



OVERVIEW OF ISCO 2024 SUPPLY CHAIN/MEMBERSHIP DATA POINTS

Per stakeholder type

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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. Over the past years, considerable work has gone into the improvement of the ISCO reporting framework and into further alignment between the ISCOs. In 2024 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 1st March to 15th April.
Please note! The exception to this are FRISCO members who have an extended timeline until end of June 2024, as FRISCO is joining on a trial basis for the first time.
- Report on a set of joint data points established by the ISCOs¹.
- Report in the same online monitoring tool².

The received data will be analysed in consultation with members and will be published in aggregated reports in fall 2024.

2. How to use this overview of data points

The table below presents an overview of the supply chain/membership data points (linked to the four common challenges) that members and

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

signatories of the ISCOs are required to report on between 1st March and 15th April of 2024. It aims to help them prepare their data internally before the start of the reporting round³. Please use the table in the following way:

- 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.



Please note that GISCO and SWISSCO members will need to report additionally on a set of project/program level questionnaires resp. the sourcing statistics that can be found in a separate document.

² More information on the use of this tool will be shared on March 4th in the joint launch event.

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

2.1 Traders & (Large) Manufacturers

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 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 manufactured 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 Belgium/ the Netherlands / France / Germany / Switzerland, 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).		All ISCOs
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 Belgium/ the Netherlands / France / Germany / 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).		All ISCOs

Data point	Question	Why this data is requested	Applicable to
Volumes MT-BE processed on the national market and 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 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"> Find here the methodology to calculate MT-BE 	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"> 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. 	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
Share of volumes certified/independently verified cocoa.	For Beyond Chocolate, GISCO and FRISCO: Please specify the share of cocoa that is certified and/or independently verified: <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 For Beyond Chocolate please report additionally:		Beyond Chocolate FRISCO GISCO

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> for cocoa processed in Belgium and exported For cocoa manufactured in Belgium and exported 		
<p>Volumes MT-BE certified/independently verified cocoa according to type</p> <ul style="list-style-type: none"> <i>i.e. UTZ / Rainforest Alliance, Fairtrade, Organic other than Naturland Fair, Naturland Fair, Company scheme, combination</i> 	<p>Please select the accepted certification standards or independently verified company schemes 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 independently verified company schemes in relation to the total volume certified. 	<p>Certification/ company scheme coverage creates a structure and degree of traceability that allows for further improvements in areas, including living income and deforestation.</p>	<p>GISCO FRISCO</p>
<p>% of volumes sourced directly.</p>	<p>Please specify the share of cocoa sourced directly in the reporting year.</p>	<p>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.</p>	<p>Beyond Chocolate DISCO GISCO</p>
<p># farming households in direct supply chain.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon & Other. 	<p>Please specify the estimated number of farming households in your direct supply chain, disaggregated for Ghana, Côte d'Ivoire, Nigeria, Cameroon & 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 & Other. 	<p>Please specify the estimated number of farming households in your indirect supply chain, disaggregated for Ghana, Côte d'Ivoire, Nigeria, Cameroon & Other.</p>		<p>All ISCOs</p>

Data point	Question	Why this data is requested	Applicable to
<ul style="list-style-type: none"> Find here the methodology to calculate number of households in the indirect supply chain. 			
Volumes MT-BE per country of origin.	Please specify the country of origin for the volumes sourced by your company.	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.	Beyond Chocolate DISCO
Volumes MT-BE per supply chain model.	Please select the supply chain model(s) that is/are applicable to your company's supply chain for the reporting year. <ul style="list-style-type: none"> 1. Conventional, 2. Mass balance, 3. Mass balance with country of origin preserved, 4. Segregated, 5. Identity preserved (Subsequently, you will be asked to provide the corresponding volumes of cocoa, expressed in % for each of the selected sourcing methods) 	Data on supply chain model are used to understand how these practices affect information and accountability of sustainability characteristics in the supply chain.	GISCO
Volume MT-BE imported (but not processed or brought to the consumer market) into the national market. <ul style="list-style-type: none"> Find here the methodology to calculate MT-BE 	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.	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.	DISCO
Deforestation			

