

# Cocoa Horizons Progress Report

2024-2025

Scaling Impact &  
Driving Change



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# Welcome

We are pleased to present the 2024/25 Cocoa Horizons Progress Report as we celebrate a decade of impact. Ten years on and our work is more important than ever. Persistent challenges - such as crop disease, aging trees, on-farm under-investment, human rights issues - remain, and recent crop declines highlight the urgent need to strengthen the resilience of cocoa farms and their communities.

In 2024/25, challenging buying conditions and low crop yields led to disrupted deliveries and purchases, significantly impacting volume-related Cocoa Horizons KPIs.

Despite these headwinds Cocoa Horizons supported over 353,000 cocoa farmers across seven countries and generated CHF 38.5 million in funding, directly supporting farmers through on the ground activities and cash premiums.

Key milestones in 2024/25:

- **Traceability & EUDR:** 98.9% full data collection on delivering farmers, mapping progress surged by 8%, a milestone towards full traceability and compliance with the EUDR requirements by the application date.
- **Farmer support:** 83% of the Cocoa Horizons farmers are above the World Bank’s International poverty line, reaching 293,705 farmers - on a like for like basis up from 55%\* in FY 23/24.
- **Building resilience:** Improved and resilient yield needs the right level of inputs, this year the number of farmers taking Productivity Packages grew by 41%.
- **Access to finance:** Total savings through VSLAs\*\* increased to CHF 3.8 million and loans reached CHF 2.1 million.

- **Human Rights:** 99% of farmer groups were covered by child labor monitoring and/or remediation activities.

At Cocoa Horizons we are committed to being part of the solution to transform smallholder cocoa farming by improving livelihoods and by protecting nature and human rights, in the countries and communities in which we operate. We work directly with cocoa farming communities, giving us a unique opportunity to drive traceability and impact in cocoa origin countries.

We hope this report inspires and encourages you to join us in scaling impact and driving change in cocoa farming communities.

Enjoy the read,

## The Cocoa Horizons Team

\*In 2024/25, we updated our income calculation to align with the World Bank’s new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 223,210 Cocoa Horizon farmers (previously 259,971) were above the World Bank International poverty line in 2023/24.

\*\* Village Savings and Loan Associations (VSLAs) are collective community savings schemes through which participating members can access credit. These community-led groups, primarily composed of women, empower members to save, invest in their farms, and meet household needs.

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*In today's volatile political and social environment, the role of impact-first programs like Cocoa Horizons is more important than ever. Thank you to all our valued partners for your continued commitment and support.*

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John Kelly,  
Managing Director  
Cocoa Horizons Foundation



John Kelly  
Cocoa Horizons Managing Director



Adrienn Kelemen  
Cocoa Horizons Communications



Adeline Paule  
Head of Global MEL



Caroline Costa  
Reporting Manager





# About Cocoa Horizons

## Improving the livelihoods of cocoa farmers and their communities

### What is Cocoa Horizons?

Most of the world’s cocoa is grown by smallholder farmers in remote equatorial regions who face economic, social and environmental challenges: poverty, aging cocoa trees, soil degradation, and lack of essential infrastructure such as clean water, electricity, paved roads, or high quality education. Climate change adds further pressure with rising temperatures, rain variability, extreme weather events, and pest and disease outbreaks - threatening cocoa supply and farmer livelihoods.

To tackle these issues and support cocoa farming communities, Barry Callebaut established the Cocoa Horizons Foundation in 2015. Its mission is to improve cocoa farmer livelihoods through the promotion of sustainable and entrepreneurial farming practices, and to strengthen systems in cocoa communities ensuring that nature and children are protected. The program operates in seven countries and collaborates with Touton and Sucden in Côte d’Ivoire.

Transparency and impact are central to Cocoa Horizons. Each year we publish an independently audited report detailing progress and how funds are used to deliver tangible results for farming communities.

### How do we drive change and resilience?

This year, Cocoa Horizons continued to lift barriers to farm investment and resilience:

- **Income Generating Activities:** To reduce dependency and bridging the seasonality of cocoa, we support community members in diversifying their income and establishing income generating activities, such as small commercial activities.
- **Agroforestry and shade management for Climate Resilience:** By distributing millions of shade trees and rewarding tree health through Payments for Ecosystem Services (PES), we strengthened farmers’ ability to adapt to changing climates while improving biodiversity and carbon sequestration.
- **Promoting Farm Investments:** Through tailored Farm Business Plans\* and targeted productivity packages, we emphasized the long-term benefits of improving yields and farm efficiency, equipping farmers with the tools and strategies needed for sustainable cocoa production.



By partnering with Cocoa Horizons, you support the UN Sustainable Development Goals:  
<https://www.un.org/sustainabledevelopment>

Disclaimer related to the use of UN SDGs: The content of this publication has not been approved by the United Nations and does not reflect the views of the United Nations or its officials or Member States.



\*A Farm Business Plan is a strategic document that serves to understand farm conditions and provide recommendations to enhance farm productivity and income.



# Directors' statement

As the Directors of the Cocoa Horizons Foundation, we confirm that we are solely responsible for the information presented in the following report, including the key performance indicators located on pages 27 to 32 of the Cocoa Horizons Progress Report for the year ended 31 August 2025. In carrying out these duties, we were supported by the Foundation's management team. We are further responsible for this Directors' Statement and for the reporting of the Cocoa Horizons key performance indicators in accordance with the reporting criteria set out on pages 40 to 58 and for ensuring that the reported information is supported by appropriate books and records.

We confirm, to the best of our knowledge and belief, that we have:

- selected and applied appropriate policies and implemented processes and systems over information relevant to the measurement, evaluation and preparation of the Cocoa Horizons key performance indicators that is free from material misstatement, whether due to fraud or error;
- established objective reporting criteria that is appropriate for preparing and presenting the Cocoa Horizons key performance indicators, including clear definition of the entity's organizational boundaries, and applied them consistently;
- presented information, including the reporting criteria, in a manner that provides relevant, complete, reliable, unbiased/neutral, comparable and understandable information;
- reported the Cocoa Horizons key performance indicators in accordance with the reporting criteria.

Nicolas Mounard

**Nicolas Mounard**  
Chairman of the Board

Martin Oesch

**Martin Oesch**  
Board Member

For and on behalf of the Board of Directors of the Cocoa Horizons Foundation

Date: 28 January 2026



**Nicolas Mounard**

Chairman of the Board since June 2023  
Vice President ESG, Sustainability & Traceability at Barry Callebaut Group



**Aarti Kapoor**

Board member since October 2022  
Executive Director of Embode, an international consultancy focusing on human rights and social protection, responsible business and organisational analysis



**Dries Roekaerts**

Board member since May 2023  
President Customer Experience at Barry Callebaut Group



**Martin Oesch**

Board member since June 2023  
Senior Vice President, General Counsel & Chief Compliance Officer at SGS



**Scott Poynton**

Board member since November 2023  
Founder of the Pond Foundation and The Forest Trust (now Earthworm Foundation)



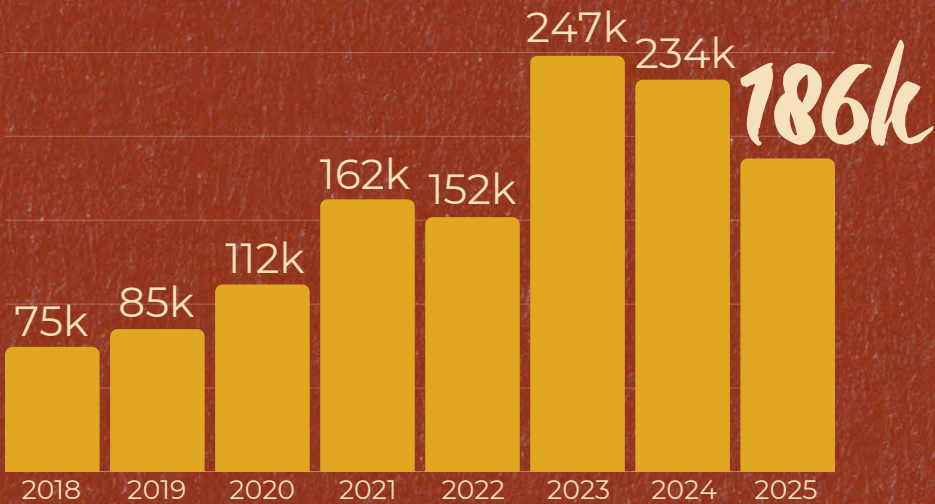


# Key Highlights: Global

## A LOWER CROP YIELD AND CHALLENGING BUYING CONDITONS DISRUPTED DELIVERIES AND PURCHASES

292

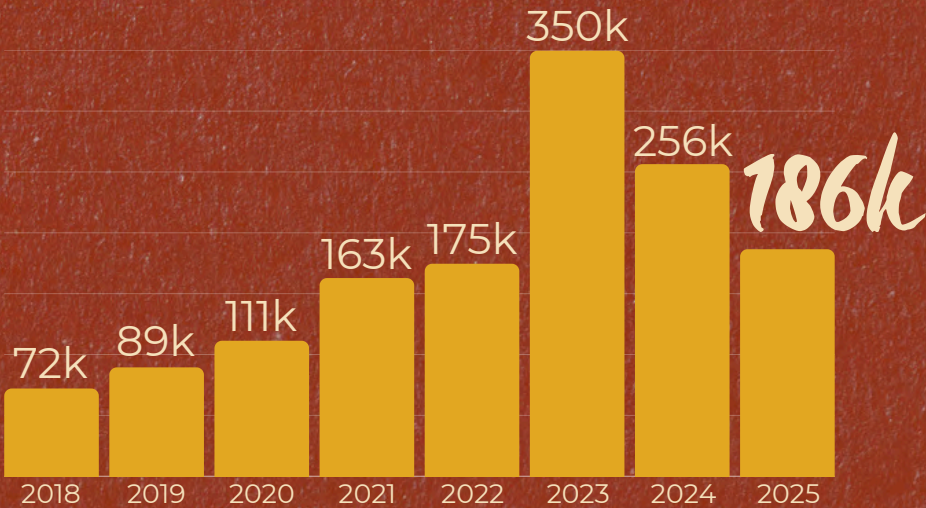
farmer groups  
(-10% vs 2024)



# of farmers delivering cocoa

-27%

tons of cocoa  
purchased vs prior  
year



# of tons of cocoa purchased

### STRENGTHENING TRACEABILITY

99%

of farmers delivering cocoa from  
fully mapped farms.\*

### SUPPORTING FARMERS

83%

cocoa farmers above the  
World Bank International  
poverty line of USD 3/day.\*

### EMPOWERING COMMUNITIES

99%

farmer groups in our direct supply chain  
covered by our child labor monitoring  
and/or remediation activities.\*

### THRIVING NATURE

95%

cocoa demonstrated not to be  
contributing to deforestation.\*

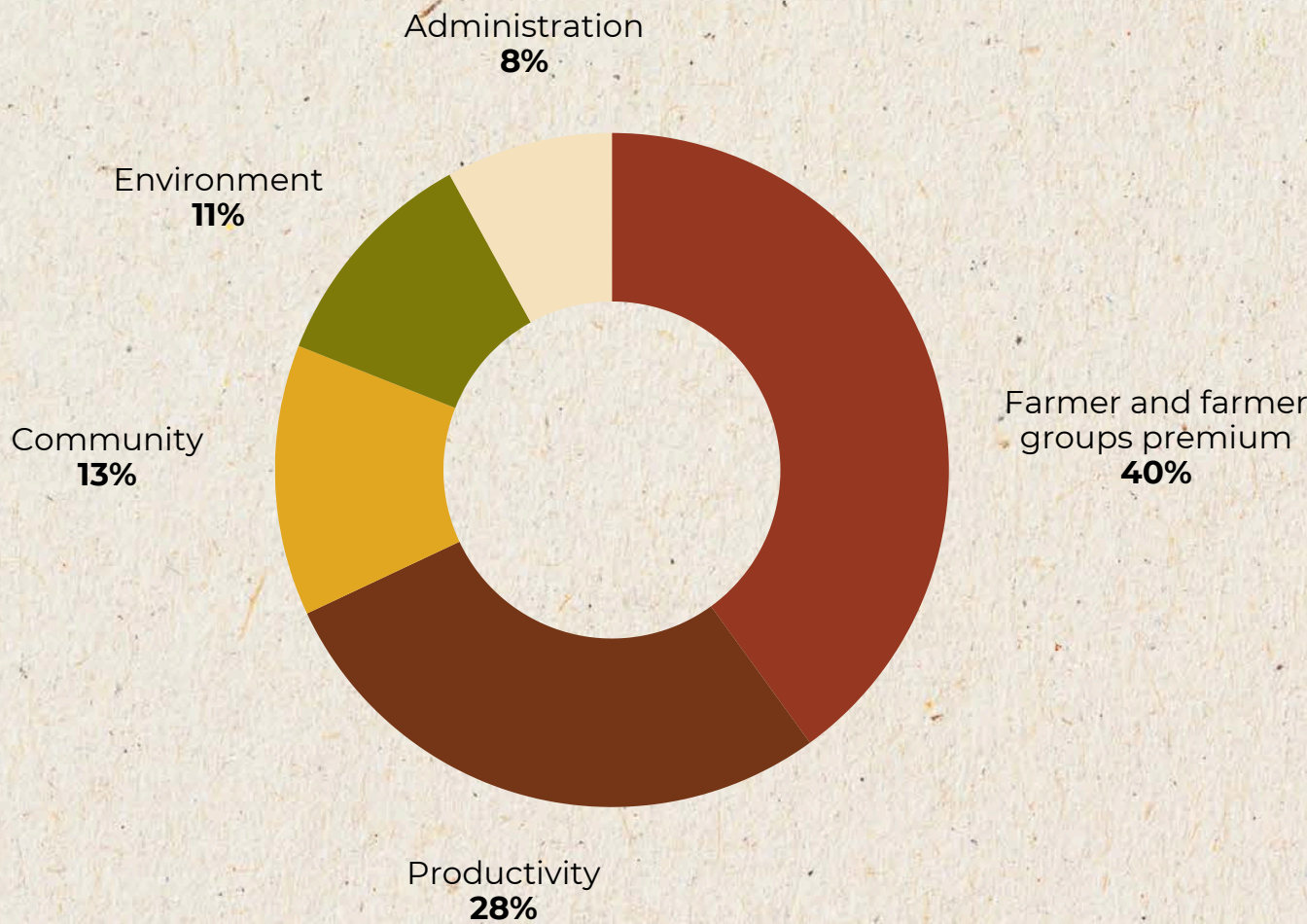
\* 100% by December 31, 2025. Progress will be reported in the 25/26 Full-Year Report



# Our 2024/25 Financial Journey

(in CHF)

## Targeted allocations of funds\*



Cocoa Horizons  
Program income

38,470,291

We only fund activities that support the Cocoa Horizons Foundation’s purpose, that’s why we invest in the areas of productivity, community, and environment in addition to farmer premiums. This section provides details on the amount of income and expenses for the 2024/25 fiscal year.

