Cocoa Horizons Factual Findings Summary Report

Cocoa Horizons
Foundation &

Barry Callebaut Sourcing AG

March 2016

Final report – Fiscal year 1 September 2014 – 31 August 2015



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1. Introduction, purpose and approach

Introduction and purpose

The Cocoa Horizons Foundation, an independent, non-profit organization, was formally established by Barry Callebaut in February 2015 in Zurich, Switzerland and launched September 17, 2015. It is supervised by the Swiss Federal Foundation Supervisory Authority and is audited annually to demonstrate compliance with Swiss federal regulations. The Foundation's Board of Directors includes two directors appointed by Barry Callebaut and one independent, external director with a focus on foundation law.

The mission of the Foundation is to improve the livelihoods of cocoa farmers and their communities through the promotion of sustainable, entrepreneurial farming, improved productivity and community development.

The Foundation selects implementing partners for the activities funded, including Barry Callebaut's cocoa sustainability team as well as trusted external implementing partners and development experts.

The Cocoa Horizons Foundation works together with supporters and partners to build on collective strengths, scale impact and drive on-the-ground change in cocoa growing communities. The Foundation does this in three ways: by targeting funds toward those activities that will have the biggest impact in addressing challenges and needs; by pooling the resources from its three distinct funding sources in order to achieve economies of scale; and by helping to drive the demand for sustainable cocoa.

In line with its mission and aligning with the industry's CocoaAction initiative, the Foundation's strategy is based on two pillars: productivity and community; and the focus areas associated with each: farmer training, farmer support, farmer financing, and education, child protection, women's empowerment and health.

To adapt to changing expectations, in 2014 – 15, Barry Callebaut's Quality Partner Program was revised, expanded and improved upon, evolving into the Cocoa Horizons Foundation. An accompanying governance framework was designed and implemented, consisting of program activities and governance procedures performed by Barry Callebaut, the Cocoa Horizons Foundation (the 'Foundation') and operators within the supply chain. The Cocoa Horizons Foundation and board defines the Cocoa Horizons methodology, while Barry Callebaut is a key implementation partner in the activities funded by the Foundation.

The Cocoa Horizons program was initially implemented using the first edition of the program guidelines, at a mid-year point in the 2014-2015 crop year. Verification activities were defined and tested during a pilot roll out which took place from March – June 2015. The crop year 2014-2015 should therefore be seen as a transition period in which certain requirements (or their associated deadlines) could not yet be achieved due to the reduced timetable and evolving methodology during that year.

The Cocoa Horizons program and verification covers:

- Farmer Group and Group Member requirements;
- Traceability;
- Farmer Group and Group Member Training;
- Targeted productivity activities;
- Targeted community development activities; and
- Transparency of premium flows.

In the crop year ending 31 August 2015, the Cocoa Horizons program in Côte d'Ivoire constituted **60 Farmer Groups** in total, made up of **25,574 Group Members** (i.e. farmers), who collectively delivered **30,428 Metric Tonnes of Horizons cocoa**.

Under **Productivity**, the Cocoa Horizons Foundation selected the staff and Farmer Trainers of 20 Farmer Groups for training in the Pacobo Center of Excellence on Productivity topics.

We understand that, in the next fiscal year (2015-2016), the focus will be on Farmer Support (such as facilitating access to tools and inputs) and Farmer Finance (such as the access to a savings and credit scheme for farmers).

Community Development activities included the following:

- Education:

- o Construction of a Rural Primary School (6 classrooms plus an office block including solar panels, latrines, canteen and borehole) in Affery, inaugurated in January 2015.
- o Construction of a Rural Primary School (6 classrooms plus an office block including solar panels, latrines, canteen and borehole) in Blolequin, inaugurated in February 2015.
- Extension of an existing secondary school with 4 classrooms at Akoupé, bringing to 16 the total number of class rooms, inaugurated March 2015.
- o Construction of a Rural Primary School (3 classrooms plus an office block including solar panels, teacher housing units, latrines, canteen and borehole) in N'Gattakoffikro (Sinfra), under construction during fiscal period, inauguration in March 2016.
- o Extension of an existing Rural Primary School (3 classrooms) in Sayoubakro (Sassandra), under construction during fiscal period, inauguration in March 2016.
- Construction of a Rural Primary School (3 classrooms plus an office block including solar panels) in Diangobo (Abengourou), under construction during fiscal period, inauguration in March 2016.
- o Distribution of 675 school kits (448 boys and 227 girls) in 8 farmer groups.