Data point	Question	Why this data is requested	Applicable to
MT-BE of deforestation free cocoa.	<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. 	Assesses the extent to which members are complying to the EU regulation on deforestation free products.	All ISCOs
<p>Extent of coverage by environmental due diligence.</p> <ul style="list-style-type: none"> Select the stage of coverage: 1. Not started yet 2. Initial stages of implementation 3. Intermediate level of implementation, 4. Advanced level of implementation 5. Fully implemented 	To what extent has your company/organisation implemented environmental due diligence and/or risk management approaches?	Assesses members' efforts to assess and address environmental risks in their supply chain.	All ISCOs Except FRISCO
<p>Extent of coverage by environmental due diligence per component.</p> <ul style="list-style-type: none"> Find here the six components as per UN Guiding Principles and OECD Guidance. For each component select the stage: 1. Not started yet 2. Initial stages of implementation 3. Intermediate level of implementation, 4. Advanced level of implementation 5. Fully implemented 	To what extent has your company/organisation implemented environmental due diligence and/or risk management approaches for the six components?		GISCO

Data point	Question	Why this data is requested	Applicable to
<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>
<p>Living income</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 & Other. • <i>Find more information on methodology here.</i> 	<p>For how many farming households in your supply chain did you measure living income gaps?</p> <ul style="list-style-type: none"> • Please select the country/countries you are reporting on. • Please specify how you have calculated a representative sample 	<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># 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 & 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>

Data point	Question	Why this data is requested	Applicable to
<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 & Other. • Please find the definition of a living income benchmark here. 	<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. • 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. 	<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>All ISCOs</p>
<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: 16.50 GHC / 2.12 USD per kg ○ Côte d'Ivoire: 1.602 CFA / 2.39 USD per kg 	<p>Please specify the volume as expressed in MT-BE (metric tons bean equivalents) in your supply chain for which your company is paying the Living Income Reference Price (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 Except FRISCO</p>
<p>Type, volume and amounts of premiums granted in the reporting year.</p>	<ul style="list-style-type: none"> • Please specify in USD the total amount of premiums granted to farmers and/or cooperatives. • Please specify the total volume of cocoa beans sourced with / without premiums • Please select the types of premiums granted 	<p>Assess amount and type of premiums paid as an element of addressing Living Income</p>	<p>GISCO</p>

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> Specific amounts of premiums granted per type of premium and the corresponding volume (Voluntary) 		
<p>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.</i> <i>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>			
# 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
# 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

Data point	Question	Why this data is requested	Applicable to
# 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' 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.	All ISCOs Except FRISCO
Cross-cutting			
Implementation of HRDD approaches <ul style="list-style-type: none"> For each element select the stage: 1. Not started yet 2. Initial stages of implementation 3. Intermediate level of implementation, 4. Advanced level of implementation 5. Fully implemented 	Level of implementation of human rights due diligence (HRDD) approaches in the company's cocoa supply chains in the reporting year for the following elements <ul style="list-style-type: none"> human rights policy statement risk assessment measures. tracking implementation and human rights results reporting human rights grievance mechanisms Publication of a HRDD (human rights due diligence) report in the reporting year	Assess progress on the implementation of different elements of a HRDD approach in the cocoa supply chain.	GISCO
Development of holistic agricultural programs on a regional level <ul style="list-style-type: none"> Disaggregation per country 	Did your organisation / company support the development of holistic agricultural programs on a regional level, in order to create alternatives to cocoa production and thus counteract over-production in the reporting year? <ul style="list-style-type: none"> Whom did you support? 	Monitor contributions of members towards Goal 3	GISCO