Cocoa Horizons  
Income expenses

32,482,410

Farmer and farmer organization cash premium	11,344,710
Productivity expenses	6,638,200
Community expenses	4,821,755
Environment expenses	4,647,044
Administrative expenses	5,030,702

Our activities were funded by funds received from customers who pay a premium when purchasing Horizons cocoa and chocolate products. In 2024/25 program expenses were lower than program income, because less volume was sourced than planned, resulting in total cash premium expenses being less than budgeted.

The activities are implemented by Barry Callebaut employees and other partners.

Disclaimer: Premiums paid to farmers and farmer groups are based upon the volume of beans sourced, whilst expenditure in relation to the other areas is performed at the discretion of the Cocoa Horizons Foundation.

\*Actual allocations may vary by +/- 5-10% based on local conditions and situational specifics.



# Our footprint & the team leads



**Ecuador**  
Maylin Yoong



**Brazil**  
Raony Penteado



**Côte d'Ivoire**  
Ghislaine Ada



**Ghana**  
Yunus Abdulai



**Nigeria**  
Mujeeb Oniyide



**Cameroon**  
Bettina Ebandji



**Indonesia**  
Maria Benedikta



# Farmers Insights

To better understand the 353,298 farmers we work with and their daily realities, we leverage homemade surveys and detailed studies conducted in collaboration with Agri-Logic. These studies provide valuable insights into the socio-economic conditions of farming communities and the challenges they face. This data ensures that our initiatives are closely aligned with the needs of farmers, enabling tailored interventions that effectively address their priorities.

## KEY DATA AND FACTS

353,298

COH farmers

186,782

farmers delivering cocoa

292

farmer groups delivering

51

average age\*

98.9%

of farmers delivering with full data

8.2

average size of household\*

15.8%

of women farmers in sustainability programs

5.92 Ha

average farm size\*

83%

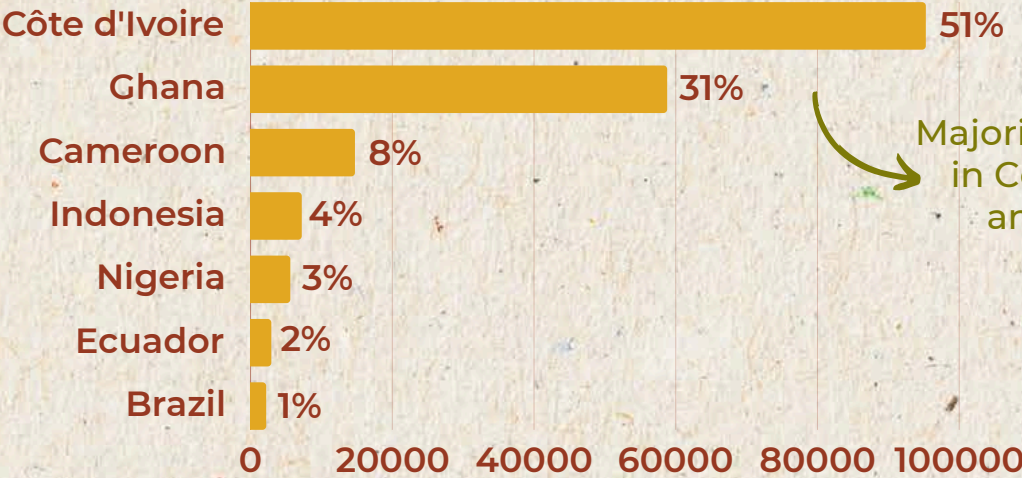
of cocoa farmers above the World Bank International poverty line of USD 3/day

65%

farm area dedicated to cocoa\*

27%

of available hours per household is dedicated to cocoa\*



Majority of farmers in Côte d'Ivoire and Ghana



\* Farmer in Côte d'Ivoire, based on Farmer Field Book 2024-2025



# Our Commitments to Sustainable Cocoa

## 10 Years

2025 marks the 10-year existence of Cocoa Horizons Foundation. We called the foundation to life to address the challenges and achieve real progress in cocoa farming communities. During these ten years the sustainability landscape grew increasingly complex, we saw many shifts in priorities and tested roads that no one had traveled before. Together with our partners, we have been driving innovative solutions to meet the evolving challenges of the cocoa supply chain and contribute to a sustainable cocoa future.

Cocoa Horizons remains committed to our three areas of focus

### Productivity

By 2025, all Cocoa Horizons farmers will be above the poverty line.\* \*\*

By 2030, Cocoa Horizons will be based on a transformative cocoa farming model that will support living income.

### Community

By 2025, all Cocoa Horizons supply chain will be covered by Human Rights Due Diligence, remediating all child labor cases identified.\*

By 2030, targeted Cocoa Horizons communities will have a systems-strengthening model to protect and promote child rights.

### Environment

By 2025, Cocoa Horizons will be deforestation free and forest positive.\*

Cocoa Horizons through low carbon farming practices will support its partners to reach Net Zero by 2050.

\* Progress will be reported in the 25/26 Full-Year Report  
\*\* World Bank International poverty line





# Prospering Farmers

*By 2025, all Cocoa Horizons farmers will be above the poverty line\*. By 2030 Cocoa Horizons will be based on a transformative cocoa farming model that will support living income.*

In 2024/25 the cocoa sector faced a myriad of challenges. A decline in cocoa on the global market surged cocoa prices to historic highs. The cocoa decline is intensified by climate change impacts such as rising temperatures, unpredictable weather, and increased pest and disease pressure. Additionally, depleted soils, inadequate shade management and aging cocoa farms have highlighted the urgent need for rejuvenation and investment to ensure a resilient and sustainable cocoa supply chain.

Despite these challenges and a 30% rise in the extreme poverty threshold\*\*, Cocoa Horizons continues making progress in lifting farmers out of poverty. Our progress reflects the combined effects of higher farm-gate prices and our field-level initiatives. 82.5% of Cocoa Horizons farmers are now above the updated extreme poverty line — a 31.6% increase compared to the recalculated 2023/2024 figure\*\*.

While we have not yet reached our ultimate goal — lifting all Cocoa Horizons farmers above the poverty line — these results demonstrate real, measurable progress. Our commitment remains unwavering, and we deeply appreciate the continued trust placed in Cocoa Horizons.

## Refreshed strategy for Resilient Cocoa Farming

This year, we worked on strengthening our approach and we refreshed our strategy based on **four interconnected areas**: agroforestry, soil health, pest & disease management and access to cocoa planting material.

## Shade management and planting material

Enhancing climate resilience in cocoa farms requires better farm management —especially shade management—and improving access to high-quality

planting material. Our model promotes diversified agroforestry systems with around 30% shade cover, combining cocoa with native and income-generating trees. This year, we facilitated the distribution of 2,676,620 cocoa seedlings across our origins, a 39% increase from the previous year.

## Soil health and pest & disease management

Cocoa farm resilience includes a focus on soil health and effective pest and disease control. Through regular soil analysis and diverse fertilization methods, we aim to enhance soil organic matter and nutrient levels, which supports increased below- and aboveground biodiversity. With pest and disease pressures rising—especially the urgent threat of Cocoa Swollen Shoot Virus (CSSV) in West Africa—we launched a 100-hectare pilot project in Côte d'Ivoire in 2024/25. This initiative provides a comprehensive framework to fight against CSSV in areas experiencing high disease pressure.

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*Coaches are guardians of local reality: they know the soil, the seasons, the communities, every producer and farm, every daily challenge. They embody trust, speaking to farmers every day and translating our objectives into concrete actions. Their proximity helps us understand the true needs of rural communities.*

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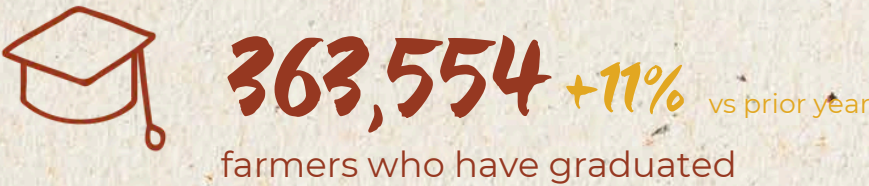


Anne-Marie Kouadio  
Regional Program  
Coordinator  
Abidjan, Côte d'Ivoire

\* World Bank's International poverty line. Progress will be reported in the 25/26 Full-Year Report.  
\*\*In 2024/25, we updated our income calculation to align with the World Bank's new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 223,210 Cocoa Horizon farmers (previously 259,971) were above the World Bank International poverty line in 2023/24, representing 55% of our farming community.



# Prospering Farmers



\*In 2024/25, we updated our income calculation to align with the World Bank’s new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 223,210 Cocoa Horizon farmers (previously 259,971) were above the World Bank International poverty line in 2023/24, representing 55% of our farming community.



# Empowered Communities

By 2025, all Cocoa Horizons supply chain will be covered by Human Rights Due Diligence, remediating all child labor cases identified.\*  
By 2030, targeted Cocoa Horizons communities will have a systems-strengthening model to protect and promote child rights.

## Strengthening Child Protection Systems

Cocoa Horizons empowers cocoa farming communities to lead child protection and human rights efforts. We are well advancing in the implementation of our holistic community systems approach focused on prevention and impact. The transition towards prevention and systemic responses is challenging - we are navigating unpaved roads. Yet, we firmly believe that this is the way to create a sustainable system that empowers communities, addresses root causes of child labor, fosters local ownership and places a strong focus on child participation.

Our Community Systems Strengthening approach is based on five interconnected components, see graph on page 14.

- **Partnering for Child Protection**  
In fiscal year 2024/25, we partnered with three leading child rights organizations Save the Children, Right to Play and Terre des Hommes, in Côte d'Ivoire, Ghana and Nigeria respectively. These organizations support community-led efforts to build child protection systems shaped by and for children. Their support includes establishing and strengthening Community Child

Protection Committees and Village Savings & Loans Associations (VSLAs), fostering school clubs for children and providing training for parents and teachers to promote a protective environment at home and in schools. Reaching a total of 25,858 adults (directly and indirectly) and 28,734 children (directly and indirectly).

In 2024/25 98.8% of the Cocoa Horizons supply chain was covered by our child labor monitoring and/or remediation activities, and 23,777 number of child labor cases were remediated.

## Supporting Savings & Investments

Supporting diverse income opportunities is key to fostering economic stability and household resilience. This year, Cocoa Horizons supported:

- 1,437 Village Savings and Loans Associations (VSLAs)
- Women empowerment: nearly 70% of the members are women, strengthening household stability and driving women empowerment.
- Access to finance: CHF 3.8 million saved, with CHF 2.1 million reinvested in education, farm and household needs.

## Farm Observation Survey and integrated Child Protection Case Management

as part of our Human Rights Due Diligence (HRDD) approach.

Across our four sourcing countries in West Africa we fully deployed Farm Observation Survey (FOS). In fiscal year 2024/25, we trained our field staff on observing and reporting signs of different forms of harm indicating a potential human rights concern/incident affecting both children and adults (including potential forced labor and child labor) through the Farm Observation Survey. Importantly, children are no longer interviewed as part of this process, which strengthens our alignment with international and regional child protection legislation and reduces the risk of harm.

## Integrated Child Protection Case Management

In Côte d'Ivoire, Ghana and Cameroon we work together with local authorities (formal child protection services) to implement Integrated Child Protection Case Management with social services. Through our NGO partners, we build the capacity and support the child protection case management procedure of the local child protection structures.

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I love to experience what a VSLA can create in a community. When we establish one and accompany women with advice, and training on finance, a new world is opening for them. They can spread their wings and that's the most beautiful thing to see.

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Mathieu Desire Nomo  
Senior Remediation  
Officer, Cameroon

\* Progress will be reported in the 25/26 Full-Year Report



# Five components of the Community Systems Approach

Outputs

Effectively functioning child protection systems

Improved community infrastructure

Improved access to quality education

Improved access to livelihood-strengthening tools

Expanded & effective multi-stakeholder collaboration

Activities



**Child Protection Committee at community level**  
Government mandated to prevent, assess, and remediate child rights violations effectively



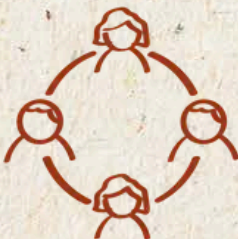
**Community Action Plan and support of infrastructure**  
addressing community development needs



**School-level activities**  
supporting learning and child well-being in schools



**Livelihood strengthening tools**  
Enhancing household assets, financial knowledge, and access to income, savings, and resources



**Multi-stakeholder collaboration**  
Active collaboration and engagement with local, national and international stakeholders







# Empowered Communities


 **98.8%** **+4%** vs prior year  
of farmer groups in our direct supply chain covered by our child labor monitoring and/or remediation activities

 **276** **-4%** vs prior year  
farmer groups in our direct supply chain covered by child labor monitoring and remediation activities

 **12,261** **-2%** vs prior year  
child labor cases identified

 **32,218** **-4%** vs prior year  
child labor cases under remediation

 **23,777** **+4%** vs prior year  
child labor cases remediated

 **1,437** **-26%** vs prior year  
VSLAs established or functioning

 **69%** **0%** vs prior year  
of VSLA members are women

 **CHF 3,7 million** **+14%** vs prior year  
total amount saved through VSLAs

 **CHF 2 million** **+3%** vs prior year  
total amount loaned through VSLAs



# Thriving Nature

*By 2025, Cocoa Horizons will be deforestation-free and forest positive.\* Cocoa Horizons through low carbon farming practices will support its partners to reach Net Zero by 2050.*

## Traceability & Transparency

Since the 1960s, nearly half of the global cocoa expansion has come at the cost of forest landscapes. Cocoa Horizons aims to lead the way toward positive change with ecosystem safeguarding such as off-farm forest protection efforts and on-farm practices like shade management to enhance biodiversity and mitigate climate impacts. We support the evolving regulatory requirements, particularly the EU Deforestation-Free Regulation (EUDR) for which we are well-prepared.

This year, we mapped 470,819 cocoa farm plots, a total of 99% coverage in full data collection across Cocoa Horizons delivering farmers. Our field staff directly collects farmer names, farm size, GPS coordinates and polygons. This data allows us to build a transparent system and conduct rigorous checks to deliver deforestation-free cocoa, supporting our partners in meeting EUDR

requirements. We can proudly say that we are getting closer to our deforestation-free target and 95% of Horizons cocoa is not contributing to deforestation.