- Child Protection

- o Awareness training offered to Cocoa Horizons farmers via Farmer Field Schools.
- Awareness training about child labor issues by the International Cocoa Initiative (ICI) to 46 farmer group administrators, as well as farmers and community members.
- o In consultation with national administrative authorities, the Cocoa Horizons Foundation initiated a process to provide birth certificates for school-age children, without which they cannot enroll in school.

- Women's' empowerment:

- Through a joint program, the Cocoa Horizons Foundation, working with the World Cocoa Foundation, selected 54 women from 54 farmer groups to participate in leadership training in 2014/15.
- o In addition, approximately 200 women from two farmer groups were selected by the Cocoa Horizons Foundation to participate in a three-year agricultural and entrepreneurship training program for female farmers launched in June 2015. The program is being implemented by ANADER, the national rural development agency in Cote d'Ivoire.

- Health

- O Distribution of 1500 mosquito nets (1410 men and 90 women) in 15 farmer groups.
- O Vaccination campaign for 720 persons (451 men and 269 women) in 4 farmer groups.

The following sections outline our approach to verification, and the sample of these Farmer Groups and community development activities which were subject to verification procedures.

Approach

The Cocoa Horizons Foundation and Barry Callebaut Sourcing AG engaged PricewaterhouseCoopers LLP ("PwC") to provide independent third-party verification of activities and funding related to the Cocoa Horizons methodology. PwC performed independent verification testing as defined in the Cocoa Horizons methodology and proposed recommendations on observed areas for improvement. The verification approach was performed

in accordance with the International Standard on Related Services (ISRS) 4400. The procedures were performed to assist the Cocoa Horizons Foundation's trustees and Barry Callebaut's directors in demonstrating the performance of the Cocoa Horizons program according to the Cocoa Horizons methodology.

The objective of this engagement was not to express an assurance opinion on the contents of the Cocoa Horizons methodology. Had the objective been to express an opinion, additional procedures may have been required, and so other matters might have come to our attention that we would have reported to the Cocoa Horizons Foundation.

The verification testing performed in this report covers the fiscal year which ended 31 August 2015. The work was performed over a combination of locations including at Barry Callebaut headquarters in Zurich (procedures flagged with a [Z]), at Barry Callebaut Local offices in Abidjan, Côte d'Ivoire (procedures flagged with an [L]), and at the Farmer Group level in Côte d'Ivoire (procedures flagged with an [F]).

The independent verification activities were performed for 20 of the 60 registered Farmer Groups, using a risk-based sampling approach devised to be representative of the activities undertaken by the program. This approach was designed to enable the reader to draw conclusions about the effectiveness of the program, based upon the results of our 42 verification tests.

A sample of Farmer Groups delivering Horizons cocoa volumes will be selected at the end of each crop year based on a number of factors, including but not limited to: volume cocoa, number of farmers, proximity to targeted productivity interventions, proximity to targeted community development interventions, geographical spread, and more. This flexibility enables the approach to accommodate potential changes to the program and unpredictability.

These 20 Farmer Groups represent 9,409 of the Group Members in the Cocoa Horizons program, and collectively delivered 14,004 Metric Tonnes of Horizons cocoa. The sampled Farmer Groups also employed 48 Farmer Trainers, and 20 Group Administrators.

This document presents a summary of the results of the verification exercise on the implementation of the Cocoa Horizons methodology in Côte d'Ivoire during the fiscal year 2014 - 2015.

This report is solely for the Cocoa Horizons Foundation and Barry Callebaut's use in connection with the purpose specified above and as set out in our engagement letter dated 17 March 2015, signed and agreed by Barry Callebaut Sourcing AG ('Barry Callebaut') and the Cocoa Horizons Foundation on 15 April 2015. No part of this report is to be copied or distributed to any other party except as permitted under the terms of our agreement. We do not accept any liability or responsibility to any third party.

2. Executive summary

Overview

In the fiscal year 2014 - 2015, the Cocoa Horizons program in Côte d'Ivoire constituted 60 Farmer Groups in total, made up of 25,574 Group Members, who collectively delivered 30,428 Metric Tonnes of Horizons cocoa.

