence Audoyer

C5538843647B4C8...
Name: Florence Audoyer
Position: FRISCO Steering Committee Member
Nestlé France
Date: 20-02-2026 | 06:00 CET

For Forum Nachhaltiger Kakao e.V. / German Initiative on Sustainable Cocoa (GISCO)

Signiert von:



3131996A045F455...

Name: Aldo Cristiano
Position: Board Chair
Ferrero International SpA
Date: 05-02-2026 | 16:07 MEZ

Signiert von:



C42F4FD0F41F413...

Name: Florian Schuetze
Position: Vice Board Chair
Schwarz Corporate Solutions
Date: 05-02-2026 | 16:38 MEZ

For Swiss Platform for Sustainable Cocoa (SWISSCO)

Signed by:



E0DB17B68CDB40A...

Name: Filippo Veglio
Position: President
Independent
Date: 05-02-2026 | 16:47 CET