## Forest positive

Our forest positive commitment goes beyond being deforestation-free. In addition to ensuring farm level traceability and robust due diligence as a foundation, we go further. Forest protection is at the heart of our strategy. Each year, we invest in targeted conservation efforts across high-risk cocoa landscapes, including in Côte d'Ivoire, Ghana, Cameroon and Nigeria. In 2024/25 we distributed 56,001 tree seedlings for restoration purposes.

\* Progress will be reported in the 25/26 Full-Year Report  
\*\* The Cocoa Horizons PES mechanism follows the SBTi-FLAG methodology to ensure accurate and credible carbon reporting. Carbon gains are measured at the plot level, certified by SustainCERT, and reported as removals. Farmers are compensated based on the number of living trees verified during plot monitoring.

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*In Côte d'Ivoire we collaborate with Office Ivoirien des Parcs et Réservés (OIPR) to support five conservation areas. Together we contribute to the effective enforcement of legal frameworks, strengthen forest management, promote participatory monitoring systems, and explore innovative incentive mechanisms that help ensure the long-term protection of forests.*

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Roselyne Kaunan,  
Deputy Managing  
Director, SACO,  
Côte d'Ivoire





# Thriving Nature



**95%** **+8%** vs prior year  
cocoa demonstrated not to be contributing to deforestation



**88.8%** **+5%** vs prior year  
of plots with a polygon map



**1,421,429** **-48%** vs prior year  
shade tree seedlings distributed to farmers



**41,964** **-4%** vs prior year  
hectares of agroforestry under management (established and maintained)



**56,001** **+36%** vs prior year  
tree seedlings distributed off-farm for restoration purposes



**13,864** **+115%** vs prior year  
hectares of agroforestry established



**24,208** **+65%** vs prior year  
farmers receiving PES



**271,235** **-1%** vs prior year  
tons of carbon removals achieved through agroforestry



# Country Key Highlights

## Côte d'Ivoire



In 2024/25, Cocoa Horizons continued its commitment to supporting cocoa farmers in Côte d'Ivoire. Our efforts centered on enhancing productivity, fostering resilient farming communities, and strengthening traceability to meet evolving regulatory standards.

### Advancing Traceability and Compliance

With 99.1% of farmers delivering cocoa having full data - a 9% increase from 2024 - traceability remains a priority, particularly with the upcoming EU Deforestation-Free Regulation (EUDR). Key actions included mapping plots, verifying protected area status, and engaging cooperatives to ensure robust data collection.

The "Coop Elite" program played a vital role, empowering cooperatives to improve financial systems, decision-making, and access to credit while enhancing farmer loyalty and compliance with EUDR and ARS 1000 standards.

### Enhancing Farmer Productivity and Engagement

- Farm Services and Coaching: More than 75,000 farmers (80% of delivering farmers) received tailored services through Farm Business Plans and coaching, helping improve farm management and yields.
- Labor Teams for Pre-Harvest Support: Labor groups supported pruning and spraying, demonstrating significant productivity improvements by enhancing crop health.

### Scaling Agroforestry and PES Incentives

Agroforestry expanded to 30,383 hectares - encouraging sustainable practices through species selection and farmer training. Nearly CHF 750,000 in Payment for Ecosystem Services (PES) incentivized tree care and carbon sequestration, supporting both environmental goals and farmer incomes.

### Building Resilient Communities

This year, we had 781 active VSLA groups fostering financial resilience and community development. Women represented 75% of members, driving economic empowerment and strengthening household stability.

### Coming up in 2026

Ivorian farmers will face growing challenges and Cocoa Horizons continues to support them to build resilience, especially focusing on shade management and continuing PES programs. In addition, we will put emphasis on strengthening our community systems approach to address human rights protection challenges.

### KEY DATA AND FACTS

95,289 <sup>-31%</sup>  
vs prior year  
farmers delivering cocoa

163,092 <sup>+41%</sup>  
vs prior year  
cocoa farmers above the World Bank International poverty line of USD 3/day

99.1% <sup>+10%</sup>  
vs prior year  
of farmers delivering cocoa with full data

30,383 <sup>+396%</sup>  
vs prior year  
hectares of agroforestry established and maintained

17,641 <sup>+178%</sup>  
vs prior year  
farmers receiving PES

745,768 <sup>+166%</sup>  
vs prior year  
total amount of PES paid in CHF



66 I knew the benefits of trees in my plantation are protecting my cocoa trees from the sun, preventing soil erosion, and more. I also learned that planting and caring for trees could earn me a bonus, depending on their survival rate. I started a trial with drip irrigation to reduce mortality rate of my trees and increase my bonus. I am very grateful to be able to try new things with this project.

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Kamara Tibona, Farmer, Lôh Djiboua, Côte d'Ivoire

\*In 2024/25, we updated our income calculation to align with the World Bank's new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 115,418 Cocoa Horizons farmers in Côte d'Ivoire (previously 140,694) were above the World Bank International poverty line in 2023/24, representing 48% of our farming community in the country.





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The VSLA group I joined has been of enormous help to me. My son was in school and it was difficult for us, but with the loans from the group he could successfully complete his education.

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Dora Amponsah, Cocoa Farmer and Market Vendor, Kwatiesi, Ghana

# Country Key Highlights Ghana



In 2024/25, Cocoa Horizons continued its support for Ghana's cocoa farmers, focusing on productivity, resilience, and community-driven solutions. Despite challenges such as adverse weather and crop disease, our programs supported farmers in adapting to evolving conditions and improving farm management practices.

## Advancing Traceability and Compliance

Traceability remains critical, especially with the upcoming EU Deforestation-Free Regulation (EUDR). This year, 99% of farmers delivering cocoa had comprehensive data - a 4% increase. Field verifications aligned farmer-declared plots with mapped data, supported by compliance training.

## Strengthening Farmer Productivity

- Personalized Farm Services: Over 34,879 farmers (59% of delivering farmers) received targeted coaching and Farm Business Plans, offering strategies to boost yields and improve farm management.
- Scaling Agroforestry for Climate Resilience: Agroforestry grew with 9,214 hectares under management - a 29% increase from 2024. Payment for Ecosystem Services (PES) CHF 628,161, incentivized farmers to care for trees, enhancing survival rates and strengthening climate resilience.
- Labor Teams for Pre-Harvest Activities: 4,544 hectares (29% growth vs. previous year) were supported by pre-harvest interventions.

## Building Resilient Communities

This year, we count with 564 active VSLAs, fostering financial resilience and collective decision-making. Farmers embraced diverse income-generating activities such as corn milling, rice production, and vegetable farming, reducing reliance on cocoa and strengthening community stability.

## Coming up in 2026

Cocoa Horizons will focus on building resilience, promote Climate Smart Agriculture, and continue PES programs. Farmers will receive subsidized agricultural inputs, coaching, and support for alternative livelihoods through VSLAs. We will continue strengthening our community systems approach to safeguard human rights.

## KEY DATA AND FACTS

58,791 <sup>-6%</sup>  
vs prior year  
farmers delivering cocoa

59,212 <sup>+4%\*</sup>  
vs prior year  
cocoa farmers above the World Bank International poverty line of USD 3/day

99.2% <sup>+4%</sup>  
vs prior year  
of delivering farmers with full data

34,879 <sup>-19%</sup>  
vs prior year  
farmers who received Farm Services activities

9,214 <sup>+29%</sup>  
vs prior year  
hectares of agroforestry established and maintained

5,187 <sup>+41%</sup>  
vs prior year  
farmers receiving PES

628,161 <sup>+163%</sup>  
vs prior year  
total amount of PES paid in CHF

\*In 2024/25, we updated our income calculation to align with the World Bank's new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 56,711 Cocoa Horizons farmers in Ghana (previously 66,163) were above the World Bank International poverty line in 2023/24, representing 54% of our farming community in the country.



# Country Key Highlights Cameroon



Cameroon remains a dynamic region with significant potential for cocoa volume growth and innovation. In 2024/25, our efforts focused on strengthening traceability, improving productivity, and preparing for evolving regulations while fostering community resilience.

## Driving Traceability and Compliance

We achieved 98.8% of farmers with full data - up 4% from 2024 - through initiatives like the "No Plot, No Cocoa" program and comprehensive mapping campaigns. By expanding the pool of farmers with data, Cameroon is reinforcing its readiness for the EUDR.

## Enhancing Farmer Productivity and Support

- Farm Services and Coaching: A total of 8,435 farmers - representing 57% of COH delivering farmers - received tailored services, equipping farmers with diagnostic insights to optimize productivity and boost yields.
- Scaling Labor Teams: Through organized labor teams, farmers accessed essential services such as pruning and spraying. These interventions not only enhanced crop health but also created seasonal employment opportunities for youths in the communities, contributing to both farm performance and local economic resilience.

- Agroforestry Expansion: Despite agroforestry's maturity in Cameroon, training and species selection continued to drive sustainable practices. The first Payment for Ecosystem Services (PES) rollout incentivized tree care and improved survival rates.

## Fostering Community Resilience

- VSLAs: The number of VSLAs grew by 33%, with 68 groups strengthening financial resilience and collective decision-making. The newly established VSLAs represent our first batch of mixed groups, composed of both male and female members. In a pilot phase, this year 13 VSLAs were trained to produce 71,675 cocoa seedlings and 6,800 fruit/shade tree seedlings. These were distributed to farmers, boosting members' skills in nursery management and generating income for the groups.

## Coming up in 2026

Cocoa Horizons will expand PES incentives for farmers with mature shade trees and strengthen forest protection through a partnership with WWF, promoting landscape conservation and sustainable cocoa farming. Working towards making Cameroon a desired destination for customer programs.

## KEY DATA AND FACTS

14,730 <sup>+6%</sup>  
vs prior year  
farmers delivering cocoa

37,648 <sup>+46%\*</sup>  
vs prior year  
cocoa farmers above the World Bank International poverty line of USD 3/day

98.8% <sup>+4%</sup>  
vs prior year  
of farmers delivering cocoa with full data

8,435 <sup>+19%</sup>  
vs prior year  
farmers who have received Farm Service activities

68 <sup>+33%</sup>  
vs prior year  
VSLAs established or functioning

2,367 <sup>+22%</sup>  
vs prior year  
hectares of agroforestry established and maintained

66

*Agroforestry is the future of our cocoa. I received 35 tree seedlings to plant for shade. And for taking care of these seedlings, I received a bonus, which was very encouraging. I am proud to be part of this program and I encourage you to continue this positive momentum.*

99

M. Jean Claude  
Cocoa Farmer, Cameroon

\*In 2024/25, we updated our income calculation to align with the World Bank's new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 25,766 Cocoa Horizons farmers in Cameroon (previously 27,811) were above the World Bank International poverty line in 2023/24, representing 76% of our farming community in the country.



# Country Key Highlights

## Nigeria



In 2024/2025, Cocoa Horizons expanded its impact in Nigeria by strengthening productivity, traceability, and farmer engagement to build a more sustainable and resilient cocoa supply chain. Through targeted support and innovative initiatives, such as digital payment solutions, Nigeria has become a stable hub for cocoa sustainability. Alongside this progress, we kicked off our Community Systems Strengthening Approach - implemented together with Terre des Hommes - to foster protective environments for children in cocoa growing communities.

### Expanding Farmer Engagement

The number of farmers delivering cocoa grew by 2.6% to 5,611, highlighting Nigeria's resilience amid cocoa shortages in Côte d'Ivoire and Ghana. This growth was driven by premium payments, tailored training, and productivity incentives. Collaboration with Licensed Buying Agents (LBAs) and cooperatives further strengthened farmer loyalty and participation.

### Enhancing Farmer Productivity

- Personalized support through Farm Service activities reached 3,896 farmers, 69% of the total active farmers - a four fold increase compared to 2024.
- Scaling Labor Teams: Labor teams expanded from five to eleven groups; the teams equipped with pruning machines supported pre-harvest activities to increase productivity.

### Advancing Traceability

100% of farmers delivering within the supply chain are traceable. Despite the challenges, intensified mapping and census efforts ensured comprehensive data collection. The "No Plot, No Cocoa" initiative reinforced compliance with the EUDR by requiring all farmer plots to be mapped.

### Promoting Agroforestry and Resilience

Agroforestry interest surged five fold, with 68,362 shade trees distributed. Farmers are increasingly motivated by the long-term benefits of agroforestry. This year, we included fruit trees to the offer and they will be served in the future through 18 community based nursery clusters, instead of the currently existing five.

### Building Resilient Communities

Participation in VSLAs increased with 16 active groups fostering financial resilience and community development. This formed a base for the integration of structured IGA setup for over 60 women - driving economic empowerment, strengthening household stability and financial literacy.

### Coming up in 2026

Cocoa Horizons will roll out multi-year plans with digital tracking and tailored recommendations, with the goal of improving farmers yield and productivity. Soil health initiatives will be expanded with PH testing and composting guidance for farmers. VSLAs will work with partners to improve access to credit, and financial literacy will be embedded in coaching to strengthen farmer entrepreneurship.

### KEY DATA AND FACTS

**5,611** <sup>+2.6%</sup>  
vs prior year  
farmers delivering cocoa

**16,866** <sup>+32%\*</sup>  
vs prior year  
cocoa farmers above the  
WB International Poverty  
Line of USD 2.15/day

**100%** <sup>+4%</sup>  
vs prior year  
of delivering farmers  
with full data

**3,896** <sup>+426%</sup>  
vs prior year  
farmers who received  
Farm Services activities

**68,362** <sup>+544%</sup>  
vs prior year  
shade trees distributed



**66** My cocoa trees were producing less than expected because of the age of my trees. With the training and cocoa trees I received I learnt how to replace my old trees with minimal economic effect on my family purse.

**99**  
Hellen Daramola,  
Cocoa Farmer & Fashion Designer,  
Ondo, Nigeria

\*In 2024/25, we updated our income calculation to align with the World Bank's new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 56,711 Cocoa Horizons farmers in Ghana (previously 66,163) were above the World Bank International poverty line in 2023/24, representing 54% of our farming community in the country.



# Country Key Highlights

# Ecuador



Ecuador is a promising cocoa-sourcing country with great growth potential. In 2024/25 Cocoa Horizons continued expanding and strengthening its impact by focusing on traceability, productivity, and tailored farmer support to foster resilience and unlock growth opportunities.