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> Please specify how your organisation / company supported the development of holistic agricultural programs on a regional level 		
Support the strengthening of governments, farmer organisations and / or civil society <ul style="list-style-type: none"> Disaggregation per country 	Whom did you support and what kind of support did you provide?	Monitor contributions of members towards Goal 9	GISCO
Multi-Stakeholder & Policy Initiatives	Did your organisation / company actively contribute to any multi-stakeholder and / or policy dialogue initiatives during the reporting year? Please select the multi-stakeholder or policy initiative(s) that your organisation / company has actively contributed to in the reporting year.	Monitor contributions of members towards Goal 12	GISCO

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
Share of volumes certified/independently verified cocoa	Please specify the share of cocoa that is certified and/or independently verified <ul style="list-style-type: none"> For cocoa sold on the national market Globally (for GISCO) 	Certification/ company scheme coverage creates a structure and degree of traceability that allows for further improvements in areas, including living income and deforestation.	All ISCO Except SWISSCO
Volumes MT-BE certified/independently verified cocoa according to type <ul style="list-style-type: none"> i.e. <i>UTZ / Rainforest Alliance, Fairtrade, Organic other than Naturland Fair, Naturland Fair, Company scheme, combination</i> 	Please select the accepted certification standards or independently verified company 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 independently verified company schemes 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

Data point	Question	Why this data is requested	Applicable to
<p>% of volumes sourced per traceability level.</p> <ul style="list-style-type: none"> 1. <i>Origin unknown</i> 2. <i>Country known</i> 3. <i>Cooperative known</i> 4a. <i>Farm known and having (at least for plots bigger than 4ha) polygon boundaries of the plots</i> 4b. <i>Farm known, having point coordinates for plots less than 4ha and polygon boundaries of the plots bigger than 4ha</i> 	<p>Please select the "traceability level(s)" that were applicable to your company's/organisation's supply chain for the reporting year.</p> <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.) 	<p>Traceability is a means to an end, allowing to identify risk areas related to, amongst others, deforestation.</p>	<p>All ISCOs Except DISCO</p>
<p>% of volumes sourced directly.</p>	<p>Please specify the share of cocoa sourced directly in the reporting year.</p>	<p>This data point helps to assess the relationship between producers and the market.</p>	<p>GISCO</p>
<p># farming households in direct supply chain.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon & Other. 	<p>Please specify the estimated number of farming households in your direct supply chain, disaggregated for Ghana, Côte d'Ivoire, Nigeria, Cameroon & 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>GISCO</p>
<p># farming households in indirect supply chain.</p> <ul style="list-style-type: none"> Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon & 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 & Other.</p>		<p>GISCO</p>
<p>Volumes MT-BE per supply chain model</p>	<p>Please select the sourcing method that was applicable to your company's/organisation's supply chain for the reporting year.</p> <ol style="list-style-type: none"> Conventional, 2. Mass balance, 3. Mass balance with country of origin preserved, 4. Segregated, 5. Identity preserved <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 supply chain practices.) 	<p>Data on supply chain models are used to understand how these practices affect information and accountability of sustainability characteristics in the supply chain.</p>	<p>GISCO</p>

Data point	Question	Why this data is requested	Applicable to
Deforestation			
MT-BE deforestation free cocoa.	<p>Please specify the share of your supply chain that can be claimed deforestation free</p> <p>Please indicate the cut-off date and the % of the total volume of MT-BE sourced corresponding to this cut-off date.</p> <p>Please repeat this for other cut-off dates.</p>	Assesses the extent to which members are complying to the EU regulation on deforestation free cocoa or are going further.	All ISCOs Except FRISCO
Extent of coverage by environmental due diligence. <ul style="list-style-type: none"> Please select the stage of coverage: 1. Not started yet 2. Initial stages of implementation 3. Intermediate level of implementation, 4. Advanced level of implementation 5. Fully implemented 	To what extent has your company/organisation implemented environmental due diligence and/or risk management approaches?	Assesses members' efforts to assess and address risks in their supply chain. Aligns with the EU regulation on imported deforestation.	GISCO
Extent of coverage by environmental due diligence per component. <ul style="list-style-type: none"> According to the six components as per UN and OECD Guiding Principles. For each component select the stage: 1. Not started yet 2. Initial stages of implementation 3. Intermediate level of implementation, 4. Advanced level of implementation 5. Fully implemented 	To what extent has your company/organisation implemented environmental due diligence and/or risk management approaches for components 1/2/3/4/5/6?	Assesses members' efforts to assess and address risks in their supply chain. Aligns with the EU regulation on imported deforestation.	GISCO
Living income			