Our verification tests were performed against a sample which included 20 Farmer Groups, as explained in greater detail in section 4 of this report. These 20 Farmer Groups represent 9,409 of the Group Members in the Cocoa Horizons program, and collectively delivered 14,004 Metric Tonnes of Horizons cocoa. The sampled Farmer Groups also employed 48 Farmer Trainers, and 20 Group Administrators.

Our verification tests were designed to determine the extent to which the Cocoa Horizons methodology had been followed.

34 of the 42 verification tests highlighted that the methodology has been implemented and followed with no exceptions noted.

The remaining 8 verification tests highlighted that the methodology had not always been followed for some of the items in our sample, although many of these deviations were the result of the 2014-15 fiscal year being a transition period for the programme, or from documentary evidence being unavailable.

We also raised three other observations which do not highlight deviations from the methodology, but represent either opportunities to improve the governance framework, or as a means of highlighting the attendance rates to farmer field school sessions.

Our findings have been grouped according to the Cocoa Horizons methodology, and have been summarized below. Further detail can be found within the Cocoa Horizons methodology document and within our full Factual Findings report.

Farmer Group and Group Member requirements

This section of the Cocoa Horizons methodology details the way in which Farmer Groups and Group Members formally sign up to the various requirements of the Cocoa Horizons program, and the way in which Barry Callebaut and the Farmer Groups manage and monitor program membership through the use of Group Member registers.

We performed three verification tests for this section on the 20 Farmer Groups within the sample, summarized as follows:

- Inspected evidence that each Farmer Group had formally signed and stamped the Supplier Code, Cocoa Horizons Convention and Child Labor Charter
 - o **Observation**: none
- Inspected evidence that each Farmer Group possessed an Organizational Chart and Governance Procedure Manual
 - o **Observation**: two of the Farmer Groups were not always following the governance requirement in that some Group Members had been added to the Group Member register before a formal farm visit and inspection had been performed
- Inspected evidence that a sample of Group Members had signed a Group Member contract
 - Observation: the Group Member contracts had been signed during (rather than prior to) the fiscal year 2014 2015, though this resulted from this governance requirement only having been implemented midway through the fiscal year 2014 2015

Recommendations:

- Management may wish to consider introducing an attestation (by the Farmer Group) into the Group Member contract, stating that a farm visit has been performed before the contract was signed, and the date of said visit; and
- Management should define a feasible deadline for signature of Group Member contracts during the revision of the methodology.

Traceability

This section of the Cocoa Horizons methodology covers the way in which supply chain integrity and traceability is managed.

We performed six verification tests for this section on the 20 Farmer Groups within the sample, summarized as follows:

- Inspected evidence to support the existence of a sourcing contract between the Farmer Groups and Barry Callebaut
 - Observation: none
- Inspected evidence that Group Administrators, appointed by Farmer Groups, had attended traceability training at least once every 12 months
 - o **Observation**: none
- Inspected evidence that Farmer Groups possess a traceability manual, and interviewed Farmer Group staff on their understanding of the manual
 - Observation: two of the Farmer Groups had not tailored the template traceability manual to reflect the actual traceability procedures performed at the site
- Inspected evidence of a documented audit trail having been maintained at each stage of the supply chain for a sample of 90 deliveries from Farmer Groups to the SACO buying point (consisting of two verification tests in total)
 - Observation: For each of the sampled deliveries, we were able to inspect evidence that the receipt slip, bill of lading and farmer list had been issued, and that the three documents were consistent with one another. However, approximately one third of the documents had not been signed or stamped by all required parties.
- Inspected evidence of a documented audit trail having been maintained between the Farmer Group and the Group Members for a sample of 428 Group Member deliveries
 - o **Observation:** 99.5% of the sample was successfully traced to Group Member receipts; one receipt had been lost and one was illegible

Recommendations:

- The two non-tailored traceability manuals should be tailored to reflect the actual procedures performed at the Farmer Group locations;
- Root cause analysis should be performed in order to determine the reason for such a high proportion of receipt slips and bills of landing being unsigned by the required parties. Until such an exercise can be undertaken, we recommend that these procedures (and the importance of performing them in full) are reiterated to the responsible staff members and Farmer Group management.

Farmer and Farmer Group Training

This section of the Cocoa Horizons methodology covers the ways in which Farmer Trainers should be assessed, appointed, trained and supported (through the provision of standardised teaching materials) in order for them to then arrange and hold training courses for Farmer Groups and Group Members.