## Driving Traceability and Compliance

Ecuador accelerates progress in traceability, achieving 99.8% of delivering farmers with full data. Enhanced digital tools and GPS mapping improved data collection and accuracy. A Standard Operating Procedure was developed that uses a risk based approach and it is key to further enhance traceability and transparency, especially for the EUDR regulation.

## Building Resilient Cocoa Farms

- A total of 521 farmers received customized Farm Business Plans (FBPs), developed in collaboration with local experts. These plans contain soil sampling and analysis, enabling effective management of soil nutrition and Good Agricultural Practices (GAPs) to enhance land use efficiency and agricultural productivity.
- Over 77,000 cocoa and shade tree seedlings were distributed
- In Productivity Packages low carbon footprint fertilizers were promoted. This initiative supported 677 cocoa farmers, covering approximately 3,752 hectares of cultivated land.

## Expanding know-how

By integrating digitization and expert guidance, Cocoa Horizons aims to elevate the productivity, transparency, and environmental stewardship to be shared as role models and expand knowhow with smallholder farmer communities.

## Fostering Human Rights and Farmer Engagement

Cocoa Horizons integrated Human Rights Due Diligence (HRDD) through farmer and supplier risk assessments, collaborations, complemented by grievance mechanisms and labor rights awareness campaigns. Loyalty and compliance remains a priority, driven by premium payments and operational incentives tied to bean deliveries.

## Coming up for 2026

Cocoa Horizons will emphasize “know your farm” and learning-by-doing approaches as the basis for building resilient cocoa farming communities. Community empowerment will be enhanced by strengthened communication channels for grievance mechanisms and Human Rights Impact Assessments will be conducted to guide investments and initiatives. We will focus on holistic climate interventions to enhance ecosystem resilience, carbon sequestration, and sustainable land use.

## KEY DATA AND FACTS

2,933 <sup>+45%</sup>  
vs prior year  
farmers delivering cocoa

6,778 <sup>+46%\*</sup>  
vs prior year  
cocoa farmers above the World Bank International poverty line of USD 3/day

99.8% <sup>+4%</sup>  
vs prior year  
of farmers delivering cocoa with full data

1.629 <sup>-43.9%</sup>  
vs prior year  
farmers who have received Farm Service activities

24,088 <sup>-64%</sup>  
vs prior year  
shade trees distributed

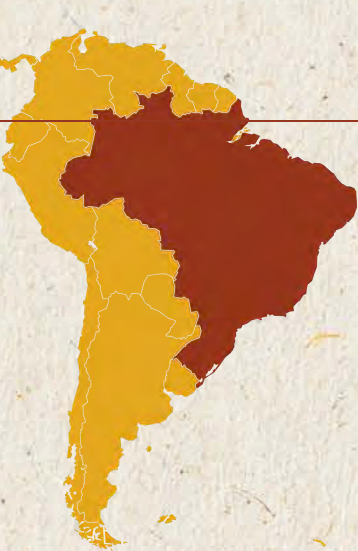
677 <sup>-50%</sup>  
vs prior year  
farmers with a Productivity Package

\*In 2024/25, we updated our income calculation to align with the World Bank’s new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 3,465 Cocoa Horizons farmers in Ecuador (previously 3,465) were above the World Bank International poverty line in 2023/24, representing 99% of our farming community in the country.



# Country Key Highlights

## Brazil



In FY24/25, Cocoa Horizons in Brazil focused on strengthening the foundations for long-term sustainable growth, despite a challenging sourcing context marked by crop shortages, high cocoa prices and intense competition. The program demonstrated resilience, expanding its reach and deepening its impact across key regions.

### Context navigating a challenging crop year

Brazil faced a 14% drop in cocoa volumes compared to the 3-year average, with high concentration in the main crop and intense competition for sustainable supply. Therefore, Brazil needed to import more beans this year. This highlights the need of strengthening the local cocoa supply.

### Expanding reach of our program and services to farmers

To support growth in high-potential regions, a new Service Center in Uruará, Pará, was opened, strengthening our Amazon footprint and bringing Cocoa Horizons support and services closer to farmers. This expansion enables direct access to technical assistance, inputs, and program benefits, to farmers this high potential region.

### Driving traceability and digitization

Rising cocoa prices increase pressure on natural ecosystems. Cocoa Horizons intensified efforts to monitor and remediate deforestation risks. We made significant investments to advance traceability and operational efficiency in remote regions, 77% of the farmers in the program are fully mapped. This is a 4% increase compared to the previous year. We expect to advance significantly through the Origina+ project set up this year.

### Tailored Support for Prospering Farmers

The Benefit Club consolidated its role in providing Farm Service activities to 1,555 farmers. We also adapted our coaching and technical assistance services to better serve farmers. A new partnership with Yara Fertilizers enables us to give soil recommendations next to agricultural inputs.

### Coming up in 2026

Cocoa Horizons will prioritize farmers reinvesting in their farms, delivering enhanced technical support through the Benefit Club. The expanded cocoa nursery, with a 6-million-seedling capacity, will resume distribution, driving farm rejuvenation and sustainable cocoa production.

### KEY DATA AND FACTS

**2,205** <sup>-12%</sup>  
vs prior year  
farmers delivering cocoa

**2,430** <sup>15%\*</sup>  
vs prior year  
cocoa farmers above the World Bank International poverty line of USD 3/day

**77.1%** <sup>+3.9%</sup>  
vs prior year  
of delivering farmers with full data

**1,555** <sup>-37%</sup>  
vs prior year  
farmers who received Farm Services activities

**253** <sup>-10%</sup>  
vs prior year  
farmers with a Productivity Package



**66** Through the Cocoa Horizons Program, I began receiving technical guidance and started implementing practices more strategically. This helped me reduce costs, increase my production, and make more investments in cocoa.

**99**

**Maxson Cruz dos Santos,**  
Cocoa Farmer, Fazenda Santa Rita, Brazil

\*In 2024/25, we updated our income calculation to align with the World Bank's new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 2,117 Cocoa Horizons farmers in Brazil (previously 2,115) were above the World Bank International poverty line in 2023/24, representing 70% of our farming community in the country.



# Country Key Highlights Indonesia



In 2024/2025, Cocoa Horizons celebrated a fresh bloom in Indonesia and responded to the rising demand for cocoa seedlings. Farmers showed great enthusiasm to renew their plots with our improved cocoa varieties, driven by the high cocoa prices.

## Enhancing Farmer Engagement and Loyalty

Farmer participation grew by 16%, reaching 7,223 farmers, reflecting increased interest in program benefits like fast and frequent premium payments. Adoption of Farm Business Plans (FBPs) rose, with nearly all farmers accepting the FBP offers made - totaling 3,296 farmers. The program will continue to provide discounted seedlings and tailored agronomic guidance to improve yields and farm management.

## Strengthening Productivity and Farm Resilience

- Farm Rejuvenation and Agroforestry: Farmers embraced shade tree planting, with 25,000 seedlings distributed to improve soil health, biodiversity, and climate resilience.
- Good Agricultural Practices (GAP): Demonstrations of diverse GAP enabled farmers to select and adopt practices best suited to their needs, fostering innovation and knowledge-sharing within the community.

## Advancing Traceability

Indonesia achieved 98.6% full data coverage among farmers, maintaining one of the highest traceability rates. Despite supply chain complexities, efforts continue to ensure transparency and compliance with EUDR standards.

## Coming up in 2026

Cocoa Horizons will focus on increasing cocoa volumes by deepening engagement with existing farmers. Expanded Farm Business Plans will guide productivity and resilience, fostering sustainable growth within cocoa farming communities.

## KEY DATA AND FACTS

**7,223** **+16%**  
vs prior year  
farmers delivering cocoa

**7,679** **+10%\***  
vs prior year  
cocoa farmers above the World Bank International poverty line of USD 3/day

**99%** **+2%**  
vs prior year  
of delivering farmers with full data 2023

**3,474** **-5%**  
vs prior year  
farmers who received Farm Services activities

**8** **+33%**  
vs prior year  
VSLAs established or functioning

**25,000** **+2%**  
vs prior year  
shade trees distributed



**66** I chose cocoa farming over working in the mining industry (which is very popular in his area), not just for the income, but because it allows me to stay close to my family and support their economic well-being.

**99**

**Kamistan, Cocoa Farmer,  
North Kolaka, Indonesia**

\*In 2024/25, we updated our income calculation to align with the World Bank's new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 6,966 Cocoa Horizons farmers in Indonesia (previously 6,966) were above the World Bank International poverty line in 2023/24, representing 100% of our farming community in the country.



# Collaboration is key

Achieving sustainable change in cocoa farming is a team effort. Contributors, expert partners, and third-party implementers play vital roles in providing resources, innovation, and outreach to strengthen cocoa farming communities and deliver meaningful results.

## Partnering with customers:



## Engaging with expert partners:



## Teaming up with implementers to extend our impact:



**66**

Ferrero has partnered with the Cocoa Horizons Foundation since 2019. The Foundation's work on the ground is essential for building better livelihoods in cocoa farming communities, supporting farmers to become more climate resilient and protecting the environment. We value this close collaboration and rely on Cocoa Horizons as one of the sustainability programs supporting our cocoa charter.

**99**

Olivier Zwolsman, Procurement Category Manager Cocoa Beans & Responsible Sourcing at Ferrero

Be part of the story,  
join Cocoa Horizons

[CONTACT US](#)



# Before we say goodbye...

As we close the chapter on 2024/25, marking our 10-year anniversary, we take a moment to reflect on our achievements, challenges, and future plans.

This year has shown that cocoa farm and farmer resilience is tested by climate change, economic pressures, and evolving regulations. In the future the risks to cocoa will likely intensify. Farmers we directly work with will increasingly face erratic weather, aging trees, declining yields, disease outbreaks and limited access to solutions to improve productivity and resilience.

These challenges call for long-term solutions and collaboration among all stakeholders. It is a journey that requires the collective effort of customers, partners, and everyone committed to our mission.

Cocoa Horizons remains focused on transformative actions that drive real change to lay the foundation for a more resilient and sustainable cocoa sector that protects nature and children. In 2025/2026 we will continue expanding activities to equip farmers with tools and knowledge to build resilience.

In the new calendar year, we will publish a paper summarizing the key findings of research conducted by Agri-Logic, in partnership with Barry Callebaut, and IDH, using the Farmer Field Book methodology, to explore productivity and poverty drivers in the cocoa sector. By comparing primary data from cocoa farmers across multiple countries, the research seeks

to understand what drives cross-country differences in terms of yields and income levels, and what lessons Barry Callebaut, Cocoa Horizons and its partners can draw and incorporate in their projects.

In parallel, we are conducting an infrastructure situation assessment to inform our human rights strategy and ultimately inform our thinking on the role that Cocoa Horizons can play in furthering much needed infrastructure improvements - particularly in remote cocoa farming communities in West Africa.

Building on our commitment to continuous improvement, we aim to integrate modern regenerative farming practices, such as assisted natural regeneration (ANR), to build a climate resilient cocoa landscape. We also look to enhance agroforestry by combining it more closely with payment for ecosystem services.

We invite you to stay on this journey with us. Your partnership is vital to creating lasting change for cocoa farming families, communities, and the planet. Together, we can build a brighter future for all.

Here's to the road ahead,

*Your Cocoa Horizons Team*

CREDITS:

*Production:*

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*A big thank you for all the most valuable contributions from our country teams:*

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# Cocoa Horizons table of key performance indicators

This table presents the program overview over the last 7 years. Selected KPIs have been subject to independent limited assurance by PwC. For the results of this, please see PwC's independent limited assurance report on page 33.

KPI	Generic - Traceability	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	vs PY
1.1	No. of metric tons of Horizons cocoa sold in bean equivalent	64,808	86,748	104,863	175,000	233,216	288,320	251,238	216,244	-14%
1.2	All Horizons cocoa sales are documented and balanced against sourced volumes in a given financial year and closed with cumulative surplus/(shortfall) of volumes sourced against volumes sold	28,426	30,081	37,556	25,100	-33,531	28,055	33,240	6,629 <sup>Ⓐ</sup>	-80%
1.3	No. of Farmer Groups delivered Horizons Cocoa	92	151	181	224	263	314	325	292	-10%
1.4	No. of COH registered farmers	93,370	135,115	150,693	235,301	223,235	304,050	356,011	353,298	-1%
1.5	No. of metric tons of Horizons cocoa purchased	72,088	89,445	111,323	162,834	174,584	311,486	256,423	186,508	-27%
1.6a	No. of COH registered farmers delivered Horizons cocoa	74,521	85,089	111,677	162,436	151,810	247,383	231,518	186,782	-19%
1.6b	% of COH registered farmers delivering Horizons cocoa	80%	63%	74%	69%	68.00%	81%	65%	53%	-19%
1.7a	No. of women farmers delivered Cocoa Horizons cocoa as members of Farmer Groups	16,331	18,258	23,442	30,911	25,348	37,813	36,214	32,608	-10%

<sup>Ⓐ</sup> This KPI was subject to external independent limited assurance by PricewaterhouseCoopers (PwC). For the results of that assurance, see PwC's assurance report page 33 onwards



# Cocoa Horizons table of key performance indicators

KPI	Generic - Traceability	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	vs PY
1.7b	No. of women are registered members of Cocoa Horizons Farmer Groups	18,541	23,366	28,419	39,298	41,222	46,531	57,720	55,966	-3%
1.8b	No. of delivered farmers with full data (all plots mapped)	-	-	-	99,067	115,978	195,364	211,201	184,649	-13%
1.8d	No. of registered COH farmers with full data (all plots mapped)	-	-	-	139,710	158,588	232,799	-	-	
1.8c	% of farmers delivered Horizons cocoa with full data (all plots mapped)	-	-	-	61%	76%	79%	91%	98.9% <sup>Ⓐ</sup>	8%
1.9	% of farmers who delivered Horizons cocoa in the fiscal year and have received the Cocoa Horizons Premium	100%	100%	100%	100%	100%	99.9%	98.8%	97.7% <sup>Ⓐ</sup>	-1%
1.10	No. of farmers who received their premium digitally	-	-	-	-	-	49,349	52,542	42,234	-20%

<sup>Ⓐ</sup> This KPI was subject to external independent limited assurance by PricewaterhouseCoopers (PwC). For the results of that assurance, see PwC’s assurance report page 33 onwards



# Cocoa Horizons table of key performance indicators

KPI	Prospering Farmers	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	vs PY
2.1	No. of cocoa farmers above the World Bank’s International poverty line of USD 3/day	30,812	64,920	57,495	121,722	121,167	168,567	259,971*	293,705 <sup>Ⓐ</sup>	32%*
2.2	No. of Farmer Group staff trained	-	260	746	3,955	1,126	-	-	-	
2.3a	No. of farmers who graduated from COH Academy	-	16,952	60,870	154,378	214,305	296,258	327,163	363,554	11%
2.3b	% of farmers graduated from COH Academy as proportion of assessed	-	63%	75%	76%	75.7%	80.9%	77.8%	86.9%	12%
2.6a	No. of farmers who received a Farm Business Plan (FBP) annually	3,282	9,920	30,397	70,642	83,148	91,925	108,145	103,116	-5%
2.6b	No. of farmers who have access to a productivity package	3,447	4,457	15,020	36,387	40,895	44,412	47,067	66,525	41%
2.7	No. of cocoa seedlings distributed	1,459,966	777,821	1,391,170	1,281,032	1,905,110	2,246,806	1,927,414	2,676,620	39%
2.8	No. of farmers who have received Farm Service activities (Farm Business Plans, inputs such as tools and seedlings, or pre-harvest support)	-	32,566	45,893	98,986	121,074	126,714	145,216	129,752 <sup>Ⓐ</sup>	-11%
2.10	# ha supported with pre-harvest interventions	-	-	-	-	5,744	16,707	40,153	31,891 <sup>Ⓐ</sup>	-21%

\*In 2024/25, we updated our income calculation to align with the World Bank’s new threshold of USD 3.00/person/day (up from USD 2.15, adjusted for inflation to USD 3.47). To provide a true reflection of our impact, we recalculated our 2023/24 data based on this new threshold. With the updated USD 3.00 benchmark, 223,210 Cocoa Horizons farmers (previously 259,971) were above the World Bank International poverty line in 2023/24, representing a 31.6% increase in 2024/25.