Data point	Question	Why this data is requested	Applicable to
<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 & Other. • Find more information on methodology here. 	<p>For how many farming households in your supply chain did you measure living income gaps?</p> <ul style="list-style-type: none"> • Please select the country/countries you are reporting on 	<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># of farming households for which a living income strategy is implemented</p> <p>Disaggregation for Ghana, Côte d'Ivoire, Nigeria, Cameroon & Other.</p>	<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>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 & Other. • Please find the definition of a living income benchmark here. 	<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. • 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. 	<p>Members have committed to contributing towards living incomes (LI) of cocoa farmers. This indicator monitors progress.</p>	<p>GISCO</p>

Data point	Question	Why this data is requested	Applicable to
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: 16.50 GHC / 2.12 USD per kg ○ Côte d'Ivoire: 1.602 CFA / 2.39 USD per kg 	Please specify the volume of MT-BE within your supply chain for which your company is paying the Living Income Reference Price (LIRP)?	Paying the Living Income Reference Price is a means to increase farmer incomes and increase farmers' resilience in times of price drops.	GISCO
Type, volume and amounts of premiums granted in the reporting year.	<ul style="list-style-type: none"> • Please specify in USD the total amount of premiums granted to farmers and/or cooperatives. • Please specify the total volume of cocoa beans sourced with / without premiums • Please select the types of premiums granted • Specific amounts of premiums granted per type of premium and the corresponding volume (Voluntary) 	Assess amount and type of premiums paid as an element of addressing Living Income	GISCO
<p>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></p>			
# 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

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.	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
Evidence of this system ' 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
Cross-cutting			
Implementation of HRDD approaches <ul style="list-style-type: none"> For each element select the stage: 1. Not started yet 2. Initial stages of implementation 3. Intermediate level of implementation, 4. Advanced level of implementation 5. Fully implemented 	Level of implementation of human rights due diligence (HRDD) approaches in the company's cocoa supply chains in the reporting year for the following elements <ul style="list-style-type: none"> human rights policy statement risk assessment measures. tracking implementation and human rights results reporting human rights grievance mechanisms 	Assess progress on the implementation of different elements of a HRDD approach in the cocoa supply chain.	GISCO

Data point	Question	Why this data is requested	Applicable to
	Publication of a HRDD (human rights due diligence) report in the reporting year		
Development of holistic agricultural programs on a regional level <ul style="list-style-type: none"> • Disaggregation per country 	Did your organisation / company support the development of holistic agricultural programs on a regional level, in order to create alternatives to cocoa production and thus counteract over-production in the reporting year? <ul style="list-style-type: none"> • Whom did you support? • Please specify how your organisation / company supported the development of holistic agricultural programs on a regional level 	Monitor contributions of members towards Goal 3	GISCO
Support the strengthening of governments, farmer organisations and / or civil society <ul style="list-style-type: none"> • Disaggregation per country 	Whom did you support and what kind of support did you provide?	Monitor contributions of members towards Goal 9	GISCO
Multi-Stakeholder & Policy Initiatives	Did your organisation / company actively contribute to any multi-stakeholder and / or policy dialogue initiatives during the reporting year? Please select the multi-stakeholder or policy initiative(s) that your organisation / company has actively contributed to in the reporting year.	Monitor contributions of members towards Goal 12	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 for plots bigger than 4ha) polygon boundaries of the plots 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.		