We performed ten verification tests for this section on the 20 Farmer Groups within the sample, summarized as follows:

No observations were made to the following 7 verification tests:

- Confirmed that the annual training curriculum includes 9 training modules and a timetable.
- Confirmed that a standard operating procedure had been documented for the training of Farmer Trainers.
- Inspected evidence that the 48 Farmer Trainers attended a regional training event.
- Confirmed that a standard operating procedure had been documented for the Farmer Field School.
- Inspected minutes and attendance lists as evidence of Farmer Group management and employees attending training sessions at least once every three years.
- Inspected evidence that a database exists to manage and maintain training modules and materials.
- Inspected version control on training modules and materials to confirm that they had been prepared or revised within the last three years.

Observations were made for the following 3 verification tests:

- Inspected evidence (and performed supporting interviews) that the 48 Farmer Trainers appointed by the Farmer Groups meet the minimum criteria stated in the methodology.
 - Observation: 14 Farmer Trainers were found to not meet the minimum criteria.
- Inspected evidence that an evaluation exercise had been performed to appoint the Farmer Trainers.
 - Observation: Only the consolidated results of the evaluation exercise were available as evidence, which highlighted that one Farmer Trainer had been appointed to a Farmer Group despite being the lowest scoring candidate, with no evidence available to explain why.
- Inspected minutes and attendance lists to determine Group Member attendance at Farmer Field School courses.
 - Observation: Average attendance at the Farmer Field School varied greatly from Farmer Group to Farmer Group some achieved average attendance rates of almost 100% whilst others achieved less than 25%.

Recommendations:

- Management should perform a review of the Farmer Trainers currently employed, and understand and document the rationale as to why the appointment of some roles deviated from the Cocoa Horizons methodology.
- Recognizing the challenges (e.g. farmers want to be sure of premium receipt before fully engaging into training activities; certain farmers travelling to home country for period of time), management should also seek to investigate the drivers of differing Farmer Field School attendance rates at different Farmer Groups, and use this knowledge to drive increased attendance where required.

Targeted productivity activities

This section of the Cocoa Horizons methodology focuses upon the targeted training of specific Farmer Groups on the implementation of measures to increase productivity amongst Group Members.

We performed two verification tests for this section on the six Farmer Groups in our sample which had been targeted for productivity activities, summarized as follows:

- Inspected minutes and participant lists as evidence that Farmer Trainers, Group Administrators and Farmer Group Management, for each of the six Farmer Groups targeted, had attended productivity training courses (consisting of two verification tests in total)
 - Observation: none

Recommendations: none

Targeted community development activities

This section of the Cocoa Horizons methodology explains the method by which Farmer Groups targeted for community development activities are identified, assessed, and selected, as well as the governance processes in place to monitor the progress of these activities or projects once underway.

We performed nine verification tests for this section on the 10 Farmer Groups within our sample which had been targeted for community development activities, summarized as follows:

- Inspected meeting minutes as evidence that at least two Community Development Working Group and Community Development Committee meetings had taken place in the year.
 - Observation: none
- Inspected evidence of project management and governance procedures having been performed for the ten community development activities sampled (such as formally defining the project scope, selecting the site of the activities, obtaining bids from contractors, defining project responsibilities and monitoring / reporting timetables, and obtaining a formal handover document at the completion of the project).
 - Observation 3 infrastructure projects: there was no documented evidence of a formal site selection process having been undertaken for one of the infrastructure projects, and the monitoring and reporting format and frequency had not been defined at the outset of any of the three projects (though evidence of ad-hoc progress reporting was available).
 - **Observation** − **7 goods and services projects:** The project scope had not been defined at the outset for any of the seven projects (though was retrospectively performed whilst the projects were ongoing), there was no evidence of a formal site selection process having been undertaken for one of the seven projects, the rationale for contractor selection was not documented for seven of the projects, and the monitoring and reporting format and frequency had not been defined at the outset of any of the projects (though evidence of ad-hoc progress reporting was available).
- Inspected evidence of a set of community selection criteria having been defined and approved.
 - **Observation:** Although we were able to inspect evidence of the community selection criteria having been discussed at a Community Development Working Group meeting, there is no evidence of the criteria being formally documented and approved for further use.
- Inspected evidence of an inventory having been prepared, signed and dated by the Farmer Groups.
 - o **Observation:** none
- Confirmed that child labor, health & safety and nutrition modules are included in the Farmer Field School curriculum (consisting of two verification tests)
 - Observation: none
- Inspected evidence that Barry Callebaut staff who work with Farmer Groups have attended child labor awareness training.
 - Observation: Of the 49 Farmer-Group-facing staff members, it was found that 14 had not attended child labor awareness training (the majority of which were new to the team or new to Barry Callebaut, with the remainder having been unable to attend the last course in April 2014).