<sup>Ⓐ</sup> This KPI was subject to external independent limited assurance by PricewaterhouseCoopers (PwC). For the results of that assurance, see PwC’s assurance report page 33 onwards



# Cocoa Horizons table of key performance indicators

KPI	Empowered Communities	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	vs PY
2.5	No. of farmers trained on gender and social issues	-	19,021	89,486	97,963	129,425	163,532	89,310	91,173	2%
3.1	No. of Village Savings and Loans Associations (VSLAs) established or functioning	-	-	800	1,240	1,113	1,249	1,953	1,437	-26%
3.2	No. of child labor cases identified in our supply chain	3,096	3,867	22,519	18,529	19,388	44,724	12,445	12,261 <sup>Ⓐ</sup>	-1%
3.3	No. of child labor cases under remediation	-	2,333	4,786	25,186	36,789	55,674	33,492	32,218 <sup>Ⓐ</sup>	-4%
3.4	No. of identified child labor cases which are considered remediated	-	-	335	362	2,631	9,343	22,916	23,777 <sup>Ⓐ</sup>	4%
3.5a	No. of Farmer Groups in our direct supply chain with systems in place to prevent, monitor, and remediate child labor	20	42	110	184	217	281	290	276	-12%
3.5b	% Farmer Groups in our direct supply chain covered by our child labor monitoring and/or remediation activities	22%	28%	67%	81%	95%	99%	95%	98.9% <sup>Ⓐ</sup>	4%
3.6	No. of farming households who have participated in a child labor identification monitoring survey	13,256	16,710	39,173	39,843	54,601	105,039	55,524	119,207	123%

<sup>Ⓐ</sup> This KPI was subject to external independent limited assurance by PricewaterhouseCoopers (PwC). For the results of that assurance, see PwC’s assurance report page 33 onwards



# Cocoa Horizons table of key performance indicators

KPI	Empowered Communities	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	vs PY
3.7	No. of children who participated in a child labor identification monitoring survey	15,223	29,050	81,892	66,974	104,395	158,553	79,356	86,368	9%
3.8	No. of community members attending the sensitization events on child labor via the COH truck	20,748	27,247	17,451	-	9,543	14,110	7,861	0	-100%
3.9	No. of communities reached by the COH truck	65	56	38	-	21	34	18	0	-100%

Ⓐ This KPI was subject to external independent limited assurance by PricewaterhouseCoopers (PwC). For the results of that assurance, see PwC’s assurance report page 33 onwards



# Cocoa Horizons table of key performance indicators

KPI	Thriving Nature	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	vs PY
2.4	No. of farmers trained on environmental protection	-	74,571	116,157	124,754	163,136	198,164	98,064	141,020	44%
4.1a	No. of shade tree seedlings distributed to farmers	372,468	602,948	1,204,223	1,598,772	4,043,224	2,746,684	2,711,622	1,421,429	-48%
4.3	% of Horizons cocoa proven to be free from deforestation (i.e., not sourced from National Protected Areas)	-	70%	76%	74%	88%	59.40%	87.65%	94.5%	7%
4.5	Total amount of CO2 sequestered through all Cocoa Horizons activities (in tons)	16,500	72,500	132,520	160,000	140,929	168,348	272,809	271,235	-1%
5.5	No. of hectares of agroforestry established	-	-	-	-	8,938	14,099	30,343	13,864	-54%
5.6	No. of hectares of agroforestry maintained	-	-	-	-	-	3,019	13,271	28,100	112%
5.6a	No. of hectares of agroforestry established and maintained						17,118	43,614	41,964 <sup>Ⓐ</sup>	-4%
5.6b	Total amount of Payment for Ecosystem Services (PES) paid (in CHF)	-	-	-	-	-	130,395	720,817	1,404,210	95%
5.7	No. of tree seedlings distributed off-farm for restoration purposes	-	-	-	28,837	50,798	99,400	41,110	56,001	36%

<sup>Ⓐ</sup> This KPI was subject to external independent limited assurance by PricewaterhouseCoopers (PwC). For the results of that assurance, see PwC’s assurance report page 33 onwards



# PwC's Independent Limited Assurance Report



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## Independent Limited Assurance Report to the Directors of the Cocoa Horizons Foundation on the selected key performance indicators in the Cocoa Horizons Progress Report for the year ended 31 August 2025

### Our limited assurance conclusion

Based on the procedures we have performed, as described under the “Summary of work performed”, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol Ⓐ in the Cocoa Horizons Foundation’s Cocoa Horizons Progress Report for the year ended 31 August 2025 (the “Report”) and summarised below (together, the “Subject Matter Information”), has not been prepared, in all material respects, in accordance with the Cocoa Horizons Foundation’s Reporting Criteria (the “Reporting Criteria”) set out on pages 40 to 58 of the Cocoa Horizons Foundation’s Report.

### What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which the Cocoa Horizons Foundation’s Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information	Location of Subject Matter Information	Reporting Criteria
The selected key performance indicators (‘KPIs’) for the year ended 31 August 2025 included in the ‘24/25’ column of the table “Cocoa Horizons table of KPIs” on pages 27-32 marked with the symbol Ⓐ. For the avoidance of doubt this does not include any information or data outside of this column	‘24/25’ column of the “Cocoa Horizons table of KPIs” on pages 27-32	Reporting criteria outlined in ‘KPI Methodology’ column of the “Cocoa Horizons table of KPIs” within Appendix A on pages 40-58

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report including any images.





*Our work*

**Professional standards applied**

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial, issued by the International Auditing and Assurance Standards Board.

**Our independence and quality control**

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Summary of work performed**

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Subject Matter Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- evaluated the suitability in the circumstances of the Cocoa Horizons Foundation's use of the Reporting Criteria as the basis for preparing the Subject Matter Information including the associated reporting boundaries;
- through inquiries, obtained an understanding of the Cocoa Horizons Foundation's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- evaluated whether the Cocoa Horizons Foundation's methods for developing estimates are appropriate and had been consistently applied, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the Cocoa Horizons Foundation's estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing of the Subject Matter Information, which is aggregated from information submitted by the Cocoa Horizons Foundation's operating sites. Testing involved agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;





- undertook site visits at two Farmer Groups in Cote d’Ivoire and one Farmer Group in Ghana to understand the key processes and controls for reporting site performance data to the local and group reporting teams; we selected these sites based on their inherent risk and materiality to the group, unexpected fluctuations in the site Subject Matter Information since the prior period, and sites not visited in the prior period; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

<b>Overall materiality</b>	<p>Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.</p> <p>Materiality has been set as 5% of each selected key performance indicator.</p>
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We also agreed to report to the Directors misstatements (“reportable misstatements”) identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Areas of Assurance Focus

The Areas of Assurance Focus are those areas of our work that, in our professional judgement, require additional procedures. In the case of limited assurance, that means our procedures may be towards the upper end of those that might be expected for limited assurance. These areas were identified as part of our risk assessment and result of the assurance procedures performed, and include those areas of significant risk, areas that involved significant judgement or other areas where significant assurance effort was needed. This approach provides transparency about where we deemed it necessary to perform extra work. However, this does not imply - for limited assurance - the same level of assurance as would have been obtained under a reasonable assurance engagement.

We have determined that there are no areas of assurance focus to communicate in our independent limited assurance report.





### Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

In particular, the calculation of selected KPIs that rely on farmer responses from censuses and child labour-related surveys carried out by or on behalf of the Cocoa Horizons Foundation rely on farmers providing accurate responses to questions asked during these surveys.

### Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

### Responsibilities of the Directors

- As explained in the Directors' Statement on page 5 of the Report, the Directors of Cocoa Horizons Foundation are responsible for:
- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
  - ensuring that those criteria are relevant and appropriate to Cocoa Horizons Foundation and the intended users of the Report;
  - the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
  - documenting and retaining underlying data and records to support the Subject Matter Information;
  - producing the Report that provides a balanced reflection of Cocoa Horizons Foundation's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and
  - producing a statement of Directors' responsibility.





## *Our responsibilities*

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Cocoa Horizons Foundation.

## *Use of our report*

Our report, including our conclusion, has been prepared solely for the Directors of Cocoa Horizons Foundation in accordance with the agreement between us dated 13 May 2025 (the “agreement”). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Cocoa Horizons Foundation for our work or our report except where terms are expressly agreed between us in writing.

*PricewaterhouseCoopers LLP*

*PricewaterhouseCoopers LLP*

*Chartered Accountants*

*London*

*28 January 2026*



# Cocoa Horizons 2024/25 Key Performance Indicator Report Introduction

In June 2025, the World Bank revised the international poverty line from \$2.15/day/person (based on 2017 Purchasing Power Parities, PPPs) to \$3.00/day/person (based on 2021 PPPs)\*. In response, the Cocoa Horizons Foundation has recalibrated this threshold per country using their respective 2021 PPPs and national inflation. This adjustment is reflected in our FY24/25 KPI 'Number of farmers above the World Bank International Poverty Line of US\$ 3.00/day'.

To ensure comparability with FY23/24 performance, the Cocoa Horizons Foundation retrospectively applied the updated threshold to last year's data. Under the previous threshold of \$2.15/day/person, 259,971 farmers were reported as living above the poverty line. Applying the revised threshold of \$3.00/day/person to the same dataset results in 223,210 farmers above the poverty line.

To strengthen alignment with the International Cocoa Initiative CLMRS guidelines —applied in our customer projects— we have revised our criteria for determining when a child is considered remediated. Beginning with the 2024/25 reporting period, a child will only be classified as remediated after two consecutive follow-up visits in which no child labor is identified. This is in addition to the existing remediation criteria, which remain unchanged. Previously, the assessment was based solely on the outcome of the most recent follow-up visit.

Additionally, we have adopted the NORC methodology regarding the timing of follow-up visits. Under this approach, the two consecutive visits confirming the absence of child labor must be spaced between 3 and 12 months apart.

\*<https://www.worldbank.org/en/news/factsheet/2025/06/05/june-2025-update-to-global-poverty-lines>





# Appendix

## A. Cocoa Horizons Reporting Criteria



# Appendix A: Cocoa Horizons Reporting Criteria

This section summarizes the basis of preparation for the performance indicators within this report, presenting clarification and definition of the terminology used within the reported performance indicators.

A set of general definitions is first presented, as well as specific guidance in relation to each of the reported performance indicators, by section of the report.

## General definitions

**A Farmer** is defined as any person owning or managing a cocoa farm. It can be the actual operator of the farm (ex: a sharecropper, farmer's worker, tenant or farm manager) or the land owner.  
**A Farmer part of our Cocoa Horizons programs** is defined as a member of a farmer group that is allocated to Cocoa Horizons and who has taken part in at least one of the following sustainability activities between 1 September 2024 and 31 August 2025:

- Delivered Cocoa Horizons’ cocoa within the fiscal year
- Received farm service activities within the fiscal year (Farm Business Plans, Productivity Packages, cocoa seedlings, shade tree seedlings, pre-harvest support)
- Attended training within the fiscal year
- Participated in a child labor survey, a child labor remediation activity, a follow-up visit or a farm observation within the fiscal year
- Had a farm mapped within the fiscal year
- Participated in a census survey within the fiscal year
- Was part of a VSLA that was functioning within the fiscal year
- Was part of the Agroforestry program within the fiscal year

These sustainability activities include all activities that contribute to our Cocoa Horizons' strategy and are supported by the Cocoa Horizons' Foundation.

- A Farmer Group** is defined as an organized group of Farmers such as a cooperative or similar:
- Côte d'Ivoire: These are partnered agricultural cooperatives working with Barry Callebaut owned direct sourcing company, SACO and partnered agricultural cooperatives working with Cocoa Horizons third party implementers.
  - Cameroon: These are partnered agricultural cooperatives working with Barry Callebaut owned direct sourcing company, SIC CACAO.
  - Ghana: These are districts/branches working with Barry Callebaut's direct sourcing licensed buying company in Ghana, Nyonkopa Ltd.
  - Indonesia: These are suppliers of cocoa beans to Barry Callebaut. They can be either buying stations or supplier warehouses.
  - Brazil: There are no Farmer Groups in Brazil. Farmers work individually and sell their cocoa to Buying Stations, which might be independent or part of Barry Callebaut.
  - Ecuador: These are suppliers of cocoa beans to Barry Callebaut.
  - Nigeria: These are suppliers of cocoa beans to Barry Callebaut.
  - Brazil: These are suppliers of cocoa beans to Barry Callebaut.

A Farmer Group is considered a Cocoa Horizons’ farmer group if at least one farmer who is Cocoa Horizons certified and has taken part in at least one sustainability activities in this fiscal year is a member of such a group.

**The Cocoa Horizons premium** is a cash payment to Farmer Groups and farmers calculated as a proportion of their deliveries of Cocoa Horizons cocoa to a Barry Callebaut or third party implementer buying site.

By making use of mapping and farmer data, Barry Callebaut has identified farmers in Côte d'Ivoire that delivered to multiple cooperatives. In fiscal year 24/25, the reporting happens on unique farmers. When reporting on cumulative KPIs, no changes were made on prior reported numbers.