<p>Share of certified/independently verified cocoa.</p> <ul style="list-style-type: none"> • 	<p>Please provide the share of certified/independently verified cocoa:</p> <ul style="list-style-type: none"> • For volumes manufactured in Belgium. • For volumes manufactured in Belgium and exported. 	<p>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).</p>	
<p>% of volumes sourced directly</p>	<p>Please specify the share of cocoa sourced directly in the reporting year.</p>	<p>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.</p>	
<p>Living Income</p>			
<p>Living Income gaps in supply chain</p>	<p>Do you have a view of Living Income Gaps in your supply chain? If yes, please elaborate.</p>	<p>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.</p>	<p>Beyond Chocolate</p>
<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: 16.50 GHC / 2.12 USD per kg ○ Côte d'Ivoire: 1.602 CFA / 2.39 USD per kg 	<p>Please specify the volume of MT-BE within your supply chain for which your company is paying the Living Income Reference Price (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>	

2.4 GISCO Small manufacturers (processing or trading less than 100t of cocoa per year), Civil Society Organizations, and others

Questions on “Development of holistic agricultural programs on a regional level”, “Multi-stakeholder initiatives”, “Support the strengthening of civil society” and “Member Commitment” are only asked every two years. **This means in the current reporting cycle 2024, members processing or trading less than 100t cocoa per year, civil society members and Others do need to fill out a membership questionnaire this year.** In addition, they are invited to fill out a project questionnaire (see separate document).

Data point	Question	Why this data is requested	Applicable to
Development of holistic agricultural programs on a regional level <ul style="list-style-type: none"> Disaggregation per country 	Did your organisation / company support the development of holistic agricultural programs on a regional level, in order to create alternatives to cocoa production and thus counteract over-production in the reporting year? <ul style="list-style-type: none"> Whom did you support? Please specify how your organisation / company supported the development of holistic agricultural programs on a regional level 	Monitor contributions of members towards Goal 3	GISCO
Support the strengthening of governments, farmer organisations and / or civil society <ul style="list-style-type: none"> Disaggregation per country 	Whom did you support and what kind of support did you provide?	Monitor contributions of members towards Goal 9	GISCO
Multi-Stakeholder & Policy Initiatives	Did your organisation / company actively contribute to any multi-stakeholder and / or policy dialogue initiatives during the reporting year? <ul style="list-style-type: none"> Please select the multi-stakeholder or policy initiative(s) that your organisation / company has actively contributed to in the reporting year. 	Monitor contributions of members towards Goal 12	GISCO
Member commitment	Did your organisation / company conduct any other commitment or initiative in the reporting year that you want to report on and that has not yet been covered by the other questions?	Monitor additional efforts towards GISCO goals of non-supply chain members	GISCO

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> • Please provide a name for the commitment / initiative. • Please select the corresponding topic(s) from the list provided. • Please provide a short description of the commitment / initiative. <p>Please provide any additional comments or information, e.g. on the level of progress or on the (intermediary) achievement vis-à-vis this commitment.</p>		

2.5 DISCO Small manufacturers

Data point	Question	Why this data is requested	Applicable to
Transparency & Traceability			
Volumes MT-BE manufactured on 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 the Netherlands, 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.	The ISCOs are market-based initiatives. Members have committed to national targets and are therefore required to report on their progress per national market.	DISCO
Volumes MT-BE manufactured on the national market and 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 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.		
Volumes MT-BE certified/independently verified cocoa. <ul style="list-style-type: none"> UTZ / Rainforest Alliance, Fairtrade, Organic other than Naturland Fair, Naturland Fair, Company scheme, combination 	Please select the accepted certification standards or independently verified company schemes that are applicable to the volumes sold on the German / Dutch market for the reporting year. Subsequently, you will be asked to provide the corresponding share in percentage for each of the selected certification standards or independently verified company schemes in relation to the total volume certified.		