- Inspected evidence that Farmer Group membership, management and training participation records are gender-disaggregated.
 - o **Observation:** none

Recommendations:

- With regards to project governance, management should seek to formally document the site selection criteria, and increase the level of monitoring and governance controls around project management processes for the 2016 fiscal year to ensure that the requisite procedures have been performed in line with the Cocoa Horizons methodology
- Management should also arrange a new child labor awareness training course, and implement a periodic control to identify any future training gaps of this sort.

Transparency of premium flows

Finally, this section of the Cocoa Horizons methodology is designed to manage the finances of the Cocoa Horizons program. This includes premium income to Barry Callebaut from sales of Horizons product, the transfer of these funds from Barry Callebaut to the Cocoa Horizons Foundation, the allocation of these funds into segregated "pots" of money for expenditure on different aspects of the Cocoa Horizons program, and the actual expenditure of these funds, as well as ongoing analysis and assessment of performance against budget. Below is a breakdown of income and expenditure:

	Income breakdown by intended use (CHF)	Expenditure (CHF)	Difference (CHF)	Roll Forward to fiscal year 2015 -2016 (CHF)
Farmer & farmer organization premium	1,112,117	(1,034,286)	77,831	77,831
Farmer training, traceability & verification	1,668,176	(1,344,438)	323,738	323,738
Community development	741,411	(1,073,097)	(331,685)	-
Administration	593,129	(593,129)	-	-
Total	4,114,833	(4,044,950)	69,883	401,569

There were no observations in the 11 verification tests that were performed and no deviations from the Horizon methodology. These tests included sampling sales contracts, recalculation of premium income, breakdown of the allocation and spending of premiums, and monitoring against budget. There were no observations to report as a result of these tests. Full details of tests performed can be found in the full factual findings report.

Recommendations: none

Cocoa Horizons Foundation & Barry Callebaut Sourcing AG Response:

All observations made by PricewaterhouseCoopers LLP have been duly noted and all recommendations will be evaluated in order to address during this fiscal year.

Cocoa Horizons Factual Findings Summary Report

3. Glossary of terms

Bordereau de Reception – A goods delivered note, issued by a Farmer Group to SACO, as notice of a delivery having been made.

Cocoa Horizons Foundation – The Cocoa Horizons Foundation, an independent, nonprofit organization, was formally established by Barry Callebaut to scale impact and drive change in order to achieve the Foundation's mission: to improve the livelihoods of cocoa farmers and their communities through the promotion of sustainable, entrepreneurial farming, improved productivity and community development.

Cocoa Horizons methodology – The documented program activities, governance approach and verification test of the Cocoa Horizons program.

Cocoa Horizons program – The activities to achieve the Cocoa Horizons Foundation mission in origin countries, described in the Cocoa Horizons methodology.

Farmer Field School – Training approach that can be considered both as an extension tool and a form of adult education. It consists of a group of 30 to 40 farmers from the same or nearby villages who meet regularly in a selected cocoa farms and are guided by a trained facilitator.

Farmer Group – A group of cocoa farmers that has its own functions with responsibilities, authorities and relationships to achieve its objectives. For example, a cooperative or collective organisation.

Farmer Trainer - A Group Member appointed to facilitate Farmer Field School courses.

Group Administrator – A Farmer Group member appointed to perform administrative tasks for the Farmer Group, such as traceability processes and procedures.

Group Member – A cocoa farmer who is a member of a Farmer Group, and registered as an active participant in the Cocoa Horizons program.

QPP - Barry Callebaut's Cocoa Horizons Program succeeded the 'Quality Partner Program' (QPP).

SACO - 'Societé Africaine de Cacao SA' (SACO) is the name of a Barry Callebaut subsidiary in Cote d'Ivoire.

4. Sample selection

For the fiscal year 2014 - 2015, there were 60 Farmer Groups in total, with Group Members totalling 25,574 and associated volumes delivered being 30,428 Metric Tonnes, under the Cocoa Horizons program. This section details the method by which Farmer Groups, Group Members and deliveries were sampled for the purposes of the verification tests performed.