#	KPI title	KPI methodology
1.2	All Cocoa Horizons cocoa sales are documented and balanced against sourced volumes 24/25 closed with cumulative surplus of <b>6,629</b> tonnes of volumes sourced against volumes sold (as per the stipulations related to mass balance described in the overview)	From the first Barry Callebaut buying point onwards down-stream, Horizons products follow the principle of mass balance, where sales volumes shall not exceed sourced volumes by more than 50% in any given year, and such shortfalls must be compensated in the following fiscal year. A mass balance system allows for the non-physical attributes and characteristics (such as country of origin or certification standard) of beans input into a system to be re-allocated to other beans in the system.
1.8c	<b>98.9%</b> farmers delivered cocoa with full data	<p>This indicator relates to the number of farmers who meet the following criteria within the fiscal year, as a proportion of the total number of farmers who delivered certified or verified cocoa that was purchased by Barry Callebaut within the fiscal year:</p> <p>To be included in this calculation, a farmer must have met all of the below criteria:</p> <ul style="list-style-type: none"><li>• Have had a census survey conducted at any point in the past, up to the end of the fiscal year.</li><li>• Had the same number or more plots mapped than declared in the census or, for our indirect supply chain, the number of plots as declared in the farmers registries (the declared number of plots may not always align with the number of all the plots owned by the farmer).</li><li>• Have delivered at least 1 kg of certified or verified cocoa that was purchased by Barry Callebaut within the fiscal year.</li></ul> <p>The census activities started in the following origins in the following years:</p> <ul style="list-style-type: none"><li>• Côte d'Ivoire - 2016</li><li>• Ghana - 2017</li><li>• Cameroon - 2018</li><li>• Indonesia - 2017</li><li>• Brazil - 2019</li><li>• Ecuador - 2020</li><li>• Nigeria - 2021</li></ul> <p>Our mapping activities started in the following origins in the following years:</p> <ul style="list-style-type: none"><li>• Côte d'Ivoire - 2018</li><li>• Ghana - 2018</li><li>• Cameroon - 2018</li><li>• Indonesia - 2018</li><li>• Brazil - 2019</li><li>• Ecuador - 2020</li><li>• Nigeria - 2021</li></ul>



#	KPI title	KPI methodology
		<p>A census survey is conducted with farmers by field staff who are trained on a) using the corresponding survey tool and b) on the specific questions included in the survey. Each year, as many yet to be surveyed farmers as possible are surveyed.</p> <p>In Brazil, Cocoa Horizons' suppliers can have a direct cocoa sourcing relationship with several persons that occupy the same farm, thus the same polygon can be used for different persons or households that have a sharecropping, family or partnership relationship with each other. Buffer zones are created for farmers that do not have their properties registered in the Public Databases (Environmental &amp; Land Tenure System). Thus overlaps in the polygons are accepted.</p>
1.9	<b>97.7%</b> Cocoa Horizons farmers who delivered Cocoa Horizons cocoa and have received their Cocoa Horizons premium	<p>This indicator reports the percentage of the Cocoa Horizons farmers who delivered Horizons cocoa within the fiscal year and who have subsequently received the Cocoa Horizons premium on those deliveries at the time of reporting.</p> <p>This is calculated in two steps: 1) confirming all farmers who delivered Cocoa Horizons cocoa received the correct amount of premium for the quantity they delivered and that was purchased by Barry Callebaut in the fiscal year; 2) calculating the % of those correctly paid from the total number of farmers who delivered within the year.</p> <p>The Cocoa Horizons premium is a fixed amount per kilogram of delivered Horizons cocoa, and is paid to both the delivering farmers and their Farmer Groups.</p> <p>There are two different parts to the premium payment: 1) Cocoa Horizons pays a fixed amount to the Farmer Group based on the quantity of Horizons cocoa purchased by Barry Callebaut; then 2) The Farmer Group pays the farmers based on the quantity of Horizons cocoa sourced from Cocoa Horizons farmers.</p> <p>The amount purchased by Barry Callebaut is usually lower than the amount purchased by the Farmer Groups due to quality control procedures and damages in between. Any shortfall is made up by the Farmer Groups.</p> <p>There are differences in the details of the premium payment per origin:</p> <ul style="list-style-type: none"><li>• In Côte d'Ivoire, the premium payment is equally split 50:50 between the farmers and the Farmer Group to which the farmers belong. This ratio can differ per partner or the premium paid to the farmers can also be calculated in a slightly different manner. In such a case, a ratio of the total volume of cocoa purchased from a farmer group by the partners is divided by the total cocoa delivered by the farmer group and is applied to each individual farmer delivery.</li><li>• In Ghana, the premium is paid out in full to the farmers.</li></ul>



#	KPI title	KPI methodology
		<ul style="list-style-type: none"><li>• In Cameroon, 77.4% of the premium is paid to the farmer, and the rest to the Farmer Group. The payments are split and both made to the Farmer Group - one payment for the total for the Farmer Group, and one payment for the total for all the delivered farmers in that Farmer Group to whom the Farmer Group then distributes to each farmer. The payments can be net of Productivity Package loans, which are overdue for some farmers that received farm service activities. This deduction is documented and signed by the Farmer Group.</li><li>• In Brazil and in our direct supply chain, the premium is paid out directly in full to the farmers. In our indirect supply chain, the premium is paid via traders fully to the farmers: the traders receive the total premium which they then pay further to the farmers.</li><li>• In Indonesia, the premium payment is agreed on a yearly basis, the farmer groups and farmers then receive the agreed amount as stated in the contract between Barry Callebaut and the farmers.</li><li>• In Ecuador, the premium payment is paid in full to the farmers via the farmer groups.</li><li>• In Nigeria, the premium payment is agreed on a yearly basis. The farmer groups and farmers then receive the agreed amount as stated in the contract between Barry Callebaut and the farmers. 75% of the premium is paid to the farmer and the rest to the farmer group and broker.</li></ul>



#	KPI title	KPI methodology
2.1	<b>293,705</b> cocoa farmers above the WB international Poverty Line of US\$ 3.00/day	<p>This indicator is a measure of how many farmers in the Barry Callebaut supply chain are above the World Bank International Poverty line of US\$ 3.00/day, based on data collected from census survey interviews with farmers taken during this fiscal year.</p> <p><b>This indicator is determined by:</b></p> <ul style="list-style-type: none"><li>• Obtaining survey information taken in the fiscal year under consideration from farmers in Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Nigeria and Ecuador regarding their household income generation from cocoa and other activities, as well as the size of their household.</li><li>• Using in-country market prices for cocoa and other crops to determine an average income level for those farmers.</li><li>• Comparing this average income level to the International Poverty Line threshold of US\$ 3.00 per day set by the World Bank, adjusted for purchasing power and the cost of living in Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Nigeria and Ecuador.</li><li>• Including production costs from external sources if available (Barry Callebaut Farmer Field Books reports for Côte d'Ivoire, Ghana and Cameroon; external literature for Nigeria and Ecuador) , or internal studies or sources if not externally available (Indonesia - internal Barry Callebaut pilot studies, Brazil - local team estimates). These costs are repartitioned to reflect the difference in costs depending on the cocoa yield. Farmers who have a higher yield have higher costs and farmers with smaller yields have smaller costs. Cocoa yields differ per country based on a number of different input parameters.</li><li>• Including non-cocoa revenue from external sources if available (Barry Callebaut Farmer Field Books reports by Agri-Logic for Côte d'Ivoire, Ghana and Cameroon) or declared data by producers.</li></ul> <p>With this calculation we obtain a percentage per country for the farmers that are above the international poverty line. This percentage is then multiplied by the farmers that have been part of our sustainability program in one of the last two fiscal years.</p> <p><b>Survey information</b></p> <p>Census surveys were undertaken with farmer households in Ecuador, Nigeria, Brazil, Côte d'Ivoire, Ghana, Cameroon and Indonesia up until 31 August 2025. The census surveys, traceability and mapping data and external studies provide estimates over the following key metrics:</p> <ul style="list-style-type: none"><li>• Average yield per ha</li><li>• Income from cocoa farming</li><li>• Other income-generating activities</li><li>• Cocoa farm size</li><li>• Production cost</li><li>• Number of household members</li><li>• Number of financial dependents on the farmer</li></ul> <p>Outliers from the census results have been removed and in some instances, the census results have been calibrated to match literature studies, in order to provide a more accurate analysis of the results. The assumptions and data calibration were performed by Barry Callebaut and are summarized below.</p>



#	KPI title	KPI methodology
		<p>For all countries, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• Except in Brazil, the cocoa farm size declared by the farmers were replaced with the GPS farm size captured on Barry Callebaut's digital platform if all plots of their farms have been GPS mapped.</li><li>• Census surveys where the farmers did not answer/declare any cocoa harvested in the year and where no traceability data is available for these farmers have been discarded.</li><li>• The cocoa market prices are based on official farm-gate prices or local team knowledge of the market.</li><li>• We have added one to all declared household members and financial dependents (if asked in the countries), to amend that the farmer does not take himself into account.</li></ul> <p>For Côte d'Ivoire, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• All yields above 1,100 kg/ha and equal to or below 100 kg/ha have been excluded from the calculation.</li><li>• The cocoa income was deducted by the average production cost. The average production cost was repartitioned such that a farmer having declared a higher cocoa yield would incur a higher production cost.</li><li>• Average non-cocoa income was applied as a percentage of the total income.</li><li>• We divided the total household income by the number of declared financial dependents.</li></ul> <p>For Ghana, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• An adjustment factor of 0.404686 has been applied to adjust declared plot sizes from acres to hectares.</li><li>• Estimated yields above 1,400 kg/ha and equal or below 100 kg/ha are considered abnormal and have been excluded from the calculations.</li><li>• The cocoa income was deducted by the average production cost. The average production cost was repartitioned such that a farmer having declared a higher cocoa yield would incur a higher production cost.</li><li>• Average non-cocoa income was applied as a percentage of the total income.</li><li>• We divided the total household income by the number of declared financial dependents.</li></ul> <p>For Cameroon, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• Estimated yields above 1,100 kg/ ha and lower limit to 100 kg/ha are considered abnormal and excluded from the calculation.</li><li>• The cocoa income was deducted by the average production cost. The average production cost was repartitioned such that a farmer having declared a higher cocoa yield would incur a higher production cost.</li><li>• Average non-cocoa income was applied as a percentage of the total income.</li><li>• We divided the total household income by the number of declared financial dependents.</li></ul>



#	KPI title	KPI methodology
		<p>For Indonesia, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• Estimated yields above 1,500 kg/ha and equal to or below lower limit to 100 kg/ha are considered abnormal and excluded from the calculation.</li><li>• The cocoa income was deducted by the average production cost. The average production cost was repartitioned such that a farmer having declared a higher cocoa yield would incur a higher production cost.</li><li>• We divided the total household income by the number of declared household members.</li></ul> <p>For Brazil, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• Farmers that have declared partial income percentages that add up to less than 95% or more than 105% have been treated as data entry errors, and have been discarded. The small 5% buffer was retained to allow for some small data entry errors.</li><li>• If total income percentages were not equal to 100%, the percentages have been scaled to the total declared percentage amounts.</li><li>• Estimated yields above 2,200 kg/ha and equal to or below 100 are considered abnormal and excluded from the calculation.</li><li>• Farmers who work with sharecroppers are assumed to take 50% of the cocoa production.</li><li>• A temporary worker is estimated to work 90 days on average over a year on a farm.</li><li>• All census surveys with zero or more than 50 financial dependents have been removed.</li><li>• We divided the total household income by the number of declared financial dependents.</li></ul> <p>For Nigeria, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• Estimated yields above 1,400 kg/ha and equal or below 100 kg/ha are considered abnormal and have been excluded from the calculations.</li><li>• The cocoa income was deducted by the average production cost. The average production cost was repartitioned such that a farmer having declared a higher cocoa yield would incur a higher production cost.</li><li>• We divided the total household income by the number of declared financial dependents.</li></ul> <p>For Ecuador, the following assumptions have been applied:</p> <ul style="list-style-type: none"><li>• Estimated yields above 1,500 kg/ha and equal or below 100 kg/ha are considered abnormal and have been excluded from the calculations.</li><li>• The cocoa income was deducted by an average production cost per metric tons produced.</li><li>• We divided the total household income by the number of declared financial dependents.</li></ul> <p><b>Market prices</b></p> <p>Barry Callebaut relies on its knowledge of origin markets to determine prices of cocoa and other crops. This information comes from the local Monitoring &amp; Evaluation teams, who gather the information on the prices from the local markets by the end of the Fiscal Year.</p> <p><b>International Poverty Line</b></p> <p>The US\$ 3.00 per day worldwide International poverty threshold, known as the International Poverty Line, set by the World Bank has been used to determine the number of farmers out of poverty. The US\$ 3.00 poverty line has been adjusted for each country to reflect the purchasing power and cost of living in Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil and Nigeria. This has been taken from the World Bank database.</p>



#	KPI title	KPI methodology
		<p><b>Purchasing Power</b></p> <p>The US\$ 3.00 per day worldwide International poverty line was determined in 20225, using 2021 prices. Using World Bank inflation data, we have adjusted the poverty line to 2024 levels (from 2021 levels), and have converted the 2024 level extreme poverty line to the local currency using World Bank private consumption Purchasing Power Parity 2024 factors, to also account for difference in purchasing power.</p> <p><b>OECD-modified Scale</b></p> <p>To ensure the people living in a household are represented in a realistic way, equivalization is used. This is a technique in economics in which members of a household receive different weightings and used to adjust household income, taking into account household size and composition. The following values are applied to household members: 1.0 to the first adult, 0.5 to the second and each subsequent adult, 0.3 to each child (aged 17 or less). If there are more financial dependents than household members indicated, only the household members are calculated under the OECD modified scale, the difference to the remaining financial dependents are counted as full persons (1.0). If there are more household members than financial dependents, only the financial dependents are taken into account, as the underlying assumption is that the financial dependents consist of the people living in the farmers' households and potential additional financial dependents. If this assumption does not hold, we use only the declared financial dependents, as full person equivalents (1.0).</p>
2.8	<b>129,752</b> farmers who have received Farm Service activities	<p>A farmer is considered to have received Farm Service activities if they have benefitted from any one of the following within the fiscal year:</p> <ul style="list-style-type: none"><li>Received a Farm Business Plan (as per definition below).</li><li>Received a Productivity Package (as per definition below).</li><li>Received cocoa seedlings (as per definition below).</li><li>Received shade tree seedlings (as per definition below).</li><li>Received pre-harvest support (as per KPI 3.10).</li></ul> <p><b>Farm Business Plan (FBP):</b></p> <p>A FBP is conducted by our field staff, or external field staff in the case of an external implementing partner, with selected farmers on one of their cocoa plots. The field staff input relevant data directly into a digital system or the data is input on paper which is later digitized, on the state of the cocoa plot and cocoa trees, and farmer's maintenance activities and knowledge. A package is recommended (either via an algorithm or with the knowledge of the field staff) to the farmer to improve the productivity of their plot over the following season.</p> <p>The farmer then has a choice to sign a contract for the recommended package, take a different package, or to not take a package at all.</p>