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 manufactured 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 (manufactured is understood from semi-finished product to chocolate end products, including moulding, filling & enrobing).		SWISSCO
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

Data point	Question	Why this data is requested	Applicable to
<p>% of volumes sourced per traceability level.</p> <ul style="list-style-type: none"> 1. <i>Origin unknown</i> 2. <i>Country known</i> 3. <i>Cooperative known</i> 4a. <i>Farm known and having at least one coordination per farm (farm mapping)</i> 4b. <i>Farm known, having point coordinates and /or polygons for plots less than 4ha and polygon boundaries of the plots bigger than 4ha.</i> 	<p>Please select the "traceability level(s)" that were applicable to your company's/organization's global supply chain for the reporting year.</p> <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. 	<p>Traceability is a means that allows to identify risk areas related to, in particular, deforestation.</p>	<p>SWISSCO</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 to the EU regulation on deforestation free products.</p>	<p>SWISSCO</p>
<p>Extent of coverage by environmental due diligence.</p> <ul style="list-style-type: none"> Select the stage of coverage: 1. <i>Not started yet</i> 2. <i>Initial stages of implementation</i> 3. <i>Intermediate level of implementation</i>, 4. <i>Advanced level of implementation</i> 5. <i>Fully implemented</i> 	<p>To what extent has your company/organisation implemented environmental due diligence and/or risk management approaches?</p>	<p>Assesses members' efforts to assess and address environmental risks in their supply chain.</p>	<p>SWISSCO</p>
<p>Child labour</p> <p><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>			
<p># of households covered by a Child Labour Monitoring and Remediation System (CLMRS).</p>	<p>How many households in your company's/organization's supply chain were covered at the end of the reporting year, by CLMRS?</p>	<p>Assesses whether members have a structure in place that identifies risks related to child labour.</p>	<p>SWISSCO</p>

Data point	Question	Why this data is requested	Applicable to
# of children <u>covered</u> 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 ?		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 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.	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' 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/Dutch /Swiss 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 partnership/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. 		
Living income			

Data point	Question	Why this data is requested	Applicable to
# 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.		
<i>Child labour</i>			
# 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.		

Data point	Question	Why this data is requested	Applicable to
# 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.		
Cross-cutting			
Development of holistic agricultural programs on a regional level <ul style="list-style-type: none"> Disaggregation per country 	Did your organisation / company support the development of holistic agricultural programs on a regional level, in order to create alternatives to cocoa production and thus counteract over-production in the reporting year? <ul style="list-style-type: none"> Whom did you support? Please specify how your organisation / company supported the development of holistic agricultural programs on a regional level 	Monitor contributions of members towards Goal 3	GISCO
Support the strengthening of governments, farmer organisations and / or civil society <ul style="list-style-type: none"> Disaggregation per country 	Whom did you support and what kind of support did you provide?	Monitor contributions of members towards Goal 9	GISCO
Multi-Stakeholder & Policy Initiatives	Did your organisation / company actively contribute to any multi-stakeholder and / or policy dialogue initiatives during the reporting year? <ul style="list-style-type: none"> Please select the multi-stakeholder or policy initiative(s) that your organisation / company has actively contributed to in the reporting year. 	Monitor contributions of members towards Goal 12	GISCO
Member commitment	Did your organisation / company conduct any other commitment or initiative in the reporting year that you want to report on and that has not yet been covered by the other questions?	Monitor additional efforts towards GISCO goals of non-supply chain members	GISCO

Data point	Question	Why this data is requested	Applicable to
	<ul style="list-style-type: none"> • Please provide a name for the commitment / initiative. • Please select the corresponding topic(s) from the list provided. • Please provide a short description of the commitment / initiative. <p>Please provide any additional comments or information, e.g. on the level of progress or on the (intermediary) achievement vis-à-vis this commitment.</p>		

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? <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 partnership/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. 		
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	DISCO

Data point	Question	Why this data is requested	Applicable to
# 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.	on the contributions of non-supply chain actors in DISCO, based on the defined roles in the Roadmaps.	
# 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 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.		