Farmer Group Sample

A risk- based sample selection methodology was used in order to select a sample of 20 Farmer Groups for verification testing in fiscal year 2014 - 2015. The risk-based sampling methodology, as displayed in the Cocoa Horizons Methodology and reproduced here, was based upon (amongst other factors):

- Volume of cocoa delivered by the Farmer Group;
- Number of Group Members in the Farmer Group;
- Proximity to targeted productivity interventions;
- Proximity to targeted community development interventions;
- When the Farmer Group was last sampled (not applicable for the 2015 fiscal year);
- Geographical spread;
- Whether it is a new Farmer Group (not applicable for the 2015 fiscal year);
- Unpredictability; and
- History of error / issue (not applicable for the 2015 fiscal year).

Group Member Sample

The number of Group Members to sample at each of the 20 Farmer Groups was determined by obtaining the Group Member registers, ascertaining the total number of Group Members at each Farmer Group, and calculating the square root of this number for each Farmer Group (rounded up, where required). In total, this method required for 428 Group Members to be randomly selected across all Farmer Groups combined.

Deliveries Sample

Similarly to the Group Member sample, the sample of deliveries was determined by obtaining the total number of deliveries made by each Farmer Group in the fiscal year, and calculating the square root of this number for each Farmer Group. In total, this method required for 90 deliveries to be randomly selected across all Farmer Groups combined.

In line with this sampling methodology, the following 20 Farmer Groups were selected for testing. The table also presents the number of Group Members and Deliveries sampled at each of the 20 Farmer Groups.

#	Farmer Group name	Full name	Location	Volume (tonnes)	Group Members	Productivity projects	Community projects	Group Member Sample	Delivery Sample
1	CAGRAMIA	Coopérative Agricole Amiangouan d'Appromponou	Abengourou	425	380	X	X	19	4
2	CAMASSAF	Coopérative Agricole Massoubebié	Abengourou	137	133	X	√	12	2
3	COOPANA	Coopérative Agricole Nantébéssou d'Annékouadiokro	Abengourou	835	650	X	X	25	5
4	CAYEMOS	Coopérative Agricole Yéyomian de Moussadougou	Béttié	310	329	X	X	18	3
5	CADB	Coopérative Agricole Djiguiya de Blolequin	Bloléquin	588	511	\checkmark	\checkmark	23	2
6	СОАВОВ	Cooperative Agricole Boribana	Bloléquin	1,494	798	\checkmark	\checkmark	28	6
7	CABA	Coopérative Agricole de Bahé sebon'	Duekoué	1,310	752	X	\checkmark	28	6
8	CASODU	Coopérative des Agriculteurs Solidaires de Duekoué	Duekoué	1,081	470	X	X	22	5
9	ECOOD	Entreprise Coopérative de Dahiri	Fresco	1,348	602	X	X	25	2
10	COAB	Coopérative Agricole de Bagré	Kouamekro	880	309	\checkmark	\checkmark	18	8
11	COOPAFA	Coopérative Agricole de Fatouakro	San Pedro	492	314	X	X	18	5
12	UCAS	Union des Coopératives Agricoles de San-pedro	San Pedro	575	568	X	X	24	6
13	CAB	Coopérative Agricole de Balokuya	Sassandra	326	208	X	\checkmark	18	3
14	COOPAGG	Coopérative Agricole de Gueyo-Gueyo	Sassandra	947	375	X	\checkmark	19	5
15	CANS	Cooperative Agricole de N'drikro Sinfra	Sinfra	696	563	\checkmark	\checkmark	24	7
16	CAPR	Coopérative Agricole des Producteurs de Robert-Porte	Soubré	829	467	\checkmark	\checkmark	22	5
17	CPAY	Cooperative des Producteurs Agricoles de Yabayo	Soubré	210	435	X	X	21	4
18	CABAK	Coopérative Agricole Bada de Kétro-Bassam	Vavoua	928	476	X	X	22	5
19	COWENVA	'Coopérative Wendtonhogo de Vavoua	Vavoua	462	183	X	X	14	4
20	COPROCY	Coopérative des Producteurs de Café Cacao de Yamoussoukro	Yamoussoukro	132	786	V	√	28	3
								428	90



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