#	KPI title	KPI methodology
		<p>In Ecuador, the FBP is still conducted on excel. The FBP in Ecuador consists of a recommended management plan, a soil analysis and fertilization plan and a guide for use of pesticides. These different parts are not always delivered on the same date. The date all of these parts are delivered is considered the date the FBP is given to the farmer.</p> <p>Brazil also provides the farmers with a FBP that is done remotely based on a soil and leaf sample provided by the farmer, and including a fertilizer recommendation package and a financial plan for the plot. A farmer is considered to have received a FBP if a diagnostic was conducted on one of their cocoa plots, regardless of whether the farmer then signed up for a package or not.</p> <p><b>Productivity Package:</b> A Productivity Package is a mix of a selection of high quality agricultural inputs and individualized coaching services provided by Cocoa Horizons field staff, or external companies that Cocoa Horizons has chosen to partner up with.</p> <p>A farmer is considered to have received a Productivity Package if they have received any of the following packages and coaching, within the fiscal year, and have either paid in full or paid a % down payment where necessary. At this point they begin to receive the coaching services and inputs are delivered at the right seasonal interval for implementation.</p> <p>The list of Productivity Packages on offer in 2024/25 in each origin were as follows. Different origins have different packages based on farmer demand and what has been found to agronomically be needed for each context. A package can include any combination of the following components: insecticide, fungicide, insecticide, fertilizer, pole pruner, extra spraying service or grafting.</p> <p>Farmers must subscribe to one, or more, of the above packages with a different payment requirement depending on origin country:</p> <ul style="list-style-type: none"><li>• Côte d'Ivoire - 25% down payment for Productivity Packages distributed by Barry Callebaut. No down payment is necessary for other Cocoa Horizons implementing partners.</li><li>• Ghana - 0% down payment</li><li>• Cameroon - 30% down payment</li><li>• Indonesia - farmers paid 100% outright through an agricultural input provider in the Farm Service channel. Alternatively, a farmer can decide to purchase the recommended products independently whilst receiving the support coaching services from Cocoa Horizons. These farmers are still considered to have a Productivity Package.</li><li>• Brazil - 100% down payment</li><li>• Nigeria - 100% down payment (deducted from premium payment)</li><li>• Ecuador - the Productivity Package is free</li></ul>



#	KPI title	KPI methodology
		<p><b>Distribution of cocoa seedlings:</b></p> <p>The cocoa seedlings come from either suppliers or community nurseries. The distribution model differs per country:</p> <ul style="list-style-type: none"><li>• In Côte d'Ivoire, a seedling is considered to be distributed when it reaches the farmer. The seedling is distributed from supplier to the cooperative and from cooperative to the farmers</li><li>• In Ghana, a seedling is considered to be distributed when it reaches the farmer. The seedling is distributed from supplier to Purchasing Clerk and from Purchasing Clerk to the farmers.</li><li>• In Indonesia, a seedling is considered to be distributed when it is sold from the nursery. This could be either directly to a farmer or to a government body or other organization who goes on to give them to farmers.</li><li>• In Cameroon, a seedling is considered to be distributed when a farmer has received and signed the discharge form/receipt.</li><li>• In Brazil, the seedlings are considered to be distributed when the farmer collects them from the Nursery. These can be Cocoa Horizons farmers or non-Cocoa Horizons farmers. The evidence will be the invoice issued at this point.</li><li>• In Ecuador, a seedling is considered to be distributed when a farmer has received the seedlings and signed the discharge form. Seedlings are distributed from supplier to Farmer Group and at the Farmer Group they are distributed to the farmers.</li><li>• In Nigeria, a seedling is considered to be distributed when a farmer has received and signed the discharge form/receipt.</li></ul> <p><b>Distribution of shade tree seedlings:</b></p> <p>A shade tree is a tree whose primary purpose is to provide shade for other crops, especially cocoa. They are usually fast growing and planted at intervals on a cocoa plot to help protect cocoa trees from the sun and retain moisture. Usually the shade tree seedlings distributed are a mix of varieties, and some can have the secondary purpose of providing fruits e.g. plantain. These are distributed as young seedlings.</p> <p>In Côte d'Ivoire, a seedling is considered to be distributed when it reaches the farmer. The distribution process of seedlings distributed by Barry Callebaut's local team is tracked and digitized on a digital platform. Seedlings were also distributed on Barry Callebaut's behalf by external partners.</p> <p>In Ghana, a seedling is considered to be distributed when it reaches the farmer. The seedling is distributed from supplier to Purchasing Clerk and from Purchasing Clerk to the farmers. The distribution process of seedlings distributed by Barry Callebaut's local team is tracked and digitized on a digital platform. Seedlings were also distributed on Barry Callebaut's behalf by an external implementer.</p> <p>In Indonesia, a seedling is considered to be distributed when it is sold from the supplier's nursery. This could be either directly to a farmer, to a government body or other organization, who then gives them to farmers.</p> <p>In Cameroon, a seedling is considered to be distributed when a farmer has received and signed the discharge form/receipt.</p> <p>In Ecuador, a seedling is considered to be distributed when a farmer has received a receipt or signed the register.</p> <p>In Nigeria, a seedling is considered to be distributed when a farmer has received and signed the discharge form/receipt.</p> <p>No shade tree seedlings are distributed in Brazil since farms tend to already be in an agroforestry system.</p>



#	KPI title	KPI methodology
2.10	<b>31,891</b> ha supported with pre-harvest interventions	<p>This indicator measures the total number of hectares supported with pre-harvest interventions by Barry Callebaut within the fiscal year in Côte d’Ivoire, Ghana, Cameroon and Nigeria.</p> <p>Pre-harvest interventions are provided by trained paid labor teams. They include pruning, fertilizer, fungicide or insecticide applications. If a farmer has received multiple activities on the same area, the area is counted only once. If different interventions are done on different total areas for the same farmer, the largest area is taken into account.</p>
3.2	<b>12,261</b> child labor cases identified	<p>This indicator refers to the number of children identified in child labor in Barry Callebaut's cocoa supply chain based on a Child Labor Monitoring and Remediation System (CLMRS) survey or Farm Observation Survey (FOS) performed during the fiscal year. The FOS is a newly developed Child Labor farm monitoring and identification tool that includes a multiple step process and has been rolled out in the 24/25 fiscal year. The FOS process is based on observation. Sustainability field staff conduct the FOS during all farm visits. Whilst being at the farm for any type of sustainability activity, the field staff will additionally complete a FOS. When field staff observe a suspected case of child labor, they are required to complete an identification survey to gather additional information. Observation alone is insufficient to confirm a child labor case; further details about the child involved are necessary to make an informed assessment. The identification survey may be conducted directly on the farm if an adult is present. If no adult is available at the time of observation, the survey should be carried out at the farmer’s household.</p> <p>A child is considered to be in child labor if they undertake work that deprives them of their childhood, their potential, and their dignity, as per the International Labour Organization (ILO) definition. Child labor refers to work that is mentally, physically, socially and/or morally harmful to children. It interferes with their schooling by:</p> <ul style="list-style-type: none"><li>• Depriving them of the opportunity to attend school;</li><li>• Obliging them to leave school prematurely; or</li><li>• Requiring them to attempt to combine school attendance with excessively long and heavy work.</li></ul> <p>Within the concept of child labor, there are 4 major categories of the most severe forms of child labor. These are:</p> <ol style="list-style-type: none"><li>1.All forms of slavery or practices similar to slavery such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labor, including forced or compulsory recruitment of children for use in armed conflict;</li><li>2.The use, procuring or offering of a child for prostitution, for the production of pornography, or for pornographic performances;</li><li>3.The use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties; and</li><li>4.Work which, by its nature or circumstances in which it is carried out, is likely to harm the health, safety or morals of children (known as hazardous work).</li></ol> <p>The specific criteria of child labor in each origin are outlined below.</p>



#	KPI title	KPI methodology
3.2		<p><b>Child labor identification per origin</b></p> <p>Child labor is defined in national legislation and therefore differs in each origin. The process of identification of child labor therefore also differs in each origin.</p> <p><b>In Côte d'Ivoire</b>, child labor is defined according to the ILO definition of child labor and hazardous child labor follows the Côte d'Ivoire Decree N°2017-016 and 017 MEPS/CAB (2017), which is summarized in the ICI (International Cocoa Initiative) document 'Comparative analysis of child labor decrees in Cameroon, Côte d'Ivoire and Ghana' of 2022. The data collected through individual household surveys (in case of CLMRS) and farm observations (in case of FOS), is analyzed following a semi-automated process, against the below criteria to determine whether a child is in child labor or not:</p> <ul style="list-style-type: none"><li>• If the child has been involved in at least one task that has been designated as hazardous in the Côte d'Ivoire National Framework of Hazardous Activities, then the child is considered to be in child labor and as having participated in one of the worst forms of child labor.</li><li>• If the type of work performed by the child is not listed on the hazardous activities as designated by the Côte d'Ivoire Decree N°2017-016 and 017 MEPS/CAB (2017), the total amount of light work done by the child is calculated and compared against the maximum allowable hours for the age group of the child:<ul style="list-style-type: none"><li>◦ If the number of hours worked for 13-17 year olds is found to be exceeding this limit for the defined age group, the child is considered to be in child labor.</li><li>◦ All children 5-12 years of age who carry out light tasks (+0hr/week) as part of an economic activity (paid or unpaid) are considered to be in child labor.</li><li>◦ Children found below the age of 5 are removed from our surveys, as these are believed to be input errors from the enumerator.</li></ul></li><li>• All other children who do not fall into these categories are considered to not be in child labor.</li></ul> <p><b>In Ghana</b>, both child labor and hazardous child labor are defined in the Hazardous Child Labor Activity Framework for Ghana [HAF] (2016) which uses the ILO definitions , and can be found in the ICI document 'Comparative analysis of child labor decrees in Cameroon, Côte d'Ivoire and Ghana' of 2022. The data collected through individual household surveys (in case of CLMRS) and farm observations (in case of FOS), is analyzed following a semi-automated process, against the below criteria to determine whether a child is in child labor or not:</p> <ul style="list-style-type: none"><li>• If the child has been involved in at least one task that has been designated as hazardous by the Hazardous Child Labor Activity Framework for Ghana [HAF] (2016), then the child is considered to be in child labor and as having participated in one of the worst forms of child labor.</li><li>• If the type of work performed by the child is not listed on the hazardous activities as designated by the Ghana HAF (see also 4th category listed above), the total amount of light work done by the child is calculated and compared against the maximum allowable hours for the age group of the child:<ul style="list-style-type: none"><li>◦ If the number of hours worked for 13-17 year olds is found to be exceeding this limit for the defined age group, the child is considered to be in child labor.</li><li>◦ All 5-12 year olds who carry out light tasks (+0hr/week) as part of an economic activity (paid or unpaid) are considered to be in child labor.</li><li>◦ Children found below the age of 5 are removed from our surveys, as these are believed to be input errors from the enumerator.</li></ul></li><li>• All other children who do not fall into these categories are considered to not be in child labor.</li></ul>



#	KPI title	KPI methodology
		<p><b>In Cameroon</b>, both child labor and hazardous child labor are defined in the Cameroun Decree N°17 (27 May 1969) and can be found in the <a href="#">ICI 2022 document</a> 'Comparative analysis of child labor decrees in Cameroun, Côte d'Ivoire and Ghana' of 2022. Barry Callebaut applies a combination of the Cameroun Decree N°17 (27 May 1969) and the Côte d'Ivoire CIV Decree N°2017-016 and 017 MEPS/CAB (2017) to make sure timely and sensible criteria are applied. The data collected through individual household surveys (in case of CLMRS) and farm observations (in case of FOS) is analyzed following a semi-automated process, against the below criteria to determine whether a child is in child labor or not:</p> <ul style="list-style-type: none"><li>• If the child has been involved in at least one task that has been designated as hazardous in the Côte d'Ivoire criteria (as these are applied to Cameroon), then the child is considered to be in child labor and as having participated in one of the worst forms of child labor.</li><li>• If the type of work performed by the child is not listed on the hazardous activities as designated by the Côte d'Ivoire CIV Decree N°2017-016 and 017 MEPS/CAB (2017), the total amount of light work done by the child is calculated and compared against the maximum allowable hours for the age group of the child:<ul style="list-style-type: none"><li>◦ If the amount of hours worked for 13-17 year olds is found to be exceeding this limit for the defined age group, the child is considered to be in child labor.</li><li>◦ All children 5-12 years of age who carry out light tasks (+1hr/week) as part of an economic activity (paid or unpaid) are considered to be in child labor.</li><li>◦ Children found below the age of 5 are removed from our CLMRS surveys, as these are believed to be input errors from the enumerator.</li></ul></li><li>• All other children who do not fall into these categories are considered to not be in child labor.</li></ul> <p><b>In Nigeria</b>, light work is not specifically established by the national legislation. The Nigeria Labour Act defines the minimum ages of employment in Nigeria. Nigeria is a member of the ILO and has ratified the Worst Form of Child Labour 1999 Convention (No. 182) for the protection of children. Hazardous child labor is defined in the Child Rights Act (CRA 2003) and and can be found in the <a href="#">ICI 2023 document</a> 'Child labour legislation in Nigeria' of 2023. Barry Callebaut applies a combination of the Nigeria Labour Act, the Child Rights Act (CRA 2003) and the Hazardous Child Labor Activity Framework for Ghana [HAF] (2016) to make sure timely and sensible criteria are applied. The data collected through farm observations (in case of FOS) is analyzed following a semi-automated process, against the below criteria to determine whether a child is in child labor or not:</p> <ul style="list-style-type: none"><li>• If the child has been involved in at least one task that has been designated as hazardous by the List of Hazardous Child Labour in Nigeria 2013, summarized in the <a href="#">ICI 2023 document</a> 'Child labour legislation in Nigeria' of 2023 or the Hazardous Child Labor Activity Framework for Ghana [HAF] (2016), then the child is considered to be in child labor and as having participated in one of the worst forms of child labor.</li><li>• If the type of work performed by the child is not listed on the hazardous activities as designated by the List of Hazarous Child Labour in Nigeria 2013, or the Hazardous Child Labor Activity Framework for Ghana [HAF] (2016), the total amount of light work done by the child is calculated and compared against the maximum allowable hours for the age group of the child:<ul style="list-style-type: none"><li>◦ If the number of hours worked for 13-17 year olds is found to be exceeding this limit for the defined age group, the child is considered to be in child labor.</li><li>◦ All 5-12 year olds who carry out light tasks (+0hr/week) as part of an economic activity (paid or unpaid) are considered to be in child labor.</li><li>◦ Children found below the age of 5 are removed from our surveys, as these are believed to be input errors from the enumerator.</li></ul></li><li>• All other children who do not fall into these categories are considered to not be in child labor.</li></ul>