Data point	Question	Why this data is requested	Applicable to
# 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

Certified or independently verified cocoa:

- Cocoa produced in compliance with the requirements of (accepted) certification standards or independently verified company schemes on sustainable cocoa. The list of certification standards and independently verified company schemes currently comprises the following for GISCO:
 1. UTZ / Rainforest Alliance
 2. Fairtrade
 3. Organic other than Naturland Fair
 4. Naturland Fair
 5. Company program, please specify
 6. Combination of multiple certifications

Remark: If the corresponding sourcing information cannot be disaggregated per destination (national markets in Europe), please apply the % of your company's/organisation's global sourcing that meets the certified or independently verified cocoa requirements.

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 Systems (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 supply chain model:

- Consists of the following segments:
 1. **Mass balance:** The mass balance system administratively monitors the trade of conforming cocoa throughout the entire supply chain. The system requires transparent documentation and justification of the origin and quantity of conforming cocoa purchased by the first buyer. The mass balance system allows mixing conforming and non-conforming cocoa in later stages of the cocoa value chain (e.g. transport,

processing, manufacturing). Cocoa value chain actors can sell a certain mass of conforming cocoa, or an equivalent volume of conforming cocoa-containing products, to the extent that the actual volumes of sales of conforming products are tracked and audited through the supply chain and providing that the bean equivalents of these volumes do not exceed the amount of conforming cocoa beans bought at origin. (Definition drafted using elements borrowed from ISO-CEN and Fairtrade)

2. **Segregated:** Certified or independently verified cocoa meeting the segregation requirements. As per the mass-balance system, segregation requires a transparent documentation and justification of the origin and quantity of conforming cocoa (this is certified or independently verified cocoa) purchased by the first buyer. Conforming cocoa is kept segregated from nonconforming cocoa, including during transport, storage, processing cocoa, and manufacturing of cocoa-containing products. Segregation does allow mixing cocoa from different origins to the extent that all cocoa being mixed qualifies as conforming cocoa (as per the certification standard or verified company scheme being applied). The cocoa supply chain actors shall demonstrate that they have taken the required measures to avoid mixing conforming cocoa with nonconforming cocoa. (Definition drafted using elements borrowed from ISO-CEN and Rainforest Alliance)
3. **Identity preserved** is the highest traceability category. There is no mixing of cocoa, neither with non-conforming cocoa, nor with cocoa from other origins. If the 'single origin' is set at cooperative level or at cocoa-producing area (combining different cooperatives), then conforming cocoa from this broader origin may be combined. In other words, the "identity preserved" system meets all requirements of "segregated cocoa", but it does not allow mixing cocoa from different origins.
4. **Conventional cocoa** (traceability category 0) is cocoa sourced without conforming to the traceability requirements of 'mass balance', 'segregated', or 'identity preserved' - please refer to the corresponding definitions.

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. The cocoa traceability level does not require segregation but can be applied also with a mass balance mechanism. 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.

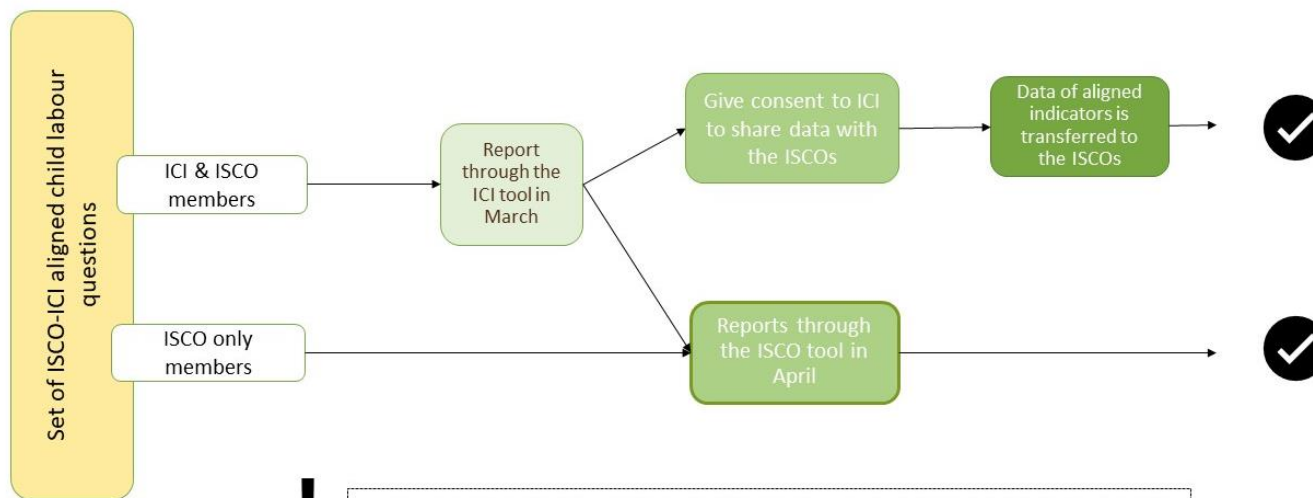
Covered

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
(ie. 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. 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.



- Only data for 4 West-African countries is collected: CIV, Ghana, Cameroon, Nigeria
- Slightly different reporting period: cocoa year vs. calendar year

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.

Due Diligence Components

- Element 1: governance of environmental risks and responsibilities - policy statement that aims at embedding environmental management in the own organisation's/company's cocoa supply chain management
- Element 2: risk assessment (identifying and assessing environmental risks of the supply chain)
- Element 3: measures – identifying and implementing measures to prevent or mitigate adverse environmental effects or to generate positive environmental impact
- Element 4: tracking implementation and environmental results
- Element 5: reporting (communicating on how environmental impacts are addressed).
- Element 6: grievance mechanisms

Evidence of impact of system 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.

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.

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 provides 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:

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

For Fairtrade the current LIRP (2022) at farmgate is:

Ghana: 16.50 GHC / 2.12 USD per kg

Côte d'Ivoire: 1.602 CFA / 2.39 USD 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 strategy with the explicit goal to enable cocoa farming households to earn a living income. A living income strategy includes a monitoring and learning component.

A living income strategy uses a combination, or “smart-mix” of strategies that target multiple income drivers. Multiple income drivers* are being assessed strategically for the purpose of closing the living income gap**. The interventions for each driver depend on the current situation of those drivers and to what extent addressing these drivers can help close the living income gap among different segments and profiles of farmers.

Strategies that can improve income drivers go beyond addressing changes in the farm system and household behaviour. These strategies include improved procurement practices. They range from service delivery for improved production and processing, to brand and consumer engagement, and to improving the enabling environment.

A living income strategy goes beyond income generating activities (IGAs) that do not have the explicit aim of closing living income gaps.

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

**the difference between the actual household income and the existing living income benchmark

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.

Methodology living income progress:

This year's data (2022) will form the baseline for this data point. Members are asked to report on the % of the living income benchmark that the median farming family in their supply chain earns. In the following years, the percentage point difference from baseline to progress data will be measured. (i.e., if in 2020 the median farmer earned 20% of the benchmark and in 2025 the median farmer earned 40% of the benchmark - the median farmers would have close the gap by 20 percentage points).

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 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: $(20.000/1104.6)*1.000 = 18.106$ farmers
- Ecuador: $(2.000/3840.18)*1.000 = 520$ farmers
- Total: 18.626 farmers

Please note: The below figures are for 2022. The ISCOs will seek to provide updated figures in the monitoring tool.

Country	Average land size in ha (Cocoa Barometer)	Average annual yield	Average yield in kg/ha in 2022
Côte d'Ivoire	3.0	1521.6	507.2
Ghana	2.0	1104.6	552.3
Nigeria	2.3	630.89	274.3
Cameroon	3.3	1592.58	482.6
Ecuador	5.8	3840.18	662.1

Premium granted:

A premium granted to a farmer is an additional amount of money paid in addition to the regular market price paid to the producers or producer organizations.

The amount of 'premiums granted' does not necessarily correspond to the amount of 'premiums paid in cash'. Part of the premiums granted could be deducted for payment as 'withholding' for reimbursement of (a) loan(s) to the farmer or as 'payment for services' requested by and provided to the farmer.

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.