#	KPI title	KPI methodology
		<p><b>Methodology for analysis</b></p> <p><b>In Côte d’Ivoire:</b></p> <ul style="list-style-type: none"><li>• &lt;13 years old - no work allowed.</li><li>• 13-15 years old - only light work can be undertaken for a maximum of 2 hours per day on a school day, and 4 hours per day on a non-school day to a maximum of 10 hours per week during school term and 14 hours per week during school holidays; children between 13-15 cannot be employed.</li><li>• 14-15 years old - Boys can carry 15kg, transport by rail cart 500kg, transport by wheelbarrow 40kg, transport by vehicle with 3-4 wheels 60kg, transport by handcart 130kg, transport by tricycle carrier 50kg. Girls can carry 8kg, transport by rail cart 300kg, transport by wheelbarrow 30kg, transport by vehicle with 3-4 wheels 35kg, transport by handcart or tricycle is prohibited.</li><li>• 16-17 years old - normal/non-hazardous work, and employment, can be undertaken (apprenticeships possible from 14) for a maximum of 8 hours per day or 40 hours per week. Boys can carry 20kg, transport by rail cart 500kg, transport by wheelbarrow 40kg, transport by vehicle with 3-4 wheels 60kg, transport by handcart 130kg, transport by tricycle carrier 75kg. Girls can carry 10kg, transport by rail cart 300kg, transport by wheelbarrow 30kg, transport by vehicle with 3-4 wheels 35kg, transport by handcart or tricycle is prohibited.</li><li>• All: night work is prohibited for all children under the age of 18 between 7pm and 7am.</li><li>• Over 18 years old is no longer considered a child.</li></ul> <p>According to the Côte d’Ivoire Decree No 2017-016 and 017 MEPS/CAB (2017), hazardous activities in cocoa are defined as: Clearing of forest and felling of trees, removing tree stumps, digging holes, bush burning, manipulation of agrochemicals (sale, transportation, handling and application), using machetes/long cutlass for weeding or pruning, working with motorized farm machinery, harvesting overhead cocoa pods with sharp tools, breaking cocoa pods with sharp breaking knives, carrying heavy loads beyond permissible carrying weight, charcoal production, game hunting with a weapon, working long hours, night work.</p> <p><b>In Ghana:</b></p> <ul style="list-style-type: none"><li>• &lt;13 years old - no work allowed.</li><li>• 13-14 years old - only light work can be undertaken for a maximum of 2 hours a day and 14 hours a week; children between 13-14 cannot be employed.</li><li>• 15-17 years old - normal/non-hazardous work, and employment, can be undertaken for a maximum of 8 hours per day and 42 hours per week.</li><li>• All - night work is prohibited between 6pm and 6am.</li><li>• All - can carry maximum 30% of body weight for walking distances up to 2 miles (3km); and up to 50% of body weight for short distances (i.e. less than 1km).</li><li>• Over 18 years old is no longer considered a child.</li></ul> <p>According to the Ghana HAF (2016), hazardous activities in cocoa are defined in the Ghana HAF (2016) as: Clearing of forest and felling of trees, removing tree stumps, bush burning, manipulation of agrochemicals (sale, transportation, handling and application), being present or working in the vicinity of farm during spraying of agrochemicals or re-entering a sprayed farm within less than 12 hours, using machetes/long cutlass for weeding or pruning, climbing trees higher than 2.5 meters to cut mistletoe or harvest or prune with sharp cutlass or implements, working with motorized farm machinery, harvesting overhead cocoa pods with sharp tools, breaking cocoa pods with sharp breaking knives, working without adequate basic foot and body protective clothing, carrying heavy loads beyond permissible carrying weight, working long hours, night work, working alone on the farm in isolation.</p>



#	KPI title	KPI methodology
		<p><b>In Cameroon:</b></p> <ul style="list-style-type: none"><li>• &lt;13 years old - no work allowed.</li><li>• 13-15 years old - only light work can be undertaken for a maximum of 2 hours per day on a school day, and 4 hours per day on a non-school day to a maximum of 10 hours per week during school term and 14 hours per week during school holidays; children between 13-15 cannot be employed.</li><li>• 14-15 years old - Boys can carry 15kg, transport by rail cart 500kg, transport by wheelbarrow 40kg, transport by vehicle with 3-4 wheels 60kg, transport by handcart 130kg, transport by tricycle carrier 50kg. Girls can carry 8kg, transport by rail cart 300kg, transport by wheelbarrow 30kg, transport by vehicle with 3-4 wheels 35kg, transport by handcart or tricycle is prohibited.</li><li>• 16-17 years old - normal/non-hazardous work, and employment, can be undertaken (apprenticeships possible from 14) for a maximum of 8 hours per day or 40 hours per week. Boys can carry 20kg, transport by rail cart 500kg, transport by wheelbarrow 40kg, transport by vehicle with 3-4 wheels 60kg, transport by handcart 130kg, transport by tricycle carrier 75kg. Girls can carry 10kg, transport by rail cart 300kg, transport by wheelbarrow 30kg, transport by vehicle with 3-4 wheels 35kg, transport by handcart or tricycle is prohibited.</li><li>• All: night work is prohibited for all children under the age of 18 between 7pm and 7am.</li><li>• Over 18 years old is no longer considered a child.</li></ul> <p><b>In Nigeria:</b></p> <ul style="list-style-type: none"><li>• &lt;13 years old - no work allowed.</li><li>• 13-14 years old - only light work can be undertaken for a maximum of 2 hours a day and 14 hours a week; children between 13-14 cannot be employed.</li><li>• 15-17 years old - normal/non-hazardous work, and employment, can be undertaken for a maximum of 8 hours per day and 42 hours per week.</li><li>• All - night work is prohibited between 6pm and 6am.</li><li>• All - can carry maximum 30% of body weight for walking distances up to 2 miles (3km); and up to 50% of body weight for short distances (i.e. less than 1km).</li><li>• Over 18 years old is no longer considered a child.</li></ul> <p>The hazardous activities for Nigeria are defined based on the Ghana HAF (2016) list.</p> <p>Brazil, Indonesia, and Ecuador are not in scope for this KPI for this year.</p>



#	KPI title	KPI methodology
3.3	<b>32,218</b> child labor cases under remediation	<p>This indicator relates to the child labor cases identified (KPI 4.5a) which have received support (at least one support activity) but are not yet considered remediated (KPI 4.8 a) nor closed, up to the end of the fiscal year. Support includes the delivery of goods or services to prevent, mitigate and remediate child labor. It can be provided at child, household, or community level. The support activity can be in the form of direct intervention provided to the child or child's family, or intervention provided to the child's community.</p> <p>This is evidenced by either signed documentation from the child's parents that the support activity has been received or signed confirmation from the head of the community that a community intervention has been provided alternatively it can include confirmation of referral.</p> <p>Support activities contribute towards remediation of the case found, either directly or indirectly, depending on the severity of the case. Support activities include, but are not limited to, awareness raising sessions, distribution of birth certificates, distribution of shovels, school kits, organizing bridging and literacy classes, in line with the description of support activities in the <a href="#">ICI benchmarking study</a> (2021).</p> <p>The cases that fall within this KPI category are thus still in the process of remediation and not yet considered to have been successfully and completely remediated (KPI 4.8a). A child labor case is considered to be 'under remediation' if the case was identified in this or in previous years, a mitigation or case management plan is available for the child and at least one support activity or follow-up visit has been undertaken within the last 18 months prior to the last day of the current fiscal year.</p> <p>Cases are considered as closed and excluded from this KPI when the child:</p> <ul style="list-style-type: none"><li>• has turned 18 and therefore no longer considered to be a child, or;</li><li>• moves away permanently out of Barry Callebaut's supply chain, or;</li><li>• has not been identified as living in the community by the community leadership and farmer group management (where relevant) m) or;</li><li>• deceased, or;</li><li>• parent or carer of the child does no longer supply to Barry Callebaut and the case has been referred to the relevant social child protection structures, or;</li><li>• the child or his/her family no longer wishes to receive help and there is no reason to oppose their wishes.</li></ul> <p>Brazil, Indonesia and Ecuador are not in scope for this KPI.</p>



#	KPI title	KPI methodology
3.4	<b>23,777</b> remediated child labor cases	<p>This indicator relates to the child labor cases identified (KPI 4.5a) which have received support and are considered to be remediated, up to the end of the fiscal year. This is a cumulative KPI and is calculated from 2020/21.</p> <p>The methodology applied to the case is determined by the fiscal year in which the last follow up visit took place:</p> <p><b>Reporting period prior to 2023/24:</b></p> <ul style="list-style-type: none"><li>• The child received at least one support activity, which contributed to remediation. This could be:<ul style="list-style-type: none"><li>◦ Direct (personalized support), or</li><li>◦ Indirect (community-based support).</li></ul></li><li>• If multiple support activities were provided, the first one marks the start of the remediation period.</li><li>• The child received two consecutive follow-up visits after the support activity where the child is not found in child labour.</li><li>• The time span between the first support activity and the last follow-up visit is at least 12 months.</li><li>• During follow-up, the child declared no involvement in hazardous activities since the last visit.</li></ul> <p><b>Reporting period 2023/24:</b></p> <ul style="list-style-type: none"><li>• The child received at least one support activity (direct or indirect).<ul style="list-style-type: none"><li>◦ Direct (personalized support), or</li><li>◦ Indirect (community-based support)</li></ul></li><li>• At least one follow-up visit was conducted after the support activity where the child was not found in child labour.</li><li>• The time between the first support activity and the last follow-up visit is at least 12 months.</li><li>• The child declared no involvement in hazardous activities over the past 12 months during the follow-up visit.</li></ul> <p><b>Reporting period 2024/25:</b></p> <ul style="list-style-type: none"><li>• The child received at least one support activity.<ul style="list-style-type: none"><li>◦ Direct (personalized support), or</li><li>◦ Indirect (community-based support)</li></ul></li><li>• The child received two consecutive follow-up visits after the support activity where the child is not found in child labour.</li><li>• The time span between the last 2 follow-up visits must be at least 3 months, and no more than 12 months.</li></ul> <p>For the follow up visits the survey should include the following:</p> <ul style="list-style-type: none"><li>• Basic household data to connect the child to the relevant household.</li><li>• Schooling/education status.</li><li>• Difficulties encountered.</li><li>• Status of hazardous tasks conducted since last visit.</li><li>• Current needs of the child..</li></ul> <p>Brazil, Indonesia, and Ecuador are not in scope for this KPI.</p>



#	KPI title	KPI methodology
3.5b	<b>98.9%</b> farmer groups in our direct supply chain covered by our child labor monitoring and/or remediation activities	<p>This indicator relates to the proportion of Farmer Groups in Barry Callebaut's direct supply chain (or that of Cocoa Horizon's partners), that have systems in place to monitor or remediate child labor, within the fiscal year, in relation to the total number of Farmer Groups from which Barry Callebaut (or its subcontractors/ partners) directly sources from.</p> <p>A farmer group is considered to be covered by child labor monitoring and remediation activities if:</p> <ul style="list-style-type: none"><li>• A minimum of 10% of cocoa farming households considered as being in our sustainability programs (see definition on top) who are members of a given farmer group are monitored through individual household surveys (in case of CLMRS) or farm observations (in case of FOS) during the fiscal year or;</li><li>• A minimum of 80% of cocoa farming households considered as being in our sustainability programs (see definition below) who are members of a given farmer group have a census survey up to the end of the fiscal year.</li></ul> <p>Effective child labor monitoring and remediation systems fulfil the following criteria:</p> <ul style="list-style-type: none"><li>• Individual household surveys (in case of CLMRS) or farm observations (in case of FOS) exist - systematic child labor monitoring and remediation is taking place among the members of the farmer groups.</li><li>• Data is collected about children’s involvement in light and hazardous work.</li><li>• The processes of individual household surveys (in case of CLMRS) and farm observations (in case of FOS) includes awareness-raising at community and household level; targeted to both adults and children.</li><li>• Individuals responsible for individual household surveys (in case of CLMRS) and farm observations (in case of FOS) are trained on safeguarding, child protection, child labor case management, child labor monitoring and remediation.</li><li>• Equipment for individuals responsible for individual household surveys (in case of CLMRS) and farm observations (in case of FOS) is available (e.g. awareness raising material).</li><li>• Identified child labor cases are referred to relevant social child protection structures as needed.</li><li>• Individual household surveys (in case of CLMRS) and farm observations (in case of FOS) provide support to children in and at-risk of child labor to mitigate, remediate and prevent future cases of child labor and improve their situation.</li></ul> <p>Brazil, Indonesia and Ecuador are not in scope for this KPI.</p>



#	KPI title	KPI methodology
5.6	<b>41,964</b> ha under agroforestry management	<p>Advanced agroforestry systems are established by distributing a mix of shade tree seedlings to farmers in Cameroon, Côte d'Ivoire and Ghana. The program consists of a diagnostic phase, shade tree distribution, post-planting visits as well as annual survival monitoring. The program aims at a shade tree density of 35 trees per hectare in Cameroon and 70 trees per hectare in Côte d'Ivoire and Ghana. Farmers receive Payment for Ecosystem Services (PES) based on the number of seedlings surviving on their plot up to 10 years after initial planting. Farmers are encouraged to replant seedlings that have died with their own planting material.</p> <p>The total number of hectares under agroforestry management in a fiscal year is equal to the sum of all hectares of agroforestry established within that fiscal year and all previously established hectares of agroforestry maintained during the fiscal year as defined below:</p> <ul style="list-style-type: none"><li>• Hectares of Agroforestry established: A plot is considered as established under agroforestry when farmers have received seedlings during the current fiscal year. The number of hectares of agroforestry established is equal to the number of trees distributed divided by 35 in Cameroon and 70 in Côte d'Ivoire and Ghana.</li><li>• Hectares of Agroforestry maintained: A plot is considered as maintained under Agroforestry if a minimum of 20 previously distributed seedlings per hectare remains alive in the current fiscal year.</li></ul>